

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 \_\_\_\_

**VOLUME 10 of 13**

Northern Nevada Workpapers  
Southern Nevada Workpapers

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Southwest Gas Corporation


Volume 10 of 13

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### Homeowner Video Ad

	Date Range	Impressions	Clicks	Clickthrough Rate
	4/1-4/30	25,776	101	0.39%
	5/1-6/4	29,214	91	0.31%
	6/5-7/2	25,040	74	0.30%
	7/3-8/6	32,068	111	0.35%
	8/7-9/3	26,693	71	0.27%
	9/4-10/1	23,527	72	0.31%
	10/2-10/31	26,234	64	0.24%
<b>Total</b>	<b>188,552</b>	<b>584</b>	<b>0.31%</b>	

### Excavator Video Ad

	Date Range	Impressions	Clicks	Clickthrough Rate
	4/1-4/30	58,317	167	0.29%
	5/1-6/4	62,438	190	0.30%
	6/5-7/2	51,955	125	0.24%
	7/3-8/6	62,790	147	0.23%
	8/7-9/3	50,978	127	0.25%
	9/4-10/1	44,396	97	
	10/2-10/31	58,481	100	
<b>Total</b>	<b>389,355</b>	<b>953</b>	<b>0.24%</b>	

### Landscaper Video Ad

	Date Range	Impressions	Clicks	Clickthrough Rate
	4/1-4/30	24,253	81	0.33%
	5/1-6/4	26,793	79	0.29%
	6/5-7/2	29,824	61	0.20%
	7/3-8/6	31,219	82	0.26%
	8/7-9/3	21,885	69	0.32%
	9/4-10/1	22,444	60	0.27%
	10/2-10/31	24,821	53	0.21%
<b>Total</b>	<b>181,239</b>	<b>485</b>	<b>0.27%</b>	

## 811 Megaphone Man Radio Script

Radio Host: We're chatting with our guest, always safety first, 8-1-1 Megaphone Man.

Megaphone Man: Call 8-1-1 before you dig!

Radio Host: You never stray from your missions of letting homeowners, landscapers and excavators know you should always call 8-1-1 before you dig.

Megaphone Man: Call 8-1-1!

Radio Host: Call for both small and big jobs, and two working days in advance?

Megaphone Man: 8-1-1!

Radio Host: Any parting words? And I'm guessing they'll be...

Megaphone Man: Call 8-1-1 before you dig!

Announcer: Brought to you by Southwest Gas.

Radio Host: ¡Amigos, estamos charlando con nuestro invitado, 8-1-1 Hombre Megáfono!

Megaphone Man: ¡Llame al 8-1-1 antes de excavar!

Radio Host: Está informando a los propietarios de viviendas, paisajistas y excavadores que siempre llamen al 8-1-1 antes de excavar.

Megaphone Man: ¡Llame al 8-1-1!

Radio Host: ¿Llamar para trabajos pequeños y grandes, y con dos días hábiles de anticipación?

Megaphone Man: ¡8-1-1!

Radio Host: ¿Alguna palabra de despedida?

Megaphone Man: ¡Llame al 8-1-1 antes de excavar!

Announcer: Presentado por Southwest Gas.

## SOUTHWEST GAS DEEP-VOICED NARRATOR/SNOW SCRIPT/HONEY

88 word count

**Deep Voiced Narrator (*James-Earl Jones-type*):** It's the weekend, and your honey is supposed to install a snow shelter for the gas meter (\*snoring sound effect\*).

**Youngish Female (calls out from a distance):** Honey...are you sleeping? We need that snow shelter.

**Deep Voiced Narrator:** Yes, you do. Shelters protect meters from snow build up that can lead to a gas leak!

**Youngish Female (no longer from a distance, in same room, surprised by Narrator's input, speaks hesitantly, nervously):** Really? That can happen?!

**Deep Voiced Narrator:** Yes, it can. And heavy snow and ice falling from roofs can damage gas piping, and outdoor appliances too. So, (extra stern voice) *install a meter shelter!*

\*Sound effects of footsteps scampering out of room, door opening and closing\*

**Youngish Female:** Thanks deep voiced narrator.

**Deep Voiced Narrator:** You're welcome (pause) honey.

**Announcer:** Learn more at s w gas dot com.

## **Barkley R&R Radio Script**

Meet Barkley.

When Barkley smells gas,

He leaves fast.

When Barkley hears hissing coming from a gas appliance,

He leaves fast.

When Barkley sees dirt or water shooting from the ground,

He leaves fast.

Barkley then calls 911

and SWG from a safe location.

Did that dog just grab a phone and dial 911?

Gas lines can be buried anywhere

So remember to call 911 and SWG.

Los introduzco a Barkley.

Cuando Barkley huele a gas

Él se va rápido

Cuando Barkley escucha un silbido proveniente de un aparato de gas

Él se va rápido

Barkley luego llama al 911 y a Southwest Gas desde un lugar seguro.

¿Ese perro acaba de carrar el teléfono y marco el 911?

Las líneas de gas se pueden enterrar en cualquier lugar

Así que recuerda llamar al 911 y Southwest Gas.



CLIENT(S): Southwest Gas

MEDIUM: 30 Second Radio Spot

SPOT TITLE: "Mike & Dave Talk Snow Safety"

WORD COUNT: 81

CHARACTER(S): 2 Neighbors: Mike (Adult Male, 30-45 years old) and Dave (Adult Male, 45-60 years old);  
Friendly Female Narrator (30-45 years old)

**Scene:** *Residential suburban outdoors in winter; front/side yard. Two neighbors, Mike and Dave, are outside clearing snow and meet at the property line between their houses.*

**SFX:** *Sounds of wind, birds, children playing, light traffic, snow shovels scraping on concrete, medium-heavy breathing from Mike/Dave. Suddenly, scraping stops:*

**Mike:** Woah, Dave! Nice lookin' snow shelter covering your natural gas meter!

**Dave:** Thanks, I like how you swept yours instead of using a shovel.

**Mike:** Hey, I cleared the icicles off the overhang too, not taking any risks.

**Dave:** And you shoveled your walkway. Wanna do mine? Snow's almost over the vents.

**Mike:** *(sincere, but with an air of jest)* **Yeah**, sure, if you help me build a shelter like yours.

**Friendly Female Narrator:** *(confident, calm, warm)* If you ever suspect a natural gas leak, leave the area immediately and call 911 and Southwest Gas.

**Southwest Gas Snow Safety Radio Script  
For Spanish (03/20/2015)**

**“¿Por qué?”**  
(77 words)

*\*Sounds of hammering, wood scraping - sounds associated with building a snow shelter.\**

**Niño:** (curiously) ¿Qué haces abuelo?

**Abuelo:** (youngish Grandpa, not elderly): Estoy haciendo un refugio de nieve para el medidor de gas natural.

**Niño:** ¿Por qué?

**Abuelo:** Para protegerlo.

**Niño:** ¿Por qué?

**Abuelo:** Porque la nieve y el hielo podrían dañar el medidor y las tuberías de gas y puede causar una fuga de gas.

**Niño:** Hmmm...Entonces debemos ser cuidadosos al limpiar nuestro techo también! Nieve podría caer y aterrizar (*hand clap sound effect*) justo encima de el!

**Abuelo:** Tienes toda la razón!

**Announcer:** Obtenga más información en s. w. gas punto com, barra diagonal, seguridad.

**“Why?”**  
(75 words)

**Young Boy:** (curiously): What are you doing Grandpa?

**Grandpa** (youngish Grandpa, not elderly): I'm making a snow shelter for the natural gas meter.

**Young Boy:** Why?

**Grandpa:** To protect it.

**Young Boy:** Why?

**Grandpa:** Because snow and ice could damage the meter and the gas pipes, and cause a gas leak.

**Young Boy:** Hmm...Then we should be careful when clearing our roof too! Snow could fall and land (*hand clap sound effect*) right on top of it!

**Grandpa:** You're absolutely right!

**Announcer:** Learn more at [s. w. gas dot com](http://s.w.gasdot.com), forward slash, safety.



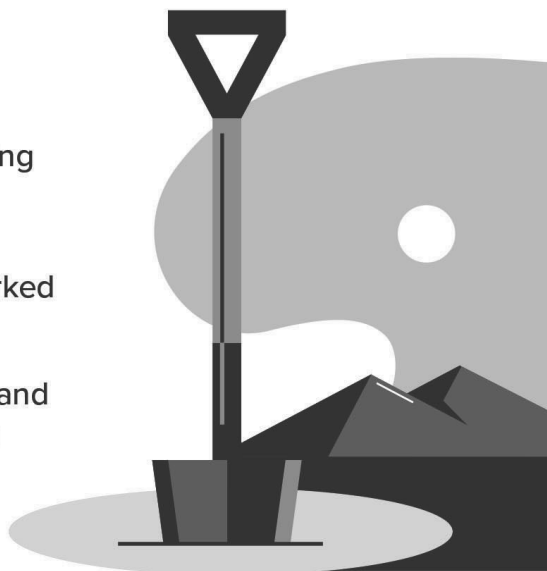


# Call 811 Before You Dig

A simple call to 811 ensures that underground utility lines are marked for free – because natural gas lines can be buried anywhere. Whether you're a homeowner or a professional excavator, every digging project requires a call – no matter how small.

## BEFORE DIGGING:

- Call 811 at least two working days before starting any digging project
- Wait for the site to be marked
- Respect the marks
- Dig with Care: Use only hand tools when digging within 24 inches of marks



## FAILING TO CALL CAN BE DANGEROUS AND COSTLY

Not calling could lead to personal injury, disrupt natural gas service to entire neighborhoods, and might make you responsible for injuries, repair costs, and criminal penalties.

If you ever suspect a natural gas leak, **leave the area immediately** and call **911** and **Southwest Gas** at **877-860-6020**, whether you're our customer or not.



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



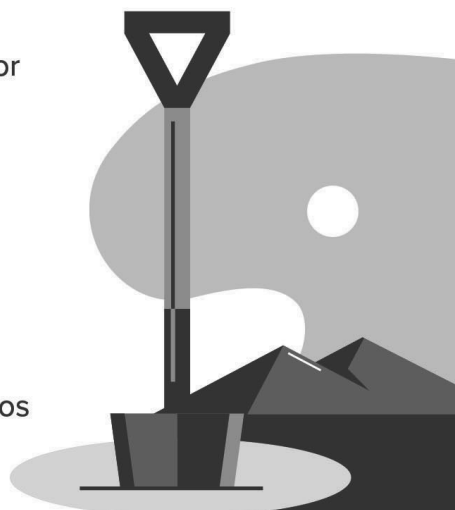
**SOUTHWEST GAS**

# Llame al 811 Antes de Excavar

Una simple llamada al 811 permitira que le marquen las tuberías de servicios subterranas en forma gratuita - porque las tuberías de gas natural pueden enterrarse en cualquier lugar.

## ANTES DE EXCAVAR:

- Llame al 811 anticipadamente, por lo menos dos días hábiles antes de iniciar el proyecto de excavación
- Espere a que marquen el lugar
- Respete las marcas
- Excave con cuidado: Use únicamente herramientas manuales cuando excave a menos de 24 pulgadas de las marcas.



## NO LLAMAR PUEDE SER PELIGROSO Y COSTOSO

Usted puede dañarse a sí mismo o a otros, interrumpir el servicio de gas natural a todo un barrio, y, potencialmente, ser responsable por lesiones, costos de reparación y sanciones penales.

Si usted sospecha que hay una fuga de gas natural, llame al **911** y a **Southwest Gas** al teléfono **877-860-6020**, no importa si usted es nuestro cliente o no.



Entérese de lo que hay enterrado.  
Llame al 811 antes de excavar.



**SOUTHWEST GAS**



# Southwest Gas Customer Assistance Programs Creative | 2025

[Agital.com](https://www.agital.com)

# Assistance Programs

August – October 2025



English

# Assistance Programs – Paid Social

Southwest Gas Corporation Sponsored

We're here to help. Southwest Gas residential customers may qualify for assistance paying gas bills.

**GET HELP ON YOUR GAS BILL**

swgas.com  
**Southwest Gas Assistance**  
Learn About Bill Assistance

Learn more

3 comments 1 share

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We're here to help. Southwest Gas residential customers may qualify for assistance paying gas bills.

**TROUBLE PAYING YOUR UTILITY BILL?**  
We're here to help.

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**Southwest Gas Assistance**  
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**TROUBLE PAYING YOUR UTILITY BILL?**  
We're here to help.

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Single Image

Stories



Spanish

# Assistance Programs – Paid Social

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Cientes residenciales de Southwest Gas pueden recibir ayuda para pagar su factura de gas si cumplen con ciertos criterios.

**PERMÍTENOS AYUDAR**  
Obtén asistencia para pagar tu factura de gas. Aprende cómo aplicar.

swgas.com  
Programas y asistencia  
Aprende formas de ahorrar

Learn more

4

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Cientes residenciales de Southwest Gas pueden recibir ayuda para pagar su factura de gas si cumplen con ciertos criterios.

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Obtén asistencia para pagar tu factura de gas. Aprende cómo aplicar.

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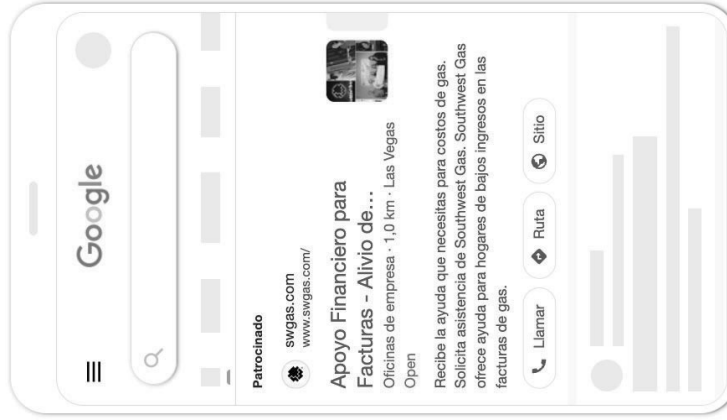
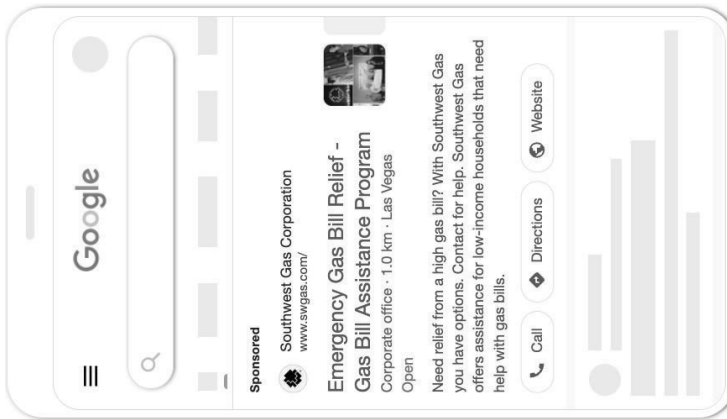
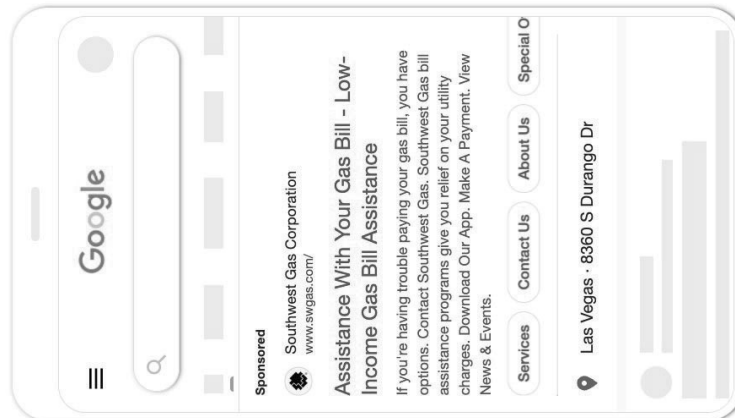
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# Assistance Programs – Paid Search

## English

## Spanish



# Equal Payment Plan

August – October 2025



English

# Equal Payment Plan – Paid Social

Southwest Gas Corporation Sponsored

The Southwest Gas Equal Payment Plan makes it easy to budget your energy costs. Pay a fixed amount each month based on usage.

**PREDICTABLE GAS PAYMENTS**

swgas.com  
**Pay Evenly Each Month**  
Make Budgeting Easier

Learn more

1

Southwest Gas Corporation Sponsored

Pay a fixed amount each month on your gas bill.

**KEEP THINGS PREDICTABLE.**

Pay a fixed amount each month on your gas bill.

swgas.com  
**Keep things predictable.**  
Equal Payment Plan takes...

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2

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**PREDICTABLE GAS PAYMENTS**

The Southwest Gas Equal Payment Plan makes it easy to budget your... [More](#)

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**KEEP THINGS PREDICTABLE.**

Pay a fixed amount each month on your gas bill.

Learn more

Single Image

Stories



Spanish

# Equal Payment Plan – Paid Social

Southwest Gas Corporation Sponsored

El Plan de Pagos Iguales de Southwest Gas te ayuda a ahorrar más. Paga una cantidad fija cada mes según tu consumo.

**PAGOS DE PREVISIBLES DE GAS**

swgas.com  
**Ahorra más cada mes**  
Facilita la presupuestación

Learn more

1

Southwest Gas Corporation Sponsored

Paga una cantidad fija cada mes en tu factura de gas.

**MANTÉN LAS COSAS PREDECIBLES.**  
Paga una cantidad fija cada mes en tu factura de gas.

swgas.com  
Mantén las cosas predecibles.

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**PAGOS DE PREVISIBLES DE GAS**

El Plan de Pagos Iguales de Southwest Gas te ayuda a ahorrar más. Paga... More

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**MANTÉN LAS COSAS PREDECIBLES.**  
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Learn more

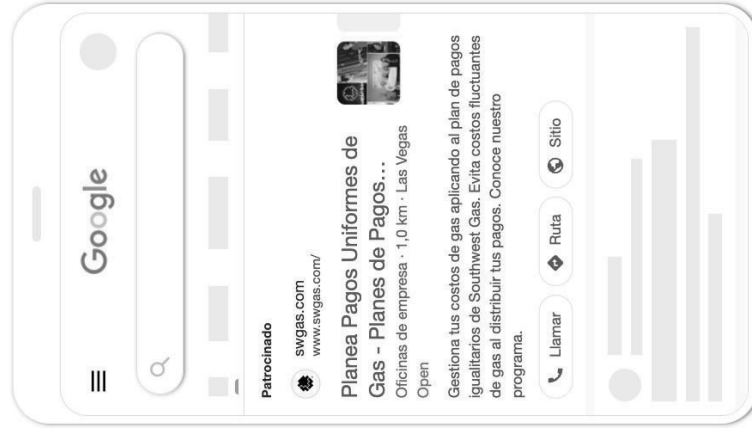
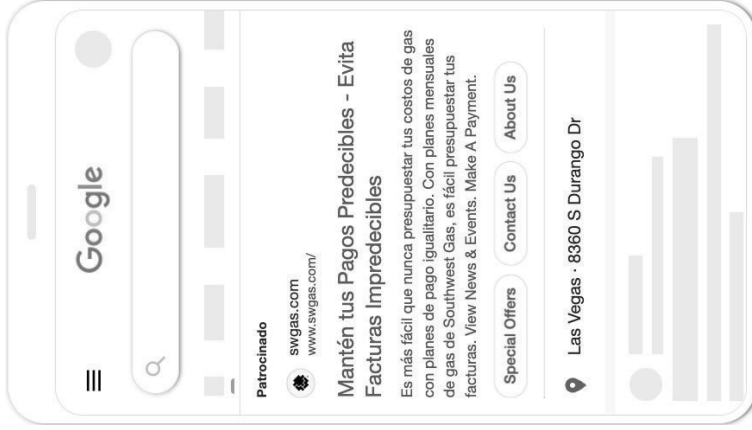
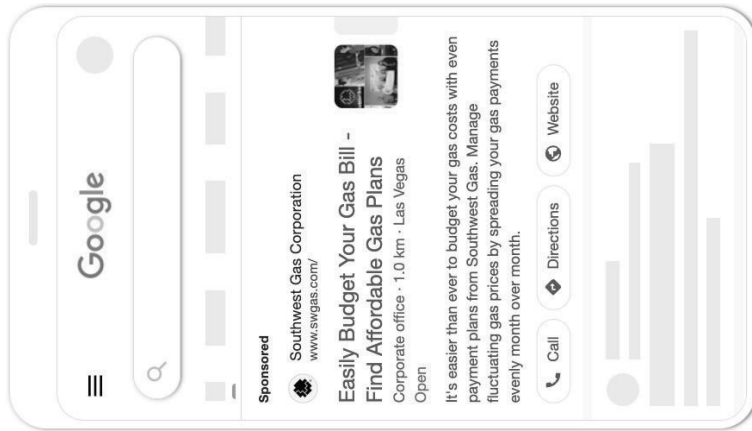
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# Equal Payment Plan – Paid Search

## English



## Spanish

# Energy Share

August – October 2025



# Energy Share – Paid Social

## English

**Southwest Gas Corporation** Sponsored

Emergency bill assistance is just a few clicks away-no federal income requirements.

**KEEP THINGS PREDICTABLE.**

swgas.com  
Life can change quickly. Help is available

[Learn more](#)

**Southwest Gas Corporation** Sponsored

Apply now for help with past-due gas bills through the Energy Share program.

**MANAGE YOUR GAS BILL WITH CONFIDENCE.**

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Behind on your bill? Help is available.

[Learn more](#)

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If you're facing unexpected financial hardship, the Energy Share program is here to help.

**SUPPORT WHEN IT MATTERS MOST**

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Having trouble paying your gas bill?

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Facing unexpected financial hardship? The Energy Share program can help with your gas bill.

**ENERGY WITHIN REACH.**

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Energy Share provides emergency bill assistance- without federal income guidelines.

**REAL SUPPORT. REAL PEACE OF MIND.**

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You may qualify for assistance.

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# Energy Share – Paid Social

## Spanish

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Aplica hoy para ayuda con facturas vencidas a través del programa Energy Share.

**¿NECESITAS AYUDA CON TU FACTURA DE GAS?**

**HAY AYUDA DISPONIBLE.**

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¿Facturas atrasadas? Encuentra ayuda.

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Asistencia con su factura está a pocos clics de distancia sin requisitos de ingresos federales.

**ENFOCADOS EN LO QUE MÁS IMPORTA.**

**La vida cambia rápido. Aplica para ayuda hoy.**

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La vida cambia rápido. Aplica para ayuda hoy.

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¿Dificultades financieras inesperadas? El programa Energy Share puede ayudar con su factura de gas.

**ENERGÍA AL ALCANCE DE TODOS.**

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¿Necesita ayuda con su factura?

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Si se encuentra en dificultades financieras, el programa Energy Share puede ayudar.

**APOYO CUANDO MÁS LO NECESITAS.**

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Energy Share provee asistencia de emergencia para acturas sin requisitos de ingresos federales.

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**LA VIDA PASA - ESTAMOS AQUÍ PARA AYUDARTE.**

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¿Dificultades en pagar su factura?

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# Energy Share – Paid Search

## English

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www.swgas.com/

**Energy Share Gas Utility Help - Financial Help For Utilities**  
All donations are tax-deductible. Help your community members and donate today. SWG's Energy Share Program helps those facing financial hardships. Donate today. [View News & Events.](#)

[Special Offers](#) [Contact Us](#)

📍 Douglas · 1850 E 9th St

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Southwest Gas Corporation  
www.swgas.com/

**Gas Bill Assistance Program - See If You Qualify For...**  
Corporate office · 1.0 km · Las Vegas  
Open

Energy Share provides assistance with natural gas payments during times of financial need. If you're experiencing financial difficulties, apply for SWG Energy Share assistance.

[Call](#) [Directions](#) [Website](#)

**Patrocinado**  
www.swgas.com/

**Dona Hoy a Energy Share - Programa SWG Energy Share**  
El programa Energy Share de SWG apoya a quienes enfrentan dificultades. Dona hoy, Energy Share ofrece ayuda con facturas de gas natural en momentos de necesidad económica. [View News & Events.](#) Download Our App. [Make A Payment.](#)

[About Us](#) [Special Offers](#) [Services](#)

📍 Victorville · 13471 Mariposa Rd

**Patrocinado**  
www.swgas.com/

**Hecho para Quien lo Necesita - Programa para Pagar Gas**  
Aplica por Energy Share y verifica si calificas para apoyo con tu factura de gas. Energy Share ofrece apoyo para pagos de gas natural en momentos de necesidad financiera. [Make A Payment.](#) Download Our App.

[Special Offers](#) [About Us](#)

📍 Las Vegas · 8360 S Durango Dr



YoY Performance // Media // PR + PRIME // Breakouts: Creative + Brand

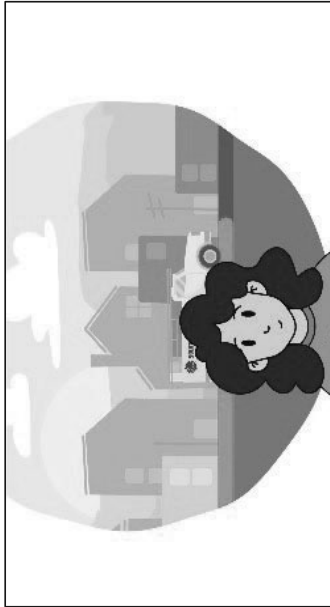
**NOT IN MARKET**

# Fluctuating Bills

October - November 2025  
January - February 2026





# Fluctuating Bills – Native Video





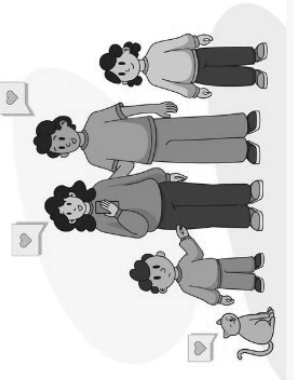
# Fluctuating Bills – Meta: Single Image

 **Southwest Gas Corporation**  
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Learn more about your gas bill! From usage to taxes and fees, we're here to help explain it.




**LET'S TALK ABOUT YOUR BILL**




Southwest Gas is here to help.



swgas.com  
**Understand Your Bill**  
Your Bill Explained

[Learn more](#)

  26     6 shares

 Like    Comment    Share

 **Southwest Gas Corporation**  
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Learn more about your gas bill! From usage to taxes and fees, we're here to help explain it.

**LEARN ABOUT YOUR GAS BILL!**

Southwest Gas is here to help.



swgas.com  
**Learn about your gas bill!**  
Your Bill Explained - South...

[Learn more](#)

  8     4 comments    5 shares

 Like    Comment    Share



# Fluctuating Bills – Meta: Video

**Southwest Gas Corporation** Sponsored ·

Learn more about your gas bill! From usage to taxes and fees, we're here to help explain it.

swgas.com  
**Understand Your Bill**  
Your Bill Explained

7

**Southwest Gas Corporation** Sponsored ·

Learn more about your gas bill! From usage to taxes and fees, we're here to help explain it.

swgas.com  
**Understand Your Bill**  
Your Bill Explained

36 1 comment 2 shares

**Southwest Gas Corporation** Sponsored ·

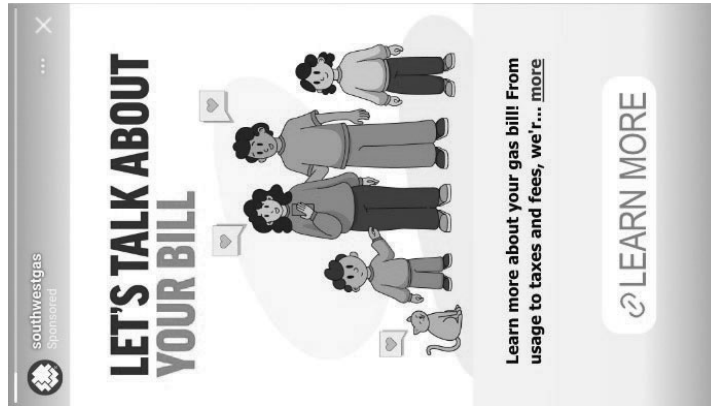
Learn more about your gas bill! From usage to taxes and fees, we're here to help explain it.

swgas.com  
**Understand Your Bill**  
Your Bill Explained

24 1 comment 1 share

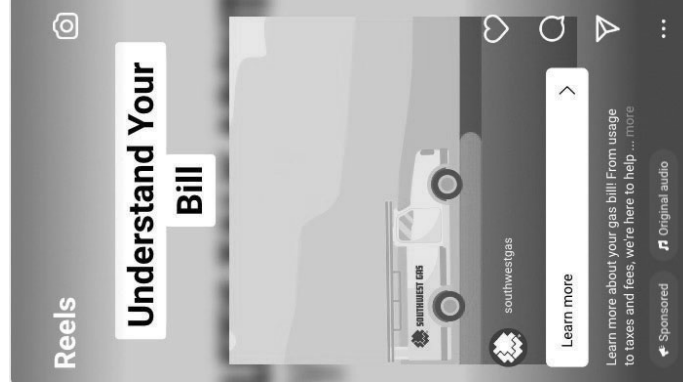
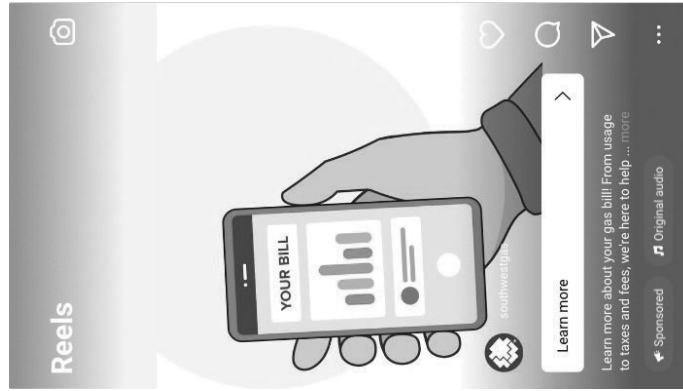
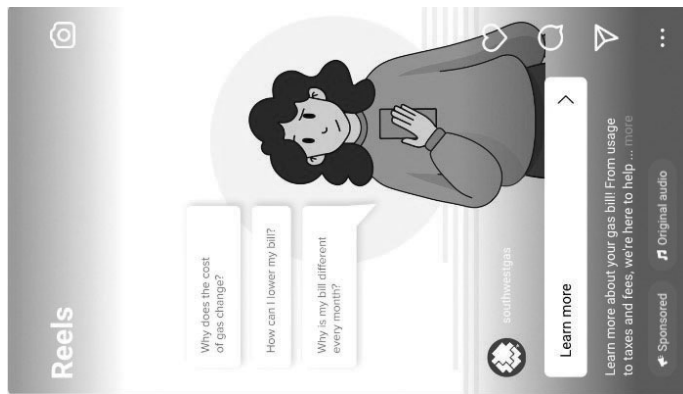


# Fluctuating Bills – Meta: Stories





# Fluctuating Bills – Meta: Stories Video






# Fluctuating Bills – Nextdoor

**Southwest Gas**  
Sponsored

**Let's Talk About Your Gas Bill**  
Is your gas bill making sense? We're here to explain the charges you see on your bills.



Learn why your gas bill can fluctuate

[Learn more](#)

**Video - 15s**

**Southwest Gas**  
Sponsored

**Let's Talk About Your Gas Bill**  
Is your gas bill making sense? We're here to explain the charges you see on your bills.

**LET'S TALK ABOUT YOUR GAS BILL**



Learn why your gas bill can fluctuate

[Learn more](#)

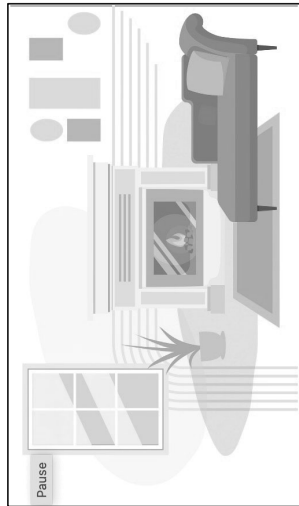
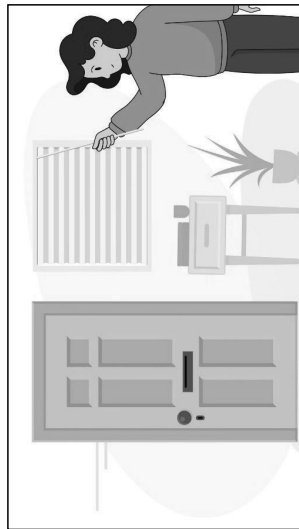
**Static**

# Ways to Save

October - November 2025  
January - February 2026

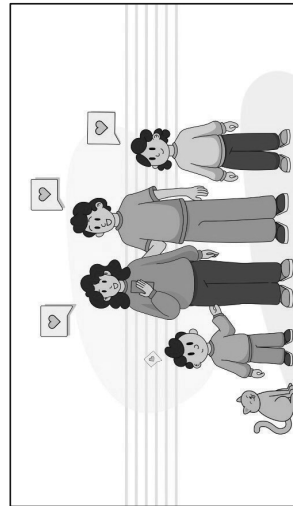


# Ways to Save – Native Video



**LEARN MORE WAYS TO SAVE**  
swgas.com/savemoney  
**SOUTHWEST GAS**

English



**ESTAMOS AQUÍ PARA AYUDARTE**  
swgas.com/savemoney  
**SOUTHWEST GAS**

Spanish



# Ways to Save – Meta: Single Image (English)

Southwest Gas Corporation     
 Sponsored    
 Save on Heating Costs

**SAVE ON HEATING COSTS**  
 Replace filters every month to lower energy costs.



swgas.com  
 Replace filters every month to lower energy... [Learn more](#)

Southwest Gas Corporation     
 Sponsored    
 Southwest Gas is here to help you save more on your gas bill. Discover ways to save on your energy costs.

**TIPS TO HELP YOU SAVE ON ENERGY**



swgas.com  
 Save Money on Energy Explore Ways to Save [Learn more](#)

Southwest Gas Corporation     
 Sponsored    
 Baking with ceramic or glass dishes means you can lower baking temperature by 25 degrees, saving you money.

**SAVE ENERGY WHILE BAKING**



swgas.com  
 Learn More Ways to Save Helpful Energy-Saving Tips [Learn more](#)

Southwest Gas Corporation     
 Sponsored    
 Open blinds during the day to help heat your home and save on energy costs. Learn more ways to save with Southwest Gas.

**SMART WAYS TO SAVE MORE**



swgas.com  
 Lower Costs With These Tips [Learn more](#)

Southwest Gas Corporation     
 Sponsored    
 Replacing air filters every month can lower energy costs on heating. Learn more ways to save from Southwest Gas.

**LITTLE TIPS CAN SAVE YOU BIG**



swgas.com  
 Save On Heating Learn Money-Saving Tips [Learn more](#)

Southwest Gas Corporation     
 Sponsored    
 Want to save on your utility bill?

**LEARN ABOUT YOUR GAS BILL!**  
 Southwest Gas is here to help.



swgas.com  
 Discover tips to lower energy costs. [Learn more](#)



# Ways to Save – Meta: Single Image (Spanish)

**Southwest Gas Corporation**  
Sponsored

Southwest Gas está aquí para ayudarte a ahorrar más en tu factura de gas. Descubre formas de reducir tus costos de energía.

## CONSEJOS PARA AHORRAR ENERGÍA



swgas.com  
**Ahorra dinero en energía**  
Explora cómo ahorrar

[Learn more](#)

1

**Southwest Gas Corporation**  
Sponsored

Homear con platos de cerámica o vidrio permite que puedas bajar la temperatura de hornado en 25 grados, ahorrando dinero.

## AHORRA ENERGÍA MIENTRAS HORNEAS



swgas.com  
**Aprende formas de ahorrar**  
Ve como ahorrar energía


[Learn more](#)

67 1 comment 7 shares

**Southwest Gas Corporation**  
Sponsored

Reemplazar los filtros de aire cada mes puede reducir los costos de energía en calefacción. Aprende formas de ahorrar.

## AHORRA EN COSTOS DE CALEFACCIÓN



swgas.com  
**Ahorra en Calefacción**  
Consejos para ahorrar

[Learn more](#)

20

**Southwest Gas Corporation**  
Sponsored

Ahorrar en los costos de calefacción.

## AHORRAR EN LOS COSTOS DE CALEFACCIÓN.

Descubre consejos para ahorrar.



swgas.com  
**Descubre consejos para ahorrar.**

[Learn more](#)

58 1 comment 5 shares

**Southwest Gas Corporation**  
Sponsored

Ahorra Mas Mientras Horneas

## AHORRA MAS MIENTRAS HORNEAS

Baja las temperaturas del horno cuando hornes en cerámica o vidrio.



swgas.com  
**Baja las temperaturas del horno cuando hornes en**

[Learn more](#)

3 1 share

**Southwest Gas Corporation**  
Sponsored

Calienta tu Hogar por Menos

## CALIENTA TU HOGAR POR MENOS

Abre las persianas durante el día para que la luz del sol ayude a calentar tu hogar.



swgas.com  
**Abre las persianas durante el día para que la luz del**

[Learn more](#)

3



## Ways to Save – Meta: Stories (English)





# Ways to Save – Meta: Stories (Spanish)

Southwest Gas Corporation

## CONSEJOS PARA AHORRAR ENERGÍA

Southwest Gas está aquí para ayudarte a ahorrar más en tu ... [more](#)

Learn more

Southwest Gas Corporation

## AHORRA EN COSTOS DE CALEFACCIÓN

Reemplazar los filtros de aire cada mes puede reducir los costos ... [more](#)

LEARN MORE

Southwest Gas Corporation

## AHORRAR EN LOS COSTOS DE CALEFACCIÓN.

Descubre consejos para ahorrar.

LEARN MORE

Southwest Gas Corporation

## AHORRA MAS MIENTRAS HORNEAS

Baja las temperaturas del horno cuando hornees en cerámica o vitrino.

LEARN MORE

Southwest Gas Corporation

## AHORRA EN COSTOS DE CALEFACCIÓN

Reemplaza los filtros cada mes para reducir los costos de energía.

LEARN more

Southwest Gas Corporation

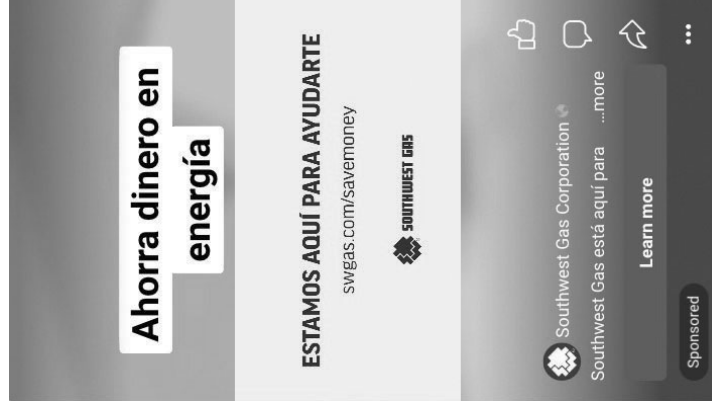
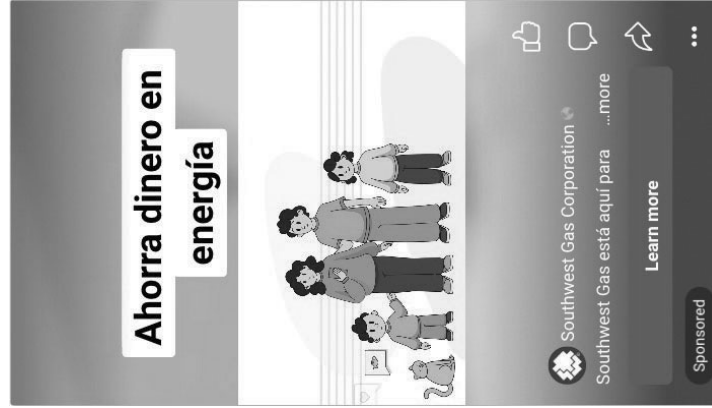
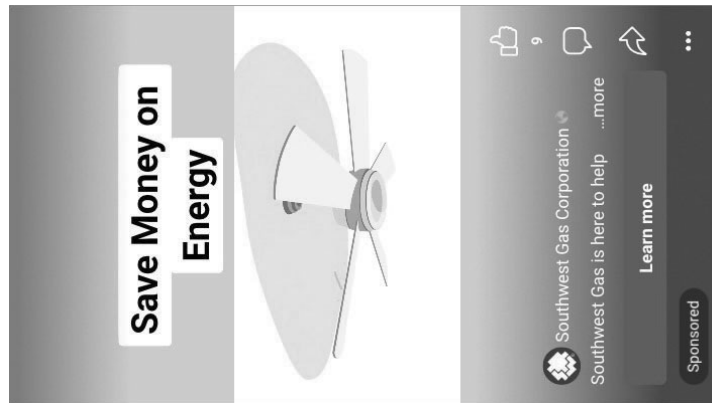
## CALIENTA TU HOGAR POR MENOS

Abre las persianas durante el día para que la luz del sol ayude a calentar tu hogar.

Learn more



# Ways to Save – Meta: Stories Video



English

Spanish



# Ways to Save – Nextdoor

**Southwest Gas**  
Sponsored

**Save More While Baking**  
You can lower oven temperatures by 25 degrees when baking in ceramic or glass.




**SAVE MORE WHILE BAKING**

Learn tips to save more this season [Learn more](#)

**Southwest Gas**  
Sponsored

**Tips To Help You Save On Energy**  
Little changes can make a big difference on your gas bill. Learn tips to save more.




**TIPS TO HELP YOU SAVE ON ENERGY**

Learn tips to save more this season [Learn more](#)

**Southwest Gas**  
Sponsored

**Heat Your Home for Less**  
Open blinds during the day to help heat your home. Discover money-saving tips.



**HEAT YOUR HOME FOR LESS**

Learn tips to save more this season [Buy now](#)

**Southwest Gas**  
Sponsored

**Save on Heating Costs**  
Replace your air filters every month to lower energy costs. Learn more ways to save.




**SAVE ON HEATING COSTS**

Learn tips to save more this season [Learn more](#)

**Southwest Gas**  
Sponsored

**Tips To Help You Save On Energy**  
Little changes can make a big difference on your gas bill. Learn tips to save more.



Learn tips to save more this season [Learn more](#)

Video

Display



abitai



**Southwest Gas Corporation**

June 27 · 🌐

👁️ Southwest Gas technicians and contractors are out in your community, ensuring maintenance and safety. If an unannounced technician arrives, always VERIFY:

- ✅ ID badge
- ✅ Official uniform
- ✅ Marked vehicle

Not sure? Call us at 877-860-6020 to confirm! Your safety matters. Learn more at [swgas.com/verify](https://swgas.com/verify).



 **Southwest Gas Corporation**  
May 23 · 🌐

👁️ Southwest Gas technicians and contractors are out in your community, ensuring maintenance and safety. If an unannounced technician arrives, always VERIFY:

- ID badge
- Official uniform
- Marked vehicle

Not sure? Call us at 877-860-6020 to confirm! Your safety matters. #StaySafe #SouthwestGas



SWGAS.COM

**Home & Business Safety**

Learning a few things about natural gas will ensure your safety, whether or not ...

[Learn more](#)



southwestgas • Follow



southwestgas 14w

Southwest Gas technicians and contractors are out in your community, ensuring maintenance and safety. If an unannounced technician arrives, always VERIFY:

- ID badge
- Official uniform
- Marked vehicle

Not sure? Call us at 877-860-6020 to confirm! Your safety matters. #StaySafe





**Southwest Gas Corporation**

May 22 · 🌐

As we head into peak grilling months, we're sharing some grilling tips to ensure you and your family can enjoy the summer season and outdoors safely. Be sure to start with a clean grill and check gas hoses for holes, cracks, and leaks.

If you need your natural gas grill connected, visit [swgas.com/referrals](http://swgas.com/referrals) to find a contractor in your area who's participating in the Appliance Connection Program or call our Energy Specialists at 800-654-2765.



SWGAS.COM

### Appliance Dealers & Licensed Contractor Referrals

Southwest Gas can help you find a licensed natural gas contractor or appliance ...

[Learn more](#)



**Southwest Gas Corporation**

June 6 · 🌐

Get listed. Get noticed. Connect with more customers.

Southwest Gas customers are looking for trusted contractors to professionally connect natural gas appliances.

Join the Contractor Referral Program by visiting [swgasreferral.com](http://swgasreferral.com) at no cost and expand your reach.

Through our year-round Appliance Connection Promotion, customers enjoy affordable, flat-rate services starting at \$105 — and contractors get listed in our searchable directory to grow their business.

Already enrolled? Log into your account to confirm your participation.

Service and contractor availability may vary by area.





**Southwest Gas Corporation**

22,795 followers  
2mo · Edited



Contractors & customers — we're making appliance connections easier. Southwest Gas offers flat-rate services starting at \$105 for barbecues, dryers & more. Join or learn more: [swgasreferral.com](http://swgasreferral.com)

Service and contractor availability may vary by area.



**Contractor Enrollment Portal**  
[swgasreferral.com](http://swgasreferral.com)

**ALL DIGGING PROJECTS,  
BIG OR SMALL.  
CALL 811 BEFORE YOU DIG.**



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



SOUTHWEST GAS



How To Verify A Southwest Gas Employee and Contractor

**Southwest Gas Corporation**  
July 22 · 6  
Our technicians and approved contractors are constantly patrol  
and working in the areas we serve...  
[See more](#)

Follow

Most relevant ▾

**southwestgas** · Follow  
Original audio

**southwestgas** 12w  
Our technicians and approved contractors are constantly patrolling and working in the areas we serve, performing maintenance, service, and routine leak surveys to ensure the community's safety. They may need access to the meter on the side of your home or business for upkeep and maintenance. If someone shows up to perform services you haven't requested, do not let them in until you verify their identity.

#safety #safetyfirst #safetytips #verify #verification

**ghost0pera** 12w

208 likes  
July 22

Log in to like or comment.



Southwest Gas Corporation

August 6 · 🌐

High Temperatures Ahead! High temperatures can be dangerous. Follow our #HeatSafety tips to stay safe, stay cool, and stay informed. Your safety is our priority!

- Stay hydrated: Drink water regularly and take cool showers or baths
- Stay indoors: Spend as much time as possible in an air-conditioned space. If your home doesn't have air conditioning, go to a designated cool location
- Slow down: Limit outdoor activities, or if you must work outside, take frequent breaks and avoid the hottest part of the day
- Wear light clothing: Loose, lightweight, and light-colored clothing can help you stay cool
- Keep children safe: Don't leave children unattended in cars, even if the windows are cracked
- Use sunscreen: Apply SPF 30+ every two hours to protect yourself from sun exposure
- Help others: Check in on friends and family, especially the elderly and those without air conditioning
- Keep pets cool: Keep your furry friends indoors as much as possible, provide plenty of cold water, and avoid hot pavement
- Stay informed: Listen to local news and weather channels for updated on heat warnings, advisories, and watches



SOUTHWEST GAS

# HEAT WAVE SAFETY TIPS

[swgas.com](http://swgas.com)

SWGAS.COM

Home & Business Safety

Learning a few things about natural gas will ensure your safety, whether or not ...

[Learn more](#)







## HEAVY SNOW MAY DAMAGE THE NATURAL GAS METER

Follow these tips to keep  
the meter protected:

Install a meter shelter

- Clear snow and ice off the meter, preferably with a broom
- Don't pile snow on the gas meter when shoveling or plowing
- Keep snow from landing on the gas meter when clearing roofs

If you ever suspect a natural gas leak, whether you're our customer or not, leave the area immediately and from a safe location call **911** and Southwest Gas at **1-877-860-6020**.

For information about how to build a structurally engineered shelter, visit [swgas.com/safety](http://swgas.com/safety) or call **1-877-860-6020**.

[swgas.com](http://swgas.com)



**southwestgas** • Follow  
Original audio

**southwestgas** 6w  
Did you know Southwest Gas technicians and contractors routinely patrol and perform maintenance to ensure community safety? If someone arrives unannounced, verify their ID, uniform, and vehicle. When in doubt, call 877-860-6020.

#safetytips #verify #safetyfirst #safety

**+**

**las\_vegas\_photoblog** 5w  
Good! Like Reply

**mikey.enriquez22213** 5w

**264 likes**  
September 9

Log in to like or comment.



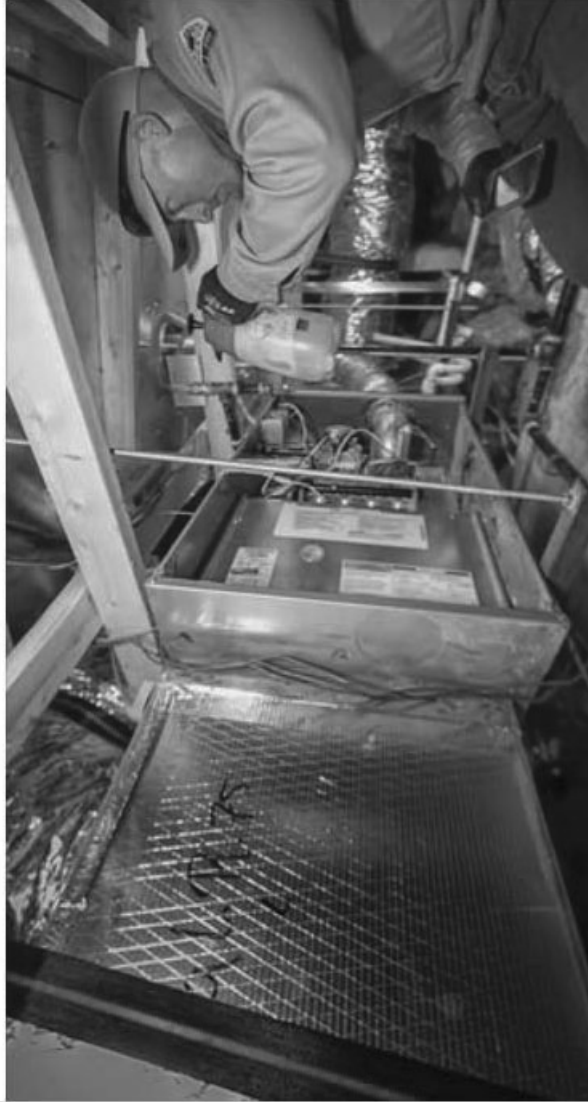
September 2 · 🌐

Contractors — it's time to enroll!

The Home Heating Promotion is back and better than ever. This fall, earn \$100/unit for seasonal furnace checks.

- No cost to join
  - Runs Oct 1–Nov 30
  - Featured in customer outreach
- Tap the link in bio to enroll today!

#HomeHeatingPromo #NaturalGasSavings #SouthwestGasContractors #FallReady



SWGAS.COM

**Appliance Dealers & Licensed Contractor Referrals**

Southwest Gas can help you find a licensed natural gas contractor or appliance dealer...

[Sign up](#)



**Southwest Gas Corporation**  
Public

# How to Recognize an Employee

Did you know Southwest Gas technicians and contractors routinely patrol and perform maintenance to ensure community safety? If someone arrives unannounced, verify their ID, uniform, and vehicle. When in doubt, call 877-860-6020. See less

audio Southwest Gas Corp

 **Southwest Gas Corporation**  
August 25 · 🌐

👁️ Southwest Gas technicians and contractors are out in your community, ensuring maintenance and safety. If an unannounced technician arrives, always VERIFY:

- ✓ ID badge
- ✓ Official uniform
- ✓ Marked vehicle

Not sure? Call us at 877-860-6020 to confirm! Your safety matters. #StaySafe #SouthwestGas



SWGAS.COM

**How to Identify an Employee or Contractor**  
Information on how to identify a Southwest Gas employee and contractor.

[Learn more](#)



**southwestgas** • Follow

**southwestgas** 8w  
Southwest Gas technicians and contractors are out in your community, ensuring maintenance and safety. If an unannounced technician arrives, always VERIFY:

- ID badge
- Official uniform
- Marked vehicle

Not sure? Call us at 877-860-6020 to confirm! Your safety matters. #StaySafe

42 likes  
August 25



Southwest Gas technicians and contractors regularly patrol communities for maintenance and safety checks. If an unannounced technician arrives, verify their ID badge, uniform, and vehicle. If you're uncertain, call 877-860-6020.



SWGAS.COM

### Home & Business Safety

Learning a few things about natural gas will ensure your safety, whether or not ...

[Learn more](#)



**Southwest Gas Corporation**

August 20 · 🌐

The Energy Share program provides emergency assistance on natural gas bills for people facing financial difficulties. With the help of generous customers, Southwest Gas employees, and trusted nonprofit partners, we've supported thousands of households. Whether you're seeking help or hoping to give it, the Energy Share program makes it easy to take action. Discover how to find help or donate today here:



SWGAS.COM

### Energy Share

EnergyShare helps those who need it most. For qualified customers facing financial ...

[Sign up](#)



**Southwest Gas Corporation**

23,719 followers  
1mo



Southwest Gas Contractors — Enrollment is Open!

The 2025 Home Heating Promotion is here, now offering \$100/unit for seasonal furnace checks.

- No cost to join
- Oct 1–Nov 30
- Featured in customer outreach

Enroll today to be listed in the Referral Program Directory. <https://lnkd.in/gMDdVvRG>

[#HomeHeatingPromo](#) [#NaturalGasSavings](#) [#EGIA](#) [#SouthwestGasContractors](#)





Southwest Gas Corporation  
Public



**SOUTHWEST GAS**

**CONTRACTOR  
REFERRAL  
PROGRAM**

# MAXIMIZE YOUR SUCCESS

Join Southwest Gas Contractor  
Referral Program Today!

ENROLL TODAY  
[swgasreferral.com](http://swgasreferral.com)



**SOUTHWEST GAS**

**CONTRACTOR REFERRAL PROGRAM**

**This program is for :**

- ✓ HVAC Contractors
- ✓ Plumbers
- ✓ Energy Auditors
- ✓ Appliance Dealers

**southwestgas** • Follow  
Original audio

**southwestgas** 12w  
Contractors — it's time to enroll! The Home Heating Promotion is back and better than ever. This fall, earn \$100/unit for seasonal furnace checks.

- No cost to join
- Runs Oct 1–Nov 30
- Featured in customer outreach

Tap the link in bio to enroll today! or Enroll today [swgas.com/contractor-referrals](http://swgas.com/contractor-referrals).

#HomeHeatingPromo  
#NaturalGasSavings  
#SouthwestGasContractors #FallReady

**Southwest Gas Corporation**

September 29 · 



...

The Energy Share program provides emergency assistance on natural gas bills for people facing financial difficulties. With the help of generous customers, Southwest Gas employees, and trusted nonprofit partners, we've supported thousands of households.



SWGAS.COM

**Energy Share**

EnergyShare helps those who need it most. For qualified customers facing finan...

[Learn more](#)





**SOUTHWEST GAS**

**Need Assistance?**  
We're here to help.

**Visit [swgas.com/assist](https://www.swgas.com/assist)**

**southwestgas** • Follow

**southwestgas** Edited • 8w

We're here to help. Whether it's everyday financial pressures or unexpected events like the ongoing government shutdown. We're committed to helping families stay on track.

If you or someone you know could use a little extra support, we offer a variety of assistance and payment programs to help. Visit the link in our bio or give us a call to learn more.

#assistanceprograms #assistance #billingassistance

**No comments yet.**  
Start the conversation.

15

October 24

Log in to like or comment.



**Southwest Gas Corporation**

October 13 · 🌐



Southwest Gas technicians and contractors are out in your community, ensuring maintenance and safety. If an unannounced technician arrives, always VERIFY:

- ID badge
- Official uniform
- Marked vehicle

Not sure? Call us at 877-860-6020 to confirm! Your safety matters.



SWGAS.COM

### How to Identify an Employee or Contractor

[Learn more](#)

Information on how to identify a Southwest Gas employee and contractor.



**southwestgas** • Follow  
Original audio

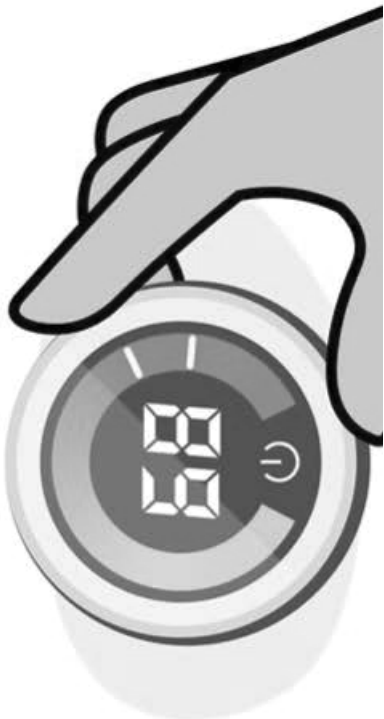
...

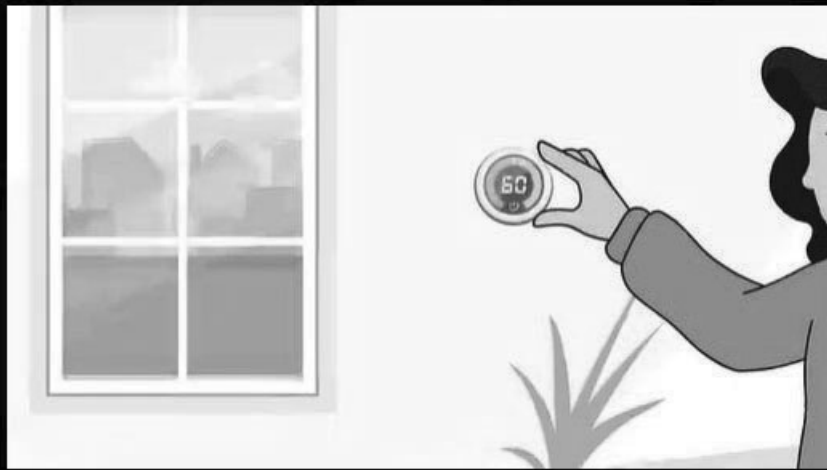
**southwestgas** 10w



Saving on your energy bill doesn't have to be hard. From weatherizing your home to investing in high-efficiency appliances, Southwest Gas has tips to help you reduce energy usage and keep your home comfortable year-round.

#savings #savemoney #waystosave  
#naturalgas





Saving on your energy bill doesn't have to be hard. From weatherizing your home to investing in high-efficiency appliances, Southwest Gas has tips to ... [See more](#)



**Southwest Gas Corporation**

October 24 · 🌐



We're here to help. Whether it's everyday financial pressures or unexpected events like the ongoing government shutdown. We're committed to helping families stay on track. If you or someone you know could use a little extra support, we offer a variety of assistance and payment programs to help. Visit <https://www.swgas.com/assist> or give us a call to learn more.



SWGAS.COM

### **Understanding Your Bill**

We know your utility bill can be a complicated topic. We're here to make it easi...

[Learn more](#)

# What's currently in market?

agital



# What's currently in market?

digital



Southwest Gas Corporation  
Sponsored

Learn the tips of how to see, smell & hear a natural gas leak and feel confident knowing what to do to keep yourself safe.

**DO YOU KNOW THE SIGNS OF A GAS LEAK?**

<https://www.swgas.com/en/s...>  
**Know the Signs**  
Stay Safe In A Gas Leak

Learn more



Southwest Gas Corporation  
Sponsored

Learn the tips of how to see, smell & hear a natural gas leak and feel confident knowing what to do to keep yourself safe.

**DO YOU KNOW THE SIGNS OF A GAS LEAK?**

<https://www.swgas.com/en/s...>  
**Know the Signs**  
Stay Safe In A Gas Leak

Learn more



**DO YOU KNOW THE SIGNS OF A GAS LEAK?**

Learn how to see, smell & hear a gas leak.

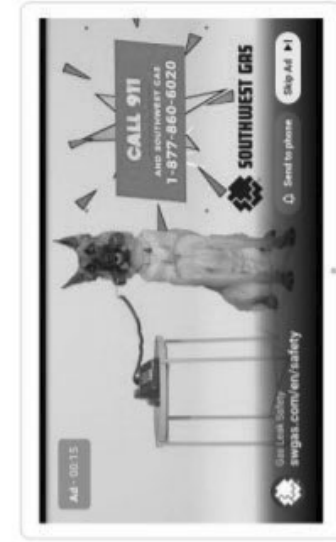
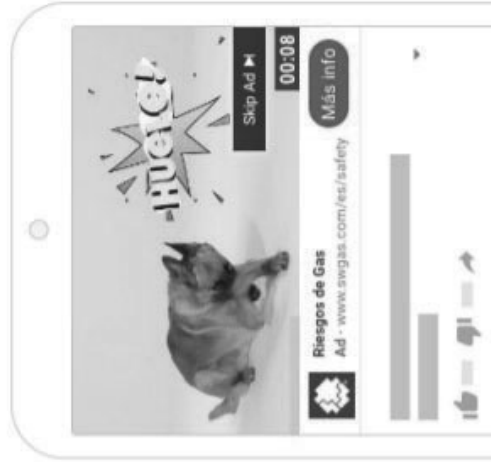


**DO YOU KNOW THE SIGNS OF A GAS LEAK?**

Learn how to see, smell & hear a gas leak.

# What's currently in market?

agital



# What's currently in market?

agital

The image displays a collection of 12 banner advertisements for the 811 Dig Safety program. The banners are arranged in a 3x4 grid. Each banner features a different background image related to construction or utility work, such as an excavator, a worker, or utility lines. The text on the banners is consistent, promoting the 811 service. The text includes "CALL 811 BEFORE YOU DIG. EVERY PROJECT. EVERY TIME.", "Dig Safety", and the 811 logo with "SOUTHWEST GAS".

# What's currently in market?

agital

Southwest Gas Corporation  
Sponsored · v8

About to dig for a project? Call 811 at least two days before breaking ground to get the underground utility lines marked.



**811**

**CALL 811 BEFORE EVERY PROJECT, EVERY TIME.**

<https://www.swgas.com>  
Call Before You Dig  
Protect Gas Lines

Learn more

Southwest Gas Corporation  
Sponsored · v8

Call 811 before any digging project to get the underground utility lines marked for free. Dig safely and locate the lines.



**811**

**CALL 811 BEFORE EVERY PROJECT, EVERY TIME.**

<https://www.swgas.com>  
Protect Underground Lines  
Know Digging Safety Tips


Learn more



**811**

**DON'T HIT A LINE CALL 811**

Protect underground gas lines.



**811**

**CALL 811 BEFORE YOU DIG**

Every project. Every time.



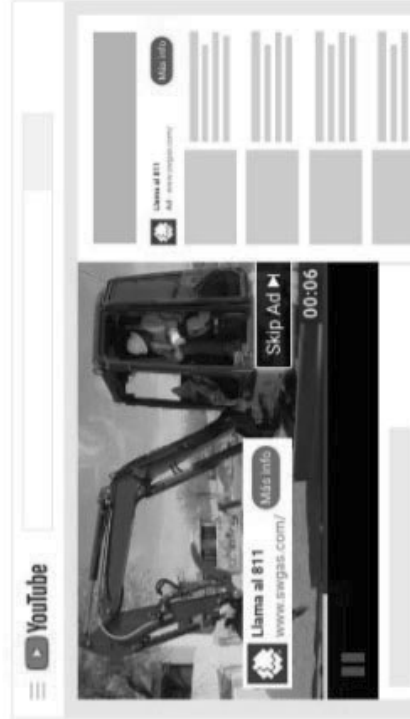
**811**

**ABOUT TO DIG? CALL 811.**

Get utility lines marked for free.

# What's currently in market?

agital



The logo for 'agital' is displayed in a bold, lowercase, sans-serif font. The letter 'a' is significantly larger than the other letters, and the 'i' has a dot. The background of the slide features a dark grey/black area with several light grey diamond shapes scattered across it.

# **Snow Safety Creative Refresh**

## **Asset Review**

**September 30, 2024**

# Updates Assets

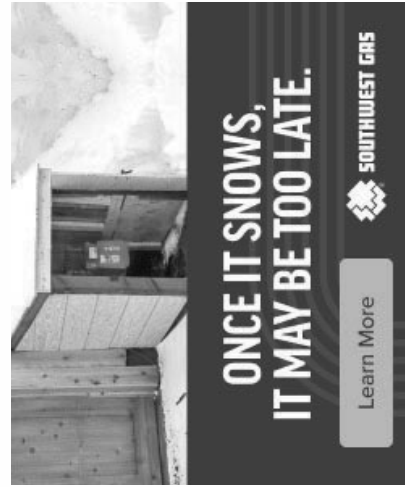
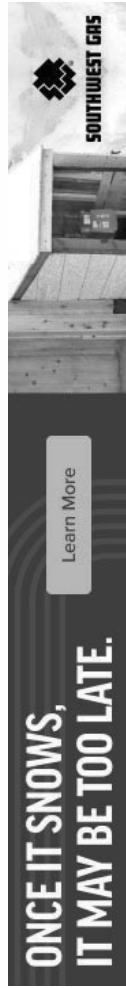
English & Spanish

agital

- **Display**
  - 160x600
  - 300x250
  - 300x600
  - 320x50
  - 728x90
- **Meta**
  - Single Image – 1080x1080
  - Story – 1080x1920
- **NextDoor**
  - 1200x628

# Display

English - 160x600, 300x250, 300x600, 320x50, 728x90



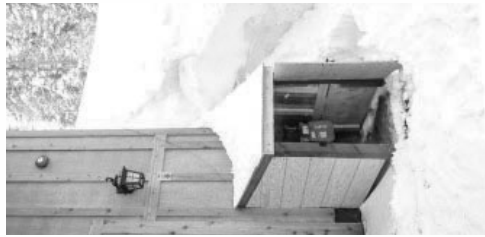
# Display - Spanish

Spanish - 160x600, 300x250, 300x600, 320x50, 728x90



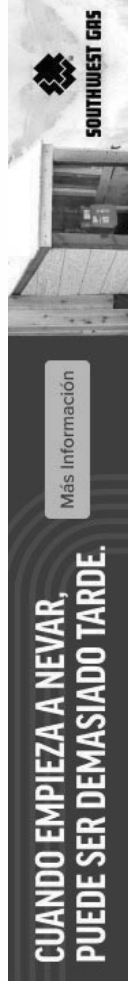
**CUANDO EMPIEZA A  
NEVAR, PUEDE SER  
DEMASIADO TARDE.**

Más Información



**CUANDO EMPIEZA  
A NEVAR, PUEDE  
SER DEMASIADO  
TARDE.**

Más Información



**CUANDO EMPIEZA A NEVAR,  
PUEDE SER DEMASIADO TARDE.**

Más Información



# Meta - Single Image & Story

English & Spanish - 1080x1080, 1080x1920

Southwest Gas Promoted

Snow safety tip! Protect the gas meter this winter by installing a shelter to shield snow from accumulating on the pipes.



www.swgas.com  
**Install a Meter Shelter**  
Natural Gas Snow Safety

Learn More

155 18 comments

Like Comment Send

Southwest Gas Promoted

Protege tu medidor de gas este invierno con un refugio de la nieve. Previene daño a líneas al usar una escoba, no una pala.



www.swgas.com  
**Instale un Refugio Para Medros**  
Prepara tu Medidor

Más información

155 18 comments

Like Comment Send

Southwest Gas



ONCE IT SNOWS,  
IT MAY BE TOO LATE.

Learn More

Southwest Gas



CUANDO EMPIEZA A  
NEVAR, PUEDE SER  
DEMASIADO TARDE.

Más información

# NextDoor

English & Spanish – 1200x628



### Have you covered the gas meter yet?

The temperature is starting to drop, which means it's time to install a shelter to protect the gas meter from the snow. Covering the natural gas meter keeps the snow from accumulating on the pipes which can help prevent a leak. However, if you need to clean snow off the meter, be sure to use a broom, not a shovel.

# ONCE IT SNOWS, IT MAY BE TOO LATE.



Winter natural gas safety tips from Southwest Gas

[LEARN MORE](#)



### ¿Has cubierto el medidor?

La temperatura está bajando, eso significa que es tiempo de instalar un refugio para proteger tu medidor de gas de la nieve. Tapando el medidor de gas previene la acumulación de nieve en las líneas e igual prevenir fugas. Si tienes que limpiar nieve del medidor, usa una escoba, no una pala.

# CUANDO EMPIEZA A NEVAR, PUEDE SER DEMASIADO TARDE.



Consejos para seguridad de gas natural y la nieve.

[MÁS INFORMACIÓN](#)

**agital**

**Thank you.**

## Job description

The Customer Representative performs routine customer contact and/or customer account-related functions, including cashiering, interpreting, analyzing and resolving customer inquiries, billing and/or credit issues by telephone, in person, through written communications, reporting, and/or notification from internal/external sources.

May be assigned to any functional area within the Customer Solutions job family. Typical job functions may vary dependent upon job assignment.

## MINIMUM QUALIFICATIONS

Previous experience in a customer service, administrative or professional environment preferred.

This position must possess strong interpersonal skills and the ability to communicate effectively with internal and external customers. Proficiencies in computer, basic math, and business communications, problem-solving, the ability to prioritize workload, multi-task, organizational skills, and the ability to adapt to changes in technology and processes is required. Must meet Company established keyboarding and skills standards for position. Successful completion of Company required training.

## TYPICAL JOB FUNCTIONS

(Responsibilities/duties performed)

- Perform customer contact (internal/external) and/or customer account-related responsibilities by telephone, in person and/or in writing, reporting, and/or notification from internal/external sources
- Assist customers with online resources
- Provide information, research accounts, respond to and/or resolve billing/rate inquiries and discrepancies, schedule orders to establish and disconnect service, make payment arrangements, perform credit, collection, and billing functions, handle illegal usage accounts, perform cashiering and accurately prepare bank deposits
- Analyze and resolve routine situations, customer concerns and/or customer account discrepancies while simultaneously exercising good judgment, applying experience and knowledge
- Handle emergency phone calls
- Multi-task in an environment with fluctuating workload, working independently or as a member of a team interfacing with customers, co-workers, supervisors and other department personnel
- Interpret, follow and apply all Tariffs, Company rules/policies, standard practices for multiple states and jurisdictions
- May provide training and share knowledge with department employees as required
- Moderate to heavy use of multiple computer systems/applications simultaneously and accurately
- Complete assigned duties accurately and efficiently while adhering to production and quality standards
- Consistently demonstrate a level of excellence in customer service skills including tact and diplomacy when interacting with customers, peers and management
- Maintain and safeguard confidential information as mandated by federal regulations
- Perform other duties as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

## SALARY DETAILS

Phoenix: \$21.51 - \$29.10

At Southwest Gas, attracting the best talent is key to our strategy and success as a company. We use flexibility to develop competitive compensation offers to ensure we are able to hire the best candidates. The quoted salary range represents the minimum and maximum of the pay range for the position. It is provided as a good faith estimate as to what our ideal candidates are likely to expect, as we tailor our offers within the range based on the selected candidate's experience, industry knowledge, location, technical and communication skills and other factors that may prove relevant during the interview and selection process.

Job Type: Full-time

Work Location: Hybrid remote in Phoenix, AZ 85020

## Job description

Join our new Customer Technology Support (CTS) Team – this newly established department is a collaborative operations business and technology partner whose mission is to **advance Customer Technology** and associated business functional processes, procedures, analysis, and support. CTS helps progress technological enablement to **continuously improve and optimize billing** accuracy and efficiency; ensure **compliance** with regulations and **enhance the overall customer experience (CX)**.

The CTS manager role will establish a foundation to **advance the customer application ownership and the cash receipting cycle management**: credit and collections, customer billing, bill print, payment and remittance, customer self-service channels, customer programs and services, exception management, reporting and data analytics, regulatory compliance, vendor management, SOX business controls and operational reviews. You will develop and lead a team who will support testing, documentation of requirements for changes and enhancements, functional design approval, development of associated policies, procedures, standards, business processes, as well as provide related training for end users, change management and communication.

You will **collaborate closely** with application vendors, stakeholder departments, end users and Information Services (IS). You'll contribute to our amazing **Southwest Gas culture** of safety, integrity, sustainability, and relationships. You will support our **continuous improvement mindset** by advancing quality, optimizing processes, and working with partners in IS to expand technological solutions.

### POSITION DIMENSIONS

Reporting directly to this position are up to 25 exempt employees and may also oversee contract partners. The position reports directly to the Director/Customer Technology Support and regularly engages and works collaboratively with Senior Officers, functional Vice Presidents, Directors, General Managers, and Managers across the organization, federal and state regulatory commission representatives, as well as, vendors, contract partners, other utility representatives and other governmental entities. This position must also be able to communicate with top, middle management, and end users persuasively and effectively at the staff, division, district, and department levels. This position will require travel across our three state locations.

### QUALIFICATIONS

There are clear precedents and practices that the incumbent uses as guidelines to determine how this job is performed. This position requires eight to ten years of relevant work experience. A bachelor's degree in business administration, or related field from an accredited university or an equivalent combination of education and experience sufficient to successfully perform the essential job responsibilities is required.

The following qualifications are also required:

- Excellent verbal, written communication, and presentation skills
- Experience managing, executing, and enhancing a department strategy and objectives
- Experience with process improvement, project management, and Business Process Management practices
- Experience managing and/or acting in a lead role on a complex project
- Experience in relationship management and emotional intelligence
- Working knowledge of company core business functions, policies and procedures, applicable tariffs, rules, and regulations
- Excellent leadership and negotiation skills
- Ability to perform complex business process mapping and influence business process improvements
- Experience implementing system and business process changes
- Excellent organizational skills with the ability to work in a complex environment and manage multiple tasks, change requests, and projects
- Proficient in incident, problem, and application change management.
- Knowledge of Federal Compliance rules and regulations as related to the departments support responsibilities

## ESSENTIAL JOB RESPONSIBILITIES

- Responsible for developing and enhancing strategy to advance customer-centric initiatives and support functional workflow processes
- Provide direction to department leadership and manage work activities of exempt employees
- Oversee department activities/responsibilities, including planning, scheduling, staffing, monitoring, traveling, and reporting
- Develop and provide guidance to department personnel
- Oversee, prioritize, and coordinate system and process fixes and enhancements
- Analyze and report department metrics including key performance indicators and initiative statuses
- Develop, manage, forecast and provide variance explanations for department budget
- Responsible for developing a 5-year budgetary capital and operations and maintenance plan for department initiatives, labor, and associated contracts
- Responsible for ensuring SOX compliance with assigned functions and completing SOC2 evaluations for associated external vendors
- Triage, coordinate, and resolve issues to address concerns in collaboration with Accounting, Customer Solutions, Information Services, Regulation, and other personnel as needed
- Prepare performance appraisals, goals, hiring, and administrative coaching or other corrective actions
- Responsible for strengthening and maintaining a collaborative relationship with Information Services to align support for Corporate and division stakeholders
- Develop and maintain working relationships and act as a liaison with Company department key contacts, third party vendors, other utilities, and related organizations
- Provide clear, concise, and effective verbal and written communications to Company management and end users regarding system updates, enhancements, and system issues
- Provide oversight for the development of effective and standardized training materials, operations manuals, and documentation in conjunction with system enhancements, tariff revisions and business process changes to provide end-users with resources to ensure compliance with Company Standard practices, policies, and procedures
- Provide project management and work direction related to company initiatives and technology projects and assist in defining, prioritizing, enhancing, and implementing solutions
- Support the development of proactive planning and road-mapping activities for customer-centric initiatives
- Review and approve change request, testing, and training documentation
- Review, approve, and/or revise technical instructions and procedures.
- Manage the prioritization of incidents and change requests with requesting department management and Information Services
- Provide leadership and subject matter expertise to workgroup personnel assigned to Company projects and programs to ensure completion within established timeframes
- Provide leadership during the implementation of projects, programs, and system enhancements to ensure a successful outcome

- Develop contingency-remedial action plans when required
- Maintain standard reporting across departments and compile reporting to support strategic initiatives
- Respond to compliance audits and data requests
- Manage and approve scheduled Sarbanes-Oxley operational reviews of reports, procedure, and processes to ensure compliance with Company policies and procedures, applicable tariffs, rules, and regulations.
- Oversee adherence to required Federal Compliance rules and regulations for the departments supported functions.
- Perform related duties and responsibilities as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

**SALARY DETAILS**

Las Vegas: \$121,700 - \$182,600

At Southwest Gas, attracting the best talent is key to our strategy and success as a company. We use flexibility to develop competitive compensation offers to ensure we are able to hire the best candidates. The quoted salary range represents the minimum and maximum of the pay range for the position. It is provided as a good faith estimate as to what our ideal candidates are likely to expect, as we tailor our offers within the range based on the selected candidate's experience, industry knowledge, location, technical and communication skills and other factors that may prove relevant during the interview and selection process.

Job Type: Full-time

Pay: \$121,700.00 - \$182,600.00 per year

Schedule:

- 8 hour shift

Work Location: Hybrid remote in Las Vegas, NV 89115

### Job description

The Supervisor/Geographic Information Systems Staff supervises Geographic Information Staff (GIS) staff and provides primary technical guidance for GIS software operation and configuration as well as data configuration and structures; AutoCAD software: PaperVision and Capture document management software; FieldSmart Viewer; GPS software and hardware for five operating divisions and Great Basin Gas Transmission Company. The incumbent will work with division management, Engineering Staff and IS in planning, budgeting, implementing and supporting their GIS computer infrastructure and well as acting as the technical interface between IS, Mobile Projects and other corporate departments that interface with the GIS data.

### QUALIFICATIONS

There are clear precedents and practices which the incumbent uses to determine how this job is performed. This position requires five to eight years of relevant technical experience, including one to two years of supervisory experience. Knowledge and abilities must include computer and network concepts and strategies, cognizance of information technology business practices, organization in supporting Company policies and possess good presentation skills.

### ESSENTIAL JOB RESPONSIBILITIES

- Ensure local staffing ( Supervisors/GIS, Analysts/GIS and GIS Mapping Specialists) are trained to support the division's GIS mapping requirements
- Coordinate and supervise all aspects of new functionality and enhancements for the GIS system.
- Manage end user expectations relative to project milestones and project deadlines
- Provide daily oversight and guidance for multiple projects (e.g., server upgrades, software implementations, local area network changes, etc.)
- Maintain weekly communications with division management contacts on outstanding problems, scheduled changes and project status
- Maintain weekly communications between GIS Staff and the Mobile Projects Group.
- Complete performance appraisals and salary recommendations
- Oversee corporate policy and standard with regards to mapping and drawing activities insuring that all standards and procedures are up-to-date and training has been conducted as appropriate
- Provide initial approve of material requisitions (MR), work orders (WO), work hours (OLTE), vacations and other personnel matters
- Establish standard practices for administering GIS end-user accounts, data drive mappings, file and print management services. Provide back-up support for division personnel when they are on extended absences
- Provide leadership and recommendations to support GIS software, software configuration and structure and provide input to IS on client/server functions in all divisions
- Participate in the analysis, recommendations and solutions leading to the resolution of GIS software and data issues and provide assistance to IS on client/server-related problems
- Maintain a level of organization and task prioritization that promotes the department's strategic, tactical and operational strategies.
- Approve and coordinate GIS change schedules
- Plan, justify, monitor and explain departmental budget expenditures
- Communicate and support Company policies (e.g., safety, security, etc.).Update and document GIS software and data configurations based upon Division and regulatory requirements
- Ensure each division's GIS system software and data structure is properly configured to support the business units of each department
- Respond in a timely manner to problem calls and request for help
- Plan, communicate and conduct projects in a non-disruptive, non-intrusive manner
- Perform related duties and responsibilities as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

### SALARY DETAILS

Las Vegas: \$92,000 - \$138,000

### Job description

The Analyst I/Gas Scheduling is an individual contributor responsible for the logistics and accounting of transporting natural gas supplies for Southwest Gas Corporation (SWG or Company) on company-owned and third-party pipelines. This position is responsible for validating and maintaining various software programs utilized in the daily forecasting, scheduling, tracking, and recording of natural gas supplies. In addition, this position is responsible for evaluating and reconciling the output of these systems to effectively track the movement of gas on multiple pipelines for use by SWG customers, and documenting and communicating consumption, trend information, and metrics to a variety of internal and external clients, including SWG transportation customers and their agents.

### POSITION DIMENSIONS

The incumbent does not have accountability for personnel or budgets. There are clear precedents and practices that the incumbent uses as guidelines to determine how this job is performed. The incumbent very frequently exchanges information with other employees outside of the Gas Scheduling Department and outside the Gas Supply area.

### QUALIFICATIONS

This position requires one to three years of relevant work experience and a bachelor's degree in engineering, business, computer science or related field, or equivalent combination of education and experience sufficient to successfully perform the essential job responsibilities. This position also requires good written and oral communication skills, in addition to PC software skills to be capable of maintaining Microsoft Word documents and complex Microsoft Excel spreadsheets.

### ESSENTIAL JOB RESPONSIBILITIES

- This position operates on a 4-day work-week schedule which includes partial coverage of holidays and weekends. This position offers a hybrid work from home (WFH) schedule.
- Perform daily scheduling and confirmation processes on company-owned and third party pipelines
- Monitor BTU and SCADA data to ensure accurate and timely identification and correction of anomalies associated with RTUs in conjunction with Gas System Support Staff
- Coordinate the reconciliation of moderate exceptions between third party pipelines; gas purchasing, transportation customer nominations and confirmations, and accounting
- Analyze and assess the accuracy of daily weather and load forecasting models on a routine basis
- Become knowledgeable of Company and upstream pipeline tariffs, North American Energy Standards Board requirements, federal and state requirements in order to administer and comply with all rules and regulations
- Evaluate existing systems and procedures and recommend enhancements to continuously improve department and system efficiencies
- Document and maintain department procedures in accordance with regulatory requirements (FERC, Sarbanes-Oxley, PHMSA) to ensure compliance
- Be proficient in the use of the internet, upstream pipeline nomination software, including on-line and batch computer systems]
- Develop and maintain good productive relationships with supplier, upstream pipeline, and customer representatives
- Provide On-Call duties
- Perform related duties and responsibilities as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

### SALARY DETAILS

Las Vegas: \$65,100 - \$94,400

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Job Type: Full-time

Pay: \$65,100.00 - \$94,400.00 per year



## Southwest Gas Corporation's post



Southwest Gas Corporation

May 12 · 🌐

A natural gas leak may smell like rotten eggs, sound like a hissing noise, or cause bubbling water or dead vegetation. If you notice any of these signs, leave the area immediately and call 911 and Southwest Gas at 877-860-6020. Learn more here: <https://ow.ly/VOFy50VRbuG>.

### How to Recognize and Respond to a Natural Gas Leak

Natural gas lines can be buried anywhere, even where homes don't use natural gas. So it's important that EVERYONE knows how to recognize and respond to a natural gas leak.

#### SIGNS OF A LEAK MAY INCLUDE:



#### SMELL

A distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



#### HEAR

A hissing or roaring coming from the ground or aboveground pipeline.



#### SEE

Dirt or water blowing into the air, unexplained dead or dying plants or grass, or standing water continuously bubbling.

#### IF YOU SUSPECT A NATURAL GAS LEAK:

##### DO...

1 LEAVE. Evacuate the area and inform others to do the same, leaving doors open as you exit.

2 CALL. From a safe location, call 911 and Southwest Gas at 877-860-6020, day or night. A Southwest Gas representative will respond as soon as possible.

##### DON'T...

1 Smoke or use matches/lighters.

2 Turn electrical switches, thermostats, or appliance controls on or off.

3 Start/stop engines or use automated garage doors.

For more information about natural gas safety, visit [swgas.com/safety](http://swgas.com/safety) or call 877-860-6020.



SWGAS.COM

#### Home & Business Safety

Learning a few things about natural gas will ensure your safety, whether or not ...

Learn more

👍 604

💬 2 comments 74 shares





# NATURAL GAS SAFETY INFORMATION

Knowing how to detect a natural gas leak and taking appropriate actions will help keep you, your family, and your neighborhood safe.

## THE DON'TS



**DON'T** touch any electrical or light switches, doorbells, phones, remote controls or anything that could cause a spark such as any appliance or thermostats.



**DON'T** smoke or light matches. Extinguish any open flames such as lit candles. If you have a gas range or oven, make sure the controls are turned off.



**DON'T** turn any electrical equipment on or off. **DON'T** pull any plugs from the outlets.



If outside, **DON'T** start any motor vehicles or use any outside devices such as lawnmowers, snow blowers, leaf blowers, trimmers, etc.

IF YOU DETECT ANY SIGNS OF A NATURAL GAS LEAK, CALL 911 AND SOUTHWEST GAS AT 1-877-860-6020.



**SOUTHWEST GAS**



southwestgas • Follow

...



southwestgas 10w

Detect. Dash. Dial.

If you suspect a natural gas leak, leave the area immediately and call 911 and Southwest Gas at 877-860-6020. Never try to locate the leak yourself—your safety comes first!



Common signs of a gas leak:

- ✓ Rotten egg smell
- ✓ Hissing sounds
- ✓ Bubbling water or dead vegetation

If you notice these, act fast! Stay safe and call us. #Safety-first #NaturalGas



**No comments yet.**

Start the conversation.



16 likes

May 12



Log in to like or comment.

### Job description

The Customer Representative performs routine customer contact and/or customer account-related functions, including cashiering, interpreting, analyzing and resolving customer inquiries, billing and/or credit issues by telephone, in person, through written communications, reporting, and/or notification from internal/external sources.

May be assigned to any functional area within the Customer Solutions job family. Typical job functions may vary dependent upon job assignment.

#### MINIMUM QUALIFICATIONS

Previous experience in a customer service, administrative or professional environment preferred.

This position must possess strong interpersonal skills and the ability to communicate effectively with internal and external customers. Proficiencies in computer, basic math, and business communications, problem-solving, the ability to prioritize workload, multi-task, organizational skills, and the ability to adapt to changes in technology and processes is required. Must meet Company established keyboarding and skills standards for position. Successful completion of Company required training.

#### TYPICAL JOB FUNCTIONS

(Responsibilities/duties performed)

- Perform customer contact (internal/external) and/or customer account-related responsibilities by telephone, in person and/or in writing, reporting, and/or notification from internal/external sources
- Assist customers with online resources
- Provide information, research accounts, respond to and/or resolve billing/rate inquiries and discrepancies, schedule orders to establish and disconnect service, make payment arrangements, perform credit, collection, and billing functions, handle illegal usage accounts, perform cashiering and accurately prepare bank deposits
- Analyze and resolve routine situations, customer concerns and/or customer account discrepancies while simultaneously exercising good judgment, applying experience and knowledge
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- Multi-task in an environment with fluctuating workload, working independently or as a member of a team interfacing with customers, co-workers, supervisors and other department personnel
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- Complete assigned duties accurately and efficiently while adhering to production and quality standards
- Consistently demonstrate a level of excellence in customer service skills including tact and diplomacy when interacting with customers, peers and management
- Maintain and safeguard confidential information as mandated by federal regulations
- Perform other duties as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

#### SALARY DETAILS

**Tucson:** \$21.17 - \$28.64

At Southwest Gas, attracting the best talent is key to our strategy and success as a company. We use flexibility to develop competitive compensation offers to ensure we are able to hire the best candidates. The quoted salary range represents the minimum and maximum of the pay range for the position. It is provided as a good faith estimate as to what our ideal candidates are likely to expect, as we tailor our offers within the range based on the selected candidate's experience, industry knowledge, location, technical and communication skills and other factors that may prove relevant during the interview and selection process.

### Job description

The Administrator/Supervisory Control & Data Acquisition Support provides operational support to the business units that operate and use data from the Supervisory Control and Data Acquisition (SCADA) System used for Corporate and Great Basin control and data gathering. This position serves the Centralized Operations/Gas Control department and frequently interacts with Information Services and Division Technical Services to facilitate changes, upgrades, and incident/change tickets involving SCADA software, communications, display and field Remote Terminal Units. This position develops and maintains a roadmap for SCADA system improvements designed to meet changing needs. Also included in these job functions are policy and procedure development and training for the above activities.

### QUALIFICATIONS

There are clear precedents and practices that the incumbent uses as guidelines to determine how this job is performed. This position requires a minimum of five years of relevant work experience. This position requires knowledge of computer operating systems. Knowledge of IT architecture and OSI's PI Software desired.

A degree in engineering or computer science is preferred.

### ESSENTIAL JOB RESPONSIBILITIES

- Direct and oversee all business support activities for SCADA, GMAS, PI Application, PI Webparts, and TIPS
- Conduct user training and respond to user inquiries
- Monitor system performance
- Be aware of industry practices to recommend measures to ensure system and application security
- Facilitate the problem and change process through interaction with users, administrators, vendors and field personnel
- Communicate system status to appropriate department heads including changes and down time
- Implement processes to ensure SCADA data integrity is maintained
- Assist Telecommunications support to identify network issues
- Assist Division Technical Services with the design of telemetry sites
- Assist Division Technical Services to coordinate the installation/replacement of RTU's
- Identify, investigate and recommend new hardware/software solutions for SCADA
- Maintain effective working relationships with the various internal departments that utilize systems related to SCADA to ensure that data requirements are met while also ensuring that system integrity and security are maintained
- Develop, maintain and train Gas Control and SCADA policies and procedures
- Coordinate the detailed design and testing of system enhancements, including development of specific testing examples and documentation of systems
- Perform related duties and responsibilities as assigned
- Regular and predictable attendance is a condition of employment and is an essential function of the job

### SALARY DETAILS:

Las Vegas: \$93,380 - \$140,070

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Did you know that natural gas leaks can be detected by smell, sight, or sound? Here are a few indicators of a gas leak:

- Sulfur-like odor, similar to rotten eggs
- A hissing noise
- Unusual bubbling in water or dead vegetation

If you notice any of these signs, leave the area immediately and call 911 and Southwest Gas at 877-860-6020.

Learn about the signs of how to detect a gas leak by visiting [swgas.com/safety](http://swgas.com/safety)

#NationalSafetyMonth

## How to Recognize and Respond to a Natural Gas Leak

Natural gas lines can be buried anywhere, even where homes don't use natural gas. So it's important that EVERYONE knows how to recognize and respond to a natural gas leak.

### SIGNS OF A LEAK MAY INCLUDE:

-  **SMELL**  
A distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.
-  **HEAR**  
A hissing or roaring coming from the ground or aboveground pipeline.
-  **SEE**  
Dirt or water blowing into the air, unexplained dead or dying plants or grass, or standing water continuously bubbling.

### IF YOU SUSPECT A NATURAL GAS LEAK:

- DO...**
- ✓ **LEAVE.** Evacuate the area and inform others to do the same, leaving doors open as you exit.
  - ✓ **CALL.** From a safe location, call **911** and Southwest Gas at **877-860-6020**, day or night. A Southwest Gas representative will respond as soon as possible.
- DON'T...**
- ⊗ Smoke or use matches/lighters.
  - ⊗ Turn electrical switches, thermostats, or appliance controls on or off.
  - ⊗ Start/stop engines or use automated garage doors.

For more information about natural gas safety, visit [swgas.com/safety](http://swgas.com/safety) or call **877-860-6020**.



SWGAS.COM

### Home & Business Safety

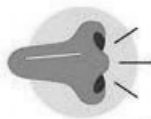
Learning a few things about natural gas will ensure your safety, whether or not ...

[Learn more](#)

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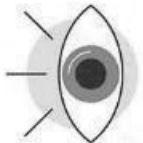
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- DON'T...
  - Smoke or use matches/lighters.
  - Turn electrical switches, thermostats, or appliance controls on or off.
  - Start/stop engines or use automated garage doors.

For more information about natural gas safety, visit [swgas.com/safety](http://swgas.com/safety) or call **877-860-6020**.



**SOUTHWEST GAS**



southwestgas • Follow

...



southwestgas 10w

Did you know that natural gas leaks can be detected by smell, sight, or sound? Here are a few indicators of a gas leak:

- Sulfur-like odor, similar to rotten eggs
- A hissing noise
- Unusual bubbling in water or dead vegetation

If you notice any of these signs, leave the area immediately and call 911 and Southwest Gas at 877-860-6020.

#nationalsafetymonth #nsm #safety #naturalgas #safetytips



**No comments yet.**



19 likes  
June 24



Log in to like or comment.



Don't dig yourself into trouble! Underground utility lines can sometimes be just inches under the surface. Call 811 or visit [call811.com](http://call811.com) at least two working days before your digging project to avoid unintended damage to utility lines. <https://www.swgas.com/dig-safe>



SWGAS.COM

**Excavation Safety**

Ensuring public safety, the integrity of utility service, and environmental protect...

[Learn more](#)

**southwestgas** • Follow

**southwestgas** Edited • 15w  
Digging soon? Contact 811 first! No matter how big or small your project, calling 811 or visiting call811.com at least two working days in advance prevents damage to underground utility lines.

Here's how to dig safely:

- 1 Define your project
- 2 Call 811 before digging
- 3 Wait for utility markings
- 4 Respect the marks

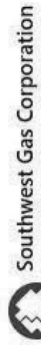
32 likes  
May 14

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**Safety starts before you dig. Whether you're a homeowner planting a tree or a contractor breaking ground on a new project, calling 811 at least two working days...**



June 17 · 6  
Safety starts before you dig. Whether you're a homeowner planting a tree or a contractor breaking gr...  
See more

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Most relevant ▾



Sonia Velazquez  
Esa mujer que se burla, es de origen indígena huichol, y con esa actitud solo exhibe sus traumas y miserias

10w



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Original audio

**southwestgas** 11w  
Safety starts before you dig. Whether you're a homeowner planting a tree or a contractor breaking ground on a new project, calling 811 at least two working days in advance is essential. It's a simple step that helps prevent injuries, service disruptions, and costly repairs. Know what's below before you dig.

#safety #digsafe #safedigging #call811 #safetytips

22 likes  
June 17

Log in to like or comment.



**southwestgas** • Follow  
Original audio

**southwestgas** 7w  
Did you know? Every digging project, big or small, requires a call to 811 at least two working days in advance. This simple step prevents damage to buried utilities and keeps you and your community safe.  
#safedigging #call811 #digsafe  
#digging #dig #callbeforeyoudig #safety

**kurthland** 1w  
marketing award for sure!  
Like Reply

**robertmoralessphotography** 7w

130 likes  
July 10

Log in to like or comment.



Southwest Gas Corporation

May 30 · 🌐

Safety starts before you dig. Whether you're a homeowner planting a tree or a contractor breaking ground on a new project, calling 811 visiting <https://ow.ly/TL6v50VVgNg> at least two working days in advance is essential. It's a simple step that helps prevent injuries, service disruptions, and costly repairs. Know what's below before you dig.



**95%** of homeowners  
said that it's **important**  
for hired **contractors**  
to **notify 811** prior  
to **breaking ground.**

**Contact 811. Every Dig. Every Time.**



\*Based on March 2024 polling





**95% of homeowners  
said that it's important  
for hired contractors  
to notify 811 prior  
to breaking ground.**


**Contact 811. Every Dig. Every Time.**



\*Based on March 2024 polling



 southwestgas • Follow ...

 southwestgas Edited • 13w  
Safety starts before you dig. Whether you're a homeowner planting a tree or a contractor breaking ground on a new project, calling 811 visiting [swgas.com/dig-safe](http://swgas.com/dig-safe) at least two working days in advance is essential. It's a simple step that helps prevent injuries, service disruptions, and costly repairs. Know what's below before you dig.



**No comments yet.**

Start the conversation.

13 likes  
May 30

Log in to like or comment.



Did you know Nevada offers FREE training about safe digging practices? Underground Service Alert of Northern California & Nevada (USAN 811) is hosting excavator damage prevention training in Elko on May 27th, Winnemucca on May 28th, and Reno on May 29th. Learn more by clicking here: <https://usanorth811.org/services/safe-events>.



USANORTH811.ORG

**USA North 811 | Call 811 Before You Dig**

S.A.F.E. Presentations are designed to educate professional excavators in North...

[Learn more](#)



## Southwest Gas Corporation

21,806 followers

3w •



Did you know that natural gas leaks can be detected by smell, sight, or sound? Here are a few indicators of a gas leak:

- Sulfur-like odor, similar to rotten eggs
- A hissing noise
- Unusual bubbling in water or dead vegetation

If you notice any of these signs, leave the area immediately and call 911 and Southwest Gas at 877-860-6020.

Learn about the signs of how to detect a gas leak by visiting <https://lnkd.in/gGyJkDhz>.

#NationalSafetyMonth #NSM

## How to Recognize and Respond to a Natural Gas Leak

Natural gas lines can be buried anywhere, even where homes don't use natural gas. So it's important that EVERYONE knows how to recognize and respond to a natural gas leak.

### SIGNS OF A LEAK MAY INCLUDE:



#### SMELL

A distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.



#### HEAR

A hissing or roaring coming from the ground or aboveground pipeline.



#### SEE

Dirt or water blowing into the air, unexplained dead or dying plants or grass, or standing water continuously bubbling.

### IF YOU SUSPECT A NATURAL GAS LEAK:

#### DO...

- 1. **LEAVE.** Evacuate the area and inform others to do the same, leaving doors open as you exit.
- 2. **CALL.** From a safe location, call **911** and Southwest Gas at **877-860-6020**, day or night. A Southwest Gas representative will respond as soon as possible.

#### DON'T...

- 1. Smoke or use matches/lighters.
- 2. Turn electrical switches, thermostats, or appliance controls on or off.
- 3. Start/stop engines or use automated garage doors.

For more information about natural gas safety, visit [swgas.com/safety](http://swgas.com/safety) or call **877-860-6020**.



**SOUTHWEST GAS**



July 16 · 6

Did you know you can recognize natural gas leaks using your senses? If you smell a foul odor resembling rotten eggs; hear a distinct hissing sound at an appliance; or see blowing dirt in the air, unexplained dead vegetation or standing water continuously bubbling, it's important to react immediately. Leave the area and call 911 and Southwest Gas at 877-860-6020. Your safety is our top priority.


Stay informed, stay safe. Learn more about natural gas safety at [swgas.com/safety](http://swgas.com/safety).

## How to Recognize and Respond to a Natural Gas Leak

Natural gas lines can be buried anywhere, even where homes don't use natural gas. So it's important that EVERYONE knows how to recognize and respond to a natural gas leak.

### SIGNS OF A LEAK MAY INCLUDE:

**SMELL**  
 A distinct sulfur-like odor, similar to rotten eggs, even if it's faint or momentary.

**HEAR**  
 A hissing or roaring coming from the ground or aboveground pipeline.

**SEE**  
 Dirt or water blowing into the air, unexplained dead or dying plants or grass, or standing water continuously bubbling.

### IF YOU SUSPECT A NATURAL GAS LEAK:

#### DO...

- 1 LEAVE. Evacuate the area and inform others to do the same, leaving doors open as you exit.
- 2 CALL. From a safe location, call 911 and Southwest Gas at 877-860-6020, day or night. A Southwest Gas representative will respond as soon as possible.

#### DON'T...

- 1 Smoke or use matches/lighters.
- 2 Turn electrical switches, thermostats, or appliance controls on or off.
- 3 Start/stop engines or use automated garage doors.

For more information about natural gas safety, visit [swgas.com/safety](http://swgas.com/safety) or call 877-860-6020.



SWGAS.COM

### Home & Business Safety

Learning a few things about natural gas will ensure your safety, whether or not ...

[Learn more](#)



Southwest Gas Corporation

July 30 · 🌐

Detect. Dash. Dial.

If you suspect a natural gas leak, leave the area immediately and call 911 and Southwest Gas at 877-860-6020. Never try to locate the leak yourself—your safety comes first!

- 🔗 Common signs of a gas leak:
- ✓ Rotten egg smell
- ✓ Hissing sounds
- ✓ Bubbling water or dead vegetation

If you notice these, act fast! Stay safe and call us. Learn more at [swgas.com/safety](http://swgas.com/safety).



**Knowing how to detect a natural gas leak  
and taking appropriate actions will help  
keep you, your family, and your  
neighborhood safe.**

**Get more safety tips at [swgas.com/safety](http://swgas.com/safety)**

SOUTHWEST GAS



A "ROTTEN EGG" ODOR may be an indication of a gas leak.



LISTEN for hissing, whistling or roaring from underground or gas appliances.



LOOK for soot or water dripping into the air, unexplained dust or flying debris or grass or vegetation wither.

SOUTHWEST GAS



LEAVE the area and move to a safe location.

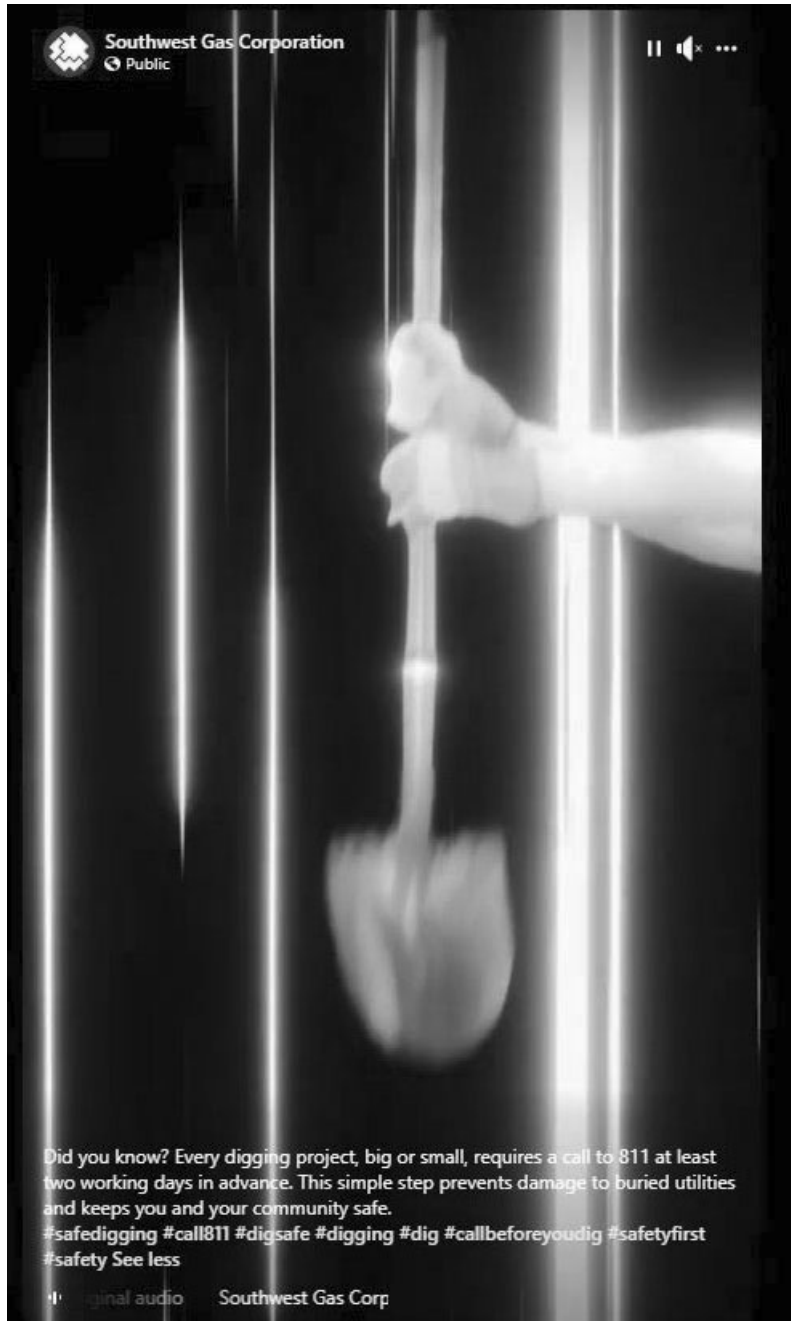


TELL OTHERS to evacuate and leave doors open.

SOUTHWEST GAS



CALL 911 and Southwest Gas at 877-860-6020, 24/7, whether you're our customer or not.



Southwest Gas Corporation  
Public

Did you know? Every digging project, big or small, requires a call to 811 at least two working days in advance. This simple step prevents damage to buried utilities and keeps you and your community safe.  
#safedigging #call811 #digsafe #digging #dig #callbeforeyoudig #safetyfirst #safety See less

Original audio Southwest Gas Corp

**Job description**

Visit the link below to apply: [https://ebtw.fa.us2.oraclecloud.com/hcmUI/CandidateExperience/en/sites/CX\\_1/job/3642/?utm\\_medium=jobshare&utm\\_source=External+Job+Share](https://ebtw.fa.us2.oraclecloud.com/hcmUI/CandidateExperience/en/sites/CX_1/job/3642/?utm_medium=jobshare&utm_source=External+Job+Share)

The Manager of Cybersecurity Operations will play a crucial role in safeguarding our people and digital assets by developing and enacting a comprehensive cybersecurity defense plan. This position leads cybersecurity professionals in developing adaptable defense strategies that integrate both offensive and defensive cybersecurity techniques, utilizing security solutions and threat intelligence to proactively mitigate risks and enhance the company's incident response capability. The manager will collaborate closely with other departments to ensure that all cyber defense activities align with strategic objectives and follow applicable rules of engagement, cybersecurity practices, laws, and regulations.

**POSITION DIMENSIONS**

Reporting directly to this position are up to seven exempt employees and up to four non-exempt employees. This position will exchange information with Executive Management, Directors and Managers at both division and corporate, third-party partners, and other utility representatives.

**QUALIFICATIONS**

This position requires at least ten years of experience in cybersecurity, including leading offensive teams and/or directing an organization's incident response. The candidate should also have in-depth knowledge of EDR, CDR, and SIEM technologies and a strong understanding of cloud security, particularly in Azure and AWS environments.

A bachelor's in computer science or Cybersecurity is preferred, along with certifications in penetration testing and incident handling; however, experience may substitute for these.

**ESSENTIAL JOB RESPONSIBILITIES**

Develop and implement department goals that are aligned with Information Security objectives.

Lead a team of cybersecurity technical professionals on offensive and defensive security practices, ensuring comprehensive and proactive threat detection and mitigation.

Foster collaboration between the team and various departments to maximize the effectiveness of an adaptable defense strategy in protecting the people and technology against cyber threats.

Conduct regular cybersecurity assessments and vulnerability evaluations while incorporating threat intelligence to identify and address potential weaknesses in systems and applications.

Plan, organize, and conduct investigations, both internal and external to the Company, based on cybersecurity events.

Lead incident response and recovery efforts, ensuring effective communication and coordination during cybersecurity incidents.

Prepare detailed reports of findings, recommendations, and progress, presenting them to senior management and stakeholders.

Oversee implementation, maintenance, and services of security solutions, as well as monitoring and configuration based on threats.

Maintain compliance with relevant regulatory standards and frameworks (e.g., GDPR, ISO 27001, MITRE, NIST) and ensure that security controls align with industry best practices.

Stay current with the latest cybersecurity trends, technologies, and threats to assess potential risks and recommend appropriate countermeasures.

Collaborate with engineering and other teams to drive automation for analysis efficiency, containment, and remediation activities.

Manage relationships with cybersecurity service partners, negotiate contracts, and monitor against contractual terms.

Lead the preparation and management reporting of the O&M and capital plans and provide variance analysis.

**SALARY DETAILS**

Las Vegas: \$123,526 - \$185,339

At Southwest Gas, attracting the best talent is key to our strategy and success as a company. We use flexibility to develop competitive compensation offers to ensure we are able to hire the best candidates. The quoted salary range represents the minimum and maximum of the pay range for the position. It is provided as a good faith estimate as to what our ideal candidates are likely to expect, as we tailor our offers within the range based on the selected candidate's experience, industry knowledge, location, technical and communication skills and other factors that may prove relevant during the interview and selection process.



Southwest Gas Corporation

August 19 ·

Before you dig, call 811 — it's fast, free, and could prevent a headache later. Whether it's a fence...

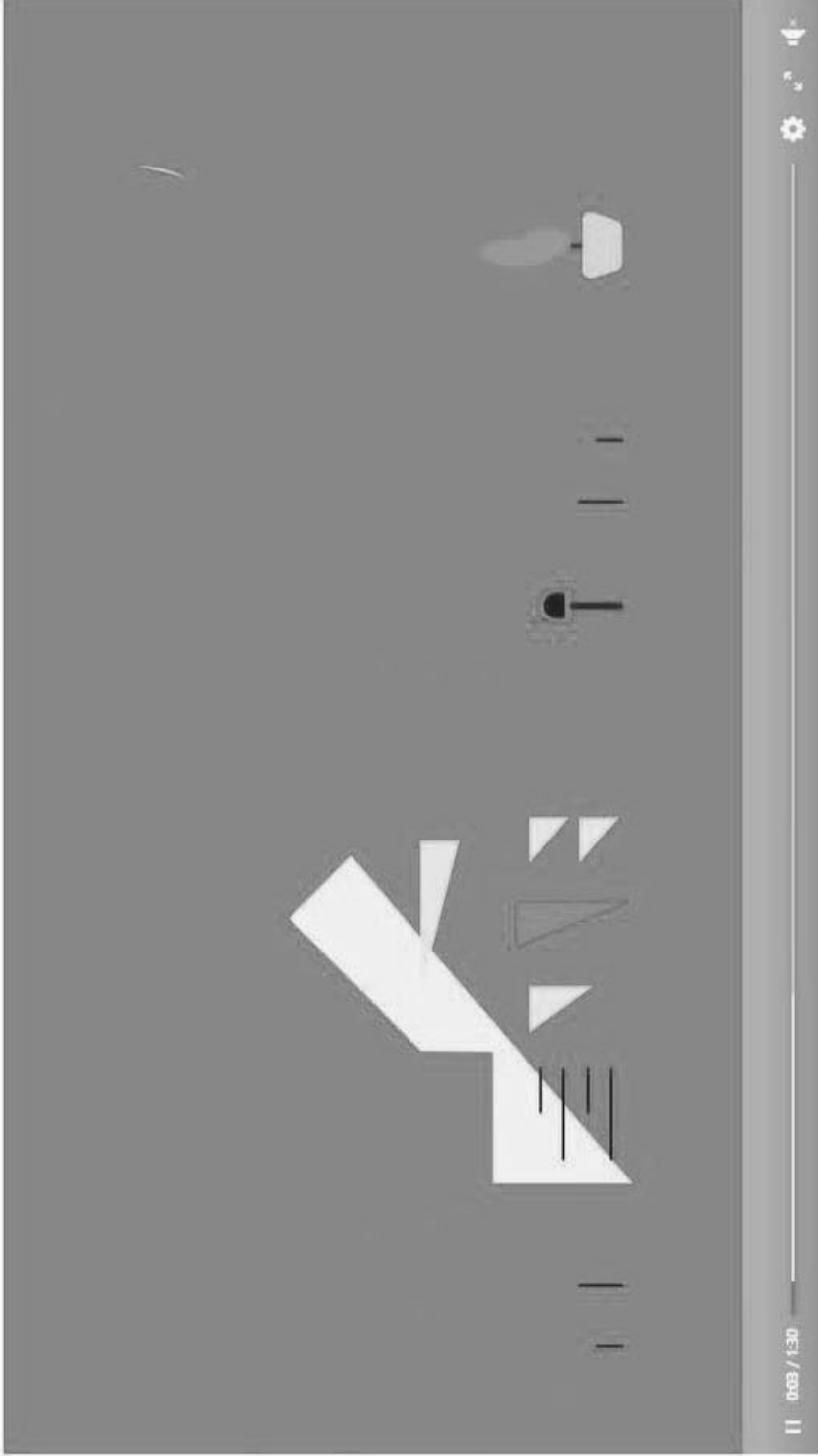
See more



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Most relevant ▾

Most relevant is selected, so some comments may have been filtered out.



0:03 / 1:30



Safe Digging Starts at Home — Call 811 First!





**Southwest Gas Corporation**

September 8 · 🌐

Did you know that natural gas leaks can be detected by smell, sight, or sound? Here are a few indicators of a gas leak:

- sulfur-like odor, similar to rotten eggs
- a hissing noise
- unusual bubbling in water or dead vegetation,

If you notice any of these signs, leave the area immediately and call 911 and Southwest Gas at 877-860-6020.



SWGAS.COM

**Home & Business Safety**

Learning a few things about natural gas will ensure your safety, whether or not ...

[Learn more](#)



# DID YOU KNOW?

A gas leak often smells like rotten eggs. If you ever notice this odor, hear hissing sounds, or see unusual air movement around a gas line, it's important to leave the area immediately and call 911 and Southwest Gas.



Learn more at [swgas.com/safety](http://swgas.com/safety)



**southwestgas** · Follow

⋮



**southwestgas** 6w

Did you know that natural gas leaks can be detected by smell, sight, or sound? Here are a few indicators of a gas leak:

- sulfur-like odor, similar to rotten eggs
- a hissing noise
- unusual bubbling in water or dead vegetation,

If you notice any of these signs, leave the area immediately and call 911 and Southwest Gas at 877-860-6020.

+



**phxrising85** 5w

So all the new houses that are being built in Phoenix



Like
Comment






**129 likes**  
September 8

Log in to like or comment.

 Southwest Gas Corporation  
August 18 · 

Since most natural gas pipelines are underground, yellow line markers often indicate their approximate location. They list emergency numbers but don't pinpoint the pipeline's depth or exact location.

Learn more at <https://www.swgas.com/en/pipeline-safety>.

 **SOUTHWEST GAS**

**DID YOU KNOW?**


Since most natural gas pipelines are underground, yellow line markers often indicate their approximate location.

**Learn more at [swgas.com](https://www.swgas.com)**

SWGAS.COM

**Natural Gas Pipeline Safety**  
Get important information you need to know on gas pipeline safety, including ...

[Learn more](#)



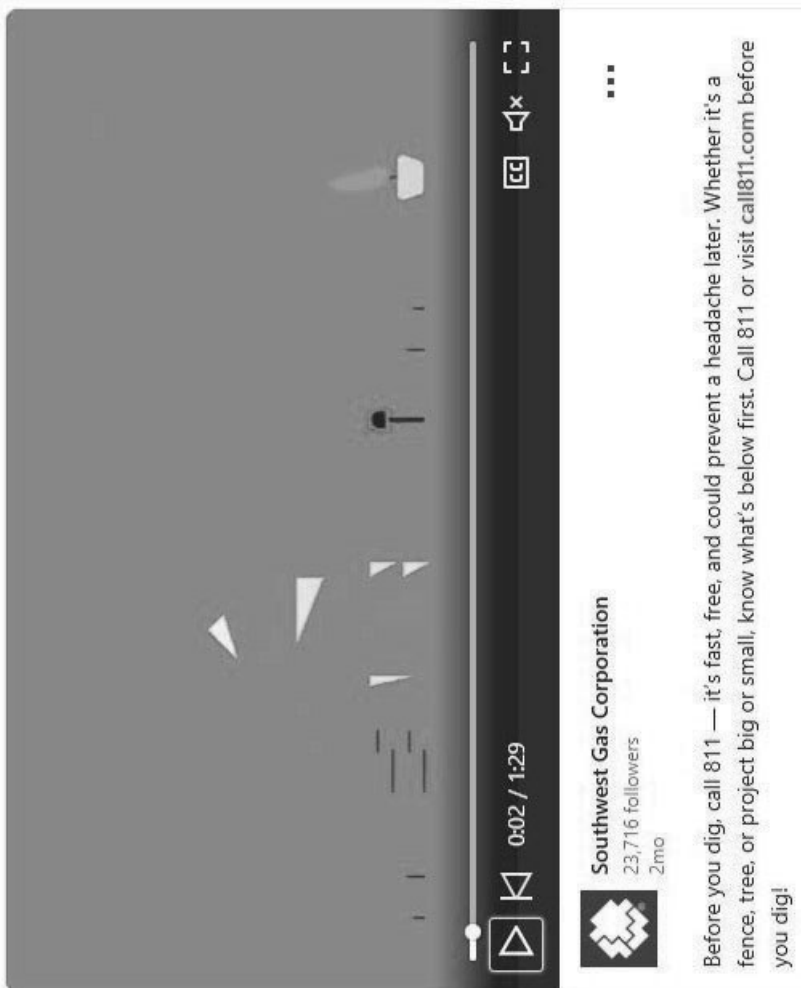
**southwestgas** • Follow  
Original audio

**southwestgas** 9w  
Before you dig, call 811 — it's fast, free, and could prevent a headache later. Whether it's a fence, tree, or project big or small, know what's below first. Call 811 or visit call811.com before you dig!

#safedigging #call811  
#callbeforeyoudig #safetyfirst #safetytips

248 likes  
August 19

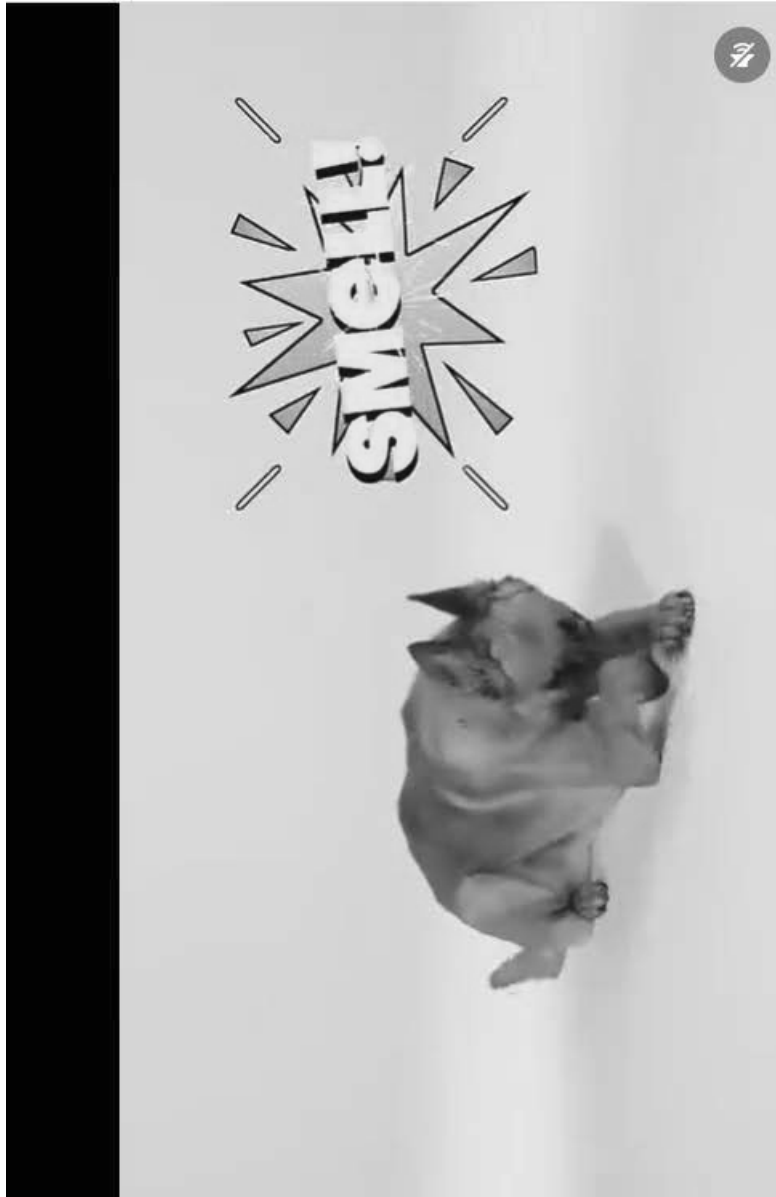




0:02 / 1:29


Southwest Gas Corporation  
23,716 followers  
2mo

Before you dig, call 811 — it's fast, free, and could prevent a headache later. Whether it's a fence, tree, or project big or small, know what's below first. Call 811 or visit call811.com before you dig!



 southwestgas · Follow  
Original audio


...

 southwestgas 10w  
If you ever suspect a natural gas leak or damaged natural gas line, leave the area immediately and call 911 and Southwest Gas at 877-860-6020.  
#safetypoints #safety #call811 #naturalgas



**No comments yet.**

Start the conversation.


 72   

October 7



**Protect Your  
Natural Gas Meter  
This Winter**

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Original audio

 southwestgas 12w  
Winter is coming! Southwest Gas reminds customers to begin prepping for the winter months early. If you live in an area that receives heavy snowfall, it's important to take extra precautions to keep your natural gas meters and piping safe. To learn more about winter safety and protecting your meters, visit [swgas.com/snow-safety](http://swgas.com/snow-safety).

#snowsafety #wintersafety #safety  
#winter



Southwest Gas Corporation

October 10 · 🌐

...

Winter is coming! Southwest Gas reminds customers to begin prepping for the winter months early. If you live in an area that receives heavy snowfall, it's important to take extra precautions to keep your natural gas meters and piping safe. To learn more about winter safety and protecting your meters, visit [swgas.com/snow-safety](http://swgas.com/snow-safety) or call 877-860-6020.



SWGAS.COM

### Home & Business Safety

Learning a few things about natural gas will ensure your safety, whether or not ...

[Learn more](#)



**southwestgas** • Follow  
Original audio

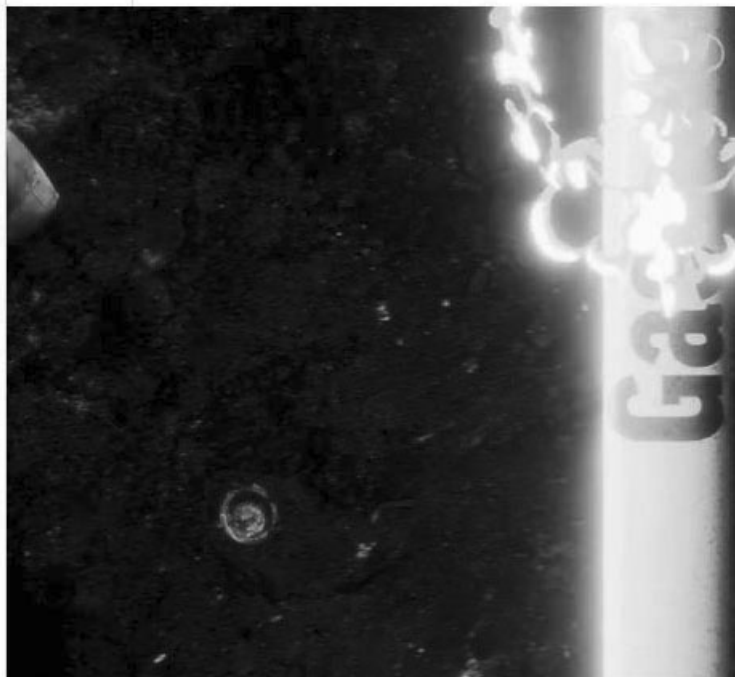
••



**southwestgas** Edited • 13w  
Don't dig yourself into trouble! 🗣️

Utility and natural gas lines could be just inches below the surface! Before you break ground, CALL 811 two days in advance to have them marked and avoid costly (and dangerous) damages. Stay safe, dig smart! ✓

#call811 #callbeforeyoudig #digsafe  
#safetytips #safety #staysafe #digging  
#dig



**southwestgas** • Follow  
Original audio



**southwestgas** 7w

Safety starts before you dig. Whether you're a homeowner planting a tree or a contractor breaking ground on a new project, calling 811 at least two working days in advance is essential. It's a simple step that helps prevent injuries, service disruptions, and costly repairs. Know what's below before you dig.

#safety #safedigging #safetytips #digsafe #call811





Knowing the signs of a potential natural gas leak is crucial for everyone, whether you're a natural gas customer or not. Detect > Dash > Dial. Learn more at <https://ow.ly/8mTM50XaHmQ>.

**Knowing how to detect a natural gas leak and taking appropriate actions will help keep you, your family, and your neighborhood safe.**

**Get more safety tips at [swgas.com/safety](https://swgas.com/safety)**

**DETECT**  
SMELL • HEAR • SEE

- A "ROTTEN EGG" ODOR** may be an indication of a gas leak.
- LISTEN** for hissing, whistling or roaring from underground or gas appliances.
- LOOK** for dirt or water blowing into the air, unexplained dead or dying plants or grass, or bubbling water.

**DASH**  
LEAVE AREA ON FOOT

- LEAVE** the area and move to a safe location.
- TELL OTHERS** to evacuate and leave doors open.

**DIAL**  
CALL 911

**CALL 911** and Southwest Gas at 877-860-6020, 24/7, whether you're our customer or not.



Southwest Gas Corporation

October 14 · 🌐

...

Keep the Gas Meter Clear! A snow shelter is the preferred method to keep the meter safe, but there are other easy ways to keep an unsheltered meter safe:

- ❄️ Never bury the meter or vents and always maintain a clear path.
- ❄️ When clearing the meter use a broom, not a shovel.
- ❄️ Allow vents to exhaust properly.
- ❄️ Be aware of overhead snow and ice.

### Protect Your Natural Gas Meter This Winter

Heavy snow and ice can damage natural gas meters or create hazardous leaks.

While the best option is to protect your meter with a snow shelter, there are other easy ways to keep an unsheltered meter safe:



If you suspect a natural gas leak, leave the area immediately and call **911** and Southwest Gas at **877-860-6020**. Visit [swgas.com/safety](http://swgas.com/safety) for more tips.

SWGAS.COM



**Knowing how to detect a natural gas leak  
and taking appropriate actions will help  
keep you, your family, and your  
neighborhood safe.**

**Get more safety tips at [swgas.com/safety](http://swgas.com/safety)**

---

**southwestgas** • Follow

**southwestgas** 10w  
Knowing the signs of a potential natural gas leak is crucial for everyone, whether you're a natural gas customer or not. Detect > Dial.

Learn more by clicking the link in our bio.

#safetyfirst #safetytips #naturalgas #safety

**No comments yet.**  
Start the conversation.

38 October 14

Log in to like or comment.

# Tab N

**SOUTHWEST GAS CORPORATION**  
**COMPUTATION OF FOUR FACTOR ALLOCATION BASIS**  
**FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Reference (b)	Total System (c)	Northern Nevada (d)	Line No.
Factor I					
1	Direct Operating Expense	WP N, Sh 2	\$ 309,041,173	\$ 12,903,336	1
2	Percent of Total		100%	4.18%	2
Factor II					
3	Average Direct Gross Gas Plant in Service	WP N, Sh 3	\$ 10,310,805,957	\$ 452,843,529	3
4	Percent of Total		100%	4.39%	4
Factor III					
5	Direct Labor	WP N, Sh 4	\$ 106,666,390	\$ 7,558,340	5
6	Percent of Total		100%	7.09%	6
Factor IV					
7	Average Number of Customers	WP N, Sh 5	2,262,657	105,413	7
8	Percent of Total		100%	4.66%	8
9	Total 4-Factor	Lns 2 + 4 + 6 + 8	400.00%	20.31%	9
10	4-Factor	Ln 9 / 4	100.00%	5.08%	10

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor I</u></b>			
	<b><u>Direct Operating Expense</u></b>			
1	December 2024	\$ 31,368,349	\$ 1,450,023	1
2	January 2025	19,954,304	805,591	2
3	February 2025	25,202,991	1,299,167	3
4	March 2025	29,840,834	1,331,340	4
5	April 2025	21,762,719	1,296,079	5
6	May 2025	30,724,623	1,136,855	6
7	June 2025	27,440,051	1,185,108	7
8	July 2025	20,398,884	984,747	8
9	August 2025	24,635,214	981,501	9
10	September 2025	28,929,195	978,122	10
11	October 2025	25,666,900	677,369	11
12	November 2025	23,117,109	777,435	12
13	Total	<u>\$ 309,041,173</u>	<u>\$ 12,903,336</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor II</u></b>			
	<b><u>Direct Gross Gas Plant in Service</u></b>			
1	December 2024	\$ 10,050,301,316	\$ 440,282,658	1
2	January 2025	10,083,936,110	441,433,518	2
3	February 2025	10,124,403,375	443,445,570	3
4	March 2025	10,180,076,704	445,725,007	4
5	April 2025	10,217,888,507	448,914,938	5
6	May 2025	10,269,503,853	451,922,661	6
7	June 2025	10,336,170,733	454,346,537	7
8	July 2025	10,370,527,402	455,494,813	8
9	August 2025	10,426,231,960	460,007,246	9
10	September 2025	10,494,769,880	461,434,155	10
11	October 2025	10,554,188,980	463,669,744	11
12	November 2025	10,621,672,667	467,445,499	12
13	Average	<u>\$ 10,310,805,957</u>	<u>\$ 452,843,529</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor III</u></b>			
	<b><u>Direct Labor</u></b>			
1	December 2024	\$ 7,886,607	\$ 594,717	1
2	January 2025	8,107,505	584,362	2
3	February 2025	9,459,899	732,963	3
4	March 2025	9,109,753	710,616	4
5	April 2025	9,208,592	722,504	5
6	May 2025	9,786,795	582,522	6
7	June 2025	8,584,381	659,156	7
8	July 2025	8,838,965	683,973	8
9	August 2025	8,927,901	611,921	9
10	September 2025	8,806,127	619,139	10
11	October 2025	10,562,454	573,648	11
12	November 2025	7,387,411	482,819	12
13	Total	<u>\$ 106,666,390</u>	<u>\$ 7,558,340</u>	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description	Total System	Northern Nevada	Line No.
	(a)	(b)	(c)	
	[1]			
	<b><u>Factor IV</u></b>			
	<b><u>Number of Customers</u></b>			
1	December 2024	2,253,213	105,203	1
2	January 2025	2,257,589	105,416	2
3	February 2025	2,260,106	105,464	3
4	March 2025	2,262,267	105,553	4
5	April 2025	2,262,743	105,496	5
6	May 2025	2,261,757	105,362	6
7	June 2025	2,262,975	105,259	7
8	July 2025	2,262,962	105,186	8
9	August 2025	2,263,777	105,219	9
10	September 2025	2,264,964	105,377	10
11	October 2025	2,269,090	105,548	11
12	November 2025	2,270,445	105,874	12
13	Average	2,262,657	105,413	13

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA DIVISION  
CLASS COST OF SERVICE STUDY  
GUIDE TO WORKPAPERS**

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Supporting schedules for the class cost of service study are included in the workpapers.

The workpapers are divided into the following sections:

Amounts by FERC Account	Workpapers 2 - 10
Allocation Factors	Workpapers 11 - 23
Class Cost of Service Study	Workpapers 24 - 75
Miscellaneous Workpapers	Workpapers 76 - 80

Sheets 2 through 10 of the workpapers include net plant, other rate base items, expenses, taxes and revenues that flow from Statements G, K, L, and M (and their associated schedules). These amounts, by FERC account, are then multiplied by the factor for the particular customer class in the Development of Allocation Factors workpapers. The resulting amount is the amount allocated for each rate class, by classification (demand, customer, commodity). The amounts by classification are aggregated by customer class in the CCOS Summary Schedules (Schedule N-2).

Sheets 11 through 23 detail the derivation of the allocation factors. Allocation factors are utilized to allocate the various FERC accounts based on the appropriate methodology.

References are listed next to the amounts for each FERC account to detail the origin of each amount. All amounts then flow from one section to the next in the model to produce the final results.

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**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Total Amount	Line No.
(a)	(b)	(c)	(d)		
<b>Direct Plant</b>					
<u>Intangible Plant</u>					
1	301	Organization	Sch G-1, Sh 11 & Sch G-2, Sh 11	\$ 0	1
2	302	Franchise & Consents	Sch G-1, Sh 11 & Sch G-2, Sh 11	0	2
3	303	Miscellaneous Intangible Plant	Sch G-1, Sh 11 & Sch G-2, Sh 11	0	3
4		Total Direct Intangible Plant		<u>\$ 0</u>	4
<u>Distribution Plant</u>					
5	374	Land & Land Rights	Sch G-1, Sh 11 & Sch G-2, Sh 11	\$ 950	5
6	374	Rights of Way	Sch G-1, Sh 11 & Sch G-2, Sh 11	19,775	6
7	375	Structures	Sch G-1, Sh 11 & Sch G-2, Sh 11	0	7
8	376	Mains	Sch G-1, Sh 11 & Sch G-2, Sh 11	109,084,526	8
9	378	Measuring & Reg Stations	Sch G-1, Sh 11 & Sch G-2, Sh 11	7,828,688	9
10	380	Services	Sch G-1, Sh 11 & Sch G-2, Sh 11	62,698,514	10
11	381	Meters	Sch G-1, Sh 11 & Sch G-2, Sh 11	40,323,455	11
12	385	Industrial Measuring & Reg Station	Sch G-1, Sh 11 & Sch G-2, Sh 11	1,754,114	12
13	387	Miscellaneous Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	(17)	13
14		Total Direct Distribution Plant		<u>\$ 221,710,005</u>	14
15		Direct Distribution Plant (%)		100.00%	15
<u>General Plant</u>					
16	389	Land & Land Rights	Sch G-1, Sh 11 & Sch G-2, Sh 11	\$ 4,493,960	16
17	390.1	Structures & Improvements - Owned	Sch G-1, Sh 11 & Sch G-2, Sh 11	43,162,646	17
18	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 11 & Sch G-2, Sh 11	0	18
19	391	Office Furniture & Fixtures	Sch G-1, Sh 11 & Sch G-2, Sh 11	1,305,286	19
20	391.1	Computer Software & Hardware	Sch G-1, Sh 11 & Sch G-2, Sh 11	812,093	20
21	392.11	Transportation Equipment - Light	Sch G-1, Sh 11 & Sch G-2, Sh 11	4,334,681	21
22	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 11 & Sch G-2, Sh 11	2,386,376	22
23	393	Stores Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	570,979	23
24	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	3,844,317	24
25	395	Laboratory Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	31,687	25
26	396	Power-Operated Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	2,166,596	26
27	397	Communication Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	1,711,895	27
28	397.2	Telemetering Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	0	28
29	398	Miscellaneous Equipment	Sch G-1, Sh 11 & Sch G-2, Sh 11	738,431	29
30		Total Direct General Plant		<u>\$ 65,558,948</u>	30
31		Total Direct Plant		<u>\$ 287,268,953</u>	31

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Total Amount	Line No.
(a)	(b)	(c)	(d)		
<b>System Allocable Plant</b>					
<u>Intangible Plant</u>					
32	301	Organization	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	\$ 3,139	32
33	303	Miscellaneous Intangible Plant	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	<u>5,969,255</u>	33
34		Total System Allocable Intangible Plant		<u>\$ 5,972,394</u>	34
<u>General Plant</u>					
35	389	Land & Land Rights	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	\$ 205,027	35
36	390.1	Structures & Improvements - Co. Owned	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	2,040,103	36
37	390.2	Structures & Improvements - Leasehold	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	0	37
38	390.21	Amortization Struct & Improv - Lease	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	0	38
39	391	Office Furniture & Fixtures	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	270,029	39
40	391.1	Computer Software & Hardware	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	271,501	40
41	392.11	Transportation Equipment - Light	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	92,072	41
42	392.12	Transportation Equipment - Heavy	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	(912)	42
43	392.21	Transportation Equipment - Aircraft	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	229,490	43
44	393	Stores Equipment	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	5,718	44
45	394	Tools, Shop & Garage Equipment	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	19,643	45
46	395	Laboratory Equipment	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	80,036	46
47	396	Power-Operated Equipment	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	12,580	47
48	397	Communication Equipment	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	109,562	48
49	397.2	Telemetry Equipment	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	(865)	49
50	398	Miscellaneous Equipment	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	<u>207,806</u>	50
51		Total System Allocable General Plant	Sch G-1, Sh 12 & Sch G-2, Sh 12 & Stmt N, Sh 8	<u>\$ 3,541,789</u>	51
52		Total System Allocable Plant		<u>\$ 9,514,183</u>	52
<b>Net Plant</b>					
53		Direct Plant		\$ 287,268,953	53
54		System Allocable Plant	7.201%	<u>9,514,183</u>	54
55		Total Net Plant		<u>\$ 296,783,136</u>	55
56		Net Plant (%)		100.00%	56
<b>Other Rate Base</b>					
57	925.01	Cash Working Capital	Stmt H, Sh 1	\$ (1,069,056)	57
58		Materials & Supplies	Stmt H, Sh 1	12,370,762	58
59		Other Debits and Credits	Stmt H, Sh 1	10,810,937	59
60		Customer Advances	Stmt H, Sh 1	(10,382,117)	60
61		Deferred Taxes	Stmt H, Sh 1	<u>(38,696,001)</u>	61
62		Total Other Rate Base		<u>\$ (26,965,476)</u>	62
63		Other Rate Base (%)		100.00%	63
64		Total Rate Base		<u>\$ 269,817,661</u>	64

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
<b>Direct Depreciation</b>					
<u>Intangible Plant</u>					
1	301	Organization	Sch L-1, Sh 1	\$ 0	1
2	302	Franchise & Consents	Sch L-1, Sh 1	0	2
3	303	Miscellaneous Intangible Plant	Sch L-1, Sh 1	0	3
4		Total Direct Intangible Plant		<u>\$ 0</u>	4
<u>Distribution Plant</u>					
5	374	Land & Land Rights	Sch L-1, Sh 1	\$ 0	5
6	374.2	Rights of Way	Sch L-1, Sh 1	403	6
7	375	Structures	Sch L-1, Sh 1	0	7
8	376	Mains	Sch L-1, Sh 1	2,856,224	8
9	378	Measuring & Reg Station	Sch L-1, Sh 1	222,122	9
10	380	Services	Sch L-1, Sh 1	1,892,242	10
11	381.0	Meters	Sch L-1, Sh 1	1,903,153	11
12	385	Industrial Measure & Reg Station Equip	Sch L-1, Sh 1	56,867	12
13	387	Miscellaneous Equipment	Sch L-1, Sh 1	53	13
14		Total Direct Distribution Plant		<u>\$ 6,931,063</u>	14
15		Direct Distribution Plant (%)		100.00%	15
<u>General Plant</u>					
16	389	Land & Land Rights	Sch L-1, Sh 1	\$ 0	16
17	390.1	Structures & Improvements - Owned	Sch L-1, Sh 1	1,165,493	17
18	390.2	Structures & Improvements - Leasehold	Sch L-1, Sh 1	0	18
19	391	Office Furniture & Fixtures	Sch L-1, Sh 1	114,292	19
20	391.1	Computer Software & Hardware	Sch L-1, Sh 1	335,499	20
21	392.11	Transportation Equipment - Light	Sch L-1, Sh 1	512,700	21
22	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 1	196,575	22
23	393	Stores Equipment	Sch L-1, Sh 1	40,132	23
24	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 1	314,238	24
25	395	Laboratory Equipment	Sch L-1, Sh 1	4,374	25
26	396	Power Operated Equipment	Sch L-1, Sh 1	131,647	26
27	397.1	Communication Equipment	Sch L-1, Sh 1	158,856	27
28	397.2	Telemetry Equipment	Sch L-1, Sh 1	0	28
29	398	Miscellaneous Equipment	Sch L-1, Sh 1	82,167	29
30		Total Direct General Plant		<u>\$ 3,055,972</u>	30
		Total Direct Depreciation Expense		<u>\$ 9,987,035</u>	

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No.	Description	Reference	Total Amount	Line No.
(a)	(a)	(b)	(c)	(d)	(e)
<b><u>System Allocable Depreciation &amp; Amortization</u></b>					
<u>Intangible Plant</u>					
31	301	Organization	Sch L-1, Sh 2 & Stmt N, Sh 8	\$ 0	31
32	303	Miscellaneous Intangible	Sch L-1, Sh 2 & Stmt N, Sh 8	1,133,806	32
33		Total System Allocable Intangible Plant		<u>\$ 1,133,806</u>	33
<u>General Plant</u>					
34	389	Land & Land Rights	Sch L-1, Sh 2 & Stmt N, Sh 8	\$ 0	34
35	390.1	Structures & Improvements - Owned	Sch L-1, Sh 2 & Stmt N, Sh 8	51,927	35
36	390.2	Structures & Improvements - Leasehold	Sch L-1, Sh 2 & Stmt N, Sh 8	50	36
37	390.21	Amortization Struct & Improv - Lease	Sch L-1, Sh 2 & Stmt N, Sh 8	0	37
38	391	Office Furniture & Fixtures	Sch L-1, Sh 2 & Stmt N, Sh 8	31,364	38
39	391.10	Computer Software & Hardware	Sch L-1, Sh 2 & Stmt N, Sh 8	82,060	39
40	392.11	Transportation Equipment - Light	Sch L-1, Sh 2 & Stmt N, Sh 8	8,149	40
41	392.12	Transportation Equipment - Heavy	Sch L-1, Sh 2 & Stmt N, Sh 8	0	41
42	392.21	Transportation Equipment - Aircraft	Sch L-1, Sh 2 & Stmt N, Sh 8	0	42
43	393	Stores Equipment	Sch L-1, Sh 2 & Stmt N, Sh 8	342	43
44	394	Tools, Shop & Garage Equipment	Sch L-1, Sh 2 & Stmt N, Sh 8	4,383	44
45	395	Laboratory Equipment	Sch L-1, Sh 2 & Stmt N, Sh 8	8,106	45
46	396	Power Operated Equipment	Sch L-1, Sh 2 & Stmt N, Sh 8	951	46
47	397	Communication Equipment	Sch L-1, Sh 2 & Stmt N, Sh 8	20,201	47
48	397.2	Telemetry Equipment	Sch L-1, Sh 2 & Stmt N, Sh 8	0	48
49	398	Miscellaneous Equipment	Sch L-1, Sh 2 & Stmt N, Sh 8	22,588	49
50		Total System Allocable General Plant		<u>\$ 230,120</u>	50
51		Total System Allocable Depreciation & Amortization Expense		<u>\$ 1,363,926</u>	51
52		Total Depreciation & Amortization Expense		<u>\$ 11,350,962</u>	52

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
<b><u>Operation Expense</u></b>					
<b><u>Gas Supply Expense</u></b>					
53	803	Natural Gas Transmission Line Purch	Sch K-1, Sh 1-7	\$ 0	53
54	805.1	Purchased Gas Cost Adjustments	Sch K-1, Sh 1-7	0	54
55	810	Gas Used for Compression Station Fuel	Sch K-1, Sh 1-7	0	55
56	813	Other Gas Supply Expenses	Sch K-1, Sh 1-7	<u>140,817</u>	56
57		Total Gas Supply Expenses		<u>\$ 140,817</u>	57
<b><u>Distribution Expense - Operation</u></b>					
	870	Operation Supervision and Engineering			
58		Labor	Sch K-1, Sh 1-7	\$ 1,153,209	58
59		Labor Loadings	Sch K-1, Sh 1-7	603,343	59
60		Materials and Expenses	Sch K-1, Sh 1-7	207,435	60
	871	Operating Distribution Load Dispatching			
61		Labor	Sch K-1, Sh 1-7	\$ 112,781	61
62		Labor Loadings	Sch K-1, Sh 1-7	58,630	62
63		Materials and Expenses	Sch K-1, Sh 1-7	11,980	63
	874	Operation Mains and Services Expenses			
64		Labor	Sch K-1, Sh 1-7	\$ 1,251,223	64
65		Labor Loadings	Sch K-1, Sh 1-7	658,167	65
66		Materials and Expenses	Sch K-1, Sh 1-7	74,786	66
	875	Operating Measuring & Regulation Station			
67		Labor	Sch K-1, Sh 1-7	\$ 0	67
68		Labor Loadings	Sch K-1, Sh 1-7	0	68
69		Materials and Expenses	Sch K-1, Sh 1-7	0	69
	878	Operation Meter and House Regulator			
70		Labor	Sch K-1, Sh 1-7	\$ 1,113,452	70
71		Labor Loadings	Sch K-1, Sh 1-7	582,165	71
72		Materials and Expenses	Sch K-1, Sh 1-7	264,611	72
	879	Customer Installation Expense			
73		Labor	Sch K-1, Sh 1-7	\$ 907,320	73
74		Labor Loadings	Sch K-1, Sh 1-7	471,206	74
75		Materials and Expenses	Sch K-1, Sh 1-7	197,676	75
	880	Other Expenses			
76		Labor	Sch K-1, Sh 1-7	\$ 593,932	76
77		Labor Loadings	Sch K-1, Sh 1-7	310,678	77
78		Materials and Expenses	Sch K-1, Sh 1-7	866,652	78
79	881	Rents	Sch K-1, Sh 1-7	<u>(4,340,122)</u>	79
80		Total Distribution Operation Expense		<u>\$ 5,099,124</u>	80
81		Total Operation Expense		<u>\$ 5,239,941</u>	81

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
<b>Maintenance Expense</b>					
<u>Distribution Expense - Maintenance</u>					
	885	Maintenance Supervision & Engineering			
82		Labor	Sch K-1, Sh 1-7	\$ 245,157	82
83		Labor Loadings	Sch K-1, Sh 1-7	128,275	83
84		Materials and Expenses	Sch K-1, Sh 1-7	37,825	84
	886	Maintenance of Structures & Improvement			
85		Labor	Sch K-1, Sh 1-7	\$ 0	85
86		Labor Loadings	Sch K-1, Sh 1-7	0	86
87		Materials and Expenses	Sch K-1, Sh 1-7	0	87
	887	Maintenance of Mains			
88		Labor	Sch K-1, Sh 1-7	\$ 415,988	88
89		Labor Loadings	Sch K-1, Sh 1-7	216,367	89
90		Materials and Expenses	Sch K-1, Sh 1-7	1,859,761	90
	889	Maintenance of Measuring and Reg. Station Eq.			
91		Labor	Sch K-1, Sh 1-7	\$ 122,168	91
92		Labor Loadings	Sch K-1, Sh 1-7	63,967	92
93		Materials and Expenses	Sch K-1, Sh 1-7	176,378	93
	892	Maintenance of Services			
94		Labor	Sch K-1, Sh 1-7	\$ 330,235	94
95		Labor Loadings	Sch K-1, Sh 1-7	172,731	95
96		Materials and Expenses	Sch K-1, Sh 1-7	118,532	96
	893	Maintenance of Meters and House Regulators			
97		Labor	Sch K-1, Sh 1-7	\$ 100,215	97
98		Labor Loadings	Sch K-1, Sh 1-7	52,850	98
99		Materials and Expenses	Sch K-1, Sh 1-7	22,113	99
	894	Maintenance of Other Equipment			
100		Labor	Sch K-1, Sh 1-7	\$ 0	100
101		Labor Loadings	Sch K-1, Sh 1-7	0	101
102		Materials and Expenses	Sch K-1, Sh 1-7	956	102
103		Total Distribution Maintenance Expense		<u>\$ 4,063,518</u>	103
104		Total Maintenance Expense		<u>\$ 4,063,518</u>	104
105		Subtotal O&M Expense		<u>\$ 9,303,459</u>	105

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
<b>Customer Related Expense</b>					
<u>Customer Accounts Expense</u>					
	901	Supervision			
106		Labor	Sch K-1, Sh 1-7	\$ 303,064	106
107		Labor Loadings	Sch K-1, Sh 1-7	157,134	107
108		Materials and Expenses	Sch K-1, Sh 1-7	29,045	108
	902	Meter Reading			
109		Labor	Sch K-1, Sh 1-7	\$ 213,242	109
110		Labor Loadings	Sch K-1, Sh 1-7	111,209	110
111		Materials and Expenses	Sch K-1, Sh 1-7	54,894	111
	903	Customer Records & Collections			
112		Labor & Loadings	Sch K-1, Sh 1-7	\$ 1,070,744	112
113		Materials and Expenses	Sch K-1, Sh 1-7	1,508,236	113
114	904	Uncollectible Accounts	Sch K-1, Sh 1-7	468,485	114
	905	Miscellaneous			
115		Labor	Sch K-1, Sh 1-7	\$ 0	115
116		Labor Loadings	Sch K-1, Sh 1-7	81	116
117		Materials and Expenses	Sch K-1, Sh 1-7	44	117
118		Total Customer Accounts Expense		\$ <u>3,916,177</u>	118
<u>Customer Service &amp; Informational Expense</u>					
	908	Customer Assistance			
119		Labor	Sch K-1, Sh 1-7	\$ 0	119
120		Labor Loadings	Sch K-1, Sh 1-7	0	120
121		Materials and Expenses	Sch K-1, Sh 1-7	0	121
	909	Informational and Instructional Advertising			
122		Labor	Sch K-1, Sh 1-7	\$ 0	122
123		Labor Loadings	Sch K-1, Sh 1-7	0	123
124		Materials and Expenses	Sch K-1, Sh 1-7	0	124
	910	Miscellaneous			
125		Labor	Sch K-1, Sh 1-7	\$ 0	125
126		Labor Loadings	Sch K-1, Sh 1-7	0	126
127		Materials and Expenses	Sch K-1, Sh 1-7	186,322	127
128		Total Customer Service & Informational Expense	Sch K-1, Sh 1-7	\$ <u>186,322</u>	128
<u>Sales Expense</u>					
	912	Demonstrating & Selling			
129		Labor	Sch K-1, Sh 1-7	\$ 0	129
130		Labor Loadings	Sch K-1, Sh 1-7	0	130
131		Materials and Expenses	Sch K-1, Sh 1-7	0	131
	913	Advertising			
132		Labor	Sch K-1, Sh 1-7	\$ 0	132
133		Labor Loadings	Sch K-1, Sh 1-7	0	133
134		Materials and Expenses	Sch K-1, Sh 1-7	42,026	134
135		Total Sales Expense		\$ <u>42,026</u>	135
136		Total Customer Related Expense		\$ <u>4,144,525</u>	136
137		Total O&M Expense		\$ <u>13,447,983</u>	137

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
<b>Administrative &amp; General Expense</b>					
	920	Administrative & General Salaries			
138		Labor	Sch K-1, Sh 1-7	\$ 4,541,879	138
139		Labor Loadings	Sch K-1, Sh 1-7	1,663,741	139
140		Materials and Expense	Sch K-1, Sh 1-7	<u>(259,834)</u>	140
141		Total A&G Salaries Expense		<u>\$ 5,945,786</u>	141
<b>Other Administrative &amp; General Expense</b>					
142	921	Office Supplies	Sch K-1, Sh 1-7	\$ 783,477	142
143	922	A&G Expenses Transferred - Credit	Sch K-1, Sh 1-7	(1,401,689)	143
144	923	Outside Services	Sch K-1, Sh 1-7	1,873,441	144
145	924	Property Insurance	Sch K-1, Sh 1-7	47,840	145
146	925	Injuries and Damages	Sch K-1, Sh 1-7	1,334,911	146
147	926	Employee Pensions and Benefits	Sch K-1, Sh 1-7	(1,033,535)	147
148	928	Regulatory Commission Expenses	Sch K-1, Sh 1-7	22,665	148
149	930.1	Safety Advertising	Sch K-1, Sh 1-7	194,330	149
	930.2	Miscellaneous General			
150		Labor	Sch K-1, Sh 1-7	\$ 0	150
151		Labor Loadings	Sch K-1, Sh 1-7	0	151
152		Materials and Expense	Sch K-1, Sh 1-7	489,448	152
153	931	Rents	Sch K-1, Sh 1-7	216,787	153
	935	Maintenance of General Plant	Sch K-1, Sh 1-7		
154		Labor	Sch K-1, Sh 1-7	\$ 81,036	154
155		Labor Loadings	Sch K-1, Sh 1-7	42,796	155
156		Materials and Expense	Sch K-1, Sh 1-7	<u>1,050,227</u>	156
157		Total Other A&G Expense		<u>\$ 3,701,735</u>	157
158		Total A&G Expense		<u>\$ 9,647,521</u>	158
159		Total O&M and A&G Expense		<u>\$ 23,095,504</u>	159

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Acct No. (a)	Description (b)	Reference (c)	Total Amount (d)	Line No.
<b>Summary of Allocated Cost of Service</b>					
<u>Rate Base</u>					
160		Total Direct Net Plant		\$ 287,268,953	160
161		Total System Allocable Net Plant		9,514,183	161
162		Total Net Plant		<u>\$ 296,783,136</u>	162
163		Cash Working Capital	Stmt H, Sh 1	\$ (1,069,056)	163
164		Materials & Supplies	Stmt H, Sh 1	12,370,762	164
165		Other Debits and Credits	Stmt H, Sh 1	10,810,937	165
166		Customer Advances	Stmt H, Sh 1	(10,382,117)	166
167		Deferred Taxes	Stmt H, Sh 1	<u>(38,696,001)</u>	167
168		Total Rate Base		<u>\$ 269,817,661</u>	168
<u>Revenues</u>					
169		Net Operating Margin	Sch J-1, Sh 13	\$ 56,432,456	169
170		Negotiated Contract Margin	Sch J-1, Sh 13	0	170
171		Late Charges	Stmt O, Sh 8	739,881	171
172		Service Establishment Charges	Stmt O, Sh 8	399,940	172
173		Reconnect & Reread Charges	Stmt O, Sh 8	15,500	173
174		Other Revenue - Labor	Stmt O, Sh 8	300	174
175		Other Revenue - Parts & Material	Stmt O, Sh 8	136	175
176		Other Revenue - Returned Item Fee	Stmt O, Sh 8	39,984	176
177		Other Revenue - Rental Gas Property	Stmt O, Sh 8	0	177
178		Total Revenues		<u>\$ 57,628,197</u>	178
<u>Operating Deductions</u>					
179		Depreciation & Amortization Expense		\$ (11,350,962)	179
180		O&M Expense		(13,447,983)	180
181		A&G Expense		(9,647,521)	181
182		Regulatory Amortization	Stmt H, Sh 1	(2,385,032)	182
183		Mill Tax	Sch M-5, Sh 1	(656,216)	183
184		Modified Business Tax	Sch M-5, Sh 1	(83,732)	184
185		Taxes other than Income	Stmt H, Sh 1 & Sch M-5, Sh 1	<u>(2,795,442)</u>	185
186		Total Operating Deductions		<u>\$ (40,366,887)</u>	186
<u>Taxable Income</u>					
187		Taxable Income before Interest Exp		\$ 17,261,310	187
188		Interest Expenses	Stmt M, Sh 1	(5,925,153)	188
189		Schedule M Adjustments	Stmt M, Sh 1	<u>(14,848,092)</u>	189
190		Total Taxable Income		<u>\$ (3,511,935)</u>	190
<u>Federal Income Tax</u>					
191		Federal Income Tax	21%	\$ (737,506)	191
192		Federal Deferred Provision	Stmt M, Sh 1	<u>2,659,663</u>	192
193		Total Federal Income Tax		<u>\$ 1,922,157</u>	193
194		Total Net Income		<u>\$ 15,339,153</u>	194

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-RS		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	10,379,033	0	0
2	Allocation Percent -	DEM	100.00%	50.51%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	56,979,434
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	41.55%
5	<u>Average Customers</u>		106,435	0	80,328	0
6	Allocation Percent -	CUST	100.00%	0.00%	75.47%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	80,328	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	75.52%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	80,328	0
12	Allocation Percent -	METERS	100.00%	0.00%	57.38%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	80,328	0
14	Allocation Percent -	SERV	100.00%	0.00%	84.35%	0.00%
15	<u>Late Fees</u>		742,586	0	466,569	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	62.83%	0.00%
17	<u>Return Item Fees</u>		39,984	0	28,854	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	72.16%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	275,690	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	66.08%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	262,937	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	54.17%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	29,538,579	120,141,103	0
26	Allocation Percent -	NET_PLANT	100.00%	13.32%	54.19%	0.00%
27	<u>Distribution Mains</u>		109,084,526	27,550,871	41,163,964	0
28	Allocation Percent -	DIST_MAINS	100.00%	25.26%	37.74%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	52,886,676	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	84.35%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	27,550,871	94,050,639	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	16.04%	54.75%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	23,136,242	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	54.98%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	318,226	3,353,743	76,204
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	5.58%	58.80%	1.34%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	720,978	1,701,967	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	19.75%	46.61%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	2,486,686	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	72.57%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	1,086,852	7,906,348	126,637
42	Allocation Percent -	O_M_EXPENSE	100.00%	8.08%	58.79%	0.94%
43	<u>Net Operating Margin</u>		56,702,286	0	37,731,883	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	66.54%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-RM		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	1,124,339	0	0
2	Allocation Percent -	DEM	100.00%	5.47%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	6,609,351
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	4.82%
5	<u>Average Customers</u>		106,435	0	16,912	0
6	Allocation Percent -	CUST	100.00%	0.00%	15.89%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	16,912	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	15.90%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	14,774	0
12	Allocation Percent -	METERS	100.00%	0.00%	10.55%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	7,284	0
14	Allocation Percent -	SERV	100.00%	0.00%	7.65%	0.00%
15	<u>Late Fees</u>		742,586	0	120,411	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	16.22%	0.00%
17	<u>Return Item Fees</u>		39,984	0	8,800	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	22.01%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	118,890	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	28.50%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	98,399	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	20.27%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	3,199,853	18,339,854	0
26	Allocation Percent -	NET_PLANT	100.00%	1.44%	8.27%	0.00%
27	<u>Distribution Mains</u>		109,084,526	2,984,528	8,666,732	0
28	Allocation Percent -	DIST_MAINS	100.00%	2.74%	7.94%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	4,795,892	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	7.65%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	2,984,528	13,462,624	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	1.74%	7.84%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	4,255,243	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	10.11%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	34,473	604,192	8,839
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.60%	10.59%	0.15%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	78,102	292,825	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	2.14%	8.02%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	565,095	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	16.49%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	117,736	1,548,083	14,689
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.88%	11.51%	0.11%
43	<u>Net Operating Margin</u>		56,702,286	0	5,317,626	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	9.38%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-RAC		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	279	0	0
2	Allocation Percent -	DEM	100.00%	0.00%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	1,724
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	0.00%
5	<u>Average Customers</u>		106,435	0	3	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.00%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	3	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.00%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	2	0
12	Allocation Percent -	METERS	100.00%	0.00%	0.00%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	3	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.00%	0.00%
15	<u>Late Fees</u>		742,586	0	0	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	0.00%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	0	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.00%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	794	4,448	0
26	Allocation Percent -	NET_PLANT	100.00%	0.00%	0.00%	0.00%
27	<u>Distribution Mains</u>		109,084,526	741	1,537	0
28	Allocation Percent -	DIST_MAINS	100.00%	0.00%	0.00%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	2,085	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.00%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	741	3,623	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	0.00%	0.00%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	715	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	0.00%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	9	120	2
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.00%	0.00%	0.00%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	19	64	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	83	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.00%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	29	280	4
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
43	<u>Net Operating Margin</u>		56,702,286	899	389	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-G1		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	2,279,171	0	0
2	Allocation Percent -	DEM	100.00%	11.09%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	11,819,970
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	8.62%
5	<u>Average Customers</u>		106,435	0	8,130	0
6	Allocation Percent -	CUST	100.00%	0.00%	7.64%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	8,130	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	7.64%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	27,483	0
12	Allocation Percent -	METERS	100.00%	0.00%	19.63%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	5,424	0
14	Allocation Percent -	SERV	100.00%	0.00%	5.70%	0.00%
15	<u>Late Fees</u>		742,586	0	91,748	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	12.36%	0.00%
17	<u>Return Item Fees</u>		39,984	0	2,140	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	5.35%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	20,985	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	5.03%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	108,153	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	22.28%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	6,486,488	15,952,391	0
26	Allocation Percent -	NET_PLANT	100.00%	2.93%	7.20%	0.00%
27	<u>Distribution Mains</u>		109,084,526	6,050,000	4,166,389	0
28	Allocation Percent -	DIST_MAINS	100.00%	5.55%	3.82%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	3,571,198	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	5.70%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	6,050,000	7,737,587	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	3.52%	4.50%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	7,915,795	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	18.81%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	69,880	578,542	15,808
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	1.23%	10.14%	0.28%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	158,322	178,818	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	4.34%	4.90%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	330,394	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	9.64%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	238,666	1,111,217	26,270
42	Allocation Percent -	O_M_EXPENSE	100.00%	1.77%	8.26%	0.20%
43	<u>Net Operating Margin</u>		56,702,286	0	6,438,221	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	11.35%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-G2		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	2,262,847	0	0
2	Allocation Percent -	DEM	100.00%	11.01%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	13,810,983
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	10.07%
5	<u>Average Customers</u>		106,435	0	866	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.81%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	866	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.81%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	10,056	0
12	Allocation Percent -	METERS	100.00%	0.00%	7.18%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	1,147	0
14	Allocation Percent -	SERV	100.00%	0.00%	1.20%	0.00%
15	<u>Late Fees</u>		742,586	0	39,091	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	5.26%	0.00%
17	<u>Return Item Fees</u>		39,984	0	170	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.43%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	1,550	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.37%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	4,740	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.98%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	6,440,030	4,126,883	0
26	Allocation Percent -	NET_PLANT	100.00%	2.90%	1.86%	0.00%
27	<u>Distribution Mains</u>		109,084,526	6,006,668	443,714	0
28	Allocation Percent -	DIST_MAINS	100.00%	5.51%	0.41%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	754,869	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	1.20%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	6,006,668	1,198,583	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	3.50%	0.70%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	2,896,456	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	6.88%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	69,380	161,601	18,471
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	1.22%	2.83%	0.32%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	157,188	31,677	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	4.30%	0.87%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	28,644	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.84%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	236,957	214,310	30,695
42	Allocation Percent -	O_M_EXPENSE	100.00%	1.76%	1.59%	0.23%
43	<u>Net Operating Margin</u>		56,702,286	0	2,999,947	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	5.29%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-G3		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	1,090,205	0	0
2	Allocation Percent -	DEM	100.00%	5.31%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	10,187,897
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	7.43%
5	<u>Average Customers</u>		106,435	0	86	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.08%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	86	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.08%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	3,234	0
12	Allocation Percent -	METERS	100.00%	0.00%	2.31%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	846	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.89%	0.00%
15	<u>Late Fees</u>		742,586	0	9,098	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	1.23%	0.00%
17	<u>Return Item Fees</u>		39,984	0	20	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.05%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	75	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.02%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	11,125	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	2.29%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	3,102,708	1,535,394	0
26	Allocation Percent -	NET_PLANT	100.00%	1.40%	0.69%	0.00%
27	<u>Distribution Mains</u>		109,084,526	2,893,921	44,070	0
28	Allocation Percent -	DIST_MAINS	100.00%	2.65%	0.04%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	556,705	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.89%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	2,893,921	600,775	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	1.68%	0.35%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	931,456	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	2.21%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	33,426	51,606	13,625
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.59%	0.90%	0.24%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	75,731	10,718	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	2.07%	0.29%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	13,129	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.38%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	114,162	73,250	22,643
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.85%	0.54%	0.17%
43	<u>Net Operating Margin</u>		56,702,286	0	1,199,797	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	2.12%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-G4		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	2,106,460	0	0
2	Allocation Percent -	DEM	100.00%	10.25%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	22,056,900
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	16.09%
5	<u>Average Customers</u>		106,435	0	30	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.03%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	30	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.03%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	30	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	96.77%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	3,838	0
12	Allocation Percent -	METERS	100.00%	0.00%	2.74%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	77	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.08%	0.00%
15	<u>Late Fees</u>		742,586	0	15,496	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	2.09%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	25	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.01%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	5,994,955	2,870,316	0
26	Allocation Percent -	NET_PLANT	100.00%	2.70%	1.29%	0.00%
27	<u>Distribution Mains</u>		109,084,526	5,591,543	15,373	0
28	Allocation Percent -	DIST_MAINS	100.00%	5.13%	0.01%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	50,906	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.08%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	5,591,543	66,279	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	3.26%	0.04%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	2,802,933	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	6.66%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	64,585	131,787	29,499
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	1.13%	2.31%	0.52%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	146,325	5,709	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	4.01%	0.16%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	834	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.02%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	220,580	125,183	49,021
42	Allocation Percent -	O_M_EXPENSE	100.00%	1.64%	0.93%	0.36%
43	<u>Net Operating Margin</u>		56,702,286	0	2,260,732	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	3.99%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-G5		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	1,303,480	0	0
2	Allocation Percent -	DEM	100.00%	6.34%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	15,641,760
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	11.41%
5	<u>Average Customers</u>		106,435	0	1	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.00%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	1	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.00%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	1	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	3.23%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	240	0
12	Allocation Percent -	METERS	100.00%	0.00%	0.17%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	73	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.08%	0.00%
15	<u>Late Fees</u>		742,586	0	0	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	0.00%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	0	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.00%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	3,709,685	174,166	0
26	Allocation Percent -	NET_PLANT	100.00%	1.67%	0.08%	0.00%
27	<u>Distribution Mains</u>		109,084,526	3,460,053	512	0
28	Allocation Percent -	DIST_MAINS	100.00%	3.17%	0.00%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	47,934	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.08%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	3,460,053	48,446	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	2.01%	0.03%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	125,683	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	0.30%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	39,965	6,429	20,919
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.70%	0.11%	0.37%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	90,546	789	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	2.48%	0.02%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	28	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.00%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	136,495	6,659	34,764
42	Allocation Percent -	O_M_EXPENSE	100.00%	1.01%	0.05%	0.26%
43	<u>Net Operating Margin</u>		56,702,286	721,867	18,000	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	1.27%	0.03%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-AC		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	51	0	0
2	Allocation Percent -	DEM	100.00%	0.00%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	1,461
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	0.00%
5	<u>Average Customers</u>		106,435	0	1	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.00%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	1	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.00%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	3	0
12	Allocation Percent -	METERS	100.00%	0.00%	0.00%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	0	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.00%	0.00%
15	<u>Late Fees</u>		742,586	0	28	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	0.00%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	0	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.00%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	145	1,689	0
26	Allocation Percent -	NET_PLANT	100.00%	0.00%	0.00%	0.00%
27	<u>Distribution Mains</u>		109,084,526	135	512	0
28	Allocation Percent -	DIST_MAINS	100.00%	0.00%	0.00%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	294	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.00%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	135	806	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	0.00%	0.00%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	846	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	0.00%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	2	64	2
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.00%	0.00%	0.00%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	4	20	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	28	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.00%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	5	113	3
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
43	<u>Net Operating Margin</u>		56,702,286	188	346	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-WP		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	315	0	0
2	Allocation Percent -	DEM	100.00%	0.00%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	1,961
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	0.00%
5	<u>Average Customers</u>		106,435	0	2	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.00%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	2	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.00%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	4	0
12	Allocation Percent -	METERS	100.00%	0.00%	0.00%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	1	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.00%	0.00%
15	<u>Late Fees</u>		742,586	0	0	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	0.00%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	0	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.00%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	896	2,773	0
26	Allocation Percent -	NET_PLANT	100.00%	0.00%	0.00%	0.00%
27	<u>Distribution Mains</u>		109,084,526	836	1,025	0
28	Allocation Percent -	DIST_MAINS	100.00%	0.00%	0.00%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	587	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.00%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	836	1,612	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	0.00%	0.00%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	1,088	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	0.00%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	10	99	3
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.00%	0.00%	0.00%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	22	37	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	56	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.00%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	33	198	4
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
43	<u>Net Operating Margin</u>		56,702,286	338	864	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-EG		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	0	0	0
2	Allocation Percent -	DEM	100.00%	0.00%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	952
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	0.00%
5	<u>Average Customers</u>		106,435	0	3	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.00%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	3	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.00%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	36	0
12	Allocation Percent -	METERS	100.00%	0.00%	0.03%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	1	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.00%	0.00%
15	<u>Late Fees</u>		742,586	0	145	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	0.02%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	0	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.00%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	0	12,795	0
26	Allocation Percent -	NET_PLANT	100.00%	0.00%	0.01%	0.00%
27	<u>Distribution Mains</u>		109,084,526	0	1,537	0
28	Allocation Percent -	DIST_MAINS	100.00%	0.00%	0.00%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	881	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.00%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	0	2,418	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	0.00%	0.00%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	10,267	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	0.02%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	0	551	1
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.00%	0.01%	0.00%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	0	94	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	83	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.00%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	0	698	2
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.00%	0.01%	0.00%
43	<u>Net Operating Margin</u>		56,702,286	76	2,311	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-CNG		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	0	0	0
2	Allocation Percent -	DEM	100.00%	0.00%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	215
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	0.00%
5	<u>Average Customers</u>		106,435	0	1	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.00%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	1	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.00%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	3	0
12	Allocation Percent -	METERS	100.00%	0.00%	0.00%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	0	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.00%	0.00%
15	<u>Late Fees</u>		742,586	0	0	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	0.00%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	0	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.00%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	0	1,689	0
26	Allocation Percent -	NET_PLANT	100.00%	0.00%	0.00%	0.00%
27	<u>Distribution Mains</u>		109,084,526	0	512	0
28	Allocation Percent -	DIST_MAINS	100.00%	0.00%	0.00%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	294	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.00%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	0	806	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	0.00%	0.00%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	846	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	0.00%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	0	64	0
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.00%	0.00%	0.00%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	0	20	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	28	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.00%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	0	113	0
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.00%	0.00%	0.00%
43	<u>Net Operating Margin</u>		56,702,286	263	310	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.00%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Allocation Factor ID (b)	Total Amount (c)	NG-L		
				DEM (d)	CUST (e)	COM (f)
<b>Class Determinant</b>						
1	<u>Peak Month Demand</u>		20,547,298	1,118	0	0
2	Allocation Percent -	DEM	100.00%	0.01%	0.00%	0.00%
3	<u>Throughput</u>		137,125,063	0	0	12,455
4	Allocation Percent -	COM	100.00%	0.00%	0.00%	0.01%
5	<u>Average Customers</u>		106,435	0	71	0
6	Allocation Percent -	CUST	100.00%	0.00%	0.07%	0.00%
7	<u>Meter Reading (Customers with NG-L excluded)</u>		106,364	0	0	0
8	Allocation Percent -	MT_READ	100.00%	0.00%	0.00%	0.00%
9	<u>Industrial Measuring &amp; Regulator Stations</u>		31	0	0	0
10	Allocation Percent -	IND_M_R	100.00%	0.00%	0.00%	0.00%
<b>Special Study</b>						
11	<u>Meters for Customers</u>		140,002	0	0	0
12	Allocation Percent -	METERS	100.00%	0.00%	0.00%	0.00%
13	<u>Service Lines for Customers</u>		95,231	0	46	0
14	Allocation Percent -	SERV	100.00%	0.00%	0.05%	0.00%
15	<u>Late Fees</u>		742,586	0	0	0
16	Allocation Percent -	L_FEE	100.00%	0.00%	0.00%	0.00%
17	<u>Return Item Fees</u>		39,984	0	0	0
18	Allocation Percent -	R_FEE	100.00%	0.00%	0.00%	0.00%
19	<u>Service Establishment &amp; Reconnect Charges</u>		417,215	0	0	0
20	Allocation Percent -	SERV_EST	100.00%	0.00%	0.00%	0.00%
21	<u>Uncollectible Margin</u>		485,354	0	0	0
22	Allocation Percent -	UNCOL	100.00%	0.00%	0.00%	0.00%
<b>Internally Generated</b>						
23	<u>Intangible Plant</u>		0	0	0	0
24	Allocation Percent -	INT_PLANT	0.00%	0.00%	0.00%	0.00%
25	<u>Distribution Plant</u>		221,710,005	3,182	69,189	0
26	Allocation Percent -	NET_PLANT	100.00%	0.00%	0.03%	0.00%
27	<u>Distribution Mains</u>		109,084,526	2,968	36,384	0
28	Allocation Percent -	DIST_MAINS	100.00%	0.00%	0.03%	0.00%
29	<u>Distribution Services</u>		62,698,514	0	30,195	0
30	Allocation Percent -	DIST_SERV	100.00%	0.00%	0.05%	0.00%
31	<u>Distribution Mains &amp; Services</u>		171,783,040	2,968	66,578	0
32	Allocation Percent -	DIST_MAIN_SERV	100.00%	0.00%	0.04%	0.00%
33	<u>Meter and Industrial Measuring &amp; Regulator Stations</u>		42,077,569	0	0	0
34	Allocation Percent -	M_IND_M_R	100.00%	0.00%	0.00%	0.00%
35	<u>Allocable Distribution Operating Expenses</u>		5,703,997	34	1,820	17
36	Allocation Percent -	DIST_O_EXPENSE	100.00%	0.00%	0.03%	0.00%
37	<u>Allocable Distribution Maintenance Expenses</u>		3,651,304	78	1,251	0
38	Allocation Percent -	DIST_M_EXPENSE	100.00%	0.00%	0.03%	0.00%
39	<u>Customer Accounting Expenses</u>		3,426,809	0	1,720	0
40	Allocation Percent -	CUST_ACCT	100.00%	0.00%	0.05%	0.00%
41	<u>Total Operating &amp; Maintenance Expense</u>		13,447,983	117	5,138	28
42	Allocation Percent -	O_M_EXPENSE	100.00%	0.00%	0.04%	0.00%
43	<u>Net Operating Margin</u>		56,702,286	8,229	0	0
44	Allocation Percent -	NET_OP_MARGIN	100.00%	0.01%	0.00%	0.00%

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RS		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 480	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	9,989	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	27,550,871	0	0
9	376	Mains - Customer	CUST	54,542,263	0	41,163,964	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	1,977,248	2,954,221	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	52,886,676	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	23,136,242	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(9)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 29,538,579	\$ 120,141,103	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 8,734,464	\$ 35,525,344	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 38,273,043	\$ 155,666,447	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 795,706	\$ 3,236,345	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	471,875	1,919,239	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 1,267,581	\$ 5,155,584	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 39,540,624	\$ 160,822,031	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (142,431)	\$ (579,304)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	1,648,165	6,703,518	0
27		Other Debits and Credits	NET_PLANT	10,810,937	1,440,349	5,858,274	0
28		Customer Advances	CUST	(10,382,117)	0	(7,835,559)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(5,155,495)	(20,968,744)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 37,331,212	\$ 144,000,216	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RM		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 52	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	1,082	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	2,984,528	0	0
9	376	Mains - Customer	CUST	54,542,263	0	8,666,732	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	214,191	621,987	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	4,795,892	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	4,255,243	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(1)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 3,199,853	\$ 18,339,854	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 946,186	\$ 5,423,037	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 4,146,039	\$ 23,762,891	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 86,197	\$ 494,037	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	51,117	292,977	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 137,314	\$ 787,013	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 4,283,353	\$ 24,549,905	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (15,429)	\$ (88,432)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	178,542	1,023,310	0
27		Other Debits and Credits	NET_PLANT	10,810,937	156,030	894,281	0
28		Customer Advances	CUST	(10,382,117)	0	(1,649,712)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(558,484)	(3,200,934)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 4,044,012	\$ 21,528,417	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RAC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 0	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	0	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	741	0	0
9	376	Mains - Customer	CUST	54,542,263	0	1,537	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	53	110	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	2,085	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	715	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(0)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 794	\$ 4,448	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 235	\$ 1,315	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 1,029	\$ 5,763	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 21	\$ 120	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	13	71	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 34	\$ 191	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 1,063	\$ 5,954	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (4)	\$ (21)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	44	248	0
27		Other Debits and Credits	NET_PLANT	10,810,937	39	217	0
28		Customer Advances	CUST	(10,382,117)	0	(293)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(139)	(776)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 1,004	\$ 5,329	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G1		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 105	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	2,193	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	6,050,000	0	0
9	376	Mains - Customer	CUST	54,542,263	0	4,166,389	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	434,191	299,010	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	3,571,198	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	7,915,795	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(2)	0	0
18		Total Direct Distribution Plant		<u>\$ 221,710,005</u>	<u>\$ 6,486,488</u>	<u>\$ 15,952,391</u>	<u>\$ 0</u>
19	389-398	Total Direct General Plant	NET_PLANT	<u>\$ 65,558,948</u>	<u>\$ 1,918,034</u>	<u>\$ 4,717,072</u>	<u>\$ 0</u>
20		Total Direct Plant		<u>\$ 287,268,953</u>	<u>\$ 8,404,522</u>	<u>\$ 20,669,463</u>	<u>\$ 0</u>
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 174,732	\$ 429,723	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	103,621	254,837	0
23		Total System Allocable Plant		<u>\$ 9,514,183</u>	<u>\$ 278,353</u>	<u>\$ 684,561</u>	<u>\$ 0</u>
24		Total Net Plant		<u>\$ 296,783,136</u>	<u>\$ 8,682,875</u>	<u>\$ 21,354,024</u>	<u>\$ 0</u>
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (31,277)	\$ (76,920)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	361,927	890,096	0
27		Other Debits and Credits	NET_PLANT	10,810,937	316,292	777,864	0
28		Customer Advances	CUST	(10,382,117)	0	(793,072)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(1,132,115)	(2,784,239)	0
30		Total Allocated Rate Base		<u>\$ 269,817,661</u>	<u>\$ 8,197,702</u>	<u>\$ 19,367,753</u>	<u>\$ 0</u>

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G2		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 105	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	2,178	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	6,006,668	0	0
9	376	Mains - Customer	CUST	54,542,263	0	443,714	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	431,082	31,844	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	754,869	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	2,896,456	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(2)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 6,440,030	\$ 4,126,883	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 1,904,297	\$ 1,220,306	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 8,344,327	\$ 5,347,189	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 173,481	\$ 111,169	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	102,879	65,926	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 276,359	\$ 177,096	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 8,620,686	\$ 5,524,285	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (31,053)	\$ (19,899)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	359,335	230,268	0
27		Other Debits and Credits	NET_PLANT	10,810,937	314,026	201,233	0
28		Customer Advances	CUST	(10,382,117)	0	(84,461)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(1,124,006)	(720,283)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 8,138,988	\$ 5,131,144	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G3		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 50	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	1,049	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	2,893,921	0	0
9	376	Mains - Customer	CUST	54,542,263	0	44,070	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	207,688	3,163	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	556,705	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	931,456	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(1)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 3,102,708	\$ 1,535,394	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 917,461	\$ 454,011	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 4,020,169	\$ 1,989,406	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 83,580	\$ 41,360	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	49,565	24,528	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 133,146	\$ 65,888	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 4,153,314	\$ 2,055,293	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (14,961)	\$ (7,403)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	173,122	85,670	0
27		Other Debits and Credits	NET_PLANT	10,810,937	151,293	74,868	0
28		Customer Advances	CUST	(10,382,117)	0	(8,389)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(541,529)	(267,979)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 3,921,239	\$ 1,932,061	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G4		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 97	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	2,027	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	5,591,543	0	0
9	376	Mains - Customer	CUST	54,542,263	0	15,373	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	401,289	1,103	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	50,906	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	1,105,403	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	1,697,530	0
17	387	Miscellaneous Equipment	DEM	(17)	(2)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 5,994,955	\$ 2,870,316	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 1,772,689	\$ 848,743	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 7,767,644	\$ 3,719,059	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 161,491	\$ 77,320	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	95,769	45,853	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 257,260	\$ 123,173	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 8,024,904	\$ 3,842,232	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (28,907)	\$ (13,840)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	334,501	160,155	0
27		Other Debits and Credits	NET_PLANT	10,810,937	292,324	139,961	0
28		Customer Advances	CUST	(10,382,117)	0	(2,926)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(1,046,325)	(500,969)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 7,576,496	\$ 3,624,613	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G5		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 60	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	1,254	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	3,460,053	0	0
9	376	Mains - Customer	CUST	54,542,263	0	512	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	248,318	37	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	47,934	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	69,099	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	56,584	0
17	387	Miscellaneous Equipment	DEM	(17)	(1)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 3,709,685	\$ 174,166	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 1,096,942	\$ 51,500	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 4,806,628	\$ 225,666	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 99,931	\$ 4,692	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	59,262	2,782	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 159,193	\$ 7,474	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 4,965,820	\$ 233,140	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (17,888)	\$ (840)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	206,989	9,718	0
27		Other Debits and Credits	NET_PLANT	10,810,937	180,890	8,493	0
28		Customer Advances	CUST	(10,382,117)	0	(98)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(647,467)	(30,398)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 4,688,345	\$ 220,016	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-AC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 0	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	0	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	135	0	0
9	376	Mains - Customer	CUST	54,542,263	0	512	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	10	37	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	294	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	846	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(0)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 145	\$ 1,689	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 43	\$ 499	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 188	\$ 2,188	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 4	\$ 45	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	2	27	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 6	\$ 72	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 194	\$ 2,260	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (1)	\$ (8)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	8	94	0
27		Other Debits and Credits	NET_PLANT	10,810,937	7	82	0
28		Customer Advances	CUST	(10,382,117)	0	(98)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(25)	(295)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 183	\$ 2,036	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-WP		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 0	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	0	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	836	0	0
9	376	Mains - Customer	CUST	54,542,263	0	1,025	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	60	74	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	587	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	1,088	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(0)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 896	\$ 2,773	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 265	\$ 820	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 1,162	\$ 3,593	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 24	\$ 75	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	14	44	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 38	\$ 119	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 1,200	\$ 3,712	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (4)	\$ (13)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	50	155	0
27		Other Debits and Credits	NET_PLANT	10,810,937	44	135	0
28		Customer Advances	CUST	(10,382,117)	0	(195)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(156)	(484)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 1,133	\$ 3,310	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-EG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 0	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	0	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	0	0	0
9	376	Mains - Customer	CUST	54,542,263	0	1,537	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	0	110	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	881	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	10,267	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	0	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 0	\$ 12,795	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 0	\$ 3,783	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 0	\$ 16,578	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 0	\$ 345	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	0	204	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 0	\$ 549	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 0	\$ 17,128	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ 0	\$ (62)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	0	714	0
27		Other Debits and Credits	NET_PLANT	10,810,937	0	624	0
28		Customer Advances	CUST	(10,382,117)	0	(293)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	0	(2,233)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 0	\$ 15,878	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-CNG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 0	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	0	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	0	0	0
9	376	Mains - Customer	CUST	54,542,263	0	512	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	0	37	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	294	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	846	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	0	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 0	\$ 1,689	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 0	\$ 499	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 0	\$ 2,188	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 0	\$ 45	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	0	27	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 0	\$ 72	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 0	\$ 2,260	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ 0	\$ (8)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	0	94	0
27		Other Debits and Credits	NET_PLANT	10,810,937	0	82	0
28		Customer Advances	CUST	(10,382,117)	0	(98)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	0	(295)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 0	\$ 2,036	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-L		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Direct Plant</b>							
<u>Intangible Plant</u>							
1	301	Organization	NET_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	302	Franchise & Consents	NET_PLANT	0	0	0	0
3	303	Miscellaneous Intangible Plant	NET_PLANT	0	0	0	0
4		Total Direct Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0
<u>Distribution Plant</u>							
5	374	Land & Land Rights	DEM	\$ 950	\$ 0	\$ 0	\$ 0
6	374	Rights of Way	DEM	19,775	1	0	0
7	375	Structures	DEM	0	0	0	0
8	376	Mains - Demand	DEM	54,542,263	2,968	0	0
9	376	Mains - Customer	CUST	54,542,263	0	36,384	0
10	376	Mains - Commodity	COM	0	0	0	0
11	378	Measuring & Reg Stations	DIST_MAINS	7,828,688	213	2,611	0
12	380	Services - Demand	DEM	0	0	0	0
13	380	Services - Customer	SERV	62,698,514	0	30,195	0
14	380	Services - Commodity	COM	0	0	0	0
15	381	Meters	METERS	40,323,455	0	0	0
16	385	Industrial Measuring & Reg Station	IND_M_R	1,754,114	0	0	0
17	387	Miscellaneous Equipment	DEM	(17)	(0)	0	0
18		Total Direct Distribution Plant		\$ 221,710,005	\$ 3,182	\$ 69,189	\$ 0
19	389-398	Total Direct General Plant	NET_PLANT	\$ 65,558,948	\$ 941	\$ 20,459	\$ 0
20		Total Direct Plant		\$ 287,268,953	\$ 4,123	\$ 89,649	\$ 0
<u>System Allocable Plant</u>							
21	301-303	Total System Allocable Intangible Plant	NET_PLANT	\$ 5,972,394	\$ 86	\$ 1,864	\$ 0
22	389-398	Total System Allocable General Plant	NET_PLANT	3,541,789	51	1,105	0
23		Total System Allocable Plant		\$ 9,514,183	\$ 137	\$ 2,969	\$ 0
24		Total Net Plant		\$ 296,783,136	\$ 4,259	\$ 92,618	\$ 0
<u>Other Rate Base Items</u>							
25		Cash Working Capital	NET_PLANT	\$ (1,069,056)	\$ (15)	\$ (334)	\$ 0
26		Materials & Supplies	NET_PLANT	12,370,762	178	3,861	0
27		Other Debits and Credits	NET_PLANT	10,810,937	155	3,374	0
28		Customer Advances	CUST	(10,382,117)	0	(6,926)	0
29		Deferred Taxes	NET_PLANT	(38,696,001)	(555)	(12,076)	0
30		Total Allocated Rate Base		\$ 269,817,661	\$ 4,021	\$ 80,517	\$ 0

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RS		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	923,430	3,755,832	0
3	389 - 398	General	NET_PLANT	3,055,972	407,149	1,655,982	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 1,330,580	\$ 5,411,815	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	181,717	739,090	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 1,512,297	\$ 6,150,904	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	58,513
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 58,513
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 97,998	\$ 1,032,789	\$ 23,467
13		Materials & Expenses	DIST_O_EXPENSE	207,435	11,573	121,964	2,771
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 71,226
15		Materials & Expenses	COM	11,980	0	0	4,978
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 306,231	\$ 1,045,385	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	11,994	40,945	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 932,331	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	145,496	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 1,040,397	\$ 0
23		Materials & Expenses	CUST	197,676	0	149,190	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 50,468	\$ 531,878	\$ 12,085
25		Materials & Expenses	DIST_O_EXPENSE	866,652	48,350	509,560	11,578
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(242,135)	(2,551,833)	(57,983)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 284,480	\$ 2,998,099	\$ 68,123
28		Total Operation Expense		\$ 5,239,941	\$ 284,480	\$ 2,998,099	\$ 126,637
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 73,737	\$ 174,067	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	7,469	17,631	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 159,710	\$ 238,625	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	469,709	701,796	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 47,011	\$ 70,239	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	44,547	66,558	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 424,255	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	99,983	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 87,824	\$ 0
40		Materials & Expenses	METERS	22,113	0	12,688	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	189	446	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 802,372	\$ 1,894,111	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 802,372	\$ 1,894,111	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 1,086,852	\$ 4,892,210	\$ 126,637

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RS		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 333,946	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	21,077	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 245,032	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	41,457	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 808,108	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	1,138,291	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	253,798	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 59	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	32	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 2,841,799	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	140,621	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 140,621	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	31,717	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 31,717	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 3,014,137	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 1,086,852	\$ 7,906,348	\$ 126,637
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 779,703	\$ 5,671,977	\$ 90,848
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 1,866,555	\$ 13,578,325	\$ 217,485

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RS		
					DEM	CUST	COM
(a)	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 38,273,043	\$ 155,666,447	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	1,267,581	5,155,584	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(142,431)	(579,304)	0
75		Materials & Supplies	NET_PLANT	12,370,762	1,648,165	6,703,518	0
76		Other Debits and Credits	NET_PLANT	10,810,937	1,440,349	5,858,274	0
77		Customer Advances	CUST	(10,382,117)	0	(7,835,559)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(5,155,495)	(20,968,744)	0
79		Total Rate Base		\$ 269,817,661	\$ 37,331,212	\$ 144,000,216	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 0	\$ 37,731,883	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	464,869	0
83		Service Establishment Charges	SERV_EST	399,940	0	264,275	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	10,242	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	200	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	90	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	28,854	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 0	\$ 38,500,414	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (1,512,297)	\$ (6,150,904)	\$ 0
91		O&M Expense		(13,447,983)	(1,086,852)	(7,906,348)	(126,637)
92		A&G Expense		(9,647,521)	(779,703)	(5,671,977)	(90,848)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(317,760)	(1,292,411)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	0	(436,671)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(11,156)	(45,373)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(372,439)	(1,514,805)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (4,080,205)	\$ (23,018,489)	\$ (217,485)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ (4,080,205)	\$ 15,481,925	\$ (217,485)
99		Interest Expense	NET_PLANT	(5,925,153)	(789,412)	(3,210,745)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(1,978,222)	(8,045,944)	0
101		Total Taxable Income		\$ (3,242,105)	\$ (6,847,839)	\$ 4,225,236	\$ (217,485)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ (1,438,046)	\$ 887,300	\$ (45,672)
103		Federal Deferred Provision	NET_PLANT	2,659,663	354,349	1,441,229	0
104		Total Federal Income Tax		\$ 1,978,821	\$ (1,083,697)	\$ 2,328,528	\$ (45,672)
105		Total Net Income		\$ 15,552,319	\$ (2,996,508)	\$ 13,153,396	\$ (171,813)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RM		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	100,033	573,338	0
3	389 - 398	General	NET_PLANT	3,055,972	44,106	252,790	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 144,139	\$ 826,128	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	19,685	112,824	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 163,824	\$ 938,952	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	6,787
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 6,787
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 10,616	\$ 186,062	\$ 2,722
13		Materials & Expenses	DIST_O_EXPENSE	207,435	1,254	21,972	321
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 8,262
15		Materials & Expenses	COM	11,980	0	0	577
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 33,173	\$ 149,639	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	1,299	5,861	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 171,475	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	26,760	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 219,047	\$ 0
23		Materials & Expenses	CUST	197,676	0	31,411	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 5,467	\$ 95,820	\$ 1,402
25		Materials & Expenses	DIST_O_EXPENSE	866,652	5,238	91,800	1,343
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(26,230)	(459,725)	(6,726)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 30,817	\$ 540,122	\$ 7,902
28		Total Operation Expense		\$ 5,239,941	\$ 30,817	\$ 540,122	\$ 14,689
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 7,988	\$ 29,948	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	809	3,033	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 17,301	\$ 50,240	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	50,883	147,757	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 5,093	\$ 14,788	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	4,826	14,013	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 38,472	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	9,067	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 16,153	\$ 0
40		Materials & Expenses	METERS	22,113	0	2,334	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	20	77	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 86,919	\$ 325,883	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 86,919	\$ 325,883	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 117,736	\$ 866,005	\$ 14,689

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RM		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 75,889	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	4,790	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 51,589	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	8,728	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 170,140	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	239,658	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	94,979	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 13	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	7	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 645,794	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	29,606	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 29,606	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	6,678	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 6,678	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 682,079	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 117,736	\$ 1,548,083	\$ 14,689
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 84,464	\$ 1,110,588	\$ 10,538
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 202,200	\$ 2,658,671	\$ 25,227

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RM		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 4,146,039	\$ 23,762,891	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	137,314	787,013	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(15,429)	(88,432)	0
75		Materials & Supplies	NET_PLANT	12,370,762	178,542	1,023,310	0
76		Other Debits and Credits	NET_PLANT	10,810,937	156,030	894,281	0
77		Customer Advances	CUST	(10,382,117)	0	(1,649,712)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(558,484)	(3,200,934)	0
79		Total Rate Base		\$ 269,817,661	\$ 4,044,012	\$ 21,528,417	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 0	\$ 5,317,626	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	119,972	0
83		Service Establishment Charges	SERV_EST	399,940	0	113,967	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	4,417	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	28	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	13	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	8,800	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 0	\$ 5,564,823	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (163,824)	\$ (938,952)	\$ 0
91		O&M Expense		(13,447,983)	(117,736)	(1,548,083)	(14,689)
92		A&G Expense		(9,647,521)	(84,464)	(1,110,588)	(10,538)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(34,422)	(197,290)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	0	(61,541)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(1,208)	(6,926)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(40,346)	(231,239)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (442,000)	\$ (4,094,619)	\$ (25,227)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ (442,000)	\$ 1,470,205	\$ (25,227)
99		Interest Expense	NET_PLANT	(5,925,153)	(85,515)	(490,129)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(214,297)	(1,228,234)	0
101		Total Taxable Income		\$ (3,242,105)	\$ (741,812)	\$ (248,158)	\$ (25,227)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ (155,781)	\$ (52,113)	\$ (5,298)
103		Federal Deferred Provision	NET_PLANT	2,659,663	38,386	220,007	0
104		Total Federal Income Tax		\$ 1,978,821	\$ (117,395)	\$ 167,894	\$ (5,298)
105		Total Net Income		\$ 15,552,319	\$ (324,605)	\$ 1,302,311	\$ (19,930)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RAC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	25	139	0
3	389 - 398	General	NET_PLANT	3,055,972	11	61	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 36	\$ 200	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	5	27	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 41	\$ 228	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	2
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 2
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 3	\$ 37	\$ 1
13		Materials & Expenses	DIST_O_EXPENSE	207,435	0	4	0
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 2
15		Materials & Expenses	COM	11,980	0	0	0
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 8	\$ 40	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	0	2	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 29	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	4	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 39	\$ 0
23		Materials & Expenses	CUST	197,676	0	6	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 1	\$ 19	\$ 0
25		Materials & Expenses	DIST_O_EXPENSE	866,652	1	18	0
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(7)	(91)	(2)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 8	\$ 107	\$ 2
28		Total Operation Expense		\$ 5,239,941	\$ 8	\$ 107	\$ 4
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 2	\$ 7	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	0	1	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 4	\$ 9	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	13	26	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 1	\$ 3	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	1	2	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 17	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	4	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 3	\$ 0
40		Materials & Expenses	METERS	22,113	0	0	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	0	0	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 22	\$ 71	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 22	\$ 71	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 29	\$ 178	\$ 4

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RAC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 11	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	1	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 9	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	2	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 30	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	43	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 95	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	5	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 5	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	1	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 1	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 102	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 29	\$ 280	\$ 4
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 21	\$ 201	\$ 3
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 50	\$ 481	\$ 7

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-RAC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 1,029	\$ 5,763	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	34	191	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(4)	(21)	0
75		Materials & Supplies	NET_PLANT	12,370,762	44	248	0
76		Other Debits and Credits	NET_PLANT	10,810,937	39	217	0
77		Customer Advances	CUST	(10,382,117)	0	(293)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(139)	(776)	0
79		Total Rate Base		\$ 269,817,661	\$ 1,004	\$ 5,329	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 899	\$ 389	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	0	0
83		Service Establishment Charges	SERV_EST	399,940	0	0	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	0	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	0	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	0	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 899	\$ 389	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (41)	\$ (228)	\$ 0
91		O&M Expense		(13,447,983)	(29)	(280)	(4)
92		A&G Expense		(9,647,521)	(21)	(201)	(3)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(9)	(48)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	(10)	(5)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(0)	(2)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(10)	(56)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (120)	\$ (818)	\$ (7)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ 779	\$ (429)	\$ (7)
99		Interest Expense	NET_PLANT	(5,925,153)	(21)	(119)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(53)	(298)	0
101		Total Taxable Income		\$ (3,242,105)	\$ 705	\$ (846)	\$ (7)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ 148	\$ (178)	\$ (1)
103		Federal Deferred Provision	NET_PLANT	2,659,663	10	53	0
104		Total Federal Income Tax		\$ 1,978,821	\$ 157	\$ (124)	\$ (1)
105		Total Net Income		\$ 15,552,319	\$ 621	\$ (305)	\$ (5)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G1		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	202,780	498,701	0
3	389 - 398	General	NET_PLANT	3,055,972	89,407	219,882	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 292,187	\$ 718,583	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	39,904	98,137	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 332,091	\$ 816,720	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	12,138
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 12,138
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 21,520	\$ 178,163	\$ 4,868
13		Materials & Expenses	DIST_O_EXPENSE	207,435	2,541	21,040	575
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 14,775
15		Materials & Expenses	COM	11,980	0	0	1,033
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 67,246	\$ 86,004	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	2,634	3,369	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 318,986	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	49,780	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 105,303	\$ 0
23		Materials & Expenses	CUST	197,676	0	15,100	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 11,082	\$ 91,752	\$ 2,507
25		Materials & Expenses	DIST_O_EXPENSE	866,652	10,617	87,902	2,402
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(53,171)	(440,207)	(12,028)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 62,470	\$ 517,191	\$ 14,132
28		Total Operation Expense		\$ 5,239,941	\$ 62,470	\$ 517,191	\$ 26,270
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 16,192	\$ 18,288	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	1,640	1,852	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 35,071	\$ 24,152	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	103,145	71,032	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 10,323	\$ 7,109	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	9,782	6,737	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 28,648	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	6,751	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 30,048	\$ 0
40		Materials & Expenses	METERS	22,113	0	4,341	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	41	47	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 176,196	\$ 199,006	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 176,196	\$ 199,006	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 238,666	\$ 716,197	\$ 26,270

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G1		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 44,370	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	2,800	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 24,801	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	4,196	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 81,792	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	115,211	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	104,394	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 8	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	4	0
55		Total Customer Accounts Expense		<u>\$ 3,916,177</u>	<u>\$ 0</u>	<u>\$ 377,576</u>	<u>\$ 0</u>
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	14,233	0
62		Total Customer Service & Informational Expense		<u>\$ 186,322</u>	<u>\$ 0</u>	<u>\$ 14,233</u>	<u>\$ 0</u>
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	3,210	0
67		Total Sales Expense		<u>\$ 42,026</u>	<u>\$ 0</u>	<u>\$ 3,210</u>	<u>\$ 0</u>
68		Total Customer Related Expense		<u>\$ 4,144,525</u>	<u>\$ 0</u>	<u>\$ 395,020</u>	<u>\$ 0</u>
69		Total O&M Expense		<u>\$ 13,447,983</u>	<u>\$ 238,666</u>	<u>\$ 1,111,217</u>	<u>\$ 26,270</u>
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 171,218	\$ 797,182	\$ 18,846
71		Total O&M and A&G Expense		<u>\$ 23,095,504</u>	<u>\$ 409,884</u>	<u>\$ 1,908,398</u>	<u>\$ 45,116</u>

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G1		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 8,404,522	\$ 20,669,463	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	278,353	684,561	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(31,277)	(76,920)	0
75		Materials & Supplies	NET_PLANT	12,370,762	361,927	890,096	0
76		Other Debits and Credits	NET_PLANT	10,810,937	316,292	777,864	0
77		Customer Advances	CUST	(10,382,117)	0	(793,072)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(1,132,115)	(2,784,239)	0
79		Total Rate Base		\$ 269,817,661	\$ 8,197,702	\$ 19,367,753	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 0	\$ 6,438,221	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	91,414	0
83		Service Establishment Charges	SERV_EST	399,940	0	20,116	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	780	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	34	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	15	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	2,140	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 0	\$ 6,552,720	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (332,091)	\$ (816,720)	\$ 0
91		O&M Expense		(13,447,983)	(238,666)	(1,111,217)	(26,270)
92		A&G Expense		(9,647,521)	(171,218)	(797,182)	(18,846)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(69,778)	(171,607)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	0	(74,510)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(2,450)	(6,025)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(81,785)	(201,137)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (895,988)	\$ (3,178,396)	\$ (45,116)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ (895,988)	\$ 3,374,325	\$ (45,116)
99		Interest Expense	NET_PLANT	(5,925,153)	(173,350)	(426,324)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(434,405)	(1,068,344)	0
101		Total Taxable Income		\$ (3,242,105)	\$ (1,503,743)	\$ 1,879,656	\$ (45,116)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ (315,786)	\$ 394,728	\$ (9,474)
103		Federal Deferred Provision	NET_PLANT	2,659,663	77,813	191,367	0
104		Total Federal Income Tax		\$ 1,978,821	\$ (237,973)	\$ 586,095	\$ (9,474)
105		Total Net Income		\$ 15,552,319	\$ (658,014)	\$ 2,788,230	\$ (35,641)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G2		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	201,327	129,014	0
3	389 - 398	General	NET_PLANT	3,055,972	88,767	56,883	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 290,094	\$ 185,897	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	39,618	25,388	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 329,712	\$ 211,285	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	14,183
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 14,183
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 21,366	\$ 49,765	\$ 5,688
13		Materials & Expenses	DIST_O_EXPENSE	207,435	2,523	5,877	672
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 17,264
15		Materials & Expenses	COM	11,980	0	0	1,207
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 66,765	\$ 13,322	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	2,615	522	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 116,720	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	18,215	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 11,215	\$ 0
23		Materials & Expenses	CUST	197,676	0	1,608	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 11,003	\$ 25,629	\$ 2,929
25		Materials & Expenses	DIST_O_EXPENSE	866,652	10,541	24,553	2,806
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(52,791)	(122,961)	(14,054)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 62,023	\$ 144,465	\$ 16,512
28		Total Operation Expense		\$ 5,239,941	\$ 62,023	\$ 144,465	\$ 30,695
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 16,076	\$ 3,240	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	1,628	328	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 34,820	\$ 2,572	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	102,407	7,565	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 10,249	\$ 757	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	9,712	717	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 6,056	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	1,427	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 10,995	\$ 0
40		Materials & Expenses	METERS	22,113	0	1,588	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	41	8	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 174,934	\$ 35,254	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 174,934	\$ 35,254	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 236,957	\$ 179,718	\$ 30,695

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G2		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 3,847	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	243	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 2,641	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	447	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 8,711	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	12,270	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	4,575	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 1	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 32,734	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	1,516	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 1,516	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	342	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 342	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 34,592	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 236,957	\$ 214,310	\$ 30,695
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 169,992	\$ 153,745	\$ 22,020
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 406,948	\$ 368,055	\$ 52,715

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G2		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 8,344,327	\$ 5,347,189	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	276,359	177,096	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(31,053)	(19,899)	0
75		Materials & Supplies	NET_PLANT	12,370,762	359,335	230,268	0
76		Other Debits and Credits	NET_PLANT	10,810,937	314,026	201,233	0
77		Customer Advances	CUST	(10,382,117)	0	(84,461)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(1,124,006)	(720,283)	0
79		Total Rate Base		\$ 269,817,661	\$ 8,138,988	\$ 5,131,144	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 0	\$ 2,999,947	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	38,949	0
83		Service Establishment Charges	SERV_EST	399,940	0	1,486	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	58	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	16	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	7	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	170	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 0	\$ 3,040,632	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (329,712)	\$ (211,285)	\$ 0
91		O&M Expense		(13,447,983)	(236,957)	(214,310)	(30,695)
92		A&G Expense		(9,647,521)	(169,992)	(153,745)	(22,020)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(69,278)	(44,395)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	0	(34,718)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(2,432)	(1,559)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(81,199)	(52,034)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (889,570)	\$ (712,046)	\$ (52,715)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ (889,570)	\$ 2,328,586	\$ (52,715)
99		Interest Expense	NET_PLANT	(5,925,153)	(172,108)	(110,290)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(431,294)	(276,381)	0
101		Total Taxable Income		\$ (3,242,105)	\$ (1,492,973)	\$ 1,941,915	\$ (52,715)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ (313,524)	\$ 407,802	\$ (11,070)
103		Federal Deferred Provision	NET_PLANT	2,659,663	77,255	49,507	0
104		Total Federal Income Tax		\$ 1,978,821	\$ (236,269)	\$ 457,309	\$ (11,070)
105		Total Net Income		\$ 15,552,319	\$ (653,302)	\$ 1,871,277	\$ (41,645)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G3		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	96,996	47,999	0
3	389 - 398	General	NET_PLANT	3,055,972	42,767	21,163	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 139,763	\$ 69,163	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	19,087	9,446	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 158,850	\$ 78,608	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	10,462
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 10,462
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 10,294	\$ 15,892	\$ 4,196
13		Materials & Expenses	DIST_O_EXPENSE	207,435	1,216	1,877	496
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 12,735
15		Materials & Expenses	COM	11,980	0	0	890
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 32,166	\$ 6,678	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	1,260	262	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 37,535	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	5,858	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 1,114	\$ 0
23		Materials & Expenses	CUST	197,676	0	160	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 5,301	\$ 8,184	\$ 2,161
25		Materials & Expenses	DIST_O_EXPENSE	866,652	5,079	7,841	2,070
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(25,434)	(39,266)	(10,367)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 29,882	\$ 46,133	\$ 12,180
28		Total Operation Expense		\$ 5,239,941	\$ 29,882	\$ 46,133	\$ 22,643
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 7,745	\$ 1,096	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	785	111	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 16,776	\$ 255	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	49,338	751	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 4,938	\$ 75	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	4,679	71	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 4,466	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	1,052	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 3,536	\$ 0
40		Materials & Expenses	METERS	22,113	0	511	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	20	3	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 84,281	\$ 11,928	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 84,281	\$ 11,928	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 114,162	\$ 58,061	\$ 22,643

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G3		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 1,763	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	111	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 262	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	44	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 865	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	1,219	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	10,738	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 15,004	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	151	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 151	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	34	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 34	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 15,188	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 114,162	\$ 73,250	\$ 22,643
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 81,899	\$ 52,549	\$ 16,244
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 196,061	\$ 125,799	\$ 38,886

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G3		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 4,020,169	\$ 1,989,406	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	133,146	65,888	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(14,961)	(7,403)	0
75		Materials & Supplies	NET_PLANT	12,370,762	173,122	85,670	0
76		Other Debits and Credits	NET_PLANT	10,810,937	151,293	74,868	0
77		Customer Advances	CUST	(10,382,117)	0	(8,389)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(541,529)	(267,979)	0
79		Total Rate Base		\$ 269,817,661	\$ 3,921,239	\$ 1,932,061	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 0	\$ 1,199,797	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	9,065	0
83		Service Establishment Charges	SERV_EST	399,940	0	72	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	3	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	6	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	3	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	20	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 0	\$ 1,208,966	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (158,850)	\$ (78,608)	\$ 0
91		O&M Expense		(13,447,983)	(114,162)	(73,250)	(22,643)
92		A&G Expense		(9,647,521)	(81,899)	(52,549)	(16,244)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(33,377)	(16,517)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	0	(13,885)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(1,172)	(580)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(39,121)	(19,359)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (428,581)	\$ (254,748)	\$ (38,886)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ (428,581)	\$ 954,218	\$ (38,886)
99		Interest Expense	NET_PLANT	(5,925,153)	(82,919)	(41,033)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(207,791)	(102,827)	0
101		Total Taxable Income		\$ (3,242,105)	\$ (719,291)	\$ 810,358	\$ (38,886)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ (151,051)	\$ 170,175	\$ (8,166)
103		Federal Deferred Provision	NET_PLANT	2,659,663	37,220	18,419	0
104		Total Federal Income Tax		\$ 1,978,821	\$ (113,831)	\$ 188,594	\$ (8,166)
105		Total Net Income		\$ 15,552,319	\$ (314,751)	\$ 765,624	\$ (30,720)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G4		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	187,413	89,731	0
3	389 - 398	General	NET_PLANT	3,055,972	82,632	39,563	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 270,046	\$ 129,295	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	36,880	17,658	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 306,926	\$ 146,953	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	22,651
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 22,651
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 19,889	\$ 40,584	\$ 9,084
13		Materials & Expenses	DIST_O_EXPENSE	207,435	2,349	4,793	1,073
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 27,572
15		Materials & Expenses	COM	11,980	0	0	1,927
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 62,151	\$ 737	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	2,434	29	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 112,951	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	17,627	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 389	\$ 0
23		Materials & Expenses	CUST	197,676	0	56	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 10,243	\$ 20,900	\$ 4,678
25		Materials & Expenses	DIST_O_EXPENSE	866,652	9,813	20,023	4,482
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(49,142)	(100,276)	(22,445)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 57,736	\$ 117,812	\$ 26,371
28		Total Operation Expense		\$ 5,239,941	\$ 57,736	\$ 117,812	\$ 49,021
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 14,965	\$ 584	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	1,516	59	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 32,414	\$ 89	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	95,329	262	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 9,541	\$ 26	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	9,041	25	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 408	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	96	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 4,196	\$ 0
40		Materials & Expenses	METERS	22,113	0	606	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	38	1	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 162,844	\$ 6,354	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 162,844	\$ 6,354	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 220,580	\$ 124,166	\$ 49,021

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G4		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 112	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	7	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 92	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	15	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 302	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	425	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 953	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	53	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 53	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	12	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 12	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 1,017	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 220,580	\$ 125,183	\$ 49,021
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 158,243	\$ 89,806	\$ 35,168
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 378,824	\$ 214,989	\$ 84,189

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G4		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 7,767,644	\$ 3,719,059	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	257,260	123,173	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(28,907)	(13,840)	0
75		Materials & Supplies	NET_PLANT	12,370,762	334,501	160,155	0
76		Other Debits and Credits	NET_PLANT	10,810,937	292,324	139,961	0
77		Customer Advances	CUST	(10,382,117)	0	(2,926)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(1,046,325)	(500,969)	0
79		Total Rate Base		\$ 269,817,661	\$ 7,576,496	\$ 3,624,613	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 0	\$ 2,260,732	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	15,440	0
83		Service Establishment Charges	SERV_EST	399,940	0	24	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	1	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	12	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	5	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 0	\$ 2,276,213	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (306,926)	\$ (146,953)	\$ 0
91		O&M Expense		(13,447,983)	(220,580)	(125,183)	(49,021)
92		A&G Expense		(9,647,521)	(158,243)	(89,806)	(35,168)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(64,490)	(30,877)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	0	(26,163)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(2,264)	(1,084)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(75,588)	(36,191)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (828,092)	\$ (456,257)	\$ (84,189)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ (828,092)	\$ 1,819,957	\$ (84,189)
99		Interest Expense	NET_PLANT	(5,925,153)	(160,214)	(76,709)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(401,487)	(192,227)	0
101		Total Taxable Income		\$ (3,242,105)	\$ (1,389,792)	\$ 1,551,021	\$ (84,189)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ (291,856)	\$ 325,714	\$ (17,680)
103		Federal Deferred Provision	NET_PLANT	2,659,663	71,916	34,433	0
104		Total Federal Income Tax		\$ 1,978,821	\$ (219,940)	\$ 360,147	\$ (17,680)
105		Total Net Income		\$ 15,552,319	\$ (608,151)	\$ 1,459,810	\$ (66,509)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G5		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	115,972	5,445	0
3	389 - 398	General	NET_PLANT	3,055,972	51,133	2,401	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 167,105	\$ 7,845	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	22,821	1,071	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 189,926	\$ 8,917	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	16,063
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 16,063
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 12,307	\$ 1,980	\$ 6,442
13		Materials & Expenses	DIST_O_EXPENSE	207,435	1,453	234	761
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 19,553
15		Materials & Expenses	COM	11,980	0	0	1,367
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 38,459	\$ 538	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	1,506	21	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 5,065	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	790	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 13	\$ 0
23		Materials & Expenses	CUST	197,676	0	2	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 6,338	\$ 1,020	\$ 3,318
25		Materials & Expenses	DIST_O_EXPENSE	866,652	6,072	977	3,178
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(30,409)	(4,892)	(15,917)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 35,727	\$ 5,748	\$ 18,701
28		Total Operation Expense		\$ 5,239,941	\$ 35,727	\$ 5,748	\$ 34,764
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 9,260	\$ 81	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	938	8	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 20,058	\$ 3	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	58,990	9	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 5,904	\$ 1	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	5,595	1	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 385	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	91	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 262	\$ 0
40		Materials & Expenses	METERS	22,113	0	38	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	24	0	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 100,768	\$ 878	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 100,768	\$ 878	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 136,495	\$ 6,625	\$ 34,764

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G5		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 4	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	0	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 3	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	1	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 10	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	14	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ <u>3,916,177</u>	\$ <u>0</u>	\$ <u>32</u>	\$ <u>0</u>
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	2	0
62		Total Customer Service & Informational Expense		\$ <u>186,322</u>	\$ <u>0</u>	\$ <u>2</u>	\$ <u>0</u>
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	0	0
67		Total Sales Expense		\$ <u>42,026</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
68		Total Customer Related Expense		\$ <u>4,144,525</u>	\$ <u>0</u>	\$ <u>34</u>	\$ <u>0</u>
69		Total O&M Expense		\$ <u>13,447,983</u>	\$ <u>136,495</u>	\$ <u>6,659</u>	\$ <u>34,764</u>
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 97,921	\$ 4,777	\$ 24,939
71		Total O&M and A&G Expense		\$ <u>23,095,504</u>	\$ <u>234,417</u>	\$ <u>11,437</u>	\$ <u>59,703</u>

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-G5		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 4,806,628	\$ 225,666	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	159,193	7,474	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(17,888)	(840)	0
75		Materials & Supplies	NET_PLANT	12,370,762	206,989	9,718	0
76		Other Debits and Credits	NET_PLANT	10,810,937	180,890	8,493	0
77		Customer Advances	CUST	(10,382,117)	0	(98)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(647,467)	(30,398)	0
79		Total Rate Base		\$ 269,817,661	\$ 4,688,345	\$ 220,016	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 721,867	\$ 18,000	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	0	0
83		Service Establishment Charges	SERV_EST	399,940	0	0	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	0	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	4	0	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	2	0	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 721,873	\$ 18,000	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (189,926)	\$ (8,917)	\$ 0
91		O&M Expense		(13,447,983)	(136,495)	(6,659)	(34,764)
92		A&G Expense		(9,647,521)	(97,921)	(4,777)	(24,939)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(39,907)	(1,874)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	(8,354)	(208)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(1,401)	(66)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(46,774)	(2,196)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (520,778)	\$ (24,697)	\$ (59,703)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ 201,094	\$ (6,697)	\$ (59,703)
99		Interest Expense	NET_PLANT	(5,925,153)	(99,141)	(4,655)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(248,441)	(11,664)	0
101		Total Taxable Income		\$ (3,242,105)	\$ (146,487)	\$ (23,016)	\$ (59,703)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ (30,762)	\$ (4,833)	\$ (12,538)
103		Federal Deferred Provision	NET_PLANT	2,659,663	44,502	2,089	0
104		Total Federal Income Tax		\$ 1,978,821	\$ 13,740	\$ (2,744)	\$ (12,538)
105		Total Net Income		\$ 15,552,319	\$ 187,355	\$ (3,953)	\$ (47,165)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-AC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	5	53	0
3	389 - 398	General	NET_PLANT	3,055,972	2	23	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 7	\$ 76	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	1	10	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 7	\$ 86	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	2
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 2
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 0	\$ 20	\$ 1
13		Materials & Expenses	DIST_O_EXPENSE	207,435	0	2	0
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 2
15		Materials & Expenses	COM	11,980	0	0	0
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 2	\$ 9	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	0	0	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 34	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	5	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 13	\$ 0
23		Materials & Expenses	CUST	197,676	0	2	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 0	\$ 10	\$ 0
25		Materials & Expenses	DIST_O_EXPENSE	866,652	0	10	0
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(1)	(48)	(1)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 1	\$ 57	\$ 2
28		Total Operation Expense		\$ 5,239,941	\$ 1	\$ 57	\$ 3
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 0	\$ 2	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	0	0	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 1	\$ 3	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	2	9	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 0	\$ 1	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	0	1	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 2	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	1	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 3	\$ 0
40		Materials & Expenses	METERS	22,113	0	0	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	0	0	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 4	\$ 22	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 4	\$ 22	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 5	\$ 79	\$ 3

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-AC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b><u>Customer Related Expense</u></b>							
<b><u>Customer Accounts Expense</u></b>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 4	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	0	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 3	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	1	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 10	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	14	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 32	\$ 0
<b><u>Customer Service &amp; Informational Expense</u></b>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	2	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 2	\$ 0
<b><u>Sales Expense</u></b>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	0	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 0	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 34	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 5	\$ 113	\$ 3
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 4	\$ 81	\$ 2
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 9	\$ 194	\$ 6

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-AC		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 188	\$ 2,188	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	6	72	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(1)	(8)	0
75		Materials & Supplies	NET_PLANT	12,370,762	8	94	0
76		Other Debits and Credits	NET_PLANT	10,810,937	7	82	0
77		Customer Advances	CUST	(10,382,117)	0	(98)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(25)	(295)	0
79		Total Rate Base		\$ 269,817,661	\$ 183	\$ 2,036	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 188	\$ 346	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	28	0
83		Service Establishment Charges	SERV_EST	399,940	0	0	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	0	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	0	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	0	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 188	\$ 374	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (7)	\$ (86)	\$ 0
91		O&M Expense		(13,447,983)	(5)	(113)	(3)
92		A&G Expense		(9,647,521)	(4)	(81)	(2)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(2)	(18)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	(2)	(4)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(0)	(1)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(2)	(21)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (22)	\$ (325)	\$ (6)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ 166	\$ 49	\$ (6)
99		Interest Expense	NET_PLANT	(5,925,153)	(4)	(45)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(10)	(113)	0
101		Total Taxable Income		\$ (3,242,105)	\$ 152	\$ (109)	\$ (6)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ 32	\$ (23)	\$ (1)
103		Federal Deferred Provision	NET_PLANT	2,659,663	2	20	0
104		Total Federal Income Tax		\$ 1,978,821	\$ 34	\$ (3)	\$ (1)
105		Total Net Income		\$ 15,552,319	\$ 132	\$ 52	\$ (4)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-WP		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	28	87	0
3	389 - 398	General	NET_PLANT	3,055,972	12	38	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 40	\$ 125	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	6	17	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 46	\$ 142	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	2
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 2
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 3	\$ 30	\$ 1
13		Materials & Expenses	DIST_O_EXPENSE	207,435	0	4	0
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 2
15		Materials & Expenses	COM	11,980	0	0	0
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 9	\$ 18	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	0	1	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 44	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	7	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 26	\$ 0
23		Materials & Expenses	CUST	197,676	0	4	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 2	\$ 16	\$ 0
25		Materials & Expenses	DIST_O_EXPENSE	866,652	1	15	0
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	(7)	(75)	(2)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 9	\$ 88	\$ 2
28		Total Operation Expense		\$ 5,239,941	\$ 9	\$ 88	\$ 4
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 2	\$ 4	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	0	0	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 5	\$ 6	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	14	17	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 1	\$ 2	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	1	2	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 5	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	1	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 4	\$ 0
40		Materials & Expenses	METERS	22,113	0	1	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	0	0	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 24	\$ 42	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 24	\$ 42	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 33	\$ 130	\$ 4

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-WP		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 7	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	0	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 6	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	1	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 20	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	28	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ <u>3,916,177</u>	\$ <u>0</u>	\$ <u>64</u>	\$ <u>0</u>
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	4	0
62		Total Customer Service & Informational Expense		\$ <u>186,322</u>	\$ <u>0</u>	\$ <u>4</u>	\$ <u>0</u>
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	1	0
67		Total Sales Expense		\$ <u>42,026</u>	\$ <u>0</u>	\$ <u>1</u>	\$ <u>0</u>
68		Total Customer Related Expense		\$ <u>4,144,525</u>	\$ <u>0</u>	\$ <u>68</u>	\$ <u>0</u>
69		Total O&M Expense		\$ <u>13,447,983</u>	\$ <u>33</u>	\$ <u>198</u>	\$ <u>4</u>
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 24	\$ 142	\$ 3
71		Total O&M and A&G Expense		\$ <u>23,095,504</u>	\$ <u>57</u>	\$ <u>340</u>	\$ <u>7</u>

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-WP		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 1,162	\$ 3,593	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	38	119	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(4)	(13)	0
75		Materials & Supplies	NET_PLANT	12,370,762	50	155	0
76		Other Debits and Credits	NET_PLANT	10,810,937	44	135	0
77		Customer Advances	CUST	(10,382,117)	0	(195)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(156)	(484)	0
79		Total Rate Base		\$ 269,817,661	\$ 1,133	\$ 3,310	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 338	\$ 864	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	0	0
83		Service Establishment Charges	SERV_EST	399,940	0	0	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	0	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	0	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	0	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 338	\$ 864	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (46)	\$ (142)	\$ 0
91		O&M Expense		(13,447,983)	(33)	(198)	(4)
92		A&G Expense		(9,647,521)	(24)	(142)	(3)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(10)	(30)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	(4)	(10)	0
95		Modified Business Tax	NET_PLANT	(83,732)	(0)	(1)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(11)	(35)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (128)	\$ (558)	\$ (7)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ 210	\$ 306	\$ (7)
99		Interest Expense	NET_PLANT	(5,925,153)	(24)	(74)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(60)	(186)	0
101		Total Taxable Income		\$ (3,242,105)	\$ 126	\$ 47	\$ (7)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ 27	\$ 10	\$ (2)
103		Federal Deferred Provision	NET_PLANT	2,659,663	11	33	0
104		Total Federal Income Tax		\$ 1,978,821	\$ 37	\$ 43	\$ (2)
105		Total Net Income		\$ 15,552,319	\$ 173	\$ 263	\$ (6)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-EG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	0	400	0
3	389 - 398	General	NET_PLANT	3,055,972	0	176	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 0	\$ 576	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	0	79	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 0	\$ 655	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	1
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 1
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 0	\$ 170	\$ 0
13		Materials & Expenses	DIST_O_EXPENSE	207,435	0	20	0
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 1
15		Materials & Expenses	COM	11,980	0	0	0
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 0	\$ 27	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	0	1	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 414	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	65	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 39	\$ 0
23		Materials & Expenses	CUST	197,676	0	6	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 0	\$ 87	\$ 0
25		Materials & Expenses	DIST_O_EXPENSE	866,652	0	84	0
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	0	(419)	(1)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 0	\$ 492	\$ 1
28		Total Operation Expense		\$ 5,239,941	\$ 0	\$ 492	\$ 2
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 0	\$ 10	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	0	1	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 0	\$ 9	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	0	26	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 0	\$ 3	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	0	2	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 7	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	2	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 39	\$ 0
40		Materials & Expenses	METERS	22,113	0	6	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	0	0	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 0	\$ 104	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 0	\$ 104	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 0	\$ 596	\$ 2

SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-EG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 11	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	1	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 9	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	2	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 30	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	43	0
52	904	Uncollectible Accounts	UNCCL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 95	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	5	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 5	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	1	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 1	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 102	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 0	\$ 698	\$ 2
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 0	\$ 501	\$ 2
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 0	\$ 1,199	\$ 4

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-EG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 0	\$ 16,578	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	0	549	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	0	(62)	0
75		Materials & Supplies	NET_PLANT	12,370,762	0	714	0
76		Other Debits and Credits	NET_PLANT	10,810,937	0	624	0
77		Customer Advances	CUST	(10,382,117)	0	(293)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	0	(2,233)	0
79		Total Rate Base		<u>\$ 269,817,661</u>	<u>\$ 0</u>	<u>\$ 15,878</u>	<u>\$ 0</u>
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 76	\$ 2,311	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	144	0
83		Service Establishment Charges	SERV_EST	399,940	0	0	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	0	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	0	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	0	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		<u>\$ 57,898,027</u>	<u>\$ 76</u>	<u>\$ 2,455</u>	<u>\$ 0</u>
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ 0	\$ (655)	\$ 0
91		O&M Expense		(13,447,983)	0	(698)	(2)
92		A&G Expense		(9,647,521)	0	(501)	(2)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	0	(138)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	(1)	(27)	0
95		Modified Business Tax	NET_PLANT	(83,732)	0	(5)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	0	(161)	0
97		Total Operating Deductions		<u>\$ (40,366,887)</u>	<u>\$ (1)</u>	<u>\$ (2,185)</u>	<u>\$ (4)</u>
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ 75	\$ 271	\$ (4)
99		Interest Expense	NET_PLANT	(5,925,153)	0	(342)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	0	(857)	0
101		Total Taxable Income		<u>\$ (3,242,105)</u>	<u>\$ 75</u>	<u>\$ (928)</u>	<u>\$ (4)</u>
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ 16	\$ (195)	\$ (1)
103		Federal Deferred Provision	NET_PLANT	2,659,663	0	153	0
104		Total Federal Income Tax		<u>\$ 1,978,821</u>	<u>\$ 16</u>	<u>\$ (41)</u>	<u>\$ (1)</u>
105		Total Net Income		<u>\$ 15,552,319</u>	<u>\$ 59</u>	<u>\$ 312</u>	<u>\$ (3)</u>

SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-CNG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	0	53	0
3	389 - 398	General	NET_PLANT	3,055,972	0	23	0
4		Total Direct Depreciation Expense		\$ 9,987,035	\$ 0	\$ 76	\$ 0
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	0	10	0
6		Total Depreciation & Amortization Expense		\$ 11,350,962	\$ 0	\$ 86	\$ 0
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	140,817	0	0	0
11		Total Gas Supply Expense		\$ 140,817	\$ 0	\$ 0	\$ 0
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 0	\$ 20	\$ 0
13		Materials & Expenses	DIST_O_EXPENSE	207,435	0	2	0
14	871	Distribution Load Dispatching					
		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 0
15		Materials & Expenses	COM	11,980	0	0	0
16	874	Operation Mains and Services Expenses					
		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 0	\$ 9	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	0	0	0
18	875	Operating Measuring & Regulation Station					
		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 34	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	5	0
22	879	Customer Installation Expense					
		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 13	\$ 0
23		Materials & Expenses	CUST	197,676	0	2	0
24	880	Other Expenses					
		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 0	\$ 10	\$ 0
25		Materials & Expenses	DIST_O_EXPENSE	866,652	0	10	0
26	881	Rents	DIST_O_EXPENSE	(4,340,122)	0	(48)	(0)
27		Total Distribution Operation Expense		\$ 5,099,124	\$ 0	\$ 57	\$ 0
28		Total Operation Expense		\$ 5,239,941	\$ 0	\$ 57	\$ 0
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 0	\$ 2	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	0	0	0
31	886	Maintenance of Structures & Improvement					
		Labor & Labor Loading	DEM	0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 0	\$ 3	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	0	9	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 0	\$ 1	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	0	1	0
37	892	Maintenance of Services					
		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 2	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	1	0
39	893	Maintenance of Meter & House Regulators					
		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 3	\$ 0
40		Materials & Expenses	METERS	22,113	0	0	0
41	894	Maintenance of Other Equipment					
		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
42		Materials & Expenses	DIST_M_EXPENSE	956	0	0	0
43		Total Distribution Maintenance Expense		\$ 4,063,518	\$ 0	\$ 22	\$ 0
44		Total Maintenance Expense		\$ 4,063,518	\$ 0	\$ 22	\$ 0
45		Subtotal O&M Expense		\$ 9,303,459	\$ 0	\$ 79	\$ 0

SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-CNG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Customer Related Expense</b>							
<u>Customer Accounts Expense</u>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 4	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	0	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 3	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	1	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 10	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	14	0
52	904	Uncollectible Accounts	UNCOL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ 3,916,177	\$ 0	\$ 32	\$ 0
<u>Customer Service &amp; Informational Expense</u>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	2	0
62		Total Customer Service & Informational Expense		\$ 186,322	\$ 0	\$ 2	\$ 0
<u>Sales Expense</u>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	0	0
67		Total Sales Expense		\$ 42,026	\$ 0	\$ 0	\$ 0
68		Total Customer Related Expense		\$ 4,144,525	\$ 0	\$ 34	\$ 0
69		Total O&M Expense		\$ 13,447,983	\$ 0	\$ 113	\$ 0
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 0	\$ 81	\$ 0
71		Total O&M and A&G Expense		\$ 23,095,504	\$ 0	\$ 194	\$ 1

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-CNG		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 0	\$ 2,188	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	0	72	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	0	(8)	0
75		Materials & Supplies	NET_PLANT	12,370,762	0	94	0
76		Other Debits and Credits	NET_PLANT	10,810,937	0	82	0
77		Customer Advances	CUST	(10,382,117)	0	(98)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	0	(295)	0
79		Total Rate Base		<u>\$ 269,817,661</u>	<u>\$ 0</u>	<u>\$ 2,036</u>	<u>\$ 0</u>
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 263	\$ 310	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	0	0
83		Service Establishment Charges	SERV_EST	399,940	0	0	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	0	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	0	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	0	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		<u>\$ 57,898,027</u>	<u>\$ 263</u>	<u>\$ 310</u>	<u>\$ 0</u>
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ 0	\$ (86)	\$ 0
91		O&M Expense		(13,447,983)	0	(113)	(0)
92		A&G Expense		(9,647,521)	0	(81)	(0)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	0	(18)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	(3)	(4)	0
95		Modified Business Tax	NET_PLANT	(83,732)	0	(1)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	0	(21)	0
97		Total Operating Deductions		<u>\$ (40,366,887)</u>	<u>\$ (3)</u>	<u>\$ (324)</u>	<u>\$ (1)</u>
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ 260	\$ (14)	\$ (1)
99		Interest Expense	NET_PLANT	(5,925,153)	0	(45)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	0	(113)	0
101		Total Taxable Income		<u>\$ (3,242,105)</u>	<u>\$ 260</u>	<u>\$ (172)</u>	<u>\$ (1)</u>
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ 55	\$ (36)	\$ (0)
103		Federal Deferred Provision	NET_PLANT	2,659,663	0	20	0
104		Total Federal Income Tax		<u>\$ 1,978,821</u>	<u>\$ 55</u>	<u>\$ (16)</u>	<u>\$ (0)</u>
105		Total Net Income		<u>\$ 15,552,319</u>	<u>\$ 205</u>	<u>\$ 2</u>	<u>\$ (1)</u>

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-L		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Depreciation &amp; Amortization</b>							
<u>Direct</u>							
1	301 - 303	Intangible Plant	INT_PLANT	\$ 0	\$ 0	\$ 0	\$ 0
2	374.1 - 387	Distribution Plant	NET_PLANT	6,931,063	99	2,163	0
3	389 - 398	General	NET_PLANT	<u>3,055,972</u>	<u>44</u>	<u>954</u>	<u>0</u>
4		Total Direct Depreciation Expense		\$ <u>9,987,035</u>	\$ <u>143</u>	\$ <u>3,117</u>	\$ <u>0</u>
5		Total System Allocable Depreciation & Amortization Expense	NET_PLANT	\$ 1,363,926	20	426	0
6		Total Depreciation & Amortization Expense		\$ <u>11,350,962</u>	\$ <u>163</u>	\$ <u>3,542</u>	\$ <u>0</u>
<b>Operation Expense</b>							
<u>Gas Supply Expense</u>							
7	803	Natural Gas Transmission Line Purchases	COM	\$ 0	\$ 0	\$ 0	\$ 0
8	805.1	Purchased Gas Cost Adjustments	COM	0	0	0	0
9	810	Gas Used for Compression Station Fuel	COM	0	0	0	0
10	813	Other Gas Supply Expenses	COM	<u>140,817</u>	<u>0</u>	<u>0</u>	<u>13</u>
11		Total Gas Supply Expense		\$ <u>140,817</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>13</u>
<u>Distribution Expense - Operation</u>							
12	870	Operation Supervision and Engineering					
13		Labor & Labor Loading	DIST_O_EXPENSE	\$ 1,756,552	\$ 11	\$ 561	\$ 5
13		Materials & Expenses	DIST_O_EXPENSE	207,435	1	66	1
14	871	Distribution Load Dispatching					
15		Labor & Labor Loading	COM	171,410	\$ 0	\$ 0	\$ 16
15		Materials & Expenses	COM	11,980	0	0	1
16	874	Operation Mains and Services Expenses					
17		Labor & Labor Loading	DIST_MAIN_SERV	1,909,390	\$ 33	\$ 740	\$ 0
17		Materials & Expenses	DIST_MAIN_SERV	74,786	1	29	0
18	875	Operating Measuring & Regulation Station					
19		Labor & Labor Loading	DIST_MAINS	0	\$ 0	\$ 0	\$ 0
19		Materials & Expenses	DIST_MAINS	0	0	0	0
20	878	Operation Meter and House Regulator					
21		Labor & Labor Loading	M_IND_M_R	1,695,617	\$ 0	\$ 0	\$ 0
21		Materials & Expenses	M_IND_M_R	264,611	0	0	0
22	879	Customer Installation Expense					
23		Labor & Labor Loading	CUST	1,378,526	\$ 0	\$ 920	\$ 0
23		Materials & Expenses	CUST	197,676	0	132	0
24	880	Other Expenses					
25		Labor & Labor Loading	DIST_O_EXPENSE	904,610	\$ 5	\$ 289	\$ 3
26		Materials & Expenses	DIST_O_EXPENSE	866,652	5	277	3
27	881	Rents	DIST_O_EXPENSE	<u>(4,340,122)</u>	<u>(26)</u>	<u>(1,385)</u>	<u>(13)</u>
27		Total Distribution Operation Expense		\$ <u>5,099,124</u>	\$ <u>31</u>	\$ <u>1,627</u>	\$ <u>15</u>
28		Total Operation Expense		\$ <u>5,239,941</u>	\$ <u>31</u>	\$ <u>1,627</u>	\$ <u>28</u>
<b>Maintenance Expense</b>							
<u>Distribution Expense - Maintenance</u>							
29	885	Maintenance Supervision & Engineering					
30		Labor & Labor Loading	DIST_M_EXPENSE	\$ 373,433	\$ 8	\$ 128	\$ 0
30		Materials & Expenses	DIST_M_EXPENSE	37,825	1	13	0
31	886	Maintenance of Structures & Improvement					
32		Labor & Labor Loading	DEM	\$ 0	\$ 0	\$ 0	\$ 0
32		Materials & Expenses	DEM	0	0	0	0
33	887	Maintenance of Mains					
34		Labor & Labor Loading	DIST_MAINS	\$ 632,355	\$ 17	\$ 211	\$ 0
34		Materials & Expenses	DIST_MAINS	1,859,761	51	620	0
35	889	Maintenance of Measuring and Reg. Station Eq.					
36		Labor & Labor Loading	DIST_MAINS	\$ 186,135	\$ 5	\$ 62	\$ 0
36		Materials & Expenses	DIST_MAINS	176,378	5	59	0
37	892	Maintenance of Services					
38		Labor & Labor Loading	DIST_SERV	\$ 502,965	\$ 0	\$ 242	\$ 0
38		Materials & Expenses	DIST_SERV	118,532	0	57	0
39	893	Maintenance of Meter & House Regulators					
40		Labor & Labor Loading	METERS	\$ 153,066	\$ 0	\$ 0	\$ 0
40		Materials & Expenses	METERS	22,113	0	0	0
41	894	Maintenance of Other Equipment					
42		Labor & Labor Loading	DIST_M_EXPENSE	\$ 0	\$ 0	\$ 0	\$ 0
43		Materials & Expenses	DIST_M_EXPENSE	956	0	0	0
43		Total Distribution Maintenance Expense		\$ <u>4,063,518</u>	\$ <u>86</u>	\$ <u>1,393</u>	\$ <u>0</u>
44		Total Maintenance Expense		\$ <u>4,063,518</u>	\$ <u>86</u>	\$ <u>1,393</u>	\$ <u>0</u>
45		Subtotal O&M Expense		\$ <u>9,303,459</u>	\$ <u>117</u>	\$ <u>3,020</u>	\$ <u>28</u>

SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-L		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b><u>Customer Related Expense</u></b>							
<b><u>Customer Accounts Expense</u></b>							
	901	Supervision					
46		Labor & Labor Loading	CUST_ACCT	\$ 460,198	\$ 0	\$ 231	\$ 0
47		Materials & Expenses	CUST_ACCT	29,045	0	15	0
	902	Meter Reading					
48		Labor & Labor Loading	MT_READ	\$ 324,451	\$ 0	\$ 0	\$ 0
49		Materials & Expenses	MT_READ	54,894	0	0	0
	903	Customer Records & Collections					
50		Labor & Labor Loading	CUST	\$ 1,070,744	\$ 0	\$ 714	\$ 0
51		Materials & Expenses	CUST	1,508,236	0	1,006	0
52	904	Uncollectible Accounts	UNCOL	468,485	0	0	0
	905	Miscellaneous					
53		Labor & Labor Loading	CUST_ACCT	\$ 81	\$ 0	\$ 0	\$ 0
54		Materials & Expenses	CUST_ACCT	44	0	0	0
55		Total Customer Accounts Expense		\$ <u>3,916,177</u>	\$ <u>0</u>	\$ <u>1,966</u>	\$ <u>0</u>
<b><u>Customer Service &amp; Informational Expense</u></b>							
	908	Customer Assistance					
56		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
57		Materials & Expenses	CUST	0	0	0	0
	909	Informational and Instructional Advertising					
58		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
59		Materials & Expenses	CUST	0	0	0	0
	910	Miscellaneous					
60		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
61		Materials & Expenses	CUST	186,322	0	124	0
62		Total Customer Service & Informational Expense		\$ <u>186,322</u>	\$ <u>0</u>	\$ <u>124</u>	\$ <u>0</u>
<b><u>Sales Expense</u></b>							
	912	Demonstrating & Selling					
63		Labor & Labor Loading	CUST	\$ 0	\$ 0	\$ 0	\$ 0
64		Materials & Expenses	CUST	0	0	0	0
	913	Advertising					
65		Labor & Labor Loading	CUST	0	\$ 0	\$ 0	\$ 0
66		Materials & Expenses	CUST	42,026	0	28	0
67		Total Sales Expense		\$ <u>42,026</u>	\$ <u>0</u>	\$ <u>28</u>	\$ <u>0</u>
68		Total Customer Related Expense		\$ <u>4,144,525</u>	\$ <u>0</u>	\$ <u>2,118</u>	\$ <u>0</u>
69		Total O&M Expense		\$ <u>13,447,983</u>	\$ <u>117</u>	\$ <u>5,138</u>	\$ <u>28</u>
70		Total A&G Expense	O_M_EXPENSE	\$ 9,647,521	\$ 84	\$ 3,686	\$ 20
71		Total O&M and A&G Expense		\$ <u>23,095,504</u>	\$ <u>201</u>	\$ <u>8,825</u>	\$ <u>48</u>

SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

Line No.	Account No.	Description	Allocation Factor ID	Total Amount	NG-L		
					DEM	CUST	COM
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<b>Summary of Allocated Cost of Service</b>							
<u>Rate Base</u>							
72		Total Direct Net Plant		\$ 287,268,953	\$ 4,123	\$ 89,649	\$ 0
73		Total Common Systems Alloc Net Plant		9,514,183	137	2,969	0
74		Cash Working Capital	NET_PLANT	(1,069,056)	(15)	(334)	0
75		Materials & Supplies	NET_PLANT	12,370,762	178	3,861	0
76		Other Debits and Credits	NET_PLANT	10,810,937	155	3,374	0
77		Customer Advances	CUST	(10,382,117)	0	(6,926)	0
78		Deferred Taxes	NET_PLANT	(38,696,001)	(555)	(12,076)	0
79		Total Rate Base		\$ 269,817,661	\$ 4,021	\$ 80,517	\$ 0
<u>Revenue</u>							
80		Net Operating Margin		\$ 56,702,286	\$ 8,229	\$ 0	\$ 0
81		Negotiated Contracts Margin	NET_OP_MARGIN	0	0	0	0
82		Late Charges	L_FEE	739,881	0	0	0
83		Service Establishment Charges	SERV_EST	399,940	0	0	0
84		Reconnect & Reread Charges	SERV_EST	15,500	0	0	0
85		Other Revenue - Labor	NET_OP_MARGIN	300	0	0	0
86		Other Revenue - Parts & Material	NET_OP_MARGIN	136	0	0	0
87		Other Revenue - Returned Item Fee	R_FEE	39,984	0	0	0
88		Other Revenue - Rental Gas Property	NET_OP_MARGIN	0	0	0	0
89		Total Revenue		\$ 57,898,027	\$ 8,229	\$ 0	\$ 0
<u>Operating Deductions</u>							
90		Depreciation & Amortization Expense		\$ (11,350,962)	\$ (163)	\$ (3,542)	\$ 0
91		O&M Expense		(13,447,983)	(117)	(5,138)	(28)
92		A&G Expense		(9,647,521)	(84)	(3,686)	(20)
93		Regulatory Amortization	NET_PLANT	(2,385,032)	(34)	(744)	0
94		Mill Tax	NET_OP_MARGIN	(656,216)	(95)	0	0
95		Modified Business Tax	NET_PLANT	(83,732)	(1)	(26)	0
96		Taxes other than Income	NET_PLANT	(2,795,442)	(40)	(872)	0
97		Total Operating Deductions		\$ (40,366,887)	\$ (535)	\$ (14,010)	\$ (48)
<u>Taxable Income</u>							
98		Taxable Income before Interest Exp.		\$ 17,531,140	\$ 7,694	\$ (14,010)	\$ (48)
99		Interest Expense	NET_PLANT	(5,925,153)	(85)	(1,849)	0
100		Schedule M Adjustments	NET_PLANT	(14,848,092)	(213)	(4,634)	0
101		Total Taxable Income		\$ (3,242,105)	\$ 7,396	\$ (20,493)	\$ (48)
<u>Federal Income Tax</u>							
102		Federal Income Tax	21.00%	\$ (680,842)	\$ 1,553	\$ (4,303)	\$ (10)
103		Federal Deferred Provision	NET_PLANT	2,659,663	38	830	0
104		Total Federal Income Tax		\$ 1,978,821	\$ 1,591	\$ (3,473)	\$ (10)
105		Total Net Income		\$ 15,552,319	\$ 6,103	\$ (10,536)	\$ (38)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
PEAK DEMAND ALLOCATOR - RATE DESIGN  
TWELVE MONTHS ENDED MAY 31, 2026 (CERTIFICATION PERIOD)**

Line No.	Description (a)	January Peak Month			Percent of Total (e)	Line No.
		Sales [1] (b)	Full Margin Transportation [2] (c)	Allocable Peak Month (d)		
1	Single-Family Residential Gas Service	10,379,033	0	10,379,033	50.51%	1
2	Multi-Family Residential Gas Service	1,124,339	0	1,124,339	5.47%	2
3	Air Conditioning Residential Gas Service	279	0	279	0.00%	3
4	General Gas Service - 1	2,240,881	38,290	2,279,171	11.09%	4
5	General Gas Service - 2	2,138,776	124,071	2,262,847	11.01%	5
6	General Gas Service - 3	830,300	259,905	1,090,205	5.31%	6
7	General Gas Service - 4	669,282	1,437,178	2,106,460	10.25%	7
8	General Gas Service - 5	0	1,303,480	1,303,480	6.34%	8
9	Air Conditioning Gas Service	51	0	51	0.00%	9
10	Water Pumping Gas Service	315	0	315	0.00%	10
11	Small Electric Generation Gas Service	0	0	0	0.00%	11
12	Gas Service for Compression on Customer's Premises	0	0	0	0.00%	12
13	Street and Outdoor Lighting Gas Service	1,118	0	1,118	0.01%	13
14	Total	<u>17,384,374</u>	<u>3,162,924</u>	<u>20,547,298</u>	<u>100.00%</u>	14

[1] Peak Month January 2026, WP Schedule J-1, Sheets 1-6.

[2] WP Schedule J-1, Sheet 75.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description	Rate Schedule	Meter Set Assembly			Service Line			Line No.
			# of Customers	\$ per Customer	Weighting	# of Customers	\$ per Customer	Weighting	
1	Single-Family Residential Gas Service	NG-RS	80,328	341	80,328	80,328	1,774	80,328	1
2	Multi-Family Residential Gas Service	NG-RM	16,912	298	14,774	16,912	764	7,284	2
3	Air Conditioning Residential Gas Service	NG-RAC	3	282	2	3	1,873	3	3
4	General Gas Service - 1	NG-G1	8,130	1,152	27,483	8,130	1,183	5,424	4
5	General Gas Service - 2	NG-G2	866	3,957	10,056	866	2,349	1,147	5
6	General Gas Service - 3	NG-G3	86	12,811	3,234	86	17,440	846	6
7	General Gas Service - 4	NG-G4	30	43,583	3,838	30	4,572	77	7
8	General Gas Service - 5	NG-G5	1	81,731	240	1	129,139	73	8
9	Air Conditioning Gas Service	NG-AC	1	1,000	3	1	791	0	9
10	Water Pumping Gas Service	NG-WP	2	643	4	2	791	1	10
11	Small Electric Generation Gas Service	NG-EG	3	4,048	36	3	791	1	11
12	Gas Service for Compression on Customer's Premises	NG-CNG	1	1,000	3	1	791	0	12
13	Street and Outdoor Lighting Gas Service	NG-L	71	0	0	71	1,146	46	13
<b>Meter Set Assembly</b>									
			Prior Study \$ per Customer	Current Study \$ per Customer	Prorated \$ per Customer	Prior Study \$ per Customer	Current Study \$ per Customer	Prorated \$ per Customer	
			324	391	341	752	4,839	1,774	14
14	Single-Family Residential Gas Service	NG-RS	287	331	298	71	2,844	764	15
15	Multi-Family Residential Gas Service	NG-RM	282	282	282	752	5,235	1,873	16
16	Air Conditioning Residential Gas Service	NG-RAC	1,078	1,374	1,152	1,007	1,712	1,183	17
17	General Gas Service - 1	NG-G1	3,536	5,219	3,957	1,007	6,374	2,349	18
18	General Gas Service - 2	NG-G2	14,519	7,688	12,811	3,862	58,172	17,440	19
19	General Gas Service - 3	NG-G3	47,100	33,030	43,583	3,862	6,699	4,572	20
20	General Gas Service - 4	NG-G4	80,523	85,354	81,731	0	516,555	129,139	21
21	General Gas Service - 5	NG-G5	986	1,045	1,000	1,007	143	791	22
22	Air Conditioning Gas Service	NG-AC	634	672	643	1,007	143	791	23
23	Water Pumping Gas Service	NG-WP	3,988	4,227	4,048	1,007	143	791	24
24	Small Electric Generation Gas Service	NG-EG	986	1,045	1,000	1,007	143	791	25
25	Gas Service for Compression on Customer's Premises	NG-CNG	0	0	0	752	2,327	1,146	26
26	Street and Outdoor Lighting Gas Service	NG-L							
27	Proration		75%	25%	0	75%	25%		27

RV LEDGER  
REV095 REVENUE TWELVE MONTH RECAP BY RATE JURISDICTION  
Current Period: NOV-25  
Date: 10-DEC-25 22:17:08

Currency: USD  
RD=0522 (NORTHERN NEVADA RATE JURISDICTION)

FERC Activity Rate Code	DEC-24	ADJ-24	JAN-25	FEB-25	MAR-25	APR-25	MAY-25	JUN-25	JUL-25	AUG-25	SEP-25	OCT-25	NOV-25	TOTAL
Other Op Rev - 0000 RI Cd	861,563.01			-153,441.30	45,684.30	82,750.47	551,266.76	692,261.58	636,602.54	660,325.29	838,342.34	1,261,207.88	1,709,983.28	7,996,029.82
Revenue by Revenue Account														
48000 2501	13,174,986.47		0	14,176,983.05	11,355,898.73	8,160,285.97	4,978,772.64	3,358,291.33	2,587,851.29	2,188,550.37	2,258,552.67	2,888,511.99	4,731,257.33	83,851,532.92
48000 TOTAL	13,174,986.47		0	14,176,983.05	11,355,898.73	8,160,285.97	4,978,772.64	3,358,291.33	2,587,851.29	2,188,550.37	2,258,552.67	2,888,511.99	4,731,257.33	83,851,532.92
48100 2502	4,833,081.31		0	5,107,420.74	4,007,367.08	2,860,430.96	1,797,833.07	1,264,300.20	947,022.50	774,706.56	804,976.96	1,001,306.10	1,549,333.72	29,979,208.14
48100 2503	140,457.08		0	145,312.52	108,656.12	91,912.22	72,100.60	57,398.68	36,640.19	30,730.80	32,737.75	39,004.52	51,940.92	932,788.43
48100 2506	827,381.08		0	823,583.65	808,491.37	783,249.00	659,763.41	747,674.03	491,402.40	341,325.79	427,444.29	488,138.80	495,509.39	7,787,146.32
48100 2509	421.26		0	405.99	403.96	352.89	241.02	176.77	72	76.28	74.45	72.61	136.45	2,855.51
48100 2510	25.8		0	25.8	25.8	63.52	101.28	82.92	78.08	77.32	64.03	88.95	48.95	708.25
48100 TOTAL	5,801,566.53		0	6,126,730.51	4,924,944.33	3,736,008.59	2,530,039.38	2,069,630.60	1,475,215.17	1,146,916.75	1,265,296.48	1,528,610.98	2,096,869.43	38,702,686.65
48200 2518	13,144.33		0	13,657.44	8,697.77	5,479.37	4,005.43	1,596.27	892.3	838.02	1,021.66	1,547.07	2,679.14	65,439.58
48200 TOTAL	13,144.33		0	13,657.44	8,697.77	5,479.37	4,005.43	1,596.27	892.3	838.02	1,021.66	1,547.07	2,679.14	65,439.58
48700 2501	51,398.00		0	76,202.62	78,787.44	73,210.64	55,888.31	38,661.66	33,729.53	29,487.06	25,119.80	25,911.11	28,386.50	586,301.81
48700 2502	12,313.80		0	14,852.55	16,801.52	13,804.50	13,915.41	10,535.20	9,081.05	6,988.26	7,137.19	6,308.93	5,957.45	131,804.84
48700 2503	1,357.62		0	1,176.65	1,877.20	1,173.62	576.58	917.86	579.44	580.87	581.4	625.64	625.64	11,622.29
48700 2506	229.45		0	307.02	371.25	320.78	2,671.83	443.7	307.96	272.48	281.59	736.75	705.66	9,901.31
48700 2517	0		0	212.39	0	0	0	0	0	0	36.63	0	1.84	250.86
48700 TOTAL	65,298.87		0	92,751.23	97,637.41	88,509.54	73,052.13	50,558.42	43,697.88	36,908.67	33,156.61	33,707.00	35,677.09	739,881.11
48800 2531	34,260.00		0	29,340.00	28,300.00	30,550.00	32,000.00	31,025.00	35,690.00	33,775.00	36,250.00	44,375.00	32,000.00	399,940.00
48800 2532	75		0	25	475	2,400.00	3,075.00	2,550.00	2,450.00	1,975.00	1,625.00	925	225	15,500.00
48800 2533	75		0	25	0	25	0	25	25	50	25	0	25	300
48800 2534	36.8		0	12.24	0	12.24	0	12.24	0	24.48	1.61	0	0	136.33
48800 2536	3,380.00		0	3,710.00	3,454.00	3,250.00	3,580.00	3,000.00	2,740.00	3,160.00	2,850.00	3,700.00	2,910.00	39,984.00
48800 TOTAL	37,826.80		0	36,524.48	32,229.00	36,237.24	38,655.00	36,612.24	41,080.00	38,684.48	40,751.61	49,000.00	35,172.24	455,660.33
48930 2525	402,053.79		0	240,303.83	363,739.63	191,778.88	241,701.95	274,568.08	452,020.24	-39,519.31	303,687.84	271,549.98	260,330.07	3,281,720.93
48930 TOTAL	402,053.79		0	240,303.83	363,739.63	191,778.88	241,701.95	274,568.08	452,020.24	-39,519.31	303,687.84	271,549.98	260,330.07	3,281,720.93
49500 2561	20,437.34		0	1,129,333.03	481,817.89	575,003.69	716,559.63	808,090.92	608,824.14	581,732.14	567,434.12	560,500.88	655,833.95	6,727,288.38
49500 2592	738,000.00		0	-301,000.00	-566,000.00	-617,000.00	-277,000.00	-203,000.00	-57,000.00	23,000.00	197,000.00	619,000.00	983,000.00	13,000.00
49500 TOTAL	738,000.00		0	-301,000.00	-566,000.00	-617,000.00	-277,000.00	-203,000.00	-57,000.00	23,000.00	197,000.00	619,000.00	983,000.00	13,000.00
49500 2592	738,000.00		0	-301,000.00	-566,000.00	-617,000.00	-277,000.00	-203,000.00	-57,000.00	23,000.00	197,000.00	619,000.00	983,000.00	13,000.00
49500 TOTAL	738,000.00		0	-301,000.00	-566,000.00	-617,000.00	-277,000.00	-203,000.00	-57,000.00	23,000.00	197,000.00	619,000.00	983,000.00	13,000.00
49500 2592	738,000.00		0	-301,000.00	-566,000.00	-617,000.00	-277,000.00	-203,000.00	-57,000.00	23,000.00	197,000.00	619,000.00	983,000.00	13,000.00
49500 TOTAL	738,000.00		0	-301,000.00	-566,000.00	-617,000.00	-277,000.00	-203,000.00	-57,000.00	23,000.00	197,000.00	619,000.00	983,000.00	13,000.00
Total by Revenue Account	20,253,314.13		0	20,974,716.26	20,527,899.33	16,527,006.01	12,304,030.35	8,305,786.16	6,396,347.86	5,152,581.54	3,977,111.12	4,666,900.99	5,951,427.90	133,837,409.90

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CALCULATION OF NET UNCOLLECTIBLE MARGIN BY RATE CLASS  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

**NORTHERN NEVADA TOTAL UNCOLLECTIBLES**

	<b>Charge-Offs</b>	<b>Recoveries</b>	<b>Net Uncollectible</b>
202412	\$ 67,311	\$ 2,652	\$ 64,659
202501	17,299	3,195	14,104
202502	22,071	3,180	18,891
202503	27,225	2,974	24,251
202504	36,843	4,203	32,640
202505	23,324	3,121	20,204
202506	61,217	5,754	55,462
202507	85,474	4,573	80,901
202508	94,894	6,653	88,241
202509	62,948	9,362	53,587
202510	30,341	14,126	16,215
202511	25,624	9,423	16,200
	<u>\$ 554,569</u>	<u>\$ 69,216</u>	<u>\$ 485,354</u>

**ALLOCATIONS TO APPLICABLE RATE SCHEDULES**

	<b>Charge-Offs</b>	<b>Recoveries</b>	<b>Net Uncollectible</b>	<b>%</b>	<b>Allocated Net Uncoll</b>
NG-RS	\$ 303,573	\$ 40,636	\$ 262,937	54.17%	\$ 262,937
NG-RM	119,396	20,997	98,399	20.27%	98,399
NG-G1	114,395	6,242	108,153	22.28%	108,153
NG-G2	6,080	1,341	4,740	0.98%	4,740
NG-G3	11,125	-	11,125	2.29%	11,125
TOTAL	<u>\$ 554,569</u>	<u>\$ 69,216</u>	<u>\$ 485,354</u>	100.00%	<u>\$ 485,354</u>

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER OPERATING REVENUES BY MONTH  
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	FERC No. (b)	Dec-24 (c)	Jan-25 (d)	Feb-25 (e)	Mar-25 (f)	Apr-25 (g)	May-25 (h)	Jun-25 (i)	Jul-25 (j)	Aug-25 (k)	Sep-25 (l)	Oct-25 (m)	Nov-25 (n)	Total (o)
1	Late Charges - Residential	48700.2501	\$ 51,388	\$ 69,539	\$ 76,203	\$ 78,787	\$ 73,211	\$ 55,888	\$ 38,662	\$ 33,730	\$ 28,467	\$ 25,120	\$ 25,911	\$ 28,387	\$ 566,302
2	Late Charges - Small Commercial	48700.2502	12,314	14,709	14,853	16,602	13,805	13,915	10,535	9,081	6,588	7,137	6,309	5,957	131,805
3	Late Charges - Large Commercial	48700.2503	1,358	1,425	1,177	1,877	1,174	577	918	579	581	581	750	628	11,622
4	Late Charges - Commercial Gas Engine	48700.2504	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Late Charges - Commercial Power Plant	48700.2505	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Late Charges - Industrial	48700.2506	229	3,253	307	371	321	2,672	444	308	272	282	737	706	9,901
7	Late Charges - Irr/Water	48700.2509	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Late Charges - Other	48700.2517	0	0	212	0	0	0	0	0	0	37	0	2	251
9	Late Charges - Transportation	48700.2525	0	0	0	0	0	0	0	0	0	0	0	0	0
10	<b>Total</b>	<b>48700.25</b>	<b>\$ 65,299</b>	<b>\$ 88,926</b>	<b>\$ 92,751</b>	<b>\$ 97,637</b>	<b>\$ 88,510</b>	<b>\$ 73,052</b>	<b>\$ 50,558</b>	<b>\$ 43,698</b>	<b>\$ 36,909</b>	<b>\$ 33,157</b>	<b>\$ 33,707</b>	<b>\$ 35,677</b>	<b>\$ 739,881</b>
11	Service Establishment Charge	48800.2531	\$ 34,260	\$ 32,175	\$ 29,340	\$ 28,300	\$ 30,550	\$ 32,000	\$ 31,025	\$ 35,890	\$ 33,775	\$ 36,250	\$ 44,375	\$ 32,000	\$ 399,940
12	Reconnect and Reread Charge	48800.2532	75	25	0	475	2,400	3,075	2,950	2,450	1,675	1,625	925	225	15,500
13	Other Revenue-Labor	48800.2533	75	50	25	0	25	0	25	0	50	25	0	25	300
14	Other Revenue-Parts & Materials	48800.2534	37	24	12	0	12	0	12	0	24	2	0	12	136
15	Other Revenue-Returned Item Fee	48800.2536	3,360	4,250	3,710	3,454	3,250	3,580	3,000	2,740	3,160	2,850	3,700	2,910	39,984
16	<b>Total</b>	<b>48800.25</b>	<b>\$ 37,827</b>	<b>\$ 36,524</b>	<b>\$ 33,087</b>	<b>\$ 32,229</b>	<b>\$ 36,237</b>	<b>\$ 38,655</b>	<b>\$ 36,612</b>	<b>\$ 41,080</b>	<b>\$ 38,684</b>	<b>\$ 40,752</b>	<b>\$ 49,000</b>	<b>\$ 35,172</b>	<b>\$ 455,860</b>
17	Rent from Gas Property	49300.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18	Other Gas Revenue	49500.0000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19	Unbilled Revenue	49500.2592	738,000	(592,000)	(301,000)	(566,000)	(617,000)	(277,000)	(203,000)	(57,000)	23,000	197,000	618,000	983,000	13,000
20	General Revenue Adjustment	49500.2561	20,437	1,129,333	21,720	481,818	575,004	716,560	808,091	608,825	581,732	567,434	560,501	655,834	6,727,288
21	NV UGCE Revenue Recovery	49500.2562	0	0	0	0	0	0	0	0	0	0	0	0	0
22	NV Renewable Energy Program	49500.2563	0	0	0	0	0	0	0	0	0	0	0	0	0
23	<b>Total</b>	<b>49</b>	<b>\$ 758,437</b>	<b>\$ 604,333</b>	<b>\$ (279,280)</b>	<b>\$ (84,182)</b>	<b>\$ (41,966)</b>	<b>\$ 439,560</b>	<b>\$ 605,091</b>	<b>\$ 551,825</b>	<b>\$ 604,732</b>	<b>\$ 764,434</b>	<b>\$ 1,178,501</b>	<b>\$ 1,638,834</b>	<b>\$ 6,740,288</b>
24	<b>Total Other Operating Revenues</b>		<b>\$ 861,563</b>	<b>\$ 729,784</b>	<b>\$ (153,441)</b>	<b>\$ 45,684</b>	<b>\$ 82,750</b>	<b>\$ 551,267</b>	<b>\$ 692,262</b>	<b>\$ 636,603</b>	<b>\$ 680,325</b>	<b>\$ 838,342</b>	<b>\$ 1,261,208</b>	<b>\$ 1,709,663</b>	<b>\$ 7,936,030</b>

[1] Recorded Test Year data from Company records.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
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Line No.	Description (a)	Workpaper for Schedule (b)	Sheet Number (c)	Line No.
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2	Lead Lag Study - Test Year	G-5	1-99	2
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4	Call Center And Customer Support Allocation	H-4	1	4
5	Uncollectibles Expense Annualization	H-7	1	5
6	Self-Insured Retention Normalization	H-9	1	6
7	Annualized MMF Allocation	H-10	1-2	7
8	Depreciation And Amortization Expense Annualization	H-16	1-2	8
9	Property Tax Annualization	H-17	1-3	9
10	Regulatory Amortization Balances	H-18	1	10
11	Miscellaneous Rate Base Adjustment	H-23	1-2	11
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14	Rate Base and Property Tax Annualization (Lead Lag Workpapers only)	H-C5	14-49	14
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<u>Statement K</u>				
16	Labor and Other Expenses	K-1	1-36	16
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<u>Statement N - Allocations</u>				
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19	Embedded Class Cost of Service Study	N-2	1-101	19

# Tab G

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RETIREMENTS  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Account Number (b)	Retirements (c) [1]	RWIP (d) [1]	Total Retirements 11/30/2025 (e) (c) + (d)	Line No.
<b>Intangible Plant</b>						
1	Organization	301	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	0	4
<b>Transmission Plant</b>						
5	Land and Land Rights	365.1	\$ 0	0	0	5
6	Rights of Way	365.2	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	7
8	Structures - General	366.2	0	0	0	8
9	Mains	367	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	11
12	Measuring and Reg. Stations	369	(41,027)	(26,109)	(67,136)	12
13	Communication Equipment	370	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	14
15	Total Transmission Plant		\$ (41,027)	\$ (26,109)	(67,136)	15
<b>Distribution Plant</b>						
16	Land and Land Rights	374.1	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	17
18	Structures and Improvements	375	0	0	0	18
19	Mains	376	(4,725,869)	(1,136,935)	(5,862,803)	19
20	Measuring and Reg. Stations	378	(170,366)	(40,986)	(211,353)	20
21	Services	380	(3,118,141)	(750,152)	(3,868,293)	21
22	Meters	381	(4,175,697)	(624,264)	(4,799,961)	22
23	Industrial Measuring and Reg. Sta.	385	(27,018)	(4,039)	(31,057)	23
24	Miscellaneous Equipment	387	0	0	0	24
25	Total Distribution Plant		\$ (12,217,091)	\$ (2,556,377)	(14,773,468)	25
<b>General Plant</b>						
26	Land and Land Rights	389	\$ 0	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	(635,295)	(168)	(635,462)	27
28	Structures and Improv - Leasehold	390.2	0	0	0	28
29	Office Furniture and Fixtures	391	(1,667,808)	(440)	(1,668,248)	29
30	Computer Software and Hardware	391.1	(413,783)	(109)	(413,892)	30
31	Transportation Equipment - Light	392.11	(1,874,421)	(494)	(1,874,915)	31
32	Transportation Equipment - Heavy	392.12	(893,415)	(236)	(893,650)	32
33	Stores Equipment	393	(65,397)	(17)	(65,415)	33
34	Tool, Shop, and Garage Equip.	394	(485,521)	(128)	(485,649)	34
35	Laboratory Equipment	395	(114,165)	(30)	(114,195)	35
36	Power Operated Equipment	396	(554,236)	(146)	(554,382)	36
37	Communication Equipment	397	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	38
39	Miscellaneous Equipment	398	(304,654)	(80)	(304,735)	39
40	Total General Plant		\$ (7,008,695)	\$ (1,848)	(7,010,543)	40
41	Total		\$ (19,266,814)	\$ (2,584,333)	(21,851,147)	41

Sch G-2, Sh 6  
Col (g)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LEAD-LAG SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Reference (b)	Amount (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 166,257,224	40.77	\$ 6,777,896,073	1
2	Labor and Benefits Expense	WP G-5, Sh 15	69,562,786	11.69	813,054,519	2
3	Pension Costs Charged to O&M	WP G-5, Sh 30	4,367,838	0.00	0	3
4	Prepayments Amortized to O&M	WP G-5, Sh 31	13,804,865	0.00	0	4
5	Uncollectibles Expense	WP G-5, Sh 29	5,707,681	90.83	518,447,668	5
6	Other O&M Expense	WP G-5, Sh 29	48,774,187	33.10	1,614,665,960	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 308,474,581</u>	31.52	<u>\$ 9,724,064,220</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(d)	\$ 44,647,919	81.75	\$ 3,650,116,660	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(e)	15,263,585	40.64	620,347,936	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(e)	15,509,063	36.75	569,958,063	10
11	Total	Sum Lns 7 - 10	<u>\$ 383,895,148</u>	37.94	<u>\$ 14,564,486,880</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 1,051,768			13
14	Lag in Receipt of Revenue	WP G-5, Sh 53, Ln 4(b)		<u>45.27</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>7.33</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 7,707,281</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP G-5, Sh 69, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP G-5, Sh 69, Col (h)	7,594,776			18
19	Account 165 - Expenses Reclassified as Prepays	WP G-5, Sh 31, Ln 8(b)	0			19
20	Account 174 - Misc Current And Accrued Assets	WP G-5, Sh 69, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP G-5, Sh 69, Col (h)	8,684,782			21
22	Account 186 - Miscellaneous Deferred Debits	WP G-5, Sh 69, Col (h)	38,569			22
23	Account 190 - Alternative Minimum Tax	WP G-5, Sh 69, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP G-5, Sh 69, Col (h)	(3,625,304)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP G-5, Sh 69, Col (h)	48,218,844			25
26	Account 242 Accrued SERP	WP G-5, Sh 69, Col (h)	(6,639,062)			26
27	Account 253 - Other Deferred Credits	WP G-5, Sh 69, Col (h)	(9,887,523)			27
28	Account 254 - Other Regulatory Liabilities	WP G-5, Sh 69, Col (h)	(452,010)			28
29	Total Other Working Capital Required		<u>\$ 43,933,072</u>			29
30	Total Working Capital Requirements		<u>\$ 51,640,352</u>			30

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Amount (b)	Lag Days (c)	Dollar Days (d)	Line No.
		WP G-5, Sh 3 - 14, Col (b)	WP G-5, Sh 3 - 14, Col (e)	(b) * (c)	
1	December 2024	\$ 31,714,701	42.15	\$ 1,336,672,174	1
2	January 2025	49,744,395	40.20	1,999,550,056	2
3	February 2025	25,449,047	38.69	984,665,147	3
4	March 2025	20,323,018	40.83	829,873,361	4
5	April 2025	9,869,463	42.20	416,474,772	5
6	May 2025	8,391,831	41.36	347,117,698	6
7	June 2025	7,262,850	41.18	299,106,613	7
8	July 2025	8,146,411	43.30	352,764,897	8
9	August 2025	8,395,321	40.78	342,390,610	9
10	September 2025	7,218,187	41.25	297,747,121	10
11	October 2025	8,569,092	41.42	354,889,529	11
12	November 2025	17,102,283	39.84	681,395,904	12
13	Totals	<u>\$ 202,186,599</u>	<u>40.77</u>	<u>\$ 8,242,647,882</u>	13
			WP G-5, Sh 1, Ln 1(d)		

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR DECEMBER 2024**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81241322	\$ 23,399	12/16/2024	1/13/2025	28.00	\$ 655,178	1
2	81241326	549,196	12/16/2024	1/24/2025	39.00	21,418,643	2
3	81241379	634,516	12/16/2024	1/13/2025	28.00	17,766,439	3
4	81244005	1,928,529	12/16/2024	1/23/2025	38.00	73,284,103	4
5	81244009	223,482	12/16/2024	1/17/2025	32.00	7,151,411	5
6	81244010	90,777	12/16/2024	1/23/2025	38.00	3,449,513	6
7	81244148	888,562	12/16/2024	1/27/2025	42.00	37,319,591	7
8	81244154	1,476,803	12/16/2024	1/27/2025	42.00	62,025,716	8
9	81244161	46,438	12/16/2024	1/27/2025	42.00	1,950,396	9
10	81244163	4,764,728	12/16/2024	1/31/2025	46.00	219,177,488	10
11	81244167	65,100	12/16/2024	1/27/2025	42.00	2,734,200	11
12	81244170	9,520	12/16/2024	1/31/2025	46.00	437,920	12
13	81244179	598,343	12/16/2024	1/27/2025	42.00	25,130,395	13
14	81244183	1,645,202	12/16/2024	1/27/2025	42.00	69,098,479	14
15	81244184	1,668,420	12/16/2024	1/31/2025	46.00	76,747,320	15
16	81244191	1,136,110	12/16/2024	1/27/2025	42.00	47,716,610	16
17	81244194	13,625	12/16/2024	1/31/2025	46.00	626,750	17
18	81244364	2,255,950	12/16/2024	1/27/2025	42.00	94,749,900	18
19	81244370	109,326	12/16/2024	1/27/2025	42.00	4,591,692	19
20	81244371	735,338	12/16/2024	1/27/2025	42.00	30,884,181	20
21	81244373	5,406,651	12/16/2024	1/27/2025	42.00	227,079,350	21
22	81244376	5,834,325	12/16/2024	1/27/2025	42.00	245,041,667	22
23	81246181	840,350	12/16/2024	1/27/2025	42.00	35,294,700	23
24	81246185	754,509	12/16/2024	1/27/2025	42.00	31,689,365	24
25	81246191	15,504	12/16/2024	1/27/2025	42.00	651,168	25
26	Totals	\$ <u>31,714,701</u>			<u>42.15</u>	\$ <u>1,336,672,174</u>	26
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JANUARY 2025**

Line No.	Voucher Number (a)	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]				(d) - (c)	(b) * (e)	
1	81250885	\$ 850,689	1/16/2025	2/13/2025	28.00	\$ 23,819,279	1
2	81250892	549,517	1/16/2025	2/25/2025	40.00	21,980,674	2
3	81251673	1,858,352	1/16/2025	2/21/2025	36.00	66,900,656	3
4	81251691	308,720	1/16/2025	2/20/2025	35.00	10,805,201	4
5	81251695	90,885	1/16/2025	2/21/2025	36.00	3,271,872	5
6	81253539	5,707,829	1/16/2025	2/25/2025	40.00	228,313,150	6
7	81253541	3,222,176	1/16/2025	2/25/2025	40.00	128,887,043	7
8	81253544	240,313	1/16/2025	2/25/2025	40.00	9,612,520	8
9	81253546	10,316	1/16/2025	2/25/2025	40.00	412,630	9
10	81253547	2,426,205	1/16/2025	2/25/2025	40.00	97,048,200	10
11	81253549	388,068	1/16/2025	2/25/2025	40.00	15,522,720	11
12	81253550	7,820,429	1/16/2025	2/28/2025	43.00	336,278,452	12
13	81253555	96,096	1/16/2025	2/28/2025	43.00	4,132,128	13
14	81253563	988,825	1/16/2025	2/25/2025	40.00	39,553,000	14
15	81253574	1,905,694	1/16/2025	2/25/2025	40.00	76,227,771	15
16	81253587	15,175	1/16/2025	2/25/2025	40.00	607,000	16
17	81253590	2,400,503	1/16/2025	2/25/2025	40.00	96,020,123	17
18	81253599	1,857,830	1/16/2025	2/28/2025	43.00	79,886,690	18
19	81253609	740,450	1/16/2025	2/25/2025	40.00	29,618,000	19
20	81253618	3,171,508	1/16/2025	2/25/2025	40.00	126,860,305	20
21	81253620	6,017,934	1/16/2025	2/25/2025	40.00	240,717,364	21
22	81253622	6,817,503	1/16/2025	2/25/2025	40.00	272,700,132	22
23	81253638	67,704	1/16/2025	2/25/2025	40.00	2,708,160	23
24	81253642	608,213	1/16/2025	2/25/2025	40.00	24,328,500	24
25	81254130	1,583,462	1/16/2025	2/25/2025	40.00	63,338,485	25
26	Totals	\$ <u>49,744,395</u>			<u>40.20</u>	\$ <u>1,999,550,056</u>	26

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR FEBRUARY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81258366	\$ 557,924	2/14/2025	3/13/2025	26.50	\$ 14,784,986	1
2	81258840	266,092	2/14/2025	3/14/2025	27.50	7,317,523	2
3	81258846	245,271	2/14/2025	3/25/2025	38.50	9,442,927	3
4	81258858	1,644,451	2/14/2025	3/21/2025	34.50	56,733,572	4
5	81258861	92,200	2/14/2025	3/21/2025	34.50	3,180,910	5
6	81261130	176,680	2/14/2025	3/20/2025	33.50	5,918,765	6
7	81261179	1,057,281	2/14/2025	3/25/2025	38.50	40,705,326	7
8	81261181	963,653	2/14/2025	3/25/2025	38.50	37,100,630	8
9	81261183	2,436,827	2/14/2025	3/25/2025	38.50	93,817,841	9
10	81261186	123,844	2/14/2025	3/25/2025	38.50	4,767,994	10
11	81261189	92,980	2/14/2025	3/25/2025	38.50	3,579,730	11
12	81261192	495,329	2/14/2025	3/25/2025	38.50	19,070,158	12
13	81261193	2,219,636	2/14/2025	3/31/2025	44.50	98,773,797	13
14	81261196	58,800	2/14/2025	3/25/2025	38.50	2,263,800	14
15	81261203	4,638	2/14/2025	3/31/2025	44.50	206,369	15
16	81261210	9,107	2/14/2025	3/25/2025	38.50	350,620	16
17	81261214	49,658	2/14/2025	3/25/2025	38.50	1,911,833	17
18	81261220	28,105	2/14/2025	3/25/2025	38.50	1,082,043	18
19	81261225	1,716,154	2/14/2025	3/25/2025	38.50	66,071,914	19
20	81261227	27,080	2/14/2025	3/31/2025	44.50	1,205,060	20
21	81261230	1,464,944	2/14/2025	3/31/2025	44.50	65,190,026	21
22	81261235	565,584	2/14/2025	3/25/2025	38.50	21,774,978	22
23	81261238	1,134,191	2/14/2025	3/25/2025	38.50	43,666,334	23
24	81261241	4,762,889	2/14/2025	3/25/2025	38.50	183,371,213	24
25	81261242	5,194	2/14/2025	3/31/2025	44.50	231,133	25
26	81261500	5,250,537	2/14/2025	3/25/2025	38.50	202,145,667	26
27	Totals	\$ <u>25,449,047</u>			<u>38.69</u>	\$ <u>984,665,147</u>	27
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR MARCH 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81268706	\$ 278,220	3/16/2025	4/11/2025	26.00	\$ 7,233,716	1
2	81268707	58,178	3/16/2025	4/18/2025	33.00	1,919,885	2
3	81268708	266,198	3/16/2025	4/14/2025	29.00	7,719,738	3
4	81268710	271,419	3/16/2025	4/25/2025	40.00	10,856,772	4
5	81270173	1,077,673	3/16/2025	4/21/2025	36.00	38,796,245	5
6	81270178	90,835	3/16/2025	4/22/2025	37.00	3,360,909	6
7	81270808	1,159,530	3/16/2025	4/25/2025	40.00	46,381,184	7
8	81270814	2,544,701	3/16/2025	4/25/2025	40.00	101,788,052	8
9	81270819	30,938	3/16/2025	4/25/2025	40.00	1,237,520	9
10	81270826	907,198	3/16/2025	4/25/2025	40.00	36,287,930	10
11	81270831	3,022,825	3/16/2025	4/30/2025	45.00	136,027,144	11
12	81270833	65,100	3/16/2025	4/25/2025	40.00	2,604,000	12
13	81270855	83,254	3/16/2025	4/25/2025	40.00	3,330,158	13
14	81270864	1,389,527	3/16/2025	4/25/2025	40.00	55,581,092	14
15	81270876	1,430,650	3/16/2025	4/30/2025	45.00	64,379,250	15
16	81270882	550,250	3/16/2025	4/25/2025	40.00	22,010,000	16
17	81270892	1,030,989	3/16/2025	4/25/2025	40.00	41,239,550	17
18	81270896	2,206,905	3/16/2025	4/25/2025	40.00	88,276,181	18
19	81270913	2,543,898	3/16/2025	4/25/2025	40.00	101,755,908	19
20	81271255	231,566	3/16/2025	4/25/2025	40.00	9,262,635	20
21	81272444	1,083,163	3/16/2025	5/1/2025	46.00	49,825,492	21
22	Totals	\$ <u>20,323,018</u>			<u>40.83</u>	\$ <u>829,873,361</u>	22
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR APRIL 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81277320	\$ 110,987	4/15/2025	5/12/2025	26.50	\$ 2,941,153	1
2	81277322	34,406	4/15/2025	5/19/2025	33.50	1,152,617	2
3	81277326	264,519	4/15/2025	5/12/2025	26.50	7,009,757	3
4	81278891	250,716	4/15/2025	5/20/2025	34.50	8,649,708	4
5	81278892	272,950	4/15/2025	5/23/2025	37.50	10,235,609	5
6	81278894	1,043,749	4/15/2025	5/23/2025	37.50	39,140,591	6
7	81281470	82,500	4/15/2025	5/27/2025	41.50	3,423,750	7
8	81281472	669,660	4/15/2025	5/27/2025	41.50	27,790,890	8
9	81281474	2,691,762	4/15/2025	6/2/2025	47.50	127,858,701	9
10	81281477	57,330	4/15/2025	5/27/2025	41.50	2,379,195	10
11	81281498	86,042	4/15/2025	5/27/2025	41.50	3,570,743	11
12	81281499	1,118,850	4/15/2025	5/27/2025	41.50	46,432,275	12
13	81281503	272,445	4/15/2025	6/2/2025	47.50	12,941,138	13
14	81281509	1,231,045	4/15/2025	5/27/2025	41.50	51,088,378	14
15	81281511	660,552	4/15/2025	5/27/2025	41.50	27,412,899	15
16	81281738	1,018,243	4/15/2025	5/29/2025	43.50	44,293,560	16
17	81281739	3,706	4/15/2025	5/27/2025	41.50	153,809	17
18	Totals	\$ <u>9,869,463</u>			<u>42.20</u>	\$ <u>416,474,772</u>	18

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR MAY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81284518	\$ 5,250	5/16/2025	6/3/2025	18.00	\$ 94,500	1
2	81287851	280,740	5/16/2025	6/25/2025	40.00	11,229,590	2
3	81287853	147,910	5/16/2025	6/12/2025	27.00	3,993,560	3
4	81287854	263,633	5/16/2025	6/11/2025	26.00	6,854,460	4
5	81287866	20,946	5/16/2025	6/16/2025	31.00	649,331	5
6	81290204	3,030,828	5/16/2025	6/30/2025	45.00	136,387,271	6
7	81290205	1,106,700	5/16/2025	6/30/2025	45.00	49,801,500	7
8	81290211	482,763	5/16/2025	6/25/2025	40.00	19,310,520	8
9	81290214	215,442	5/16/2025	6/25/2025	40.00	8,617,680	9
10	81290220	792,179	5/16/2025	6/25/2025	40.00	31,687,168	10
11	81290222	806,625	5/16/2025	6/20/2025	35.00	28,231,875	11
12	81290243	29,963	5/16/2025	6/25/2025	40.00	1,198,534	12
13	81290251	250,612	5/16/2025	6/24/2025	39.00	9,773,885	13
14	81290266	958,240	5/16/2025	6/26/2025	41.00	39,287,824	14
15	Totals	\$ <u>8,391,831</u>			<u>41.36</u>	\$ <u>347,117,698</u>	15

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JUNE 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81297089	\$ 263,314	6/15/2025	7/14/2025	28.50	\$ 7,504,452	1
2	81297091	13,582	6/15/2025	7/18/2025	32.50	441,424	2
3	81298357	250,565	6/15/2025	7/24/2025	38.50	9,646,761	3
4	81300333	82,577	6/15/2025	7/25/2025	39.50	3,261,775	4
5	81300347	115,287	6/15/2025	7/25/2025	39.50	4,553,832	5
6	81300356	2,188,529	6/15/2025	7/31/2025	45.50	99,578,052	6
7	81300394	88,080	6/15/2025	7/25/2025	39.50	3,479,160	7
8	81300421	781,288	6/15/2025	7/24/2025	38.50	30,079,596	8
9	81300425	270,764	6/15/2025	7/25/2025	39.50	10,695,167	9
10	81300454	959,063	6/15/2025	7/25/2025	39.50	37,882,969	10
11	81300458	580,080	6/15/2025	7/25/2025	39.50	22,913,160	11
12	81300487	445,179	6/15/2025	8/1/2025	46.50	20,700,844	12
13	81301194	1,224,542	6/15/2025	7/25/2025	39.50	48,369,421	13
14	Totals	\$ <u>7,262,850</u>			<u>41.18</u>	\$ <u>299,106,613</u>	14

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JULY 2025**

Line No.	Voucher Number (a)	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]				(d) - (c)	(b) * (e)	
1	81304177	\$ 263,502	7/16/2025	8/14/2025	29.00	\$ 7,641,556	1
2	81304180	278,903	7/16/2025	8/25/2025	40.00	11,156,131	2
3	81305806	681,389	7/16/2025	8/22/2025	37.00	25,211,382	3
4	81305808	6,773	7/16/2025	8/18/2025	33.00	223,495	4
5	81305810	250,119	7/16/2025	8/22/2025	37.00	9,254,397	5
6	81308477	3,132	7/16/2025	8/25/2025	40.00	125,290	6
7	81308478	453,871	7/16/2025	8/28/2025	43.00	19,516,460	7
8	81308486	805,958	7/16/2025	8/25/2025	40.00	32,238,326	8
9	81308496	1,317,113	7/16/2025	8/25/2025	40.00	52,684,500	9
10	81308506	1,774,268	7/16/2025	9/2/2025	48.00	85,164,840	10
11	81308512	5,430	7/16/2025	8/25/2025	40.00	217,200	11
12	81308516	169,310	7/16/2025	8/25/2025	40.00	6,772,400	12
13	81309180	<u>2,136,644</u>	7/16/2025	9/2/2025	48.00	<u>102,558,921</u>	13
14	Totals	\$ <u>8,146,411</u>			<u>43.30</u>	\$ <u>352,764,897</u>	14
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR AUGUST 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81314223	\$ 732,850	8/16/2025	9/19/2025	34.00	\$ 24,916,915	1
2	81314224	6,441	8/16/2025	9/18/2025	33.00	212,562	2
3	81314225	251,145	8/16/2025	9/19/2025	34.00	8,538,919	3
4	81314228	279,242	8/16/2025	9/25/2025	40.00	11,169,676	4
5	81314229	263,242	8/16/2025	9/15/2025	30.00	7,897,247	5
6	81316718	988,175	8/16/2025	9/25/2025	40.00	39,527,017	6
7	81316722	827,700	8/16/2025	9/25/2025	40.00	33,108,000	7
8	81316724	2,492,838	8/16/2025	9/30/2025	45.00	112,177,719	8
9	81316735	1,658,500	8/16/2025	9/25/2025	40.00	66,340,000	9
10	81316738	539,013	8/16/2025	9/30/2025	45.00	24,255,563	10
11	81316743	65,414	8/16/2025	9/25/2025	40.00	2,616,544	11
12	81316747	290,761	8/16/2025	9/25/2025	40.00	11,630,450	12
13	Totals	\$ <u>8,395,321</u>			<u>40.78</u>	\$ <u>342,390,610</u>	13

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR SEPTEMBER 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81323773	\$ 14,703	9/15/2025	10/17/2025	31.50	\$ 463,135	1
2	81323774	263,111	9/15/2025	10/14/2025	28.50	7,498,653	2
3	81323775	270,879	9/15/2025	10/24/2025	38.50	10,428,851	3
4	81326736	2,284	9/15/2025	10/27/2025	41.50	94,786	4
5	81326741	1,106,340	9/15/2025	10/27/2025	41.50	45,913,110	5
6	81326743	2,750,440	9/15/2025	10/31/2025	45.50	125,145,005	6
7	81326765	172,007	9/15/2025	10/20/2025	34.50	5,934,251	7
8	81326771	250,487	9/15/2025	10/20/2025	34.50	8,641,810	8
9	81326774	8,415	9/15/2025	10/27/2025	41.50	349,223	9
10	81326789	781,693	9/15/2025	10/20/2025	34.50	26,968,409	10
11	81326796	856,960	9/15/2025	10/27/2025	41.50	35,563,832	11
12	81327925	740,869	9/15/2025	10/27/2025	41.50	30,746,056	12
13	Totals	\$ <u>7,218,187</u>			<u>41.25</u>	\$ <u>297,747,121</u>	13

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR OCTOBER 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81332317	\$ 208,172	10/16/2025	11/14/2025	29.00	\$ 6,036,988	1
2	81332319	263,092	10/16/2025	11/14/2025	29.00	7,629,662	2
3	81332322	282,017	10/16/2025	11/25/2025	40.00	11,280,660	3
4	81334044	122,660	10/16/2025	11/17/2025	32.00	3,925,113	4
5	81334047	250,401	10/16/2025	11/24/2025	39.00	9,765,651	5
6	81336317	767,669	10/16/2025	11/25/2025	40.00	30,706,740	6
7	81336320	910,358	10/16/2025	11/26/2025	41.00	37,324,678	7
8	81336324	1,296,649	10/16/2025	11/25/2025	40.00	51,865,968	8
9	81336327	2,901,684	10/16/2025	12/1/2025	46.00	133,477,478	9
10	81336343	805,577	10/16/2025	11/24/2025	39.00	31,417,488	10
11	81336345	182,240	10/16/2025	11/25/2025	40.00	7,289,603	11
12	81336352	13,950	10/16/2025	11/25/2025	40.00	558,000	12
13	81336356	156,240	10/16/2025	12/1/2025	46.00	7,187,040	13
14	81336358	7,083	10/16/2025	11/25/2025	40.00	283,330	14
15	81336361	14,848	10/16/2025	12/1/2025	46.00	683,008	15
16	81336363	<u>386,453</u>	10/16/2025	11/25/2025	40.00	<u>15,458,122</u>	16
17	Totals	<u>\$ 8,569,092</u>			<u>41.42</u>	<u>\$ 354,889,529</u>	17

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR NOVEMBER 2025**

Line No.	Voucher Number (a)	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]				(d) - (c)	(b) * (e)	
1	81340754	\$ 424,648	11/15/2025	12/11/2025	25.50	\$ 10,828,524	1
2	81340756	301,018	11/15/2025	12/24/2025	38.50	11,589,195	2
3	81340759	264,877	11/15/2025	12/12/2025	26.50	7,019,252	3
4	81343849	1,312,543	11/15/2025	12/19/2025	33.50	43,970,204	4
5	81343850	140,407	11/15/2025	12/18/2025	32.50	4,563,224	5
6	81343855	251,416	11/15/2025	12/19/2025	33.50	8,422,436	6
7	81344744	1,719,737	11/15/2025	12/26/2025	40.50	69,649,328	7
8	81344757	1,268,863	11/15/2025	12/26/2025	40.50	51,388,953	8
9	81344794	50,940	11/15/2025	12/26/2025	40.50	2,063,070	9
10	81344803	993,427	11/15/2025	12/26/2025	40.50	40,233,795	10
11	81344808	4,649,169	11/15/2025	12/26/2025	40.50	188,291,339	11
12	81344820	2,300,889	11/15/2025	12/31/2025	45.50	104,690,461	12
13	81344822	64,650	11/15/2025	12/26/2025	40.50	2,618,325	13
14	81344848	135,912	11/15/2025	12/26/2025	40.50	5,504,417	14
15	81344858	435,960	11/15/2025	12/26/2025	40.50	17,656,380	15
16	81344863	672,747	11/15/2025	12/26/2025	40.50	27,246,254	16
17	81344870	91,840	11/15/2025	12/26/2025	40.50	3,719,520	17
18	81344875	1,170,000	11/15/2025	12/26/2025	40.50	47,385,000	18
19	81344912	853,240	11/15/2025	12/26/2025	40.50	34,556,226	19
20	Totals	\$ <u>17,102,283</u>			<u>39.84</u>	\$ <u>681,395,904</u>	20
		WP G-5, Sh 2, Col (b)			WP G-5, Sh 2, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d)  (b) * (c)	Line No.
1	Labor	[1] \$ 50,947,315 [3]	12.00	\$ 611,367,781	1
2	Labor Loading	[2] 18,615,471 [4]	10.83	201,686,738	2
3	Totals	\$ 69,562,786	11.69	\$ 813,054,519	3
		WP G-5, Sh 1, Ln 2(c)	WP G-5, Sh 1, Ln 2(d)		

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

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

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

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Amount (b)	Lag Days (c)	Dollar Days (d)	Line No.
		WP G-5, Sh 17 - 28, Col (b)	WP G-5, Sh 17 - 28, Col (e)	(b) * (c)	
1	December 2024	\$ 1,947,221	6.98	\$ 13,588,094	1
2	January 2025	6,197,672	14.95	92,628,405	2
3	February 2025	4,530,441	3.12	14,147,657	3
4	March 2025	4,395,857	11.14	48,978,736	4
5	April 2025	4,652,186	11.90	55,366,270	5
6	May 2025	4,290,775	11.27	48,351,240	6
7	June 2025	4,283,806	10.25	43,903,289	7
8	July 2025	6,767,490	13.41	90,765,525	8
9	August 2025	4,323,036	10.85	46,920,089	9
10	September 2025	4,309,941	9.69	41,753,013	10
11	October 2025	4,053,073	11.94	48,399,342	11
12	November 2025	4,052,907	9.41	38,134,704	12
13	Totals	<u>\$ 53,804,405</u>	<u>10.83</u>	<u>\$ 582,936,365</u>	13

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR DECEMBER 2024**

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81231310	\$ 288,302	12/16/2024	12/12/2024	(4.00)	\$ (1,153,207)	1
2	81234908	10,333	1/16/2025	12/19/2024	(28.00)	(289,323)	2
3	81235615	20,529	12/8/2024	12/16/2024	8.00	164,230	3
4	81236337	116,517	12/8/2024	12/20/2024	11.50	1,339,940	4
5	81236556	1,462,592	12/8/2024	12/20/2024	11.50	16,819,806	5
6	81236634	20,027	7/2/2025	1/7/2025	(176.00)	(3,524,731)	6
7	81238327	18,586	12/15/2024	12/23/2024	8.00	148,685	7
8	81240211	10,337	12/22/2024	12/30/2024	8.00	82,694	8
9	Totals	\$ <u>1,947,221</u>			<u>6.98</u>	\$ <u>13,588,094</u>	9

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

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

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JANUARY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81240457	\$ 1,657,175	12/22/2024	1/3/2025	11.50	\$ 19,057,515	1
2	81240743	31,092	11/15/2024	1/7/2025	52.50	1,632,350	2
3	81243993	1,661,785	1/5/2025	1/17/2025	11.50	19,110,533	3
4	81244007	287,765	1/5/2025	1/17/2025	11.50	3,309,298	4
5	81244011	173,667	1/5/2025	1/13/2025	8.00	1,389,334	5
6	81244396	10,333	2/14/2025	1/21/2025	(24.50)	(253,157)	6
7	81244946	22,085	1/12/2025	1/21/2025	9.00	198,769	7
8	81246665	15,359	1/19/2025	1/27/2025	8.00	122,872	8
9	81247003	111,731	7/1/2024	1/28/2025	210.50	23,519,338	9
10	81247708	124,995	1/19/2025	2/3/2025	14.50	1,812,420	10
11	81247765	1,686,360	1/19/2025	2/3/2025	14.50	24,452,217	11
12	81248274	37,348	7/2/2025	2/11/2025	(141.00)	(5,266,040)	12
13	81248282	21,788	7/2/2025	2/4/2025	(148.00)	(3,224,624)	13
14	81248313	<u>356,188</u>	1/16/2025	2/4/2025	19.00	<u>6,767,579</u>	14
15	Totals	\$ <u>6,197,672</u>			<u>14.95</u>	\$ <u>92,628,405</u>	15

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR FEBRUARY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81248568	\$ 11,201	1/26/2025	2/3/2025	8.00	\$ 89,604	1
2	81249205	327,394	2/14/2025	2/6/2025	(8.50)	(2,782,851)	2
3	81249543	20,084	11/24/2024	2/5/2025	73.00	1,466,154	3
4	81250409	10,540	2/6/2025	2/11/2025	4.50	47,429	4
5	81250486	256,772	2/2/2025	2/10/2025	8.00	2,054,173	5
6	81252101	1,707,181	2/2/2025	2/14/2025	11.50	19,632,584	6
7	81252105	124,666	2/2/2025	2/14/2025	11.50	1,433,653	7
8	81252143	213,900	7/2/2025	2/18/2025	(134.00)	(28,662,600)	8
9	81252383	29,841	2/9/2025	2/18/2025	9.00	268,565	9
10	81252473	10,354	3/16/2025	2/20/2025	(24.00)	(248,498)	10
11	81254157	18,117	2/16/2025	2/24/2025	8.00	144,936	11
12	81254953	1,679,507	2/16/2025	2/28/2025	11.50	19,314,330	12
13	81255141	120,885	2/16/2025	2/28/2025	11.50	1,390,178	13
14	Totals	\$ <u>4,530,441</u>			<u>3.12</u>	\$ <u>14,147,657</u>	14

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR MARCH 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81256298	\$ 21,152	2/23/2025	3/3/2025	8.00	\$ 169,214	1
2	81258256	219,655	3/2/2025	3/10/2025	8.00	1,757,241	2
3	81258355	15,000	11/15/2024	3/13/2025	117.50	1,762,500	3
4	81258798	297,414	3/16/2025	3/13/2025	(3.00)	(892,241)	4
5	81259260	119,567	3/2/2025	3/14/2025	11.50	1,375,021	5
6	81259756	1,699,469	3/2/2025	3/14/2025	11.50	19,543,896	6
7	81259759	54,515	1/16/2025	3/18/2025	61.00	3,325,415	7
8	81260097	41,962	3/9/2025	3/17/2025	8.00	335,694	8
9	81260318	10,368	4/15/2025	3/20/2025	(26.50)	(274,757)	9
10	81262677	21,088	3/16/2025	3/24/2025	8.00	168,704	10
11	81263665	1,751,563	3/16/2025	3/28/2025	11.50	20,142,978	11
12	81264239	117,782	3/16/2025	3/28/2025	11.50	1,354,493	12
13	81265658	26,322	3/23/2025	3/31/2025	8.00	210,579	13
14	Totals	\$ <u>4,395,857</u>			<u>11.14</u>	\$ <u>48,978,736</u>	14

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR APRIL 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81267413	\$ 115,741	2/14/2025	4/17/2025	61.50	\$ 7,118,092	1
2	81267433	32,025	2/14/2025	4/8/2025	52.50	1,681,321	2
3	81267567	221,388	3/30/2025	4/7/2025	8.00	1,771,102	3
4	81268270	118,581	3/30/2025	4/10/2025	10.50	1,245,101	4
5	81268326	1,728,630	3/30/2025	4/10/2025	10.50	18,150,620	5
6	81269481	47,540	4/6/2025	4/14/2025	8.00	380,318	6
7	81270980	321,721	4/15/2025	4/22/2025	6.50	2,091,185	7
8	81271209	10,380	5/16/2025	4/22/2025	(24.00)	(249,119)	8
9	81271851	25,967	4/13/2025	4/21/2025	8.00	207,733	9
10	81272605	285,643	4/13/2025	4/24/2025	10.50	2,999,252	10
11	81272641	1,718,316	4/13/2025	4/25/2025	11.50	19,760,638	11
12	81273629	26,253	4/20/2025	4/28/2025	8.00	210,027	12
13	Totals	\$ <u>4,652,186</u>			<u>11.90</u>	\$ <u>55,366,270</u>	13

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR MAY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81275975	\$ 23,368	4/27/2025	5/5/2025	8.00	\$ 186,942	1
2	81276721	115,473	4/27/2025	5/8/2025	10.50	1,212,469	2
3	81277334	1,717,400	4/27/2025	5/9/2025	11.50	19,750,099	3
4	81278061	239,040	5/4/2025	5/12/2025	8.00	1,912,319	4
5	81280817	13,557	5/11/2025	5/19/2025	8.00	108,459	5
6	81281313	10,385	6/15/2025	5/22/2025	(24.50)	(254,424)	6
7	81282300	115,634	5/11/2025	5/23/2025	11.50	1,329,791	7
8	81282307	1,700,602	5/11/2025	5/23/2025	11.50	19,556,919	8
9	81282486	320,439	5/16/2025	5/27/2025	11.00	3,524,827	9
10	81283164	23,871	5/18/2025	5/27/2025	9.00	214,841	10
11	81283742	11,007	3/16/2025	5/29/2025	73.50	808,996	11
12	Totals	\$ <u>4,290,775</u>			<u>11.27</u>	\$ <u>48,351,240</u>	12

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JUNE 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81285207	\$ 43,239	5/25/2025	6/2/2025	8.00	\$ 345,913	1
2	81286213	119,279	5/25/2025	6/5/2025	10.50	1,252,430	2
3	81286565	1,711,799	5/25/2025	6/6/2025	11.50	19,685,693	3
4	81287231	321,672	6/15/2025	6/10/2025	(5.50)	(1,769,198)	4
5	81287271	211,597	6/1/2025	6/9/2025	8.00	1,692,773	5
6	81289737	10,394	7/16/2025	6/24/2025	(22.00)	(228,669)	6
7	81290360	118,837	6/8/2025	6/20/2025	11.50	1,366,620	7
8	81290474	1,702,990	6/8/2025	6/20/2025	11.50	19,584,386	8
9	81293835	23,669	4/15/2025	7/1/2025	76.50	1,810,701	9
10	81295305	20,330	6/22/2025	6/30/2025	8.00	162,639	10
11	Totals	\$ <u>4,283,806</u>			<u>10.25</u>	\$ <u>43,903,289</u>	11

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JULY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81296037	\$ 1,693,823	6/22/2025	7/3/2025	10.50	\$ 17,785,140	1
2	81296588	321,013	7/16/2025	7/8/2025	(8.00)	(2,568,100)	2
3	81296958	32,025	5/16/2025	7/10/2025	55.00	1,761,384	3
4	81297021	210,979	6/29/2025	7/8/2025	9.00	1,898,813	4
5	81297414	22,271	7/1/2024	7/24/2025	387.50	8,630,013	5
6	81297415	15,000	7/1/2024	7/10/2025	373.50	5,602,500	6
7	81297961	49,530	7/6/2025	7/14/2025	8.00	396,236	7
8	81298528	293,699	7/6/2025	7/17/2025	10.50	3,083,834	8
9	81298755	10,401	8/16/2025	7/22/2025	(25.00)	(260,028)	9
10	81298935	1,732,480	7/6/2025	7/18/2025	11.50	19,923,524	10
11	81299847	10,006	7/13/2025	7/21/2025	8.00	80,049	11
12	81301068	23,000	6/15/2025	7/31/2025	45.50	1,046,500	12
13	81301079	131,119	3/16/2025	7/29/2025	135.00	17,701,065	13
14	81301726	19,355	5/16/2025	8/14/2025	90.00	1,741,952	14
15	81301741	24,146	7/20/2025	7/28/2025	8.00	193,168	15
16	81301885	320,221	8/16/2025	7/29/2025	(18.00)	(5,763,969)	16
17	81302408	1,739,918	7/20/2025	7/31/2025	10.50	18,269,136	17
18	81302800	118,506	7/20/2025	7/31/2025	10.50	1,244,308	18
19	Totals	\$ <u>6,767,490</u>			<u>13.41</u>	\$ <u>90,765,525</u>	19

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR AUGUST 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81303656	\$ 24,417	7/27/2025	8/4/2025	8.00	\$ 195,337	1
2	81305693	250,566	8/3/2025	8/11/2025	8.00	2,004,528	2
3	81306116	1,719,873	8/3/2025	8/15/2025	11.50	19,778,542	3
4	81306243	117,277	8/3/2025	8/14/2025	10.50	1,231,403	4
5	81307602	22,702	8/10/2025	8/18/2025	8.00	181,613	5
6	81307961	10,425	9/15/2025	8/21/2025	(25.50)	(265,827)	6
7	81309886	11,680	8/20/2025	9/11/2025	22.00	256,960	7
8	81310377	24,110	8/17/2025	8/25/2025	8.00	192,882	8
9	81310754	119,354	8/17/2025	8/27/2025	9.50	1,133,858	9
10	81311489	1,707,460	8/17/2025	9/2/2025	15.50	26,465,628	10
11	81311624	315,173	9/15/2025	9/2/2025	(13.50)	(4,254,835)	11
12	Totals	\$ <u>4,323,036</u>			<u>10.85</u>	\$ <u>46,920,089</u>	12

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR SEPTEMBER 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81312208	\$ 11,380	8/24/2025	9/2/2025	9.00	\$ 102,419	1
2	81313706	223,596	8/31/2025	9/8/2025	8.00	1,788,770	2
3	81314885	117,715	8/31/2025	9/12/2025	11.50	1,353,723	3
4	81314926	1,702,136	8/31/2025	9/12/2025	11.50	19,574,563	4
5	81315597	13,500	9/7/2025	9/15/2025	8.00	108,003	5
6	81316726	10,422	10/16/2025	9/25/2025	(21.00)	(218,867)	6
7	81318155	37,488	9/14/2025	9/22/2025	8.00	299,903	7
8	81319032	118,065	9/14/2025	9/25/2025	10.50	1,239,683	8
9	81319318	1,688,556	9/14/2025	9/26/2025	11.50	19,418,399	9
10	81320182	41,000	8/16/2025	10/14/2025	59.00	2,419,000	10
11	81320190	11,000	8/16/2025	10/14/2025	59.00	649,000	11
12	81320514	319,260	10/16/2025	9/30/2025	(16.00)	(5,108,157)	12
13	81320621	15,822	9/21/2025	9/29/2025	8.00	126,576	13
14	Totals	\$ <u>4,309,941</u>			<u>9.69</u>	\$ <u>41,753,013</u>	14

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR OCTOBER 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81322961	\$ 210,634	9/28/2025	10/6/2025	8.00	\$ 1,685,074	1
2	81324025	1,657,315	9/28/2025	10/10/2025	11.50	19,059,121	2
3	81324036	117,977	9/28/2025	10/9/2025	10.50	1,238,753	3
4	81325189	37,536	10/5/2025	10/14/2025	9.00	337,823	4
5	81326386	10,406	11/15/2025	10/21/2025	(25.50)	(265,348)	5
6	81326600	32,025	8/15/2025	10/21/2025	66.50	2,129,674	6
7	81328225	297,777	10/12/2025	10/24/2025	11.50	3,424,430	7
8	81328315	1,621,663	10/12/2025	10/24/2025	11.50	18,649,125	8
9	81328684	18,975	10/12/2025	10/24/2025	12.00	227,698	9
10	81328711	10,035	8/16/2025	10/28/2025	73.00	732,555	10
11	81328916	23,591	10/19/2025	10/27/2025	8.00	188,726	11
12	81330854	15,141	9/15/2025	11/20/2025	65.50	991,711	12
13	Totals	\$ <u>4,053,073</u>			<u>11.94</u>	\$ <u>48,399,342</u>	13
		WP G-5, Sh 16, Col (b)			WP G-5, Sh 16, Col (c)		

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR NOVEMBER 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81331144	\$ 10,894	10/26/2025	11/3/2025	8.00	\$ 87,152	1
2	81332268	125,163	10/26/2025	11/6/2025	10.50	1,314,206	2
3	81332269	325,629	11/15/2025	11/6/2025	(9.50)	(3,093,477)	3
4	81332637	1,609,501	10/26/2025	11/7/2025	11.50	18,509,261	4
5	81333211	234,782	11/2/2025	11/10/2025	8.00	1,878,259	5
6	81335045	17,692	11/9/2025	11/17/2025	8.00	141,540	6
7	81335598	123,103	11/9/2025	11/20/2025	10.50	1,292,576	7
8	81335599	10,443	12/16/2025	11/20/2025	(26.00)	(271,528)	8
9	81335963	1,574,606	11/9/2025	11/21/2025	11.50	18,107,965	9
10	81337860	21,094	11/16/2025	11/24/2025	8.00	168,750	10
11	Totals	\$ <u>4,052,907</u>			<u>9.41</u>	\$ <u>38,134,704</u>	11

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER O&M SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Total O&M	[1]		\$ 308,474,581	1
	<u>Itemized Expenses</u>				
2	Cost of Gas		\$ 166,257,224		2
3	Labor and Benefits	WP G-5, Sh 15, Ln 3(b)	69,562,786		3
4	Pension Costs Charged to O&M	WP G-5, Sh 30, Ln 9(f)	4,367,838		4
5	Prepayments Amortized to O&M	WP G-5, Sh 31, Ln 15(g)	13,804,865		5
6	Uncollectible Accounts Expense	Sch H-7, Sh 1, Ln 3(d)	<u>5,707,681</u>		6
7	Total Itemized Expenses	Sum Lns 2 - 6		<u>259,700,394</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		\$ <u><u>48,774,187</u></u>	8
				WP G-5, Sh 1, Ln 6(c)	

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PENSION CHARGED TO O&M  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Reference (b)	SNV (c)	Corporate Direct SNV (d)	System Allocable (e)	Total (f)	Line No.
1	Current Service Pension Costs	[1]	\$ 3,521,463	\$ 907,763	\$ 7,734,954		1
2	Percent O&M to Total	[2]	54.94%	80.38%	90.51%		2
3	Total	Ln 1 * Ln 2	\$ 1,934,660	\$ 729,678	\$ 7,001,275		3
4	Great Basin and SGTC Percent	[3]	0.00%	0.00%	4.10%		4
5	Total Net of Great Basin and SGTC	Ln 3 * Ln 4	\$ 1,934,660	\$ 729,678	\$ 6,714,564		5
6	4-Factor	[4]	100.00%	100.00%	28.34%		6
7	Total Allocated to SNV	Ln 5 * Ln 6	\$ 1,934,660	\$ 729,678	\$ 1,902,801		7
8	Non-Service Pension Costs	[5]	0	0	(199,300)		8
9	Total Pension Costs Charged to O&M		\$ 1,934,660	\$ 729,678	\$ 1,703,500	\$ 4,367,838	9

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

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PREPAYMENTS AMORTIZED TO O&M  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	165001129 - Insurance Premiums and Other				Prepaid Supplies- General Office 165001132	Total (g) sum (b) to (f)	Line No.
		Prepayments 165000000 (b) [1]	Liability Insurance (c) [1]	Property Insurance (d) [1]	Software Maintenance (e) [1]			
1	December 2024	\$ 7,158	\$ 1,942,234	\$ 104,764	\$ 1,909,170	\$ 0	1	
2	January 2025	9,625	1,942,234	104,764	1,604,859	0	2	
3	February 2025	6,384	1,943,392	104,764	1,952,274	0	3	
4	March 2025	61,905	1,930,052	104,764	1,745,111	0	4	
5	April 2025	9,974	1,900,542	0	2,417,499	0	5	
6	May 2025	9,398	1,884,141	205,132	2,151,832	0	6	
7	June 2025	8,035	1,891,895	102,566	1,336,719	0	7	
8	July 2025	26,286	1,888,628	102,566	1,804,643	0	8	
9	August 2025	8,259	2,994,564	102,566	1,700,888	0	9	
10	September 2025	8,183	2,412,368	102,566	1,930,011	0	10	
11	October 2025	10,023	2,084,045	102,566	2,047,827	0	11	
12	November 2025	6,346	2,083,628	102,566	1,804,611	0	12	
13	Totals	\$ 171,577	\$ 24,897,722	\$ 1,239,585	\$ 22,405,446	\$ 0	13	
14	4-Factor	[2] 28.34%	28.34%	28.34%	28.34%	28.34%	14	
15	Amount Allocated	\$ 48,622	\$ 7,055,618	\$ 351,279	\$ 6,349,346	\$ 0	15	

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

[1] Source: Company Records  
[2] Stmt N, Sh 8, Ln 9(g)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
UNCOLLECTIBLES EXPENSE  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

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

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

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

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Amount (b)	Lag Days (c)	Dollar Days (d)	Line No.
		WP G-5, Sh 34 - 45, Col (b)	WP G-5, Sh 34 - 45, Col (e)	(b) * (c)	
1	December 2024	\$ 1,071,005	12.75	\$ 13,658,733	1
2	January 2025	1,233,796	19.06	23,519,464	2
3	February 2025	1,000,887	26.27	26,289,872	3
4	March 2025	1,662,217	32.92	54,715,601	4
5	April 2025	1,583,731	25.49	40,371,326	5
6	May 2025	2,361,546	16.56	39,103,127	6
7	June 2025	2,678,443	65.75	176,109,082	7
8	July 2025	2,876,429	29.77	85,643,266	8
9	August 2025	1,408,657	27.92	39,336,641	9
10	September 2025	1,367,901	50.97	69,718,258	10
11	October 2025	3,547,988	35.27	125,135,870	11
12	November 2025	4,206,759	31.85	134,000,751	12
13	Totals	<u>\$ 24,999,359</u>	<u>33.10</u>	<u>\$ 827,601,992</u>	13

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
DECEMBER 2024**

Line No.	Voucher Number (a) [1] [2]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81228632	\$ 29,769	12/16/2024	12/19/2024	3.00	\$ 89,307	1
2	81230152	44,630	12/16/2024	12/19/2024	3.00	133,890	2
3	81231378	37,000	12/6/2024	12/26/2024	20.00	740,000	3
4	81233656	135,000	2/14/2025	1/2/2025	(43.50)	(5,872,500)	4
5	81235672	200,646	12/7/2024	1/2/2025	26.00	5,216,796	5
6	81236676	250,857	12/10/2024	1/7/2025	28.00	7,023,996	6
7	81238275	134,076	12/15/2024	12/19/2024	4.00	536,304	7
8	81238782	133,487	12/21/2024	1/14/2025	24.00	3,203,688	8
9	81240080	27,146	12/14/2024	1/9/2025	26.00	705,796	9
10	81240146	49,472	12/21/2024	1/14/2025	24.00	1,187,328	10
11	81240320	<u>28,922</u>	12/16/2024	1/9/2025	24.00	<u>694,128</u>	11
12	Totals	\$ <u>1,071,005</u>			<u>12.75</u>	\$ <u>13,658,733</u>	12

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JANUARY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81240708	\$ 44,067	12/28/2024	1/21/2025	24.00	\$ 1,057,608	1
2	81240730	141,301	12/28/2024	1/21/2025	24.00	3,391,224	2
3	81241278	76,385	7/2/2025	1/23/2025	(160.00)	(12,221,600)	3
4	81241641	29,769	1/16/2025	1/21/2025	5.00	148,845	4
5	81242506	140,827	12/12/2024	1/30/2025	49.00	6,900,523	5
6	81243629	78,586	1/7/2025	2/4/2025	28.00	2,200,408	6
7	81243954	28,512	11/15/2024	1/21/2025	66.50	1,896,048	7
8	81244309	50,594	1/16/2025	1/21/2025	5.00	252,970	8
9	81245088	68,862	12/16/2024	2/6/2025	52.00	3,580,824	9
10	81245093	150,132	12/16/2024	2/7/2025	53.00	7,956,996	10
11	81246339	48,000	4/1/2025	1/28/2025	(63.00)	(3,024,000)	11
12	81246417	242,823	1/14/2025	2/11/2025	28.00	6,799,044	12
13	81247332	50,000	12/13/2024	2/4/2025	53.00	2,650,000	13
14	81247605	<u>83,938</u>	1/21/2025	2/13/2025	23.00	<u>1,930,574</u>	14
15	Totals	\$ <u>1,233,796</u>			<u>19.06</u>	\$ <u>23,519,464</u>	15

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
FEBRUARY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81248816	\$ 29,769	2/14/2025	2/25/2025	10.50	\$ 312,575	1
2	81249706	31,712	1/18/2025	2/11/2025	24.00	761,088	2
3	81250252	238,957	1/28/2025	2/25/2025	28.00	6,690,796	3
4	81250594	30,000	1/16/2025	2/13/2025	28.00	840,000	4
5	81251663	219,814	2/4/2025	3/4/2025	28.00	6,154,792	5
6	81252371	75,000	12/19/2024	3/11/2025	81.50	6,112,500	6
7	81253710	26,593	1/16/2025	3/6/2025	49.00	1,303,057	7
8	81254163	40,772	7/17/2025	2/20/2025	(147.50)	(6,013,870)	8
9	81254212	77,456	1/16/2025	3/11/2025	54.00	4,182,624	9
10	81255348	175,872	2/15/2025	3/13/2025	26.00	4,572,672	10
11	81255600	27,427	2/22/2025	3/18/2025	24.00	658,248	11
12	81256034	27,515	2/13/2025	3/11/2025	26.00	715,390	12
13	Totals	\$ <u>1,000,887</u>			<u>26.27</u>	\$ <u>26,289,872</u>	13

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
MARCH 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81256703	\$ 54,114	2/7/2025	3/18/2025	39.00	\$ 2,110,446	1
2	81256728	30,000	2/14/2025	3/20/2025	33.50	1,005,000	2
3	81256741	33,644	2/18/2025	3/18/2025	28.00	942,032	3
4	81257442	34,879	2/25/2025	3/18/2025	21.00	732,459	4
5	81258035	79,253	2/22/2025	3/18/2025	24.00	1,902,072	5
6	81258061	225,263	2/18/2025	3/18/2025	28.00	6,307,364	6
7	81258884	62,329	4/15/2025	3/25/2025	(21.50)	(1,340,074)	7
8	81259110	407,440	2/14/2025	4/9/2025	53.50	21,798,040	8
9	81260808	31,514	3/4/2025	4/1/2025	28.00	882,392	9
10	81261243	28,466	3/15/2025	4/8/2025	24.00	683,184	10
11	81261667	34,412	2/28/2025	3/25/2025	25.00	860,300	11
12	81262243	27,048	2/14/2025	3/25/2025	38.50	1,041,348	12
13	81262925	61,257	4/15/2025	3/27/2025	(19.50)	(1,194,512)	13
14	81263637	66,410	2/14/2025	4/8/2025	52.50	3,486,525	14
15	81263764	181,963	2/28/2025	4/3/2025	34.00	6,186,742	15
16	81264805	95,774	3/22/2025	4/15/2025	24.00	2,298,576	16
17	81265273	159,585	2/14/2025	3/28/2025	41.50	6,622,778	17
18	81265594	<u>48,866</u>	3/26/2025	4/3/2025	8.00	<u>390,928</u>	18
19	Totals	\$ <u>1,662,217</u>			<u>32.92</u>	\$ <u>54,715,601</u>	19

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
APRIL 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81266308	\$ 29,000	7/14/2025	4/17/2025	(88.00)	\$ (2,552,000)	1
2	81266399	231,135	3/18/2025	4/15/2025	28.00	6,471,780	2
3	81266860	93,295	5/16/2025	4/22/2025	(24.00)	(2,239,080)	3
4	81267145	196,447	3/8/2025	4/15/2025	37.50	7,366,763	4
5	81268080	56,724	3/16/2025	5/8/2025	53.00	3,006,372	5
6	81268921	28,947	3/25/2025	4/22/2025	28.00	810,516	6
7	81269955	226,343	4/2/2025	4/17/2025	15.00	3,395,145	7
8	81271485	84,031	4/8/2025	5/6/2025	28.00	2,352,868	8
9	81271553	54,367	4/12/2025	5/6/2025	24.00	1,304,808	9
10	81271588	28,891	4/10/2025	5/8/2025	28.00	808,948	10
11	81271665	36,883	4/16/2025	5/8/2025	22.00	811,426	11
12	81271885	74,695	3/16/2025	5/8/2025	53.00	3,958,835	12
13	81271887	288,164	3/16/2025	4/22/2025	37.00	10,662,068	13
14	81272183	43,194	7/29/2025	4/29/2025	(91.00)	(3,930,654)	14
15	81272308	25,194	3/9/2025	5/8/2025	59.50	1,499,043	15
16	81272847	33,277	4/5/2025	4/29/2025	24.00	798,648	16
17	81274575	53,144	1/16/2025	5/6/2025	110.00	5,845,840	17
18	Totals	\$ <u>1,583,731</u>			<u>25.49</u>	\$ <u>40,371,326</u>	18

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
MAY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81275340	\$ 43,926	4/11/2025	5/13/2025	31.50	\$ 1,383,668	1
2	81275414	37,488	9/28/2025	5/6/2025	(145.00)	(5,435,760)	2
3	81275459	84,604	4/22/2025	5/22/2025	30.00	2,538,121	3
4	81275472	46,574	4/15/2025	5/22/2025	36.50	1,699,951	4
5	81275658	75,000	5/2/2025	5/2/2025	0.00	0	5
6	81276155	30,909	4/22/2025	5/22/2025	30.00	927,284	6
7	81276300	165,382	6/14/2025	5/22/2025	(23.50)	(3,886,470)	7
8	81276517	192,000	7/2/2025	5/8/2025	(55.50)	(10,656,000)	8
9	81277300	82,220	4/29/2025	5/27/2025	28.00	2,302,159	9
10	81277674	48,958	4/7/2025	5/13/2025	36.00	1,762,499	10
11	81278585	26,803	1/16/2025	5/15/2025	119.00	3,189,524	11
12	81278707	53,813	3/31/2025	5/22/2025	52.00	2,798,295	12
13	81278843	82,082	7/2/2025	5/20/2025	(43.00)	(3,529,517)	13
14	81279291	32,633	4/29/2025	5/27/2025	28.00	913,715	14
15	81279833	25,639	5/8/2025	6/5/2025	28.00	717,886	15
16	81280683	27,048	4/15/2025	5/22/2025	36.50	987,241	16
17	81280727	59,579	4/15/2025	5/20/2025	34.50	2,055,462	17
18	81281593	27,161	7/2/2025	5/29/2025	(34.00)	(923,481)	18
19	81281644	54,031	5/16/2025	5/29/2025	13.00	702,409	19
20	81282786	36,218	5/13/2025	6/10/2025	28.00	1,014,090	20
21	81282827	189,773	4/15/2025	5/29/2025	44.00	8,349,991	21
22	81283292	58,280	5/5/2025	5/29/2025	23.50	1,369,579	22
23	81283437	35,249	5/8/2025	6/10/2025	33.00	1,163,209	23
24	81283606	27,483	5/17/2025	6/10/2025	24.00	659,594	24
25	81283901	53,822	4/15/2025	5/29/2025	43.50	2,341,258	25
26	81284322	27,568	5/20/2025	6/17/2025	28.00	771,908	26
27	81284335	687,426	4/15/2025	6/5/2025	50.50	34,715,021	27
28	81284493	49,879	11/27/2025	6/3/2025	(177.00)	(8,828,507)	28
29	Totals	\$ <u>2,361,546</u>			<u>16.56</u>	\$ <u>39,103,127</u>	29

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JUNE 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81285188	\$ 87,514	5/20/2025	6/17/2025	28.00	\$ 2,450,395	1
2	81285588	64,804	5/16/2025	6/13/2025	28.00	1,814,507	2
3	81285990	27,270	5/20/2025	6/12/2025	23.00	627,221	3
4	81287077	34,688	5/29/2025	6/24/2025	26.00	901,880	4
5	81287599	176,180	6/3/2025	6/24/2025	21.00	3,699,784	5
6	81287664	42,643	11/28/2024	6/19/2025	202.50	8,635,179	6
7	81287717	386,610	5/16/2025	7/3/2025	48.00	18,557,260	7
8	81287723	66,047	5/16/2025	7/3/2025	48.00	3,170,262	8
9	81288033	173,294	7/15/2025	6/24/2025	(21.00)	(3,639,178)	9
10	81288653	28,256	5/16/2025	6/24/2025	39.00	1,101,980	10
11	81288962	150,944	11/15/2024	6/17/2025	214.00	32,302,061	11
12	81290151	28,110	6/10/2025	7/8/2025	28.00	787,086	12
13	81290478	71,443	5/14/2023	6/19/2025	767.00	54,796,865	13
14	81291645	42,777	4/3/2025	7/9/2025	96.50	4,128,021	14
15	81291834	41,117	5/16/2025	7/8/2025	53.00	2,179,214	15
16	81291885	60,793	3/19/2025	6/24/2025	97.00	5,896,952	16
17	81291979	60,750	7/2/2025	7/8/2025	6.00	364,500	17
18	81291986	29,216	5/3/2025	6/24/2025	51.50	1,504,598	18
19	81292356	45,936	6/15/2025	6/19/2025	4.00	183,745	19
20	81292367	125,000	6/16/2025	6/26/2025	10.00	1,250,000	20
21	81292390	41,216	5/16/2025	7/1/2025	46.00	1,895,938	21
22	81292705	27,728	5/31/2025	7/8/2025	38.00	1,053,659	22
23	81292803	27,048	5/16/2025	6/26/2025	41.00	1,108,956	23
24	81292885	28,033	5/3/2025	6/26/2025	54.00	1,513,776	24
25	81293782	81,371	6/17/2025	7/10/2025	23.00	1,871,541	25
26	81293823	231,710	5/16/2025	7/8/2025	53.00	12,280,607	26
27	81293918	31,000	6/10/2025	7/8/2025	28.00	867,990	27
28	81294282	30,894	6/19/2025	7/10/2025	21.00	648,769	28
29	81294538	39,875	6/8/2025	7/17/2025	39.00	1,555,131	29
30	81295109	244,509	6/17/2025	7/10/2025	23.00	5,623,714	30
31	81295296	151,667	5/15/2025	6/30/2025	46.00	6,976,667	31
32	Totals	\$ <u>2,678,443</u>			<u>65.75</u>	\$ <u>176,109,082</u>	32

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JULY 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81295928	\$ 38,574	6/3/2025	7/3/2025	30.00	\$ 1,157,220	1
2	81296107	36,000	12/26/2025	7/17/2025	(162.00)	(5,832,000)	2
3	81296230	33,311	6/24/2025	7/22/2025	27.50	916,048	3
4	81296441	35,000	4/1/2025	7/8/2025	98.00	3,430,000	4
5	81296452	26,918	8/15/2025	7/22/2025	(24.50)	(659,503)	5
6	81296674	65,111	8/16/2025	7/22/2025	(25.00)	(1,627,787)	6
7	81296736	25,200	7/1/2025	7/22/2025	21.00	529,200	7
8	81296778	249,617	6/24/2025	7/22/2025	28.00	6,989,282	8
9	81297095	31,150	9/30/2025	7/10/2025	(82.50)	(2,569,875)	9
10	81297228	27,250	6/10/2025	7/10/2025	30.00	817,500	10
11	81297619	366,548	6/15/2025	8/7/2025	52.50	19,243,795	11
12	81297718	25,343	6/24/2025	7/22/2025	28.00	709,607	12
13	81298038	26,250	12/23/2025	7/22/2025	(154.00)	(4,042,500)	13
14	81298162	46,861	7/16/2025	7/22/2025	6.00	281,167	14
15	81299123	161,809	7/12/2025	8/5/2025	24.00	3,883,409	15
16	81299164	81,168	7/8/2025	8/5/2025	28.00	2,272,690	16
17	81299345	110,548	6/15/2025	7/22/2025	36.50	4,035,009	17
18	81299884	57,233	8/15/2025	7/31/2025	(15.50)	(887,116)	18
19	81300555	34,273	6/1/2025	8/8/2025	67.50	2,313,444	19
20	81300828	85,265	7/15/2025	8/12/2025	28.00	2,387,418	20
21	81301439	61,650	8/15/2025	7/29/2025	(17.50)	(1,078,879)	21
22	81301609	31,527	7/15/2025	8/7/2025	23.00	725,116	22
23	81301730	645,323	6/15/2025	8/5/2025	50.50	32,588,820	23
24	81301975	68,082	12/26/2024	7/29/2025	215.00	14,637,725	24
25	81301998	30,146	1/13/2026	7/31/2025	(166.00)	(5,004,253)	25
26	81302118	178,815	7/18/2025	7/18/2025	0.00	0	26
27	81302772	228,419	7/8/2025	8/5/2025	28.00	6,395,727	27
28	81302879	29,650	3/26/2025	8/5/2025	132.00	3,913,845	28
29	81303260	39,386	8/2/2025	8/5/2025	3.00	118,157	29
30	Totals	\$ <u>2,876,429</u>			<u>29.77</u>	\$ <u>85,643,266</u>	30

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
AUGUST 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81303472	\$ 31,372	8/1/2024	8/5/2025	368.50	\$ 11,560,582	1
2	81305436	29,550	7/22/2025	8/19/2025	27.50	812,631	2
3	81305627	179,900	11/30/2025	8/12/2025	(110.00)	(19,789,000)	3
4	81306299	28,256	7/16/2025	8/21/2025	36.00	1,017,212	4
5	81306390	138,477	7/28/2025	8/21/2025	24.00	3,323,440	5
6	81306894	678,788	7/16/2025	9/4/2025	50.00	33,939,403	6
7	81307484	25,586	8/7/2025	8/19/2025	12.00	307,029	7
8	81308051	45,246	7/16/2025	8/21/2025	36.00	1,628,856	8
9	81308149	29,388	8/16/2025	8/21/2025	5.00	146,940	9
10	81308356	25,425	8/5/2025	9/2/2025	28.00	711,909	10
11	81309774	170,908	8/13/2025	9/11/2025	29.00	4,956,344	11
12	81311393	25,761	8/12/2025	9/9/2025	28.00	721,297	12
13	Totals	\$ <u>1,408,657</u>			<u>27.92</u>	\$ <u>39,336,641</u>	13

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
SEPTEMBER 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81312312	\$ 137,605	8/16/2025	9/4/2025	19.00	\$ 2,614,495	1
2	81313464	65,367	7/12/2025	9/9/2025	59.00	3,856,655	2
3	81314132	163,900	8/27/2025	9/23/2025	27.00	4,425,290	3
4	81315102	26,431	8/16/2025	9/23/2025	38.00	1,004,366	4
5	81315179	42,276	8/16/2025	9/23/2025	38.00	1,606,481	5
6	81315424	66,101	4/9/2025	9/25/2025	169.00	11,171,083	6
7	81315499	42,905	5/16/2025	9/16/2025	123.00	5,277,256	7
8	81316468	34,544	8/16/2025	9/25/2025	39.50	1,364,486	8
9	81316611	29,164	8/23/2025	10/7/2025	44.50	1,297,776	9
10	81316699	31,167	9/3/2025	9/25/2025	21.50	670,081	10
11	81317017	99,853	8/14/2025	10/7/2025	54.00	5,392,056	11
12	81317309	230,007	8/16/2025	10/7/2025	52.00	11,960,370	12
13	81317366	41,422	7/30/2025	10/7/2025	69.00	2,858,128	13
14	81318213	205,347	8/7/2025	9/23/2025	47.00	9,651,286	14
15	81318328	25,320	8/20/2025	9/23/2025	33.50	848,215	15
16	81318448	32,467	9/13/2025	10/7/2025	24.00	779,210	16
17	81318684	62,115	8/15/2025	9/25/2025	40.50	2,515,668	17
18	81320085	<u>31,913</u>	7/23/2025	10/7/2025	76.00	<u>2,425,357</u>	18
19	Totals	\$ <u>1,367,901</u>			<u>50.97</u>	\$ <u>69,718,258</u>	19

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
OCTOBER 2025**

Line No.	Voucher Number (a) [1]	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e) (d) - (c)	Dollar Days (f) (b) * (e)	Line No.
1	81322045	32,560	9/17/2025	10/16/2025	29.00	\$ 944,242	1
2	81322242	25,000	9/11/2025	10/7/2025	26.00	650,000	2
3	81323793	26,918	11/15/2025	10/21/2025	(25.50)	(686,421)	3
4	81323867	28,682	9/8/2025	10/14/2025	36.00	1,032,546	4
5	81323931	27,048	9/15/2025	10/21/2025	35.50	960,193	5
6	81324560	752,965	7/16/2025	10/10/2025	86.00	64,754,995	6
7	81325147	67,219	10/5/2025	10/9/2025	4.00	268,876	7
8	81325225	1,199,999	10/14/2025	10/16/2025	2.00	2,399,998	8
9	81325477	151,132	7/31/2025	10/21/2025	82.00	12,392,808	9
10	81325726	83,499	9/6/2025	10/16/2025	40.00	3,339,966	10
11	81325906	28,523	10/1/2025	10/30/2025	29.00	827,173	11
12	81326038	125,112	9/10/2025	10/28/2025	48.00	6,005,353	12
13	81326181	32,101	9/3/2025	10/21/2025	48.00	1,540,848	13
14	81326682	29,704	3/31/2026	10/21/2025	(161.00)	(4,782,344)	14
15	81326692	46,935	10/16/2025	10/23/2025	7.00	328,546	15
16	81328293	35,131	10/13/2025	11/6/2025	24.00	843,143	16
17	81328674	275,238	9/15/2025	10/24/2025	38.50	10,596,657	17
18	81328977	70,071	9/15/2025	11/6/2025	51.50	3,608,669	18
19	81328984	329,697	9/15/2025	11/7/2025	52.50	17,309,094	19
20	81328985	35,614	9/15/2025	11/7/2025	52.50	1,869,720	20
21	81330710	61,894	11/15/2025	11/4/2025	(11.50)	(711,783)	21
22	81330713	57,000	10/20/2025	11/6/2025	17.00	969,000	22
23	81330795	25,946	10/9/2025	11/4/2025	26.00	674,592	23
24	Totals	\$ <u>3,547,988</u>			<u>35.27</u>	\$ <u>125,135,870</u>	24

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
NOVEMBER 2025**

Line No.	Voucher Number (a)	Amount (b)	Service Date (c)	Date Paid (d)	Lag Days (e)	Dollar Days (f)	Line No.
	[1]				(d) - (c)	(b) * (e)	
1	81331286	\$ 26,379	10/21/2025	11/20/2025	29.50	\$ 778,181	1
2	81331522	64,257	10/19/2025	11/26/2025	38.00	2,441,769	2
3	81331592	25,675	10/16/2025	11/6/2025	21.00	539,169	3
4	81331677	29,058	10/9/2025	11/6/2025	27.50	799,091	4
5	81332027	45,568	10/22/2025	11/20/2025	29.00	1,321,471	5
6	81332062	243,861	10/21/2025	11/18/2025	28.00	6,828,097	6
7	81332309	28,527	10/2/2025	11/20/2025	49.00	1,397,832	7
8	81332357	89,805	11/5/2025	11/26/2025	21.00	1,885,905	8
9	81332510	53,044	9/12/2025	11/12/2025	60.50	3,209,151	9
10	81332610	29,276	10/22/2025	11/25/2025	34.00	995,389	10
11	81332682	41,903	9/12/2025	11/12/2025	60.50	2,535,150	11
12	81332934	97,569	10/28/2025	11/26/2025	29.00	2,829,488	12
13	81333739	40,006	11/2/2025	11/6/2025	4.00	160,023	13
14	81333848	53,669	10/7/2025	11/18/2025	41.50	2,227,276	14
15	81333851	34,023	11/15/2025	11/25/2025	9.50	323,214	15
16	81333950	40,455	10/16/2025	12/2/2025	47.00	1,901,385	16
17	81334126	94,637	11/4/2025	12/2/2025	28.00	2,649,826	17
18	81334333	52,996	6/1/2026	11/25/2025	(188.00)	(9,963,261)	18
19	81334334	61,962	10/30/2025	11/18/2025	19.00	1,177,278	19
20	81334345	28,256	10/16/2025	11/20/2025	35.00	988,956	20
21	81334577	25,509	11/17/2025	11/18/2025	1.00	25,509	21
22	81335102	67,468	11/15/2025	11/20/2025	4.50	303,604	22
23	81335107	97,367	10/16/2025	11/25/2025	40.00	3,894,690	23
24	81335113	63,417	12/16/2025	11/25/2025	(21.00)	(1,331,757)	24
25	81335134	30,595	10/16/2025	11/20/2025	35.00	1,070,825	25
26	81335384	25,595	11/12/2025	12/9/2025	27.00	691,065	26
27	81335385	62,473	10/9/2025	12/1/2025	52.50	3,279,840	27
28	81335397	53,574	7/2/2025	11/25/2025	146.00	7,821,838	28
29	81335895	797,082	10/16/2025	12/4/2025	49.00	39,057,040	29
30	81335903	355,677	10/16/2025	12/10/2025	55.00	19,562,245	30
31	81335905	37,264	10/16/2025	12/10/2025	55.00	2,049,519	31
32	81335964	92,399	11/11/2025	12/9/2025	28.00	2,587,160	32
33	81336056	44,270	10/16/2025	11/25/2025	40.00	1,770,800	33
34	81336189	30,000	10/16/2025	11/20/2025	35.00	1,050,000	34
35	81336191	76,050	12/31/2025	11/25/2025	(36.50)	(2,775,825)	35
36	81336192	25,675	11/15/2025	11/26/2025	10.50	269,584	36
37	81336197	46,935	11/15/2025	11/25/2025	9.50	445,884	37
38	81336370	40,500	10/16/2025	12/4/2025	49.00	1,984,500	38
39	81336685	226,628	11/11/2025	12/9/2025	28.00	6,345,591	39
40	81336763	32,584	11/5/2025	11/25/2025	19.50	635,389	40
41	81336870	52,158	9/24/2025	11/25/2025	62.00	3,233,769	41
42	81337009	231,803	9/15/2025	11/25/2025	70.50	16,342,080	42
43	81337326	45,186	10/17/2025	11/25/2025	38.50	1,739,664	43
44	81337328	26,091	10/26/2025	11/25/2025	30.00	782,740	44
45	81337704	29,388	11/15/2025	11/26/2025	10.50	308,574	45
46	81337792	47,991	6/15/2026	11/25/2025	(202.00)	(9,694,176)	46
47	81337811	177,341	11/5/2025	12/4/2025	29.00	5,142,881	47
48	81337817	28,562	10/20/2025	12/15/2025	55.50	1,585,216	48
49	81337853	26,082	11/8/2025	12/11/2025	33.00	860,691	49
50	81337885	61,692	12/16/2025	11/25/2025	(21.00)	(1,295,537)	50
51	81338138	25,893	10/29/2025	12/9/2025	41.00	1,061,614	51
52	81338682	42,586	11/16/2025	11/20/2025	4.00	170,344	52
53	Totals	\$ 4,206,759			31.85	\$ 134,000,751	53

WP G-5, Sh 33, Col (b)

WP G-5, Sh 33, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a) [1]	Voucher Number (b)	Amount (c)	Service Date (d)	Date Paid (e)	Lag Days (f) (e) - (d)	Dollar Days (g) (c) * (f)	Line No.
1	BUREAU OF INDIAN AFFAIRS	81244600	\$ 1,875	9/30/2024	1/21/2025	112.50	\$ 210,972	1
2	BUREAU OF INDIAN AFFAIRS	81298259	3,700	4/1/2025	7/17/2025	107.00	395,916	2
3	CHURCHILL COUNTY CLERK TREASURER	81244492	86,916	11/15/2024	1/21/2025	66.50	5,779,936	3
4	CHURCHILL COUNTY CLERK TREASURER	81272564	127,480	2/14/2025	4/24/2025	68.50	8,732,396	4
5	CHURCHILL COUNTY CLERK TREASURER	81298197	64,059	5/16/2025	7/17/2025	62.00	3,971,628	5
6	CHURCHILL COUNTY CLERK TREASURER	81327856	38,003	8/15/2025	10/23/2025	68.50	2,603,239	6
7	CITY OF BOULDER CITY	81244452	120,828	11/15/2024	1/21/2025	66.50	8,035,033	7
8	CITY OF BOULDER CITY	81272561	157,852	2/14/2025	4/24/2025	68.50	10,812,834	8
9	CITY OF BOULDER CITY	81298194	186,752	5/16/2025	7/17/2025	62.00	11,578,640	9
10	CITY OF BOULDER CITY	81327848	101,208	8/15/2025	10/23/2025	68.50	6,932,715	10
11	CITY OF CARLIN	81244455	4,639	11/15/2024	1/21/2025	66.50	308,501	11
12	CITY OF CARLIN	81272562	5,576	2/14/2025	4/24/2025	68.50	381,968	12
13	CITY OF CARLIN	81298195	1,994	5/16/2025	7/17/2025	62.00	123,656	13
14	CITY OF CARLIN	81327850	882	8/15/2025	10/23/2025	68.50	60,441	14
15	CITY OF CARSON CITY	81244488	443,453	11/15/2024	1/21/2025	66.50	29,489,612	15
16	CITY OF CARSON CITY	81272563	641,382	2/14/2025	4/24/2025	68.50	43,934,655	16
17	CITY OF CARSON CITY	81298196	267,058	5/16/2025	7/17/2025	62.00	16,557,623	17
18	CITY OF CARSON CITY	81327852	126,771	8/15/2025	10/23/2025	68.50	8,683,818	18
19	CITY OF ELKO	81244516	161,393	11/15/2024	1/21/2025	66.50	10,732,619	19
20	CITY OF ELKO	81272568	248,296	2/14/2025	4/24/2025	68.50	17,008,292	20
21	CITY OF ELKO	81298203	104,996	5/16/2025	7/17/2025	62.00	6,509,732	21
22	CITY OF ELKO	81327842	41,382	8/15/2025	10/23/2025	68.50	2,834,657	22
23	CITY OF FALLON	81244560	57,299	11/15/2024	1/21/2025	66.50	3,810,402	23
24	CITY OF FALLON	81272573	99,723	2/14/2025	4/24/2025	68.50	6,831,058	24
25	CITY OF FALLON	81298209	39,132	5/16/2025	7/17/2025	62.00	2,426,178	25
26	CITY OF FALLON	81327864	18,195	8/15/2025	10/23/2025	68.50	1,246,364	26
27	CITY OF FERNLEY	81244563	165,943	11/15/2024	1/21/2025	66.50	11,035,196	27
28	CITY OF FERNLEY	81272574	254,138	2/14/2025	4/24/2025	68.50	17,408,483	28
29	CITY OF FERNLEY	81298213	112,984	5/16/2025	7/17/2025	62.00	7,004,987	29
30	CITY OF FERNLEY	81327865	59,476	8/15/2025	10/23/2025	68.50	4,074,104	30
31	CITY OF HENDERSON NEVADA	81244567	1,141,554	11/15/2024	1/21/2025	66.50	75,913,357	31
32	CITY OF HENDERSON NEVADA	81272576	2,090,670	2/14/2025	4/24/2025	68.50	143,210,870	32
33	CITY OF HENDERSON NEVADA	81298220	993,514	5/16/2025	7/17/2025	62.00	61,597,850	33
34	CITY OF HENDERSON NEVADA	81327866	605,171	8/15/2025	10/23/2025	68.50	41,454,224	34
35	CITY OF LAS VEGAS	81244576	2,152,764	11/15/2024	1/21/2025	66.50	143,158,796	35
36	CITY OF LAS VEGAS	81272580	3,205,736	2/14/2025	4/24/2025	68.50	219,592,892	36
37	CITY OF LAS VEGAS	81298234	1,337,282	5/16/2025	7/17/2025	62.00	82,911,454	37
38	CITY OF LAS VEGAS	81327870	883,911	8/15/2025	10/23/2025	68.50	60,547,915	38
39	CITY OF LOVELOCK	81272581	12,797	12/30/2024	4/24/2025	114.50	1,465,281	39
40	CITY OF LOVELOCK	81327871	3,453	7/1/2025	10/23/2025	114.00	393,624	40
41	CITY OF MESQUITE	81244590	31,168	11/15/2024	1/21/2025	66.50	2,072,652	41
42	CITY OF MESQUITE	81272586	34,850	2/14/2025	4/24/2025	68.50	2,387,213	42
43	CITY OF MESQUITE	81298247	22,187	5/16/2025	7/17/2025	62.00	1,375,618	43
44	CITY OF MESQUITE	81327873	13,244	8/15/2025	10/23/2025	68.50	907,211	44
45	CITY OF NORTH LAS VEGAS	81244594	920,747	11/15/2024	1/21/2025	66.50	61,229,651	45
46	CITY OF NORTH LAS VEGAS	81272588	1,384,935	2/14/2025	4/24/2025	68.50	94,868,024	46
47	CITY OF NORTH LAS VEGAS	81298251	657,661	5/16/2025	7/17/2025	62.00	40,775,009	47
48	CITY OF NORTH LAS VEGAS	81327874	445,241	8/15/2025	10/23/2025	68.50	30,498,990	48
49	CITY OF WINNEMUCCA	81242680	25,023	11/15/2024	1/14/2025	59.50	1,488,852	49
50	CITY OF WINNEMUCCA	81269882	41,805	2/14/2025	4/15/2025	59.50	2,487,385	50
51	CITY OF WINNEMUCCA	81297284	17,543	5/16/2025	7/10/2025	55.00	964,841	51
52	CITY OF WINNEMUCCA	81324042	7,059	8/15/2025	10/9/2025	54.50	384,713	52
53	CITY OF YERINGTON	81244602	23,596	11/15/2024	1/21/2025	66.50	1,569,155	53
54	CITY OF YERINGTON	81272599	33,786	2/14/2025	4/24/2025	68.50	2,314,327	54
55	CITY OF YERINGTON	81298272	12,951	5/16/2025	7/17/2025	62.00	802,951	55
56	CITY OF YERINGTON	81327879	5,927	8/15/2025	10/23/2025	68.50	405,978	56
57	CLARK COUNTY	81242675	3,281,882	11/15/2024	1/14/2025	59.50	195,272,000	57
58	CLARK COUNTY	81269890	5,189,871	2/14/2025	4/15/2025	59.50	308,797,347	58
59	CLARK COUNTY	81297285	2,481,075	5/16/2025	7/10/2025	55.00	136,459,113	59
60	CLARK COUNTY	81324043	1,660,735	8/15/2025	10/9/2025	54.50	90,510,065	60
61	DOUGLAS COUNTY	81244505	145,736	11/15/2024	1/21/2025	66.50	9,691,469	61
62	DOUGLAS COUNTY	81244508	182,253	11/15/2024	1/21/2025	66.50	12,119,842	62
63	DOUGLAS COUNTY	81272565	249,516	2/14/2025	4/24/2025	68.50	17,091,875	63
64	DOUGLAS COUNTY	81272566	311,796	2/14/2025	4/24/2025	68.50	21,358,058	64

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	[1]					(e) - (d)	(c) * (f)	
65	DOUGLAS COUNTY	81298198	116,907	5/16/2025	7/17/2025	62.00	7,248,258	65
66	DOUGLAS COUNTY	81298200	146,067	5/16/2025	7/17/2025	62.00	9,056,172	66
67	DOUGLAS COUNTY	81327858	47,685	8/15/2025	10/23/2025	68.50	3,266,425	67
68	DOUGLAS COUNTY	81327861	59,577	8/15/2025	10/23/2025	68.50	4,081,007	68
69	ELKO COUNTY	81244524	9,898	11/15/2024	1/21/2025	66.50	658,194	69
70	ELKO COUNTY	81272570	14,728	2/14/2025	4/24/2025	68.50	1,008,884	70
71	ELKO COUNTY	81298204	7,295	5/16/2025	7/17/2025	62.00	452,262	71
72	ELKO COUNTY	81327862	2,774	8/15/2025	10/23/2025	68.50	190,022	72
73	EUREKA COUNTY TREASURER	81244546	276	11/15/2024	1/21/2025	66.50	18,375	73
74	EUREKA COUNTY TREASURER	81272572	371	2/14/2025	4/24/2025	68.50	25,439	74
75	EUREKA COUNTY TREASURER	81298207	80	5/16/2025	7/17/2025	62.00	4,948	75
76	EUREKA COUNTY TREASURER	81327863	22	8/15/2025	10/23/2025	68.50	1,519	76
77	HUMBOLDT COUNTY	81244572	9,161	11/15/2024	1/21/2025	66.50	609,175	77
78	HUMBOLDT COUNTY	81272577	18,841	2/14/2025	4/24/2025	68.50	1,290,630	78
79	HUMBOLDT COUNTY	81298227	10,184	5/16/2025	7/17/2025	62.00	631,378	79
80	HUMBOLDT COUNTY	81327867	4,418	8/15/2025	10/23/2025	68.50	302,662	80
81	LANDER COUNTY	81244573	13,794	11/15/2024	1/21/2025	66.50	917,318	81
82	LANDER COUNTY	81272579	17,520	2/14/2025	4/24/2025	68.50	1,200,100	82
83	LANDER COUNTY	81298232	7,201	5/16/2025	7/17/2025	62.00	446,447	83
84	LANDER COUNTY	81327868	3,630	8/15/2025	10/23/2025	68.50	248,666	84
85	LYON COUNTY	81244581	57,399	11/15/2024	1/21/2025	66.50	3,817,044	85
86	LYON COUNTY	81244587	86,099	11/15/2024	1/21/2025	66.50	5,725,580	86
87	LYON COUNTY	81272582	101,579	2/14/2025	4/24/2025	68.50	6,958,177	87
88	LYON COUNTY	81272584	152,382	2/14/2025	4/24/2025	68.50	10,438,181	88
89	LYON COUNTY	81298236	45,266	5/16/2025	7/17/2025	62.00	2,806,474	89
90	LYON COUNTY	81298238	67,893	5/16/2025	7/17/2025	62.00	4,209,354	90
91	LYON COUNTY	81327845	19,760	8/15/2025	10/23/2025	68.50	1,353,550	91
92	LYON COUNTY	81327872	29,587	8/15/2025	10/23/2025	68.50	2,026,681	92
93	PERSHING COUNTY	81244597	3,260	11/15/2024	1/21/2025	66.50	216,782	93
94	PERSHING COUNTY	81272591	3,964	2/14/2025	4/24/2025	68.50	271,563	94
95	PERSHING COUNTY	81298255	1,637	5/16/2025	7/17/2025	62.00	101,485	95
96	PERSHING COUNTY	81327877	701	8/15/2025	10/23/2025	68.50	47,993	96
97	PYRAMID LAKE PAIUTE TRIBE	81277238	12,770	7/1/2024	5/13/2025	315.50	4,028,935	97
98	WASHOE COUNTY	81244601	67,017	11/15/2024	1/21/2025	66.50	4,456,634	98
99	WASHOE COUNTY	81272595	119,587	2/14/2025	4/24/2025	68.50	8,191,740	99
100	WASHOE COUNTY	81298268	57,326	5/16/2025	7/17/2025	62.00	3,554,208	100
101	WASHOE COUNTY	81327878	19,929	8/15/2025	10/23/2025	68.50	1,365,136	101
102	Business Tax	81247154	(10,383)	11/15/2024	1/28/2025	73.50	(763,140)	102
103	Business Tax	81274227	383,578	2/14/2025	4/29/2025	73.50	28,192,995	103
104	Business Tax	81301725	193,775	5/16/2025	7/28/2025	73.00	14,145,586	104
105	Business Tax	81330829	170,849	8/15/2025	10/31/2025	76.50	13,069,911	105
106	Commerce Tax	81306146	1,050,437	12/30/2024	8/13/2025	226.00	237,398,719	106
107	Franchise Fee	81293684	11,355	7/1/2024	6/26/2025	359.50	4,082,087	107
108	Franchise Fee	81293688	54,353	7/1/2024	6/26/2025	359.50	19,539,835	108
109	Franchise Fee	81293691	478,935	7/1/2024	6/26/2025	359.50	172,176,967	109
110	Franchise Fee	81293695	51,929	7/1/2024	6/26/2025	359.50	18,668,346	110
111	Franchise Fee	81293699	3,188	7/1/2024	6/26/2025	359.50	1,145,960	111
112	Franchise Fee	81293702	62	7/1/2024	6/26/2025	359.50	22,379	112
113	Franchise Fee	81293705	3,858	7/1/2024	6/26/2025	359.50	1,387,059	113
114	Franchise Fee	81293711	3,708	7/1/2024	6/26/2025	359.50	1,333,199	114
115	Franchise Fee	81293714	20,695	7/1/2024	6/26/2025	359.50	7,439,975	115
116	Franchise Fee	81293724	993	7/1/2024	6/26/2025	359.50	357,016	116
117	Franchise Fee	81293728	25,416	7/1/2024	6/26/2025	359.50	9,137,131	117
118	Mill Assessment	81241299	850,204	11/15/2024	1/3/2025	48.50	41,234,873	118
119	Mill Assessment	81266590	850,204	2/14/2025	4/2/2025	46.50	39,534,466	119
120	Mill Assessment	81296038	969,785	5/16/2025	7/2/2025	47.00	45,579,885	120
121	Mill Assessment	81322463	969,785	8/15/2025	10/2/2025	47.50	46,064,778	121
122	Property Taxes	81232645	664,645	12/30/2024	12/12/2024	(18.00)	(11,963,610)	122
123	Property Taxes	81240454	2,843,818	2/14/2025	1/2/2025	(43.50)	(123,706,096)	123
124	Property Taxes	81255904	2,843,818	5/16/2025	2/28/2025	(77.00)	(218,974,010)	124
125	Property Taxes	81304561	3,244,583	8/15/2025	8/7/2025	(8.50)	(27,578,955)	125
126	Property Taxes	81321944	3,244,583	11/15/2025	10/2/2025	(44.50)	(144,383,939)	126
127	Universal Energy Charge	81246306	544,230	11/15/2024	1/24/2025	69.50	37,823,983	127
128	Universal Energy Charge	81273474	857,528	2/14/2025	4/25/2025	69.50	59,598,209	128

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description	Voucher Number	Amount	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
	[1]					(e) - (d)	(c) * (f)	
129	Universal Energy Charge	81301563	439,627	5/16/2025	7/25/2025	70.00	30,773,889	129
130	Universal Energy Charge	81328681	316,149	8/15/2025	10/24/2025	69.50	21,972,356	130
131	Use Taxes	81246318	80,355	11/15/2024	1/24/2025	69.50	5,584,698	131
132	Use Taxes	81273093	63,682	2/14/2025	4/24/2025	68.50	4,362,196	132
133	Use Taxes	81301207	81,150	5/16/2025	7/24/2025	69.00	5,599,353	133
134	Use Taxes	81328680	93,609	8/15/2025	10/24/2025	69.50	6,505,849	134
135	Use Taxes	81338683	38,501	10/16/2025	11/25/2025	40.00	1,540,042	135
136	Payroll Taxes	[2] NV Portion	<u>11,882,532</u>			17.70	<u>210,319,530</u>	136
137	Totals		<u>\$ 68,008,945</u>			<u>40.64</u>	<u>\$ 2,764,043,175</u>	137

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

[1] Source: Company Records

[2] WP G-5, Sh 50, Ln 112

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES - PAYROLL  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description	Voucher Number	Amount	Begin Date	End Date	Service Date	Date Paid	Lag Days	Dollar Days	Line No.
	(a)	(b)	(c)			(d)	(e)	(f)	(g)	
	[1]							(e) - (f)	(c) * (f)	
1	FICA - Internal Revenue Service	81229644	\$ 12,771	11/18/2024	11/27/2024	11/22/2024	12/3/2024	10.50	134,094	1
2	FICA - Internal Revenue Service	81230147	61	11/18/2024	12/1/2024	11/24/2024	12/4/2024	9.50	576	2
3	FICA - Internal Revenue Service	81232102	357,744	11/18/2024	12/1/2024	11/24/2024	12/9/2024	14.50	5,187,282	3
4	FICA - Internal Revenue Service	81232113	134	12/2/2024	12/6/2024	12/4/2024	12/9/2024	5.00	668	4
5	FICA - Internal Revenue Service	81234637	116	12/2/2024	12/10/2024	12/6/2024	12/13/2024	7.00	809	5
6	FICA - Internal Revenue Service	81238283	359,501	12/2/2024	12/15/2024	12/8/2024	12/23/2024	14.50	5,212,762	6
7	FICA - Internal Revenue Service	81238302	180	12/16/2024	12/20/2024	12/18/2024	12/23/2024	5.00	900	7
8	FICA - Internal Revenue Service	81239703	138	12/16/2024	12/23/2024	12/19/2024	12/27/2024	7.50	1,039	8
9	FICA - Internal Revenue Service	81240797	164	12/16/2024	12/24/2024	12/20/2024	1/2/2025	13.00	2,135	9
10	FICA - Internal Revenue Service	81241309	10	12/30/2024	1/3/2025	1/1/2025	1/6/2025	5.00	50	10
11	FICA - Internal Revenue Service	81241311	494,540	12/16/2024	12/29/2024	12/22/2024	1/6/2025	14.50	7,170,836	11
12	FICA - Internal Revenue Service	81242497	96,266	12/30/2024	1/9/2025	1/4/2025	1/10/2025	6.00	577,596	12
13	FICA - Internal Revenue Service	81242962	27,957	12/30/2024	1/10/2025	1/4/2025	1/13/2025	8.50	237,639	13
14	FICA - Internal Revenue Service	81244431	1,919	12/30/2024	1/12/2025	1/5/2025	1/17/2025	11.50	22,070	14
15	FICA - Internal Revenue Service	81244762	400,949	12/30/2024	1/12/2025	1/5/2025	1/21/2025	15.50	6,214,704	15
16	FICA - Internal Revenue Service	81244950	439	12/30/2024	1/12/2025	1/5/2025	1/21/2025	15.50	6,806	16
17	FICA - Internal Revenue Service	81245400	623	12/30/2024	1/12/2025	1/5/2025	1/22/2025	16.50	10,285	17
18	FEDERAL UNEMPLOYMENT	81247150	2,190	10/1/2024	12/31/2024	11/15/2024	1/28/2025	73.50	160,950	18
19	STATE OF NEVADA	81247820	17,622	10/1/2024	12/31/2024	11/15/2024	1/30/2025	75.50	1,330,428	19
20	FICA - Internal Revenue Service	81248211	650	1/13/2025	1/26/2025	1/19/2025	1/31/2025	11.50	7,478	20
21	FICA - Internal Revenue Service	81248537	403,577	1/13/2025	1/26/2025	1/19/2025	2/3/2025	14.50	5,851,866	21
22	FICA - Internal Revenue Service	81248571	10,679	1/27/2025	1/31/2025	1/29/2025	2/3/2025	5.00	53,394	22
23	FICA - Internal Revenue Service	81251272	933	1/27/2025	2/7/2025	2/1/2025	2/12/2025	10.50	9,793	23
24	FICA - Internal Revenue Service	81252346	411,288	1/27/2025	2/9/2025	2/2/2025	2/18/2025	15.50	6,374,961	24
25	FICA - Internal Revenue Service	81253959	1,750	2/10/2025	2/18/2025	2/14/2025	2/21/2025	7.00	12,251	25
26	FICA - Internal Revenue Service	81254956	14,203	2/10/2025	2/21/2025	2/15/2025	2/26/2025	10.50	149,134	26
27	FICA - Internal Revenue Service	81255944	597	2/10/2025	2/23/2025	2/16/2025	2/28/2025	11.50	6,864	27
28	FICA - Internal Revenue Service	81256239	395,025	2/10/2025	2/23/2025	2/16/2025	3/3/2025	14.50	5,727,857	28
29	FICA - Internal Revenue Service	81256244	7,619	2/24/2025	2/28/2025	2/26/2025	3/3/2025	5.00	38,094	29
30	FICA - Internal Revenue Service	81257123	919	2/10/2025	2/23/2025	2/16/2025	3/5/2025	16.50	15,163	30
31	FICA - Internal Revenue Service	81257137	674,493	2/24/2025	3/4/2025	2/28/2025	3/5/2025	5.00	3,372,464	31
32	FICA - Internal Revenue Service	81257842	59,172	2/24/2025	3/5/2025	2/28/2025	3/6/2025	5.50	325,448	32
33	FICA - Internal Revenue Service	81257977	9,099	2/24/2025	3/6/2025	3/1/2025	3/7/2025	6.00	54,595	33
34	FICA - Internal Revenue Service	81259947	536	2/24/2025	3/9/2025	3/2/2025	3/14/2025	11.50	6,158	34
35	FICA - Internal Revenue Service	81260110	140	3/10/2025	3/14/2025	3/12/2025	3/17/2025	5.00	698	35
36	FICA - Internal Revenue Service	81260115	381,591	2/24/2025	3/9/2025	3/2/2025	3/17/2025	14.50	5,533,064	36
37	FICA - Internal Revenue Service	81262059	602	3/10/2025	3/17/2025	3/13/2025	3/21/2025	7.50	4,519	37
38	FICA - Internal Revenue Service	81265604	405,870	3/10/2025	3/23/2025	3/16/2025	3/31/2025	14.50	5,885,112	38
39	FICA - Internal Revenue Service	81266582	3,568	3/24/2025	3/31/2025	3/27/2025	4/2/2025	5.50	19,625	39
40	FICA - Internal Revenue Service	81268406	245	3/24/2025	4/4/2025	3/29/2025	4/9/2025	10.50	2,572	40
41	FICA - Internal Revenue Service	81269425	158	4/7/2025	4/11/2025	4/9/2025	4/14/2025	5.00	789	41
42	FICA - Internal Revenue Service	81269426	389,542	3/24/2025	4/6/2025	3/30/2025	4/14/2025	14.50	5,648,353	42
43	FICA - Internal Revenue Service	81269427	777	3/24/2025	4/6/2025	3/30/2025	4/14/2025	14.50	11,260	43
44	FICA - Internal Revenue Service	81271629	82	4/7/2025	4/15/2025	4/11/2025	4/18/2025	7.00	572	44
45	FICA - Internal Revenue Service	81272664	1,035	4/7/2025	4/18/2025	4/12/2025	4/23/2025	10.50	10,867	45
46	FICA - Internal Revenue Service	81273600	1,480	4/21/2025	4/25/2025	4/23/2025	4/28/2025	5.00	7,401	46
47	FICA - Internal Revenue Service	81273604	389,232	4/7/2025	4/20/2025	4/13/2025	4/28/2025	14.50	5,643,857	47
48	FEDERAL UNEMPLOYMENT	81274544	104,266	1/1/2025	3/31/2025	2/14/2025	4/30/2025	74.50	7,767,788	48
49	FICA - Internal Revenue Service	81275645	36	4/21/2025	4/29/2025	4/25/2025	5/2/2025	7.00	254	49
50	STATE OF NEVADA	81275653	444,990	1/1/2025	3/31/2025	2/14/2025	5/2/2025	76.50	34,041,749	50
51	FICA - Internal Revenue Service	81276698	422	4/21/2025	5/2/2025	4/26/2025	5/7/2025	10.50	4,435	51
52	FICA - Internal Revenue Service	81278044	380,955	4/21/2025	5/4/2025	4/27/2025	5/12/2025	14.50	5,523,847	52
53	FICA - Internal Revenue Service	81282912	36	5/5/2025	5/18/2025	5/11/2025	5/23/2025	11.50	417	53
54	FICA - Internal Revenue Service	81283152	381,347	5/5/2025	5/18/2025	5/11/2025	5/27/2025	15.50	5,910,885	54
55	FICA - Internal Revenue Service	81284757	948	5/19/2025	5/27/2025	5/23/2025	5/30/2025	7.00	6,639	55
56	FICA - Internal Revenue Service	81286281	11,361	5/19/2025	5/30/2025	5/24/2025	6/4/2025	10.50	119,287	56
57	FICA - Internal Revenue Service	81287111	725	5/19/2025	6/1/2025	5/25/2025	6/6/2025	11.50	8,335	57
58	FICA - Internal Revenue Service	81287265	381,966	5/19/2025	6/1/2025	5/25/2025	6/9/2025	14.50	5,538,502	58
59	FICA - Internal Revenue Service	81288269	742	6/2/2025	6/9/2025	6/5/2025	6/11/2025	5.50	4,082	59
60	FICA - Internal Revenue Service	81288273	9,425	6/2/2025	6/10/2025	6/6/2025	6/11/2025	5.00	47,125	60
61	FICA - Internal Revenue Service	81290206	322	6/2/2025	6/13/2025	6/7/2025	6/18/2025	10.50	3,376	61
62	FICA - Internal Revenue Service	81291578	387,336	6/2/2025	6/15/2025	6/8/2025	6/23/2025	14.50	5,616,371	62
63	FICA - Internal Revenue Service	81291589	193	6/16/2025	6/20/2025	6/18/2025	6/23/2025	5.00	963	63
64	FICA - Internal Revenue Service	81294444	580	6/16/2025	6/23/2025	6/19/2025	6/27/2025	7.50	4,347	64
65	FICA - Internal Revenue Service	81296002	1,353	6/16/2025	6/27/2025	6/21/2025	7/2/2025	10.50	14,208	65
66	FICA - Internal Revenue Service	81296283	666	6/16/2025	6/29/2025	6/22/2025	7/3/2025	10.50	6,990	66
67	FICA - Internal Revenue Service	81296558	394,857	6/16/2025	6/29/2025	6/22/2025	7/7/2025	14.50	5,725,422	67
68	FICA - Internal Revenue Service	81298531	(595)	6/30/2025	7/11/2025	7/5/2025	7/16/2025	10.50	(6,251)	68
69	FICA - Internal Revenue Service	81299808	384,012	6/30/2025	7/13/2025	7/6/2025	7/21/2025	14.50	5,568,173	69
70	FICA - Internal Revenue Service	81299813	1,671	7/14/2025	7/18/2025	7/16/2025	7/21/2025	5.00	8,353	70
71	FICA - Internal Revenue Service	81299817	1,564	6/30/2025	7/13/2025	7/6/2025	7/21/2025	14.50	22,682	71

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES - PAYROLL  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a) [1]	Voucher Number (b)	Amount (c)	Begin Date	End Date	Service Date (d)	Date Paid (e)	Lag Days (f) (e) - (d)	Dollar Days (g) (c) * (f)	Line No.
72	FEDERAL UNEMPLOYMENT	81301537	1,312	4/1/2025	6/30/2025	5/16/2025	7/25/2025	70.00	91,858	72
73	FICA - Internal Revenue Service	81301540	77	7/14/2025	7/21/2025	7/17/2025	7/25/2025	7.50	574	73
74	STATE OF NEVADA	81302167	154,132	4/1/2025	6/30/2025	5/16/2025	7/29/2025	74.00	11,405,766	74
75	FICA - Internal Revenue Service	81303583	193	7/25/2025	8/1/2025	7/28/2025	8/4/2025	6.50	1,257	75
76	FICA - Internal Revenue Service	81303586	375,047	7/14/2025	7/27/2025	7/20/2025	8/4/2025	14.50	5,438,176	76
77	FICA - Internal Revenue Service	81303588	991	7/28/2025	8/1/2025	7/30/2025	8/4/2025	5.00	4,955	77
78	FICA - Internal Revenue Service	81303590	12,304	7/14/2025	7/24/2025	7/19/2025	8/4/2025	16.00	196,859	78
79	FICA - Internal Revenue Service	81305086	1,014	7/28/2025	8/5/2025	8/1/2025	8/8/2025	7.00	7,099	79
80	FICA - Internal Revenue Service	81306488	5,636	7/28/2025	8/6/2025	8/1/2025	8/13/2025	11.50	64,818	80
81	FICA - Internal Revenue Service	81307271	3,020	7/28/2025	8/10/2025	8/3/2025	8/15/2025	11.50	34,729	81
82	FICA - Internal Revenue Service	81307562	371,856	7/28/2025	8/10/2025	8/3/2025	8/18/2025	14.50	5,391,916	82
83	FICA - Internal Revenue Service	81307574	3,404	8/11/2025	8/15/2025	8/13/2025	8/18/2025	5.00	17,018	83
84	FICA - Internal Revenue Service	81309523	363	8/11/2025	8/19/2025	8/15/2025	8/22/2025	7.00	2,538	84
85	FICA - Internal Revenue Service	81312157	376,747	8/11/2025	8/24/2025	8/17/2025	9/2/2025	15.50	5,839,578	85
86	FICA - Internal Revenue Service	81312183	728	8/11/2025	8/24/2025	8/17/2025	9/2/2025	15.50	11,289	86
87	FICA - Internal Revenue Service	81312186	2,296	8/25/2025	8/29/2025	8/27/2025	9/2/2025	6.00	13,774	87
88	FICA - Internal Revenue Service	81314024	62,346	8/25/2025	9/7/2025	8/31/2025	9/9/2025	8.50	529,940	88
89	FICA - Internal Revenue Service	81314373	1,221	8/25/2025	9/3/2025	8/29/2025	9/10/2025	11.50	14,044	89
90	FICA - Internal Revenue Service	81314376	36	8/25/2025	9/7/2025	8/31/2025	9/10/2025	9.50	344	90
91	FICA - Internal Revenue Service	81315584	375,545	8/25/2025	9/7/2025	8/31/2025	9/15/2025	14.50	5,445,409	91
92	FICA - Internal Revenue Service	81317809	2,603	9/8/2025	9/16/2025	9/12/2025	9/19/2025	7.00	18,220	92
93	FICA - Internal Revenue Service	81319272	574	9/8/2025	9/17/2025	9/12/2025	9/24/2025	11.50	6,598	93
94	FICA - Internal Revenue Service	81319276	419	9/8/2025	9/19/2025	9/13/2025	9/24/2025	10.50	4,395	94
95	FICA - Internal Revenue Service	81320398	342	9/22/2025	9/22/2025	9/22/2025	9/26/2025	4.00	1,368	95
96	FICA - Internal Revenue Service	81320551	375,496	9/8/2025	9/21/2025	9/14/2025	9/29/2025	14.50	5,444,691	96
97	FICA - Internal Revenue Service	81320553	765	9/22/2025	9/26/2025	9/24/2025	9/29/2025	5.00	3,825	97
98	FICA - Internal Revenue Service	81322640	744	9/22/2025	9/30/2025	9/26/2025	10/3/2025	7.00	5,210	98
99	FICA - Internal Revenue Service	81323779	466	9/22/2025	10/3/2025	9/27/2025	10/8/2025	10.50	4,897	99
100	FICA - Internal Revenue Service	81325119	374,367	9/22/2025	10/5/2025	9/28/2025	10/14/2025	15.50	5,802,696	100
101	FICA - Internal Revenue Service	81325144	540	10/6/2025	10/10/2025	10/8/2025	10/14/2025	6.00	3,237	101
102	FICA - Internal Revenue Service	81326713	91	10/6/2025	10/14/2025	10/10/2025	10/17/2025	7.00	634	102
103	FICA - Internal Revenue Service	81328061	77	10/6/2025	10/16/2025	10/11/2025	10/22/2025	11.00	842	103
104	FICA - Internal Revenue Service	81328899	639	10/20/2025	10/24/2025	10/22/2025	10/27/2025	5.00	3,194	104
105	FICA - Internal Revenue Service	81328918	377,371	10/6/2025	10/19/2025	10/12/2025	10/27/2025	14.50	5,471,884	105
106	FEDERAL UNEMPLOYMENT	81330655	2,059	7/1/2025	9/30/2025	8/15/2025	10/30/2025	75.50	155,470	106
107	STATE OF NEVADA	81331710	25,249	7/1/2025	9/30/2025	8/15/2025	11/4/2025	80.50	2,032,562	107
108	FICA - Internal Revenue Service	81333183	316	11/3/2025	11/7/2025	11/5/2025	11/10/2025	5.00	1,581	108
109	FICA - Internal Revenue Service	81333190	371,324	10/20/2025	11/7/2025	10/29/2025	11/10/2025	12.00	4,455,883	109
110	FICA - Internal Revenue Service	81336041	2,160	11/3/2025	11/14/2025	11/8/2025	11/19/2025	10.50	22,683	110
111	FICA - Internal Revenue Service	81337851	371,304	11/3/2025	11/16/2025	11/9/2025	11/24/2025	14.50	5,383,908	111
112	Totals		\$ 11,882,532					17.70	\$ 210,319,530	112

WP G-5, Sh 48, Ln 136(c)

WP G-5, Sh 48, Ln 136(f)

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
FEDERAL INCOME TAX LAG  
FOR TAX YEAR 2025**

Line No.	Due Date (a) [1]	Percentage Due (b)	Tax Year Service Date (c) [2]	Days (d) (a) - Ln 1(c)	Weighted Days (e) (b) * (d)	Line No.
1	April 15, 2025	25.00%	July 2, 2025	(78.00)	(19.50)	1
2	June 16, 2025	25.00%		(16.00)	(4.00)	2
3	September 15, 2025	25.00%		75.00	18.75	3
4	December 15, 2025	25.00%		166.00	41.50	4
5	Totals	<u>100.00%</u>			<u>36.75</u>	5

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

[1] Quarterly tax due dates for fiscal-year taxpayers.

[2] Midpoint of Tax Year 2025.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
INTEREST LAG  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base (c)	Rate (d)	Interest Expense (e)	Days (f)	Dollar Days (g)	Line No.
		[1]	[2]	[1]	(e) * (d)	[1]	(e) * (f)	
1	Debentures	\$ 3,276,165,064	\$ 844,086,615	4.34%	\$ 36,628,258	91.25	\$ 3,342,328,547	1
2	Medium Term Notes	32,471,311	8,366,062	7.72%	645,485	91.25	58,900,514	2
3	Preferred Securities	(3,064,869)	(789,647)	-5.61%	44,279	45.63	2,020,241	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	(455,075)	(117,248)	-80.11%	93,922	3.50	328,726	5
6	Tax Exempt - Fixed Rate	1,141,710	1,141,710	-15.33%	(175,029)	15.21	(2,661,892)	6
7	Tax Exempt - Variable Rate	146,110,534	146,110,534	4.34%	6,338,130	15.21	96,392,387	7
8	Total Long-Term Debt	\$ 3,452,368,675	\$ 998,798,026		\$ 43,575,045		\$ 3,497,308,524	8
9	Short-Term Debt	\$ (746,645)	\$ (192,369)	-80.94%	\$ 155,706	3.50	\$ 544,971	9
10	Customer Deposits	22,612,670	18,484,072	4.15%	767,089	182.50	139,993,738	10
11	Total Short-Term Debt	\$ 21,866,025	\$ 18,291,702		\$ 922,795		\$ 140,538,709	11
12	Total Debt	\$ 3,474,234,700	\$ 1,017,089,729	4.38%	\$ 44,497,840	81.75	\$ 3,637,847,232	12

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

[1] Source: NV GRC 2026 - Schedule F

[2] Allocation of the amount of debt financing rate base is \$2,030,986,200 x 50.08% Debt = \$1,017,089,729. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REVENUE LAG  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)		Days (b)	Line No.
1	Cycle	[1]	15.21	1
2	Read to Bill	[2]	2.92	2
3	Bill to Collection	[3]	<u>27.13</u>	3
4	Total		<u><u>45.27</u></u>	4
			WP G-5, Sh 1, Ln 14(d)	

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

[2] WP G-5, Sh 54, Ln 13(d)

[3] WP G-5, Sh 67, Ln 13(j)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL SUMMARY  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Number of Cycles (b)	Lag Days (c)	Average Lag Days (d)	Line No.
		WP G-5, Sh 55 - 66, Col (d)	WP G-5, Sh 55 - 66, Col (d)	(c) / (b)	
1	December 2024	21	65	3.10	1
2	January 2025	22	67	3.05	2
3	February 2025	19	56	2.95	3
4	March 2025	21	58	2.76	4
5	April 2025	22	60	2.73	5
6	May 2025	21	64	3.05	6
7	June 2025	21	58	2.76	7
8	July 2025	22	64	2.91	8
9	August 2025	21	62	2.95	9
10	September 2025	21	58	2.76	10
11	October 2025	23	66	2.87	11
12	November 2025	17	56	3.29	12
13	Totals	<u>251</u>	<u>734</u>	<u>2.92</u>	13

WP G-5, Sh 53, Ln 2(b)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
DECEMBER 2024**

<u>Line No.</u>	<u>Cycle Number</u> (a)	<u>Read Date</u> (b) [1]	<u>Bill Date</u> (c) [1]	<u>Lag Days</u> (d) (c) - (b)	<u>Line No.</u>
1	20	12/2/2024	12/4/2024	2	1
2	21	12/3/2024	12/5/2024	2	2
3	1	12/4/2024	12/6/2024	2	3
4	2	12/5/2024	12/9/2024	4	4
5	3	12/6/2024	12/10/2024	4	5
6	4	12/7/2024	12/10/2024	3	6
7	5	12/9/2024	12/11/2024	2	7
8	6	12/10/2024	12/12/2024	2	8
9	7	12/11/2024	12/13/2024	2	9
10	8	12/12/2024	12/16/2024	4	10
11	9	12/13/2024	12/17/2024	4	11
12	10	12/16/2024	12/18/2024	2	12
13	11	12/17/2024	12/19/2024	2	13
14	12	12/18/2024	12/20/2024	2	14
15	13	12/19/2024	12/23/2024	4	15
16	14	12/20/2024	12/26/2024	6	16
17	15	12/23/2024	12/27/2024	4	17
18	16	12/26/2024	12/30/2024	4	18
19	17	12/27/2024	12/31/2024	4	19
20	18	12/30/2024	1/2/2025	3	20
21	19	12/31/2024	1/3/2025	3	21
22	Total Lag Days			<u>65</u>	22
				WP G-5, Sh 54, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 54, Col (b)	
24	Average Number of Lag Days			<u><u>3.10</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
JANUARY 2025**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	20	1/2/2025	1/6/2025	4	1
2	21	1/3/2025	1/7/2025	4	2
3	1	1/6/2025	1/8/2025	2	3
4	2	1/7/2025	1/9/2025	2	4
5	3	1/8/2025	1/10/2025	2	5
6	4	1/9/2025	1/13/2025	4	6
7	5	1/10/2025	1/14/2025	4	7
8	6	1/11/2025	1/14/2025	3	8
9	7	1/13/2025	1/15/2025	2	9
10	8	1/14/2025	1/16/2025	2	10
11	9	1/15/2025	1/17/2025	2	11
12	10	1/16/2025	1/21/2025	5	12
13	11	1/17/2025	1/22/2025	5	13
14	12	1/21/2025	1/23/2025	2	14
15	13	1/22/2025	1/24/2025	2	15
16	14	1/23/2025	1/27/2025	4	16
17	15	1/24/2025	1/28/2025	4	17
18	16	1/27/2025	1/29/2025	2	18
19	17	1/28/2025	1/30/2025	2	19
20	18	1/29/2025	1/31/2025	2	20
21	19	1/30/2025	2/3/2025	4	21
22	20	1/31/2025	2/4/2025	4	22
23	Total Lag Days			<u>67</u>	23
				WP G-5, Sh 54, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 54, Col (b)	
25	Average Number of Lag Days			<u><u>3.05</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
FEBRUARY 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	2/3/2025	2/5/2025	2	1
2	1	2/4/2025	2/6/2025	2	2
3	2	2/5/2025	2/7/2025	2	3
4	3	2/6/2025	2/10/2025	4	4
5	4	2/7/2025	2/11/2025	4	5
6	5	2/10/2025	2/12/2025	2	6
7	6	2/11/2025	2/13/2025	2	7
8	7	2/12/2025	2/14/2025	2	8
9	8	2/13/2025	2/18/2025	5	9
10	9	2/14/2025	2/19/2025	5	10
11	10	2/18/2025	2/20/2025	2	11
12	11	2/19/2025	2/21/2025	2	12
13	12	2/20/2025	2/24/2025	4	13
14	13	2/21/2025	2/25/2025	4	14
15	14	2/24/2025	2/26/2025	2	15
16	15	2/25/2025	2/27/2025	2	16
17	16	2/26/2025	2/28/2025	2	17
18	17	2/27/2025	3/3/2025	4	18
19	18	2/28/2025	3/4/2025	4	19
20	Total Lag Days			<u>56</u>	20
					WP G-5, Sh 54, Col (c)
21	Number of Cycles			<u>19</u>	21
					WP G-5, Sh 54, Col (b)
22	Average Number of Lag Days			<u><u>2.95</u></u>	22

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
MARCH 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	19	3/3/2025	3/5/2025	2	1
2	20	3/4/2025	3/6/2025	2	2
3	21	3/5/2025	3/7/2025	2	3
4	1	3/6/2025	3/10/2025	4	4
5	2	3/7/2025	3/11/2025	4	5
6	3	3/10/2025	3/12/2025	2	6
7	4	3/11/2025	3/13/2025	2	7
8	5	3/12/2025	3/14/2025	2	8
9	6	3/13/2025	3/17/2025	4	9
10	7	3/14/2025	3/18/2025	4	10
11	8	3/17/2025	3/19/2025	2	11
12	9	3/18/2025	3/20/2025	2	12
13	10	3/19/2025	3/21/2025	2	13
14	11	3/20/2025	3/24/2025	4	14
15	12	3/21/2025	3/25/2025	4	15
16	13	3/24/2025	3/26/2025	2	16
17	14	3/25/2025	3/27/2025	2	17
18	15	3/26/2025	3/28/2025	2	18
19	16	3/27/2025	3/31/2025	4	19
20	17	3/28/2025	4/1/2025	4	20
21	18	3/31/2025	4/2/2025	2	21
22	Total Lag Days			<u>58</u>	22
				WP G-5, Sh 54, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 54, Col (b)	
24	Average Number of Lag Days			<u><u>2.76</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
APRIL 2025**

<u>Line No.</u>	<u>Cycle Number</u> (a)	<u>Read Date</u> (b) [1]	<u>Bill Date</u> (c) [1]	<u>Lag Days</u> (d) (c) - (b)	<u>Line No.</u>
1	19	4/1/2025	4/3/2025	2	1
2	20	4/2/2025	4/4/2025	2	2
3	21	4/3/2025	4/7/2025	4	3
4	1	4/4/2025	4/8/2025	4	4
5	2	4/7/2025	4/9/2025	2	5
6	3	4/8/2025	4/10/2025	2	6
7	4	4/9/2025	4/11/2025	2	7
8	5	4/10/2025	4/14/2025	4	8
9	6	4/11/2025	4/15/2025	4	9
10	7	4/14/2025	4/16/2025	2	10
11	8	4/15/2025	4/17/2025	2	11
12	9	4/16/2025	4/18/2025	2	12
13	10	4/17/2025	4/21/2025	4	13
14	11	4/18/2025	4/22/2025	4	14
15	12	4/21/2025	4/23/2025	2	15
16	13	4/22/2025	4/24/2025	2	16
17	14	4/23/2025	4/25/2025	2	17
18	15	4/24/2025	4/28/2025	4	18
19	16	4/25/2025	4/29/2025	4	19
20	17	4/28/2025	4/30/2025	2	20
21	18	4/29/2025	5/1/2025	2	21
22	19	4/30/2025	5/2/2025	2	22
23	Total Lag Days			<u>60</u>	23
				WP G-5, Sh 54, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 54, Col (b)	
25	Average Number of Lag Days			<u><u>2.73</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
MAY 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	5/1/2025	5/5/2025	4	1
2	21	5/2/2025	5/6/2025	4	2
3	1	5/5/2025	5/7/2025	2	3
4	2	5/6/2025	5/8/2025	2	4
5	3	5/7/2025	5/9/2025	2	5
6	4	5/8/2025	5/12/2025	4	6
7	5	5/9/2025	5/13/2025	4	7
8	6	5/12/2025	5/14/2025	2	8
9	7	5/13/2025	5/15/2025	2	9
10	8	5/14/2025	5/16/2025	2	10
11	9	5/15/2025	5/19/2025	4	11
12	10	5/16/2025	5/20/2025	4	12
13	11	5/19/2025	5/21/2025	2	13
14	12	5/20/2025	5/22/2025	2	14
15	13	5/21/2025	5/23/2025	2	15
16	14	5/22/2025	5/27/2025	5	16
17	15	5/23/2025	5/28/2025	5	17
18	16	5/27/2025	5/29/2025	2	18
19	17	5/28/2025	5/30/2025	2	19
20	18	5/29/2025	6/2/2025	4	20
21	19	5/30/2025	6/3/2025	4	21
22	Total Lag Days			<u>64</u>	22
				WP G-5, Sh 54, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 54, Col (b)	
24	Average Number of Lag Days			<u><u>3.05</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
JUNE 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	6/2/2025	6/4/2025	2	1
2	21	6/3/2025	6/5/2025	2	2
3	1	6/4/2025	6/6/2025	2	3
4	2	6/5/2025	6/9/2025	4	4
5	3	6/6/2025	6/10/2025	4	5
6	4	6/9/2025	6/11/2025	2	6
7	5	6/10/2025	6/12/2025	2	7
8	6	6/11/2025	6/13/2025	2	8
9	7	6/12/2025	6/16/2025	4	9
10	8	6/13/2025	6/17/2025	4	10
11	9	6/16/2025	6/18/2025	2	11
12	10	6/17/2025	6/19/2025	2	12
13	11	6/18/2025	6/20/2025	2	13
14	12	6/19/2025	6/23/2025	4	14
15	13	6/20/2025	6/24/2025	4	15
16	14	6/23/2025	6/25/2025	2	16
17	15	6/24/2025	6/26/2025	2	17
18	16	6/25/2025	6/27/2025	2	18
19	17	6/26/2025	6/30/2025	4	19
20	18	6/27/2025	7/1/2025	4	20
21	19	6/30/2025	7/2/2025	2	21
22	Total Lag Days			<u>58</u>	22
				WP G-5, Sh 54, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 54, Col (b)	
24	Average Number of Lag Days			<u><u>2.76</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
JULY 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	20	7/1/2025	7/3/2025	2	1
2	21	7/2/2025	7/7/2025	5	2
3	1	7/3/2025	7/8/2025	5	3
4	2	7/7/2025	7/9/2025	2	4
5	3	7/8/2025	7/10/2025	2	5
6	4	7/9/2025	7/11/2025	2	6
7	5	7/10/2025	7/14/2025	4	7
8	6	7/11/2025	7/15/2025	4	8
9	7	7/14/2025	7/16/2025	2	9
10	8	7/15/2025	7/17/2025	2	10
11	9	7/16/2025	7/18/2025	2	11
12	10	7/17/2025	7/21/2025	4	12
13	11	7/18/2025	7/22/2025	4	13
14	12	7/21/2025	7/23/2025	2	14
15	13	7/22/2025	7/24/2025	2	15
16	14	7/23/2025	7/25/2025	2	16
17	15	7/24/2025	7/28/2025	4	17
18	16	7/25/2025	7/29/2025	4	18
19	17	7/28/2025	7/30/2025	2	19
20	18	7/29/2025	7/31/2025	2	20
21	19	7/30/2025	8/1/2025	2	21
22	20	7/31/2025	8/4/2025	4	22
23	Total Lag Days			<u>64</u>	23
				WP G-5, Sh 54, Col (c)	
24	Number of Cycles			<u>22</u>	24
				WP G-5, Sh 54, Col (b)	
25	Average Number of Lag Days			<u><u>2.91</u></u>	25

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
AUGUST 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	8/1/2025	8/5/2025	4	1
2	1	8/4/2025	8/6/2025	2	2
3	2	8/5/2025	8/7/2025	2	3
4	3	8/6/2025	8/8/2025	2	4
5	4	8/7/2025	8/11/2025	4	5
6	5	8/8/2025	8/12/2025	4	6
7	6	8/11/2025	8/13/2025	2	7
8	7	8/12/2025	8/14/2025	2	8
9	8	8/13/2025	8/15/2025	2	9
10	9	8/14/2025	8/18/2025	4	10
11	10	8/15/2025	8/19/2025	4	11
12	11	8/18/2025	8/20/2025	2	12
13	12	8/19/2025	8/21/2025	2	13
14	13	8/20/2025	8/22/2025	2	14
15	14	8/21/2025	8/25/2025	4	15
16	15	8/22/2025	8/26/2025	4	16
17	16	8/25/2025	8/27/2025	2	17
18	17	8/26/2025	8/28/2025	2	18
19	18	8/27/2025	8/29/2025	2	19
20	19	8/28/2025	9/2/2025	5	20
21	20	8/29/2025	9/3/2025	5	21
22	Total Lag Days			<u>62</u>	22
				WP G-5, Sh 54, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 54, Col (b)	
24	Average Number of Lag Days			<u><u>2.95</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
SEPTEMBER 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	21	9/2/2025	9/4/2025	2	1
2	1	9/3/2025	9/5/2025	2	2
3	2	9/4/2025	9/8/2025	4	3
4	3	9/5/2025	9/9/2025	4	4
5	4	9/8/2025	9/10/2025	2	5
6	5	9/9/2025	9/11/2025	2	6
7	6	9/10/2025	9/12/2025	2	7
8	7	9/11/2025	9/15/2025	4	8
9	8	9/12/2025	9/16/2025	4	9
10	9	9/15/2025	9/17/2025	2	10
11	10	9/16/2025	9/18/2025	2	11
12	11	9/17/2025	9/19/2025	2	12
13	12	9/18/2025	9/22/2025	4	13
14	13	9/19/2025	9/23/2025	4	14
15	14	9/22/2025	9/24/2025	2	15
16	15	9/23/2025	9/25/2025	2	16
17	16	9/24/2025	9/26/2025	2	17
18	17	9/25/2025	9/29/2025	4	18
19	18	9/26/2025	9/30/2025	4	19
20	19	9/29/2025	10/1/2025	2	20
21	20	9/30/2025	10/2/2025	2	21
22	Total Lag Days			<u>58</u>	22
				WP G-5, Sh 54, Col (c)	
23	Number of Cycles			<u>21</u>	23
				WP G-5, Sh 54, Col (b)	
24	Average Number of Lag Days			<u><u>2.76</u></u>	24

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
OCTOBER 2025**

Line No.	Cycle Number (a)	Read Date (b) [1]	Bill Date (c) [1]	Lag Days (d) (c) - (b)	Line No.
1	21	10/1/2025	10/3/2025	2	1
2	1	10/2/2025	10/6/2025	4	2
3	2	10/3/2025	10/7/2025	4	3
4	3	10/6/2025	10/8/2025	2	4
5	4	10/7/2025	10/9/2025	2	5
6	5	10/8/2025	10/10/2025	2	6
7	6	10/9/2025	10/13/2025	4	7
8	7	10/10/2025	10/14/2025	4	8
9	8	10/13/2025	10/15/2025	2	9
10	9	10/14/2025	10/16/2025	2	10
11	10	10/15/2025	10/17/2025	2	11
12	11	10/16/2025	10/20/2025	4	12
13	12	10/17/2025	10/21/2025	4	13
14	13	10/20/2025	10/22/2025	2	14
15	14	10/21/2025	10/23/2025	2	15
16	15	10/22/2025	10/24/2025	2	16
17	16	10/23/2025	10/27/2025	4	17
18	17	10/24/2025	10/28/2025	4	18
19	18	10/27/2025	10/29/2025	2	19
20	19	10/28/2025	10/30/2025	2	20
21	20	10/29/2025	10/31/2025	2	21
22	21	10/30/2025	11/3/2025	4	22
23	1	10/31/2025	11/4/2025	4	23
24	Total Lag Days			<u>66</u>	24
				WP G-5, Sh 54, Col (c)	
25	Number of Cycles			<u>23</u>	25
				WP G-5, Sh 54, Col (b)	
26	Average Number of Lag Days			<u><u>2.87</u></u>	26

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
READ TO BILL  
NOVEMBER 2025**

Line No.	Cycle Number	Read Date	Bill Date	Lag Days	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	(c) - (b)	
1	2	11/3/2025	11/5/2025	2	1
2	3	11/4/2025	11/6/2025	2	2
3	4	11/5/2025	11/7/2025	2	3
4	5	11/6/2025	11/10/2025	4	4
5	6	11/7/2025	11/12/2025	5	5
6	7	11/10/2025	11/13/2025	3	6
7	8	11/12/2025	11/14/2025	2	7
8	9	11/13/2025	11/17/2025	4	8
9	10	11/14/2025	11/18/2025	4	9
10	11	11/17/2025	11/19/2025	2	10
11	12	11/18/2025	11/20/2025	2	11
12	13	11/19/2025	11/21/2025	2	12
13	14	11/20/2025	11/24/2025	4	13
14	15	11/21/2025	11/25/2025	4	14
15	16	11/24/2025	11/26/2025	2	15
16	17	11/25/2025	12/1/2025	6	16
17	18	11/26/2025	12/2/2025	6	17
18	Total Lag Days			<u>56</u>	18
				WP G-5, Sh 54, Col (c)	
19	Number of Cycles			<u>17</u>	19
				WP G-5, Sh 54, Col (b)	
20	Average Number of Lag Days			<u><u>3.29</u></u>	20

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BILLING TO COLLECTION  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Revenue (b) [1]	Taxes (c) [2]	Total Revenue (d) (b) + (c)	Number of Days in Month (e)	Average Revenue (f) (d) / (e)	Accounts Receivable (g) [1]	Process Days (h)	Average A/R (i) (g) / (h)	Lag Days (j) (i) / (f)	Line No.
1	December 2024	\$ 80,555,417	\$ 4,288,201	\$ 84,843,618	31	\$ 2,736,891	\$ 1,225,389,653	20	\$ 61,269,483	22.39	1
2	January 2025	90,365,202	5,095,043	95,460,245	31	3,079,363	1,693,492,193	22	76,976,918	25.00	2
3	February 2025	80,145,144	4,838,001	84,983,145	28	3,035,112	1,518,747,475	19	79,934,078	26.34	3
4	March 2025	60,218,847	3,532,875	63,751,722	31	2,056,507	1,395,363,281	21	66,445,871	32.31	4
5	April 2025	45,765,436	7,956,393	53,721,828	30	1,790,728	1,133,310,332	22	51,514,106	28.77	5
6	May 2025	39,401,756	2,210,472	41,612,228	31	1,342,330	904,167,765	21	43,055,608	32.08	6
7	June 2025	36,884,183	2,097,888	38,982,071	30	1,299,402	803,641,654	20	40,182,083	30.92	7
8	July 2025	31,510,630	1,902,663	33,413,293	31	1,077,848	731,039,933	22	33,229,088	30.83	8
9	August 2025	28,296,302	1,847,918	30,144,219	31	972,394	615,478,676	21	29,308,508	30.14	9
10	September 2025	27,782,461	1,828,004	29,610,465	30	987,015	577,660,152	21	27,507,626	27.87	10
11	October 2025	29,771,639	1,905,484	31,677,123	31	1,021,843	550,631,686	22	25,028,713	24.49	11
12	November 2025	38,485,912	2,113,647	40,599,559	30	1,353,319	487,104,853	17	28,653,227	21.17	12
13	Totals	\$ 589,182,928	\$ 39,616,588	\$ 628,799,516	365	\$ 20,752,752	\$ 11,636,027,652	248	\$ 563,105,307	27.13	13

WP G-5, Sh 53, Ln 3(b)

[1] Source: Company Records  
[2] WP G-5, Sh 68, Ln 16

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES RELATED TO REVENUE  
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	December 2024 (b)	January 2025 (c)	February 2025 (d)	March 2025 (e)	April 2025 (f)	May 2025 (g)	June 2025 (h)	July 2025 (i)	August 2025 (j)	September 2025 (k)	October 2025 (l)	November 2025 (m)	Total (n)
														sum (b) to (m)
1	241001431 Nevada	\$ 284	\$ -	\$ 114	\$ 178	\$ 697	\$ 64	\$ -	\$ 220	\$ -	\$ -	\$ -	\$ 50	\$ 1,606
2	241001432 Southern Nevada	\$ 789	\$ 783	\$ 312	\$ 526	\$ 636	\$ 756	\$ -	\$ 414	\$ 388	\$ -	\$ 1,011	\$ 673	\$ 6,289
3	241001433 Nevada	\$ 125	\$ 785	\$ -	\$ 72	\$ 192	\$ 712	\$ -	\$ 146	\$ 364	\$ -	\$ -	\$ 183	\$ 2,579
4	241001434 Nevada	\$ -	\$ -	\$ -	\$ -	\$ 56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56
5	241001445 Southern Nevada	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 5	\$ -	\$ 8	\$ 3	\$ -	\$ -	\$ 17
6	241001446 Southern Nevada	\$ 5	\$ 31	\$ 10	\$ 9	\$ 57	\$ 10	\$ 4	\$ 4	\$ 2	\$ 2	\$ 1,072	\$ 2	\$ 1,213
7	241001447 Southern Nevada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ -	\$ 4	\$ 1	\$ -	\$ -	\$ 7
8	241001449 Mesquite	\$ 116,704	\$ 12,856	\$ 12,052	\$ 10,293	\$ 8,583	\$ 6,815	\$ 7,051	\$ 5,724	\$ 5,218	\$ 5,665	\$ 5,787	\$ 6,180	\$ 202,926
9	Southern Nevada	\$ 542,583	\$ 645,056	\$ 612,330	\$ 449,823	\$ 417,797	\$ 296,010	\$ 295,932	\$ 266,019	\$ 256,951	\$ 255,659	\$ 260,408	\$ 278,594	\$ 4,577,160
10	Southern Nevada	\$ 659,286	\$ 657,912	\$ 624,382	\$ 460,116	\$ 426,380	\$ 302,825	\$ 302,983	\$ 271,742	\$ 262,169	\$ 261,324	\$ 266,194	\$ 284,774	\$ 4,780,087
11	241001450 Southern Nevada	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	241001452 Southern Nevada	\$ 49,623	\$ 49,177	\$ 48,913	\$ 49,081	\$ 49,055	\$ 48,913	\$ 48,902	\$ 53,416	\$ 53,531	\$ 53,507	\$ 53,459	\$ 53,359	\$ 610,936
13	241001453 Southern Nevada	\$ 185,960	\$ 185,960	\$ 185,960	\$ 185,960	\$ 185,960	\$ 185,960	\$ 185,960	\$ 215,886	\$ 215,886	\$ 215,886	\$ 215,932	\$ 215,886	\$ 2,381,196
14	241001454 Southern Nevada	\$ 1,685,736	\$ 2,080,887	\$ 2,019,142	\$ 1,363,753	\$ 992,731	\$ 778,307	\$ 714,266	\$ 606,944	\$ 582,665	\$ 605,678	\$ 626,993	\$ 728,868	\$ 12,785,968
15	241001455 Southern Nevada	\$ 1,706,393	\$ 2,119,508	\$ 1,959,168	\$ 1,473,179	\$ 6,300,629	\$ 892,926	\$ 845,767	\$ 753,892	\$ 732,902	\$ 691,599	\$ 740,822	\$ 829,852	\$ 19,046,636
16	Total Southern Nevada	\$ 4,288,201	\$ 5,095,043	\$ 4,838,001	\$ 3,532,875	\$ 7,956,393	\$ 2,210,472	\$ 2,097,988	\$ 1,902,663	\$ 1,847,918	\$ 1,828,004	\$ 1,905,484	\$ 2,113,647	\$ 39,616,588

[1] Source: Company Records  
[2] WP G-5, Sh 67, Col (c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS SUMMARY  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	FERC Account (b)	13 Month Average (c)	Adjustments (d)	As Adjusted (e)	Deferred Tax at 21% (f)	Balance Net of Taxes (g)	Southern Nevada (h)	Line No.
1	Working Funds	135	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Prepayments	165	27,081,952	0	27,081,952	(17,749)	27,064,202	7,594,776	2
3	Miscellaneous Current and Accrued Assets	174	(2,178,998)	0	(2,178,998)	0	(2,178,998)	0	3
4	Other Regulatory Assets	182.3	462,911,654	(47,406)	462,864,248	(97,479,703)	365,384,544	8,684,782	4
5	Miscellaneous Deferred Debits	186	11,299,610	0	11,299,610	(29,801)	11,269,809	38,569	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(6,756,657)	0	(6,756,657)	1,418,898	(5,337,759)	(3,625,304)	7
8	Miscellaneous Current and Accrued Liabilities	242	199,872,695	284,172	200,156,867	(49,974,702)	150,182,165	48,218,844	8
9	Accrued SERP	242	(30,970,269)	1,314,839	(29,655,430)	6,227,640	(23,427,790)	(6,639,062)	9
10	Other Deferred Credits	253	(410,605,555)	0	(410,605,555)	13,134,945	(397,470,610)	(9,887,523)	10
11	Other Regulatory Liabilities	254	(345,885,181)	0	(345,885,181)	1,894,934	(343,990,247)	(452,010)	11
12	Totals		<u>\$ (95,230,750)</u>	<u>\$ 1,551,605</u>	<u>\$ (93,679,145)</u>	<u>\$ (124,825,539)</u>	<u>\$ (218,504,684)</u>	<u>\$ 43,933,072</u>	12

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

[1] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OTHER DEBITS AND CREDITS DETAIL**  
**FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 76-99	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 + 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j)	Line No.
<b>Account 135 - Working Funds</b>											
1	Working Funds	[3] [4]	135000000	\$ 0	\$	\$ 0	\$ 0	\$ 0		N	1
2	Petty Cash/Revolving Funds/Employee Relocations	[3] [4]	135001072	0	0	0	0	0		N	2
3	Total Account 135			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0			3
<b>Account 165 - Prepayments</b>											
4	Prepayments		165000000	\$ 84,521	\$	\$ 84,521	\$ (17,749)	\$ 66,772	18,922	A	4
5	Insurance Premiums and Other	[3]	165001129	26,733,522		26,733,522	0	26,733,522	7,575,854	A	5
6	COLI	[3] [4]	165001129	68,131		68,131	0	68,131	0	N	6
7	Licenses and Franchise Taxes	[3] [4]	165001131	195,777		195,777	0	195,777	0	N	7
8	Prepaid Supplies - General Office	[3]	165001132	0		0	0	0	0	A	8
9	Commercial Paper Facility	[3] [4]	165001353	0		0	0	0	0	N	9
10	Total Account 165			\$ 27,081,952	\$	\$ 27,081,952	\$ (17,749)	\$ 27,064,202	7,594,776		10
<b>Account 174 - Misc Current and Accrued Assets</b>											
11	Fixed Cost Adj Mech - 2009 (No. California)	[3] [4]	174002013	\$ (2,186)	\$	\$ (2,186)	\$ 0	\$ (2,186)	0	N	11
12	Fixed Cost Adj Mech - 2009 (California)	[3] [4]	174002571	(2,176,813)		(2,176,813)	0	(2,176,813)	0	N	12
13	Total Account 174			\$ (2,178,999)	\$	\$ (2,178,999)	\$ 0	\$ (2,178,999)	0		13
<b>Account 182.3 - Other Regulatory Assets</b>											
14	Accrued Vacation Pay	[4]	182301370	\$ 21,054,538	\$	\$ 21,054,538	\$ (4,421,453)	\$ 16,633,085	0	N	14
15	AFUDC Equity (AZ)	[4]	182302111	833,755		833,755	0	833,755	0	N	15
16	AFUDC Equity (NCA)	[4]	182302111	128,292		128,292	0	128,292	0	N	16
17	AFUDC Equity (NNV)	[4]	182302111	100,048		100,048	0	100,048	0	N	17
18	AFUDC Equity (SCA)	[4]	182302111	53,699		53,699	0	53,699	0	N	18
19	AFUDC Equity (SLT)	[4]	182302111	26,722		26,722	0	26,722	0	N	19
20	AFUDC Equity (SNV)	[4]	182302111	282,899		282,899	0	282,899	0	N	20
21	SFAS 109 Deferral (Common)	[3] [4]	182302109	0		0	0	0	0	N	21
22	TRIMP (Arizona)	[4]	182303004	(861,155)		(861,155)	180,843	(680,313)	0	N	22
23	UGCE Deferral (No. Nevada)	[4]	182303007	364,145		364,145	(76,470)	287,675	0	I	23
24	UGCE Deferral (So. Nevada)	[4]	182303007	6,082,658		6,082,658	(1,277,358)	4,805,300	0	I	24
25	California Environmental Compliance Cost	[4]	182303008	1,173,474		1,173,474	(246,429)	927,044	0	N	25
26	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	279,584		279,584	(58,713)	220,871	0	N	26
27	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	136,360		136,360	(28,636)	107,725	0	N	27
28	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	341,761		341,761	(71,770)	269,991	0	N	28
29	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	1,129,091		1,129,091	(237,109)	891,982	0	N	29
30	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	4,569,966		4,569,966	(959,693)	3,610,273	0	N	30
31	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	18,836,231		18,836,231	(3,955,609)	14,880,623	0	N	31
32	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	856,595		856,595	(179,885)	676,710	0	N	32
33	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	(338,058)		(338,058)	70,992	(267,066)	0	N	33
34	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	341,329		341,329	(71,679)	269,650	0	N	34
35	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	(46,160)		(46,160)	9,694	(36,466)	0	N	35
36	IDRB Variable Interest Adj. (So. Nevada)	[4]	182303021	5,723,253		5,723,253	(1,201,883)	4,521,370	0	I	36
37	California Public Interest R & D	[4]	182303027	167,964		167,964	(35,272)	132,691	0	N	37
38	Renewable Energy Program Rate (No. Nevada)	[4]	182303032	2,622		2,622	(551)	2,072	0	I	38
39	Renewable Energy Program Rate (So. Nevada)	[4]	182303032	6,632		6,632	(1,393)	5,239	0	I	39
40	Arizona Rate Case 2019	[4]	182303042	63,640		63,640	(13,364)	50,276	0	N	40
41	Low Income Program (LIRA) (Arizona)	[4]	182303045	8,907,161		8,907,161	(1,870,504)	7,036,657	0	N	41

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 76-99	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 + 0.21	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j)	Line No.
42	California Public Purpose Program - CARE	(4)	182303047	8,654,279		8,654,279	(1,817,399)	6,836,881	0	N	42
43	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	(4)	182303052	0		0	0	0	0	N	43
44	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	(4)	182303052	0		0	0	0	0	N	44
45	California Rate Case TY 2021	(4)	182303056	97,055		97,055	(20,382)	76,674	0	N	45
46	California Public Purpose Program - ESAP	(4)	182303068	(2,569,593)		(2,569,593)	539,614	(2,029,978)	0	N	46
47	California Infrastructure Replacement/Reliability Adj	(4)	182303071	13,425,530		13,425,530	(2,819,361)	10,606,169	0	N	47
48	California MHP Conversion to the Meter	(4)	182303072	2,048,506		2,048,506	(430,186)	1,618,319	0	N	48
49	California MHP Conversion Beyond the Meter	(4)	182303073	3,757,870		3,757,870	(789,153)	2,968,717	0	N	49
50	So. Nevada Self Insurance	(6)	182303074	0	0	0	0	0	0	N	50
51	California MHP Conversion Beyond the Meter Revenue Requirement	(4)	182303075	3,190,473		3,190,473	(669,999)	2,520,474	0	N	51
52	CA MHP Conversions GAAP Adj.	(4)	182303076	(2,951,987)		(2,951,987)	619,917	(2,332,070)	0	N	52
53	CA IRRAM Program US GAAP Adj	(4)	182303077	(9,092,561)		(9,092,561)	1,909,438	(7,183,123)	0	N	53
54	Arizona Conservation Deferred Costs	(4)	182303079	6,052,189		6,052,189	(1,270,960)	4,781,230	0	N	54
55	California Pension Balancing Account	(4)	182303080	16,381,599		16,381,599	(3,440,136)	12,941,464	0	N	55
56	Accrued Purchased Gas Cost	(3)	182303082	(2,750,231)		(2,750,231)	0	(2,750,231)	0	I	56
57	California Conservation and Energy Efficiency Program	(4)	182303089	82,607		82,607	(17,348)	65,260	0	N	57
58	Arizona EEP/DCA Single-Family	(4)	182303090	45,663,738		45,663,738	(9,589,385)	36,074,353	0	N	58
59	Arizona EEP/DCA Multi-Family	(4)	182303091	2,821,621		2,821,621	(592,540)	2,229,081	0	N	59
60	Arizona EEP/DCA General-Small	(4)	182303092	(133,994)		(133,994)	28,139	(105,855)	0	N	60
61	Arizona EEP/DCA General-Medium	(4)	182303093	(352,772)		(352,772)	74,082	(278,690)	0	N	61
62	Arizona EEP/DCA General-Large 1	(4)	182303094	13,063,636		13,063,636	(2,743,363)	10,320,272	0	N	62
63	Arizona EEP/DCA General-Large 2	(4)	182303095	5,351,010		5,351,010	(1,123,712)	4,227,298	0	N	63
64	Arizona EEP/DCA Single-Family Low-Income	(4)	182303096	(10,585,104)		(10,585,104)	2,222,872	(8,362,233)	0	N	64
65	Arizona EEP/DCA Multi-Family Low-Income	(4)	182303097	(518,593)		(518,593)	108,905	(409,689)	0	N	65
66	Arizona Property Tax	(4)	182303098	2,716,295		2,716,295	(570,422)	2,145,873	0	N	66
67	Arizona Property Tax February 2019	(4)	182303099	(21,727,694)		(21,727,694)	4,562,816	(17,164,878)	0	N	67
68	California Greenhouse Gas Balancing Account Costs	(4)	182303101	(1,483,484)		(1,483,484)	311,532	(1,171,953)	0	N	68
69	California Greenhouse Gas Balancing Account Revenue	(4)	182303102	5,531,229		5,531,229	(1,161,558)	4,369,671	0	N	69
70	California Greenhouse Gas Balancing Account Admin	(4)	182303103	32,970		32,970	(6,924)	26,046	0	N	70
71	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	(4)	182303104	343,465		343,465	(72,128)	271,338	0	D-N	71
72	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	(4)	182303104	469,524		469,524	(98,600)	370,924	370,924	D-S	72
73	California NERBA Balancing Account	(4)	182303107	3,711		3,711	(779)	2,932	0	N	73
74	California NGLAPBA Balancing Account	(4)	182303109	566,219		566,219	(118,906)	447,313	0	N	74
75	US GAAP Offset to Benefit Obligations	(4)	182303110	299,504,308		299,504,308	(62,895,905)	236,608,403	0	N	75
76	Mesquite Infrastructure Expansion Rate - SNV	(4)	182303111	(1,666,452)		(1,666,452)	349,955	(1,316,497)	0	I	76
77	Arizona Rate Case 2021	(4)	182303113	43,728	(47,406)	43,728	(9,183)	34,545	0	N	77
78	Nevada Rate Case Post 11,2021 Charges	(6)	182303114	79,009		79,009	(6,637)	72,372	21,172	R	78
79	Mesquite Infrastructure Expansion Rate - Mesquite Only	(4)	182303115	(99,652)		(99,652)	20,927	(78,725)	0	I	79
80	Arizona LNG Facility	(4)	182303116	4,909,633		4,909,633	(1,031,023)	3,878,610	0	N	80
81	NV GAAP Adj SAZ LNG Facility	(4)	182303117	(1,995,121)		(1,995,121)	418,975	(1,576,146)	0	N	81
82	NV Contract Transition Adj Provision	(4)	182303119	344,030		344,030	(72,246)	271,784	0	N	82
83	NV Large Customer Adj Provision	(4)	182303120	27,681		27,681	(5,813)	21,868	0	N	83
84	California CDMI Bal Acct	(4)	182303160	1,390,886		1,390,886	(292,086)	1,098,800	0	N	84
85	CA Emergency Customer Protection Memo Acct	(4)	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	N	85
86	CA Emergency Customer Protection GAAP Adj	(4)	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	N	86
87	NV Spring Creek Infra Expansion Area	(4)	182303300	6,137,337		6,137,337	(1,288,841)	4,848,497	0	I	87
88	NV Spring Creek Local Area Expansion-Elko	(4)	182303301	(47,486)		(47,486)	9,972	(37,514)	0	I	88
89	NV Spring Creek Local Area Expansion-Spring Creek	(4)	182303302	(771)		(771)	162	(609)	0	I	89
90	NV Spring Creek Local Area Expansion-G4	(4)	182303303	(671)		(671)	141	(530)	0	I	90

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 76-99	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1 + 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j)	Line No.
91	NV Spring Creek Local Area Expansion Flat Charge		182303304	(12,154)		(12,154)	2,552	(9,601)	0	I	91
92	NV Spring Creek US GAAP Adj		182303305	(3,803,248)		(3,803,248)	798,682	(3,004,566)	0	I	92
93	GBGTC Rate Case 2024	[4]	182303306	2,005		2,005	(421)	1,584	0	N	93
94	Arizona Rate Case 2024	[4]	182303307	391,951		391,951	(82,310)	309,641	0	N	94
95	California Rate Case TY 2026	[4]	182303308	668,382		668,382	(140,360)	528,021	0	N	95
96	NV Leak Survey Incremental Costs - No NV Rate Juris		182303309	2,629,110		2,629,110	(552,113)	2,076,997	0	N	96
97	NV Leak Survey Incremental Costs - So NV Rate Juris		182303309	9,586,577		9,586,577	(2,013,181)	7,573,396	7,573,396	D-S	97
98	US GAAP ADJ, CA CDMI	[4]	182303313	(1,007,433)		(1,007,433)	211,561	(795,872)	0	N	98
99	CA NGLAPBA US GAAP ADJ	[4]	182303314	(602,427)		(602,427)	126,510	(475,917)	0	N	99
100	CA BIIP Bal Account	[4]	182303315	407,506		407,506	(85,576)	321,930	0	N	100
101	NV COYL Replacement Program - No NV Rate Juris	[4]	182303316	144,005		144,005	(30,241)	113,764	0	D-N	101
102	NV COYL Replacement Program - So NV Rate Juris	[4]	182303316	54,479		54,479	(11,441)	43,038	43,038	D-S	102
103	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	(311,974)		(311,974)	65,514	(246,459)	0	N	103
104	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	(6,700,097)		(6,700,097)	1,407,020	(5,293,077)	0	N	104
105	NV MoveZero Offset Program - No NV Rate Juris	[4]	182303318	(3,587)		(3,587)	753	(2,833)	0	N	105
106	NV MoveZero Offset Program - So NV Rate Juris	[4]	182303318	169,668		169,668	(35,630)	134,037	0	N	106
107	CA Biomethane Procure and Admin Cost, BPACBA	[4]	182303319	78,400		78,400	(16,464)	61,936	0	N	107
108	GHGBA BIO-SNG California	[4]	182303320	(746,221)		(746,221)	156,706	(589,514)	0	N	108
109	CA Residential Uncollectibles Bal Acct	[4]	182303321	3,308,990		3,308,990	(694,888)	2,614,102	0	N	109
110	NV Spring Creek Lea-Project Costs	[4]	182303323	792,706		792,706	(166,468)	626,238	0	D-N	110
111	Nevada Rate Case - Post 11/2023		182303325	151,974		151,974	(31,915)	120,060	101,815	R	111
112	NV Line Locate Activity Expense - No NV Rate Juris		182303329	54,819		54,819	(11,512)	43,307	0	D-N	112
113	NV Line Locate Activity Expense - So NV Rate Juris		182303329	727,134		727,134	(152,698)	574,436	574,436	D-S	113
114	Arizona Rate Case 2026	[4]	182303330	68		68	(14)	54	0	N	114
115	Total Account 182.3			\$ 462,911,654	\$ (47,406)	\$ 462,864,248	\$ (97,479,703)	\$ 365,384,544	\$ 8,684,782		115
									WP G-5, Sh 69, Ln 4		
116	Account 186 - Miscellaneous Deferred Debits										
116	Misc. Deferred Debits (So. Lake Tahoe)	[3][4]	186000000	4,650,162		4,650,162	0	4,650,162	0	N	116
117	Misc. Deferred Debits (Mesquite)	[3][4]	186000000	0		0	0	0	0	N	117
118	Misc. Deferred Debits (Arizona)	[3][4]	186000000	6,505,078		6,505,078	0	6,505,078	0	N	118
119	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	N	119
120	Accrued Labor (No. Nevada)	[3]	186001020	12,996		12,996	(2,729)	10,267	0	D-N	120
121	Accrued Labor (So. Nevada)	[3]	186001020	40,458		40,458	(8,496)	31,962	31,962	D-S	121
122	Accrued Labor (So. California)	[4]	186001020	9,651		9,651	(2,027)	7,625	0	N	122
123	Accrued Labor (No. California)	[3][4]	186001020	19		19	(4)	15	0	N	123
124	Accrued Labor (Arizona)	[3][4]	186001020	49,274		49,274	(10,348)	38,926	0	N	124
125	Accrued Labor (Common)	[3]	186001020	29,512		29,512	(6,198)	23,314	6,607	A	125
126	Deferred Financing Costs (Common)	[3][4]	186003024	0		0	0	0	0	N	126
127	Total Account 186			\$ 11,299,610	\$ 0	\$ 11,299,610	\$ (29,801)	\$ 11,269,809	\$ 38,569		127

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OTHER DEBITS AND CREDITS DETAIL**  
**FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5, Sh 76-99		(d) + (e)	(f) * -1 + 0.21 [1]	(f) + (g)	(i)	(j)	
<b>Account 190 - Alternative Minimum Tax</b>											
128	Alternative Minimum Tax-Current	[3]	190002110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	A	128
129	Alternative Minimum Tax-Non-Current	[3]	190002115	0	0	0	0	0	0	A	129
130	Total Account 190		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		130
<b>Account 228.2 - Injuries and Damages</b>											
131	So. California Injuries and Damages	[3][4]	228200000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	N	131
132	No. California Injuries and Damages	[3][4]	228200000	0	0	0	0	0	0	N	132
133	So. Lake Tahoe Injuries and Damages	[3][4]	228200000	0	0	0	0	0	0	N	133
134	So. Nevada Injuries and Damages	[3]	228200000	(3,804,237)	(3,804,237)	798,890	(3,005,347)	(3,005,347)	(3,005,347)	D-S	134
135	No. Nevada Injuries and Damages	[3]	228200000	0	0	0	0	0	0	N	135
136	Arizona Injuries and Damages	[3][4]	228200000	(183,190)	(183,190)	38,470	(144,720)	(144,720)	(144,720)	D-N	136
137	System Allocable Injuries and Damages	[3]	228200000	(2,769,231)	(2,769,231)	581,538	(2,187,692)	(2,187,692)	(619,957)	A	137
138	Total Account 228.2		\$ (6,756,657)	\$ (6,756,657)	\$ (6,756,657)	\$ 1,418,898	\$ (5,337,759)	\$ (3,918,861)	\$ (3,918,861)		138
<b>Account 242 - Misc Current and Accrued Liabilities</b>											
139	Misc. Current and Accrued Liabilities	[3]	242000000	\$ (258,942)	\$ (258,942)	\$ 0	\$ (258,942)	\$ (258,942)	\$ (73,380)	A	139
140	A/R Credit Balances	[3]	242001074	(27,246,864)	(27,246,864)	0	(27,246,864)	(27,246,864)	(7,721,327)	A	140
141	Accrued Pension Liability	[3]	242001140	310,238,685	310,238,685	(65,150,124)	245,088,561	245,088,561	69,454,193	A	141
142	Deferred Revenue UESC	[3]	242001141	(5,884,318)	(5,884,318)	0	(5,884,318)	(5,884,318)	(1,667,522)	A	142
143	Accrued Vacation	[3][4]	242001370	(21,054,538)	(21,054,538)	4,421,453	(16,633,085)	(16,633,085)	0	N	143
144	Accrued Incentive Pay	[8]	242001371	(12,206,658)	(11,922,486)	2,503,722	(9,418,764)	(9,418,764)	(2,669,128)	A	144
145	Vacation Holiday, Other Time Off	[3]	242001375	113,188	113,188	0	113,188	113,188	32,076	A	145
146	Accrued PBOP Costs	[3][4]	242001380	(32,568,737)	(32,568,737)	6,839,435	(25,729,302)	(25,729,302)	(7,291,274)	A	146
147	ST US GAAP Post Retirement Funded Status	[3][4]	242001381	(3,492,308)	(3,492,308)	0	(3,492,308)	(3,492,308)	0	N	147
148	Accrued Health and Dental	[3]	242001383	(6,718,152)	(6,718,152)	1,410,812	(5,307,340)	(5,307,340)	(1,504,016)	A	148
149	Accrued SERP	[7]	242001387	(30,970,269)	(29,655,430)	6,227,640	(23,427,790)	(23,427,790)	(6,639,062)	A	149
150	Rate Refunds Due Customers	[3]	242001408	(135,348)	(135,348)	0	(135,348)	(135,348)	(38,355)	A	150
151	Operating Leases	[3]	242001525	(5,607)	(5,607)	0	(5,607)	(5,607)	(1,589)	A	151
152	SAP Rise	[3]	242001532	(607,526)	(607,526)	0	(607,526)	(607,526)	(172,163)	A	152
153	Energy Share Fuel Fund (Other)	[3][4]	242001605	(162,441)	(162,441)	0	(162,441)	(162,441)	0	N	153
154	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(128,670)	(128,670)	0	(128,670)	(128,670)	(128,670)	D-S	154

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OTHER DEBITS AND CREDITS DETAIL**  
**FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP G-5, Sh 76-99	Adjustments (e)	As Adjusted (f) (d) + (e)	Deferred Tax at 21% (g) (f) * -1^-0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i)	Allocation Method (j)	Line No.
155	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(9,069)		(9,069)	0	(9,069)	0	D-N	155
156	Total Account 242			\$ 168,902,426	\$ 1,599,011	\$ 170,501,437	\$ (43,747,061)	\$ 126,754,375	\$ 41,579,782		156
									WP G-5, Sh 69, Lns 8 - 9		
157	<u>Account 253 - Other Deferred Credits</u>										
158	Other Deferred Credits (Common)	[4]	253000000	(113,732)		(113,732)	23,884	(89,849)	0	N	157
159	Deferred Comp. - Officers	[4]	253001151	(12,078,370)		(12,078,370)	2,536,458	(9,541,913)	(2,704,026)	A	158
160	Deferred Comp. - Directors	[4]	253001152	(2,759,415)		(2,759,415)	579,477	(2,179,938)	0	N	159
161	Deferred Comp. - Inactive Officers	[4]	253001155	(29,674,602)		(29,674,602)	6,231,666	(23,442,935)	(6,643,354)	A	160
162	Deferred Inc. - Inactive Directors	[4]	253001156	(4,685,795)		(4,685,795)	984,017	(3,701,778)	0	N	161
163	Deferred Inc. - Customer Advances Gross-Up (AZ)	[4]	253001473	1,756		1,756	(369)	1,387	0	N	162
164	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(99,116)		(99,116)	20,814	(78,302)	0	N	163
165	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(1,149,444)		(1,149,444)	241,383	(908,061)	0	M	164
166	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(964,071)		(964,071)	202,455	(761,616)	0	N	165
167	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	13,642		13,642	(2,865)	10,777	0	N	166
168	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[3][4]	253001473	(11,038,209)		(11,038,209)	2,318,024	(8,720,185)	0	M	167
169	LT US GAAP Post Retirement Funded Status	[3]	253001475	(346,152,154)		(346,152,154)	0	(346,152,154)	0	N	168
170	SAP Rise	[3]	253001532	(1,906,045)		(1,906,045)	0	(1,906,045)	(540,143)	A	169
	Total Account 253			\$ (410,605,555)	\$ 0	\$ (410,605,555)	\$ 13,134,945	\$ (397,470,610)	\$ (9,887,523)		170
									WP G-5, Sh 69, Ln 10		
171	<u>Account 254 - Other Regulatory Liabilities</u>										
172	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(3,899,255)		(3,899,255)	818,844	(3,080,412)	0	N	171
173	Deferred Inc. - CIAC Gross-Up (No. Nevada)	[4]	254001472	(389,183)		(389,183)	81,728	(307,455)	0	M	172
174	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(813,432)		(813,432)	170,821	(642,611)	0	N	173
175	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(114,742)		(114,742)	24,096	(90,646)	0	N	174
176	Deferred Inc. - CIAC Gross-Up (So. Nevada)	[4]	254001472	(2,382,223)		(2,382,223)	500,267	(1,881,956)	0	M	175
177	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(1,253)		(1,253)	263	(990)	0	N	176
178	Tax Reform Savings (So. California)	[4]	254001484	(724,890)		(724,890)	152,227	(572,663)	0	N	177
179	Tax Reform Savings (No. California)	[4]	254001484	(308,199)		(308,199)	64,722	(243,477)	0	N	178
180	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(115,946)		(115,946)	24,349	(91,597)	0	N	179
181	Tax Reform Savings (Arizona)	[4]	254001484	298,851		298,851	(62,759)	236,092	0	N	180
182	NV Contract Transition Adj Provision (No. Nevada)	[3][4]	254001490	0		0	0	0	0	N	181
183	NV Contract Transition Adj Provision (So. Nevada)	[3][4]	254001490	0		0	0	0	0	N	182
184	SFAS Regulatory Liab	[3][4]	254002108	(9,276,903)		(9,276,903)	0	(9,276,903)	0	N	183
185	SFAS 109 Deferral	[3][4]	254002109	(327,584,784)		(327,584,784)	0	(327,584,784)	0	N	184
186	Gas Research & Development (Arizona)	[4]	254003003	(1,058)		(1,058)	222	(836)	0	N	185
187	Mesquite Infra Expansion Rate (So. Nevada)	[3][4]	254003111	(572,165)		(572,165)	120,155	(452,010)	(452,010)	D-S	186
	Total Account 254			\$ (345,885,181)	\$ 0	\$ (345,885,181)	\$ 1,894,934	\$ (343,990,247)	\$ (452,010)		187
									WP G-5, Sh 69, Ln 11		
188	Totals			\$ (95,230,750)	\$ 1,551,605	\$ (93,679,145)	\$ (124,825,539)	\$ (218,504,684)	\$ 43,933,072		188
									WP G-5, Sh 69, Ln 12		

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d)	Adjustments (e)	As Adjusted (f)	Deferred Tax at 21% (g)	Balance Net of Taxes (h)	Southern Nevada (i)	Allocation Method (j)	Line No.
				WP G-5, Sh 76-99		(d) + (e)	(f) * -1 + 0.21 [1]	(f) + (g)	(i)	(j)	[2]

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

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

Methods	So. Nevada	No. Nevada
Allocated by 4-Factor		
Allocated 13 Month Ending Balance	28.34%	5.08%
Ratio of Nevada Jurisdictions	A* 28.34%	A* 5.08%
Northern Nevada - Direct	R 84.80%	R 15.20%
Southern Nevada - Direct	D-N 0%	D-N 100%
Not Included/Other Jurisdictions	D-S 100%	D-S 0%
Interest Bearing or Earned Return	N 0%	N 0%
Sch. M-3	I 0%	I 0%
	M 0%	M 0%

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

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

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

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

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

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

[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,236 from the 13 month recorded total.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 135 - WORKING FUNDS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Working Funds 135000000 (b) [1]	Petty Cash/ Revolving Funds/ Emp. Relocations 135001072 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	November 2024	\$ 0	\$ 0	\$ 0	1
2	December 2024	0	0	0	2
3	January 2025	0	0	0	3
4	February 2025	0	0	0	4
5	March 2025	0	0	0	5
6	April 2025	0	0	0	6
7	May 2025	0	0	0	7
8	June 2025	0	0	0	8
9	July 2025	0	0	0	9
10	August 2025	0	0	0	10
11	September 2025	0	0	0	11
12	October 2025	0	0	0	12
13	November 2025	0	0	0	13
14	Totals	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	14
15	13 Month Average	\$ <u><u>0</u></u> [2]	\$ <u><u>0</u></u> [2]	\$ <u><u>0</u></u>	15

[1] Source: Company Records

[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 165 - PREPAYMENTS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Prepayments (b) 165000000	Insurance Premiums and Other (c) 165001129	COLI (d) 165001129	Licenses and Franchise Taxes (e) 165001131	Prepaid Supplies-General Office (f) 165001132	Commercial Paper Facility (g) 165001353	Total (h) sum (b) to (g)	Line No.
		[1]	[1]	[1]	[1]	[1]	[1]		
1	November 2024	\$ 40,268	\$ 26,100,439	\$ 101,458	\$ 0	\$ 0	\$ 0	\$ 26,242,166	1
2	December 2024	33,609	26,178,076	92,235	0	0	0	26,303,920	2
3	January 2025	104,492	24,559,844	83,011	0	0	0	24,747,348	3
4	February 2025	98,608	23,722,912	73,788	0	0	0	23,895,308	4
5	March 2025	93,751	30,040,969	64,564	0	0	0	30,199,284	5
6	April 2025	83,777	23,987,191	55,341	0	0	0	24,126,309	6
7	May 2025	74,379	24,638,119	46,117	0	0	0	24,758,616	7
8	June 2025	66,344	19,411,507	36,894	2,545,100	0	0	22,059,845	8
9	July 2025	40,539	17,032,061	27,670	0	0	0	17,100,270	9
10	August 2025	128,093	37,596,079	18,447	0	0	0	37,742,619	10
11	September 2025	120,409	34,229,061	104,181	0	0	0	34,453,651	11
12	October 2025	110,425	31,942,046	94,957	0	0	0	32,147,428	12
13	November 2025	104,079	28,097,488	87,044	0	0	0	28,288,610	13
14	Totals	\$ 1,098,773	\$ 347,535,792	\$ 885,708	\$ 2,545,100	\$ 0	\$ 0	\$ 352,065,374	14
15	13 Month Average	\$ 84,521	\$ 26,733,522	\$ 68,131	\$ 195,777	\$ 0	\$ 0	\$ 27,081,952	15

[1] Source: Company Records

[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month	California Fixed Cost Adj Mech - 2009 NCA 174002013	California Fixed Cost Adj Mech - 2009 174002571	Total	Line No.
	(a)	(b)	(c)	(d)	
		[1]	[1]	sum (b) to (c)	
1	November 2024	\$ (7,103)	\$ (1,038,808)	\$ (1,045,911)	1
2	December 2024	(7,103)	(4,389,970)	(4,397,073)	2
3	January 2025	(7,103)	(4,273,499)	(4,280,602)	3
4	February 2025	(7,103)	(7,571,009)	(7,578,112)	4
5	March 2025	0	(8,443,148)	(8,443,148)	5
6	April 2025	0	(8,616,780)	(8,616,780)	6
7	May 2025	0	(6,705,348)	(6,705,348)	7
8	June 2025	0	(3,547,965)	(3,547,965)	8
9	July 2025	0	(782,222)	(782,222)	9
10	August 2025	0	(108,153)	(108,153)	10
11	September 2025	0	3,154,582	3,154,582	11
12	October 2025	0	5,973,609	5,973,609	12
13	November 2025	0	8,050,143	8,050,143	13
14	Totals	\$ <u>(28,412)</u>	\$ <u>(28,298,568)</u>	\$ <u>(28,326,980)</u>	14
15	13 Month Average	\$ <u><u>(2,186)</u></u>	\$ <u><u>(2,176,813)</u></u>	\$ <u><u>(2,178,998)</u></u>	15
		[2]	[2]		

[1] Source: Company Records

[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Accrued Vacation Pay 182301370	AFUDC Equity Fed (AZ) 182302111	AFUDC Equity Fed (NCA) 182302111	AFUDC Equity Fed (NNV) 182302111	AFUDC Equity Fed (SCA) 182302111	AFUDC Equity Fed (SLT) 182302111	AFUDC Equity Fed (SNV) 182302111	SFAS 109 Deferral (Common) 182302109	TRIMP (Arizona) 182303004	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2024	\$ 18,937,000	\$ 624,299	\$ 44,263	\$ 87,391	\$ 36,492	\$ 14,083	\$ 187,584	\$ 0	\$ (650,987)	1
2	December 2024	21,231,000	691,644	134,634	89,747	41,768	15,481	227,550	0	(663,452)	2
3	January 2025	21,231,000	693,273	134,426	89,691	42,406	15,463	228,014	0	(794,820)	3
4	February 2025	21,231,000	699,317	134,249	89,733	43,255	15,711	229,696	0	(901,514)	4
5	March 2025	21,231,000	712,590	134,056	89,942	44,959	16,989	234,503	0	(900,462)	5
6	April 2025	21,231,000	728,606	133,520	93,625	46,890	17,550	245,721	0	(982,505)	6
7	May 2025	21,231,000	744,883	133,177	95,651	49,790	18,098	256,830	0	(1,037,638)	7
8	June 2025	21,231,000	781,710	133,452	97,622	53,492	19,306	270,146	0	(1,028,951)	8
9	July 2025	21,231,000	820,811	133,119	102,052	56,117	19,867	278,653	0	(848,076)	9
10	August 2025	21,231,000	857,618	132,962	105,187	58,630	20,541	296,288	0	(814,300)	10
11	September 2025	21,231,000	918,679	132,954	108,585	61,904	52,319	317,499	0	(814,494)	11
12	October 2025	21,231,000	1,025,145	133,239	112,553	65,135	56,886	349,314	0	(841,070)	12
13	November 2025	21,231,000	1,540,237	153,743	138,846	97,256	65,097	555,893	0	(916,752)	13
14	Totals	\$ 273,709,000	\$ 10,838,813	\$ 1,667,792	\$ 1,300,623	\$ 698,093	\$ 347,390	\$ 3,677,692	\$ 0	\$ (11,195,021)	14
15	13 Month Average	\$ 21,054,538	\$ 833,755	\$ 128,292	\$ 100,048	\$ 53,699	\$ 26,722	\$ 282,899	\$ 0	\$ (861,155)	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	UGCE Deferral (No. Nevada) 182303007 (b)	UGCE Deferral (So. Nevada) 182303007 (c)	California Environmental Compliance Cost 182303008 (d)	General Revenues Adj General Service 3 (No. Nevada) 182303010 (e)	General Revenues Adj General Service 3 (So. Nevada) 182303010 (f)	General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (g)	General Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (h)	General Revenues Adj Single-Family Residential (No. Nevada) 182303012 (i)	General Revenues Adj Single-Family Residential (So. Nevada) 182303012 (j)	Line No.
1	November 2024	\$ 607,818	\$ 6,318,028	\$ 1,109,162	\$ 364,646	\$ (323,875)	\$ 28,574	\$ 880,820	\$ 1,719,399	\$ 16,845,511	1
2	December 2024	575,039	6,450,735	1,092,522	314,711	(229,507)	71,730	923,852	2,074,811	16,764,789	2
3	January 2025	458,785	6,083,242	1,075,882	300,911	(106,363)	183,058	1,014,637	3,000,721	16,445,503	3
4	February 2025	347,148	5,745,297	1,059,242	269,257	(50,962)	198,024	678,742	3,054,962	12,048,576	4
5	March 2025	270,674	5,613,397	1,042,602	251,367	32,330	249,155	712,714	3,482,631	12,376,659	5
6	April 2025	240,408	5,773,449	1,025,962	235,603	119,552	295,812	740,834	3,941,000	13,429,831	6
7	May 2025	221,047	6,055,969	1,009,322	238,283	212,738	352,899	955,577	4,478,234	16,198,117	7
8	June 2025	253,601	6,375,228	992,682	258,905	240,507	414,440	1,148,454	5,120,528	18,811,114	8
9	July 2025	327,873	6,442,574	976,042	279,189	288,515	452,369	1,290,092	5,583,426	20,864,662	9
10	August 2025	390,269	6,368,814	1,356,245	288,569	323,337	489,138	1,410,429	6,019,148	22,520,243	10
11	September 2025	404,799	6,265,099	1,339,605	294,611	384,222	525,113	1,515,982	6,469,441	24,147,241	11
12	October 2025	359,844	5,980,324	1,596,264	282,172	426,143	565,834	1,603,365	6,935,064	25,833,639	12
13	November 2025	276,582	5,602,396	1,579,624	256,364	456,048	616,751	1,802,683	7,530,189	28,585,123	13
14	Totals	\$ 4,733,887	\$ 79,074,551	\$ 15,255,156	\$ 3,634,586	\$ 1,772,686	\$ 4,442,897	\$ 14,678,180	\$ 59,409,554	\$ 244,871,007	14
15	13 Month Average	\$ 364,145	\$ 6,082,658	\$ 1,173,474	\$ 279,584	\$ 136,360	\$ 341,761	\$ 1,129,091	\$ 4,569,966	\$ 18,836,231	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	General Revenues Adj General Service 1 (No. Nevada) 182303013 (b)	General Revenues Adj General Service 1 (So. Nevada) 182303013 (c)	General Revenues Adj General Service 2 (No. Nevada) 182303015 (d)	General Revenues Adj General Service 2 (So. Nevada) 182303015 (e)	IDRB Variable Interest Adj. (So. Nevada) 182303021 (f)	California Public Interest R & D 182303027 (g)	Renewable Energy Program Rate (No. Nevada) 182303032 (h)	Renewable Energy Program Rate (So. Nevada) 182303032 (i)	Arizona Rate Case 2019 182303042 (j)	Line No.
1	November 2024	\$ 503,547	\$ (2,443,855)	\$ 230,904	\$ (693,073)	\$ 9,293,937	\$ 175,867	\$ 16,996	\$ 42,825	\$ 82,732	1
2	December 2024	527,209	(2,054,773)	233,476	(589,261)	8,742,175	174,552	17,096	43,386	79,550	2
3	January 2025	620,222	(1,292,756)	266,435	(407,800)	7,962,939	171,790	0	0	76,368	3
4	February 2025	617,918	(1,004,645)	272,703	(360,347)	7,200,426	169,364	0	0	73,186	4
5	March 2025	667,003	(583,844)	269,935	(219,243)	6,677,535	168,037	0	0	70,004	5
6	April 2025	723,216	(316,233)	292,705	(48,844)	6,380,339	166,934	0	0	66,822	6
7	May 2025	820,997	52,702	328,212	148,766	6,013,402	165,771	0	0	63,640	7
8	June 2025	918,395	160,406	364,531	154,640	5,518,740	164,808	0	0	60,458	8
9	July 2025	1,004,312	306,049	394,528	212,321	4,752,863	163,957	0	0	57,276	9
10	August 2025	1,082,148	436,065	419,523	236,829	3,962,394	163,234	0	0	54,094	10
11	September 2025	1,156,950	584,214	443,607	268,500	3,213,751	171,467	0	0	50,912	11
12	October 2025	1,219,631	751,640	459,384	315,544	2,661,807	163,966	0	(0)	47,730	12
13	November 2025	1,274,187	1,010,278	461,335	381,892	2,021,984	163,781	0	(0)	44,548	13
14	Totals	\$ 11,135,737	\$ (4,394,751)	\$ 4,437,276	\$ (600,076)	\$ 74,402,291	\$ 2,183,529	\$ 34,092	\$ 86,211	\$ 827,320	14
15	13 Month Average	\$ 856,595	\$ (338,058)	\$ 341,329	\$ (46,160)	\$ 5,723,253	\$ 167,964	\$ 2,622	\$ 6,632	\$ 63,640	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Low Income Program (LIRA) (Arizona) 182303045		California Public Purpose Program - CARE 182303047		Incremental Pipe Replacement Costs		California Rate Case TY 2021 182303056		California Public Purpose Program - ESAP 182303068		California Infrastructure Replacement/Reliability Adj 182303071		California MHP Conversion to the Meter 182303072		California MHP Conversion Beyond the Meter 182303073	
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
1	November 2024	\$ 10,333,050	\$ 7,930,347	\$ 0	\$ 0	\$ 174,983	\$ (2,360,751)	\$ 12,215,125	\$ 2,184,091	\$ 4,026,126							
2	December 2024	10,133,329	8,738,282	0	0	161,995	(2,303,960)	12,348,597	2,142,230	4,037,273							
3	January 2025	9,605,479	8,893,712	0	0	149,007	(2,679,722)	11,989,568	1,997,167	3,978,170							
4	February 2025	9,031,544	9,894,819	0	0	136,019	(2,688,882)	11,334,622	1,848,708	3,919,644							
5	March 2025	8,688,579	9,231,985	0	0	123,031	(3,624,880)	10,909,102	1,734,414	3,861,117							
6	April 2025	8,494,439	9,867,428	0	0	110,043	(3,089,099)	10,799,343	1,709,485	3,802,587							
7	May 2025	8,416,946	10,275,470	0	0	97,055	(2,726,390)	10,964,456	2,112,436	3,744,063							
8	June 2025	8,400,151	7,838,016	0	0	84,067	(3,082,937)	11,301,546	2,130,257	3,685,536							
9	July 2025	8,464,255	8,158,374	0	0	71,079	(3,050,128)	14,840,120	2,156,525	3,627,011							
10	August 2025	8,514,197	8,430,126	0	0	58,091	(2,799,884)	15,708,674	2,187,677	3,568,482							
11	September 2025	8,564,283	7,408,201	0	0	45,103	(2,030,401)	16,640,878	2,216,013	3,512,825							
12	October 2025	8,595,531	7,712,554	0	0	32,115	(1,662,685)	17,433,482	2,113,465	3,544,742							
13	November 2025	8,551,307	8,126,317	0	0	19,127	(1,304,988)	18,046,384	2,098,106	3,544,742							
14	Totals	\$ 115,793,090	\$ 112,505,631	\$ 0	\$ 0	\$ 1,261,720	\$ (33,404,706)	\$ 174,531,896	\$ 26,630,573	\$ 48,852,312							
15	13 Month Average	\$ 8,907,161	\$ 8,654,279	\$ 0	\$ 0	\$ 97,055	\$ (2,569,593)	\$ 13,425,530	\$ 2,048,506	\$ 3,757,870							

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	California		California		California		California		California		California		Arizona EEP/DCA Single-Family 182303090 Line No.
		So. Nevada Self Insurance 182303074 (b) [1]	MHP Conversion Beyond the Meter Rev Reqmt 182303075 (c) [1]	CA MHP Conversions GAAP Adj. 182303076 (d) [1]	CA IRRAM Program US GAAP Adj 182303077 (e) [1]	Arizona Conservation Deferred Costs 182303079 (f) [1]	California Pension Balancing Account 182303080 (g) [1]	Accrued Purchased Gas Cost 182303082 (h) [1]	Conservation and Energy Efficiency Program 182303089 (i) [1]	Arizona EEP/DCA Single-Family 182303090 (j) [1]				
1	November 2024	\$ 0	\$ 2,867,768	\$ (2,932,642)	\$ (7,633,366)	\$ 4,722,233	\$ 16,270,117	\$ 0	\$ 214,297	\$ 21,221,166	1			
2	December 2024	0	2,923,700	(2,949,456)	(7,805,834)	6,629,019	16,150,524	(13,269,000)	214,113	26,300,832	2			
3	January 2025	0	2,981,802	(2,911,864)	(7,776,275)	6,296,906	16,204,207	0	213,849	29,220,467	3			
4	February 2025	0	3,038,532	(2,886,622)	(7,630,138)	5,895,965	16,257,890	0	238,351	23,246,521	4			
5	March 2025	0	3,095,317	(2,874,624)	(7,577,036)	5,839,657	16,274,979	(18,561,000)	154,925	32,935,664	5			
6	April 2025	0	3,151,866	(2,881,512)	(7,650,839)	5,779,182	16,328,662	0	154,128	36,082,529	6			
7	May 2025	0	3,208,507	(2,905,354)	(7,833,946)	6,477,394	16,382,345	0	153,134	39,468,634	7			
8	June 2025	0	3,264,954	(2,936,646)	(8,085,831)	6,392,593	16,399,434	(6,660,000)	(24,172)	46,091,961	8			
9	July 2025	0	3,321,475	(2,973,923)	(10,180,492)	6,458,267	16,453,117	0	5,775	54,095,726	9			
10	August 2025	0	3,377,972	(3,012,975)	(10,714,000)	6,286,693	16,506,800	0	4,787	62,067,963	10			
11	September 2025	0	3,434,088	(3,050,833)	(11,295,693)	6,107,158	16,523,889	2,737,000	(104,236)	69,238,612	11			
12	October 2025	0	3,410,430	(3,019,139)	(11,796,844)	6,017,632	16,577,572	0	(85,878)	75,439,146	12			
13	November 2025	0	3,399,744	(3,040,239)	(12,222,996)	5,775,762	16,631,255	0	(65,178)	78,219,376	13			
14	Totals	\$ 0	\$ 41,476,155	\$ (38,375,829)	\$ (118,203,288)	\$ 78,678,460	\$ 212,960,793	\$ (35,753,000)	\$ 1,073,894	\$ 593,628,598	14			
15	13 Month Average	\$ 0	\$ 3,190,473	\$ (2,951,987)	\$ (9,092,561)	\$ 6,052,189	\$ 16,381,599	\$ (2,750,231)	\$ 82,607	\$ 45,663,738	15			

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Arizona EEP/DCA Multi-Family 182303091	Arizona EEP/DCA General-Small 182303092	Arizona EEP/DCA General-Medium 182303093	Arizona EEP/DCA General-Large 1 182303094	Arizona EEP/DCA General-Large 2 182303095	Arizona EEP/DCA Single-Family Low-Income 182303096	Arizona EEP/DCA Multi-Family Low-Income 182303097	Arizona Property Tax 182303098	Arizona Property Tax Feb-19 182303099	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
		[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2024	\$ 2,343,527	\$ 15,411	\$ (1,011,755)	\$ 11,405,734	\$ 4,705,675	\$ (10,990,144)	\$ (525,586)	\$ 4,053,780	\$ (20,606,222)	1
2	December 2024	2,402,483	(43,372)	(1,019,622)	11,546,897	4,731,763	(10,948,840)	(530,490)	3,987,409	(20,715,465)	2
3	January 2025	2,463,059	(164,937)	(945,651)	11,812,408	4,863,035	(10,917,392)	(532,876)	3,921,038	(20,862,339)	3
4	February 2025	2,441,760	(552,396)	(1,212,766)	11,817,854	4,875,735	(11,118,098)	(540,920)	3,854,667	(21,008,423)	4
5	March 2025	2,617,760	(440,618)	(664,491)	12,409,248	5,238,572	(10,858,658)	(527,652)	2,615,533	(19,979,190)	5
6	April 2025	2,703,417	(423,401)	(496,429)	12,822,611	5,494,747	(10,789,711)	(525,110)	2,473,912	(20,122,747)	6
7	May 2025	2,765,107	(366,740)	(393,122)	13,141,067	5,610,127	(10,718,652)	(523,509)	2,369,916	(20,978,159)	7
8	June 2025	2,880,872	(240,231)	(84,696)	13,733,444	5,808,781	(10,566,546)	(517,976)	2,265,920	(21,368,581)	8
9	July 2025	3,000,995	(103,190)	182,221	14,217,752	5,852,832	(10,401,397)	(512,093)	2,161,924	(21,757,244)	9
10	August 2025	3,130,719	5,693	418,623	14,662,001	5,907,795	(10,242,502)	(505,342)	2,057,928	(22,143,844)	10
11	September 2025	3,238,410	124,344	387,330	14,576,544	5,772,664	(10,109,127)	(501,494)	1,953,932	(22,533,713)	11
12	October 2025	3,330,804	204,400	307,259	14,293,333	5,498,919	(9,997,848)	(498,527)	1,849,936	(24,900,214)	12
13	November 2025	3,362,158	243,113	(52,939)	13,388,371	5,202,487	(9,947,444)	(500,135)	1,745,940	(25,483,886)	13
14	Totals	\$ 36,681,072	\$ (1,741,924)	\$ (4,586,038)	\$ 169,827,264	\$ 69,563,133	\$ (137,606,358)	\$ (6,741,711)	\$ 35,311,834	\$ (282,460,026)	14
15	13 Month Average	\$ 2,821,621	\$ (133,994)	\$ (352,772)	\$ 13,063,636	\$ 5,351,010	\$ (10,585,104)	\$ (518,593)	\$ 2,716,295	\$ (21,727,694)	15
		[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	California Greenhouse Gas Balancing Account Costs 182303101 (b)	California Greenhouse Gas Balancing Account Revenue 182303102 (c)	California Greenhouse Gas Balancing Account Admin 182303103 (d)	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (e)	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (f)	California NERBA Balancing Account 182303107 (g)	California NGLAPBA Balancing Account 182303109 (h)	US GAAP Offset to Benefit Obligations 182303110 (i)	Mesquite Infrastructure Expansion Rate SNV 182303111 (j)	Line No.
1	November 2024	\$ 5,185,307	\$ 1,487,010	\$ 34,389	\$ 220,654	\$ 534,789	\$ 17,555	\$ 872,634	\$ 305,451,000	\$ (1,847,865)	1
2	December 2024	1,022,171	1,492,596	34,173	253,358	505,841	12,832	741,603	299,961,000	(1,932,579)	2
3	January 2025	4,387,993	1,498,143	33,866	282,180	439,626	8,704	623,915	299,961,000	(2,026,700)	3
4	February 2025	319,494	1,503,549	33,642	301,480	278,847	5,797	551,877	299,961,000	(2,122,209)	4
5	March 2025	(2,967,173)	(2,344,344)	33,418	330,471	317,314	3,751	498,921	299,326,000	(2,185,350)	5
6	April 2025	(5,604,694)	12,358,403	33,192	354,433	388,569	2,003	472,189	299,326,000	(2,235,985)	6
7	May 2025	(2,360,549)	12,425,308	32,966	367,580	464,356	1,100	471,278	299,326,000	(2,275,344)	7
8	June 2025	(5,182,235)	9,064,404	32,738	383,550	474,889	586	481,826	298,691,000	(2,313,643)	8
9	July 2025	(6,359,780)	9,096,960	32,510	400,424	570,664	153	498,712	298,691,000	(4,724,206)	9
10	August 2025	(2,378,239)	9,132,485	32,281	393,401	508,580	(257)	518,190	298,691,000	1	10
11	September 2025	(4,134,603)	5,378,909	32,049	384,706	442,877	(684)	536,282	298,057,000	0	11
12	October 2025	354,841	5,397,363	31,813	397,969	545,520	(1,238)	548,537	298,057,000	0	12
13	November 2025	(1,567,830)	5,415,191	31,572	394,843	631,942	(2,061)	544,878	298,057,000	0	13
14	Totals	\$ (19,285,298)	\$ 71,905,978	\$ 428,609	\$ 4,465,049	\$ 6,103,814	\$ 48,242	\$ 7,360,841	\$ 3,893,556,000	\$ (21,663,881)	14
15	13 Month Average	\$ (1,483,484)	\$ 5,531,229	\$ 32,970	\$ 343,465	\$ 469,524	\$ 3,711	\$ 566,219	\$ 299,504,308	\$ (1,666,452)	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Arizona Rate Case 2021 182303113 (b)	Nevada Rate Case Post 11,2021 Charges 182303114 (c)	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (d)	Arizona LNG Facility 182303116 (e)	US GAAP ADJ SAZ LNG FACILITY 182303117 (f)	NV Contract Transition Adj Provision 182303119 (g)	NV Large Customer Adj Provision 182303120 (h)	California CDML BAL ACCT 182303160 (i)	CA Emergency Customer Projection Memo Acct 182303250 (j)	Line No.
1	November 2024	137,761 \$	126,415 \$	(44,569) \$	6,473,818 \$	(2,630,758)	471,637 \$	0	1,600,895 \$	1,403,613	1
2	December 2024	125,581	118,514	(136,164)	6,224,825	(2,529,575)	411,976	0	1,487,373	1,403,613	2
3	January 2025	113,371	110,613	(136,897)	5,975,832	(2,428,392)	304,274	0	1,366,006	1,403,613	3
4	February 2025	101,139	102,712	(137,604)	5,726,839	(2,327,209)	226,867	0	1,277,562	1,403,613	4
5	March 2025	90,615	94,811	(138,201)	5,477,846	(2,226,026)	125,598	0	1,221,683	1,403,613	5
6	April 2025	(7)	86,910	(138,688)	5,187,355	(2,107,979)	333,275	0	1,209,038	1,403,613	6
7	May 2025	0	79,009	(139,068)	4,917,613	(1,998,364)	382,133	0	1,238,942	1,403,613	7
8	June 2025	0	71,108	(139,497)	4,647,871	(1,888,749)	374,836	0	1,294,393	1,403,613	8
9	July 2025	0	63,207	(284,783)	4,378,129	(1,779,134)	352,881	0	1,357,877	1,403,613	9
10	August 2025	0	55,306	0	4,108,387	(1,669,519)	331,284	0	1,425,369	1,403,613	10
11	September 2025	0	47,405	0	3,838,645	(1,559,904)	316,006	0	1,490,387	1,403,613	11
12	October 2025	0	39,504	0	3,568,903	(1,450,289)	394,824	120,528	1,543,517	1,403,613	12
13	November 2025	0	31,603	0	3,299,161	(1,340,674)	446,803	239,323	1,568,472	1,403,613	13
14	Totals	568,461 \$	1,027,115 \$	(1,295,472) \$	63,825,224 \$	(25,936,572)	4,472,395 \$	359,851	18,081,515 \$	18,246,970	14
15	13 Month Average	43,728 \$	79,009 \$	(99,652) \$	4,909,633 \$	(1,995,121)	344,030 \$	27,681	1,390,886 \$	1,403,613	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	CA Emergency Customer Projection GAAP ADJ 182303251 (b) [1]	NV Spring Creek Infra Expansion Area 182303300 (c) [1]	NV Spring Creek Local Area Expansion-Elko 182303301 (d) [1]	NV Spring Creek Local Area Expansion-SC 182303302 (e) [1]	NV Spring Creek Local Area Expansion-G4 182303303 (f) [1]	NV Spring Creek Local Area Expansion Flat Charge 182303304 (g) [1]	NV Spring Creek US GAAP Adj 182303305 (h) [1]	GBGTC Rate Case 2024 182303306 (i) [1]	Arizona Rate Case 2024 182303307 (j) [1]	Line No.
1	November 2024	\$ (1,403,613)	\$ 5,085,241	\$ (617,320)	\$ (10,025)	\$ (8,725)	\$ (157,998)	\$ (3,159,725)	\$ 3,999	\$ 229,641	1
2	December 2024	(1,403,613)	4,848,422	0	0	0	0	(3,050,589)	0	283,826	2
3	January 2025	(1,403,613)	5,275,033	0	0	0	0	(3,301,651)	0	334,202	3
4	February 2025	(1,403,613)	5,348,621	0	0	0	0	(3,360,981)	0	334,202	4
5	March 2025	(1,403,613)	5,470,470	0	0	0	0	(3,442,641)	0	337,177	5
6	April 2025	(1,403,613)	5,688,567	0	0	0	0	(3,563,350)	0	441,107	6
7	May 2025	(1,403,613)	5,935,995	0	0	0	0	(3,704,521)	0	438,470	7
8	June 2025	(1,403,613)	6,219,817	0	0	0	0	(3,863,227)	3,678	435,038	8
9	July 2025	(1,403,613)	6,539,227	0	0	0	0	(4,040,978)	3,678	450,635	9
10	August 2025	(1,403,613)	6,851,437	0	0	0	0	(4,213,322)	3,678	458,311	10
11	September 2025	(1,403,613)	7,214,316	0	0	0	0	(4,415,593)	3,678	451,616	11
12	October 2025	(1,403,613)	7,514,296	0	0	0	0	(4,582,454)	3,678	451,476	12
13	November 2025	(1,403,613)	7,793,944	0	0	0	0	(4,743,192)	3,678	449,657	13
14	Totals	\$ (18,246,970)	\$ 79,785,387	\$ (617,320)	\$ (10,025)	\$ (8,725)	\$ (157,998)	\$ (49,442,221)	\$ 26,066	\$ 5,095,359	14
15	13 Month Average	\$ (1,403,613)	\$ 6,137,337	\$ (47,486)	\$ (771)	\$ (671)	\$ (12,154)	\$ (3,803,248)	\$ 2,005	\$ 391,951	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	California Rate Case TY 2026 182303308 (b) [1]	NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (c) [1]	NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (d) [1]	US GAAP ADJ CA CDMI 182303313 (e) [1]	CA NGLAPBA US GAAP ADJ 182303314 (f) [1]	CA BIIP Bal Account 182303315 (g) [1]	NV COYL Replacement Program - No NV Rate Juris 182303316 (h) [1]	NV COYL Replacement Program - So NV Rate Juris 182303316 (i) [1]	NV Gen Rev Adj G4 No NV Rate Juris Line 182303317 (j) [1]
1	November 2024	\$ 610,262	\$ 2,189,289	\$ 8,552,538	\$ (1,009,752)	\$ (968,105)	\$ 674,680	\$ 123,529	\$ 52,107	\$ 112,025
2	December 2024	627,775	2,191,569	8,682,875	(981,167)	(928,186)	677,226	127,018	53,268	(242,404)
3	January 2025	627,775	2,213,377	8,780,577	(961,634)	(896,189)	630,993	130,610	53,638	(262,481)
4	February 2025	629,156	2,242,419	8,978,682	(950,648)	(883,462)	538,810	134,133	54,002	(282,278)
5	March 2025	639,156	2,371,483	9,150,440	(947,413)	(417,461)	459,307	137,666	54,359	(307,688)
6	April 2025	639,898	2,589,596	9,347,731	(954,477)	(419,796)	398,800	130,239	54,957	(300,927)
7	May 2025	691,785	2,697,185	9,616,953	(971,526)	(430,629)	357,843	135,332	55,302	(314,657)
8	June 2025	698,847	2,815,779	9,835,864	(994,441)	(443,460)	328,197	139,762	55,639	(364,741)
9	July 2025	698,847	2,858,373	9,869,404	(1,018,985)	(458,863)	302,189	144,342	56,136	(392,943)
10	August 2025	705,388	2,958,678	10,035,112	(1,044,206)	(475,086)	278,019	148,825	56,553	(395,910)
11	September 2025	705,570	2,971,861	10,433,031	(1,068,546)	(490,830)	252,519	160,522	56,981	(419,673)
12	October 2025	707,251	3,021,977	10,598,304	(1,089,794)	(505,013)	221,507	169,960	57,391	(431,536)
13	November 2025	707,251	3,056,847	10,743,998	(1,104,040)	(514,471)	177,494	190,123	47,898	(452,443)
14	Totals	\$ 8,688,961	\$ 34,178,433	\$ 124,625,507	\$ (13,096,629)	\$ (7,831,552)	\$ 5,297,584	\$ 1,872,064	\$ 708,228	\$ (4,055,658)
15	13 Month Average	\$ 668,382	\$ 2,629,110	\$ 9,586,577	\$ (1,007,433)	\$ (602,427)	\$ 407,506	\$ 144,005	\$ 54,479	\$ (311,974)

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	NV Gen Rev Adj G4 So NV Rate Juris 182303317 (b) [1]	NV Move2Zero Offset Program - No NV Rate Juris 182303318 (c) [1]	NV MoveZero Offset Program - So NV Rate Juris 182303318 (d) [1]	CA Biomethane Procure and Admin Cost BPACBA 182303319 (e) [1]	GHGBA BIO-SNG California 182303320 (f) [1]	CA Residential Uncollectibles Bal Acct 182303321 (g) [1]	NV Spring Creek Lea-Project Costs 182303323 (h) [1]	Line No.
1	November 2024	\$ (3,086,873)	\$ (2,116)	\$ 162,189	\$ 75,000	\$ (730,116)	\$ 3,955,209	\$ 1,588,553	1
2	December 2024	(5,898,727)	(2,386)	160,849	75,000	(732,872)	4,042,029	711,913	2
3	January 2025	(6,369,448)	(2,656)	159,489	75,000	(735,596)	3,778,918	631,365	3
4	February 2025	(6,638,318)	(2,926)	158,139	75,000	(738,250)	3,300,494	549,871	4
5	March 2025	(6,917,576)	(3,196)	156,785	75,000	(740,920)	2,990,801	480,455	5
6	April 2025	(7,159,931)	(3,456)	155,504	75,000	(743,569)	2,891,399	424,605	6
7	May 2025	(7,345,626)	(3,721)	154,144	74,944	(746,246)	2,944,398	382,373	7
8	June 2025	(7,764,933)	(4,036)	152,794	74,944	(748,914)	3,068,591	349,699	8
9	July 2025	(7,590,516)	(4,387)	186,038	74,944	(751,603)	3,212,617	319,146	9
10	August 2025	(7,441,979)	(4,073)	189,556	79,719	(754,284)	3,230,955	288,984	10
11	September 2025	(7,216,721)	(4,313)	190,298	81,861	(756,937)	3,303,736	1,564,639	11
12	October 2025	(6,987,158)	(4,554)	190,063	91,245	(759,523)	3,193,418	1,531,880	12
13	November 2025	(6,683,453)	(4,807)	189,832	91,547	(762,042)	3,104,304	1,481,694	13
14	Totals	\$ (87,101,261)	\$ (46,626)	\$ 2,205,680	\$ 1,019,203	\$ (9,700,870)	\$ 43,016,868	\$ 10,305,177	14
15	13 Month Average	\$ (6,700,097)	\$ (3,587)	\$ 169,668	\$ 78,400	\$ (746,221)	\$ 3,308,990	\$ 792,706	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Nevada Rate Case Post 11/2023 182303325 (b) [1]	NV Line Locate Activity Expense No NV Rate Juris 182303329 (c) [1]	NV Line Locate Activity Expense So NV Rate Juris 182303329 (d) [1]	Arizona Rate Case 2026 182303330 (e) [1]	Total (f) sum (b) to (e)	Line No.
1	November 2024	\$ 151,974	\$ 0	\$ 0	\$ 0	\$ 444,569,205	1
2	December 2024	151,974	0	0	0	428,433,809	2
3	January 2025	151,974	0	0	0	446,118,673	3
4	February 2025	151,974	0	0	0	427,497,150	4
5	March 2025	151,974	0	0	0	410,623,777	5
6	April 2025	151,974	0	0	0	447,885,209	6
7	May 2025	151,974	0	0	0	460,600,983	7
8	June 2025	151,974	34,567	1,576,115	0	456,975,760	8
9	July 2025	151,974	34,567	1,576,115	0	473,793,143	9
10	August 2025	151,974	31,007	966,697	0	494,138,377	10
11	September 2025	151,974	71,833	1,557,352	0	501,727,984	11
12	October 2025	151,974	239,130	1,703,622	0	510,770,672	12
13	November 2025	151,974	301,543	2,072,841	881	514,716,755	13
14	Totals	1,975,663	712,647	9,452,742	881	6,017,851,497	14
15	13 Month Average	151,974	54,819	727,134	68	462,911,654	15

[1] Source: Company Records

[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Misc. Debits (So. Lake Tahoe) 1860000000 (b)	Misc. Debits (So. Nevada) 1860000000 (c)	Misc. Debits (Arizona) 1860000000 (d)	Misc. Debits (Common) 1860000000 (e)	Accrued Labor (No. Nevada) 186001020 (f)	Accrued Labor (No. California) 186001020 (g)	Accrued Labor (So. California) 186001020 (h)	Accrued Labor (So. California) 186001020 (i)	Accrued Labor (Arizona) 186001020 (j)	Accrued Labor (Common) 186001020 (k)	Deferred Financing Costs (Common) 186003024 (l)	Total (m)	Line No.
1	November 2024	\$ 4,650,162	\$ 0	\$ 6,505,078	\$ 2,461	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,157,700	1
2	December 2024	4,650,162	0	6,505,078	2,461	10,046	28,706	6,132	29,774	47,676	18,658	0	11,251,016	2
3	January 2025	4,650,162	0	6,505,078	2,461	10,333	34,790	9,032	47,676	78,210	27,713	0	11,287,274	3
4	February 2025	4,650,162	0	6,505,078	2,461	20,635	64,230	15,320	78,210	93,852	46,845	0	11,382,970	4
5	March 2025	4,650,162	0	6,505,078	2,461	24,762	77,076	18,384	93,852	125,136	56,214	0	11,428,024	5
6	April 2025	4,650,162	0	6,505,078	2,461	33,016	102,768	24,512	125,136	156,422	74,952	0	11,518,132	6
7	May 2025	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	7
8	June 2025	4,650,162	0	6,505,078	2,461	4,127	12,846	3,064	15,642	62,568	9,369	0	11,202,754	8
9	July 2025	4,650,162	0	6,505,078	2,461	16,508	51,384	12,256	62,568	78,210	37,476	0	11,337,916	9
10	August 2025	4,650,162	0	6,505,078	2,461	20,635	64,230	15,320	78,210	109,494	46,845	0	11,382,970	10
11	September 2025	4,650,162	0	6,505,078	2,461	28,889	89,922	21,448	109,494	156,422	65,583	0	11,473,078	11
12	October 2025	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	12
13	November 2025	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	11,157,700	13
14	Totals	\$ 60,452,103	\$ 0	\$ 84,566,008	\$ 31,987	\$ 188,951	\$ 525,952	\$ 125,468	\$ 640,562	\$ 383,655	\$ 0	\$ 0	\$ 148,894,932	14
15	13 Month Average	\$ 4,650,162	\$ 0	\$ 6,505,078	\$ 2,461	\$ 12,996	\$ 40,458	\$ 9,651	\$ 49,274	\$ 29,512	\$ 0	\$ 0	\$ 11,299,610	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Alternative Minimum Tax- Current 190002110 (b) [1]	Alternative Minimum Tax- Non-Current 190002115 (c) [1]	Total (d) sum (b) to (c)	Line No.
1	November 2024	\$ 0	\$ 0	\$ 0	1
2	December 2024	0	0	0	2
3	January 2025	0	0	0	3
4	February 2025	0	0	0	4
5	March 2025	0	0	0	5
6	April 2025	0	0	0	6
7	May 2025	0	0	0	7
8	June 2025	0	0	0	8
9	July 2025	0	0	0	9
10	August 2025	0	0	0	10
11	September 2025	0	0	0	11
12	October 2025	0	0	0	12
13	November 2025	0	0	0	13
14	Totals	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	14
15	13 Month Average	\$ <u><u>0</u></u> [2]	\$ <u><u>0</u></u> [2]	\$ <u><u>0</u></u>	15

[1] Source: Company Records

[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 228.2 - INJURIES AND DAMAGES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	So. California Injuries and Damages 228200000 (b) [1]	No. California Injuries and Damages 228200000 (c) [1]	So. Lake Tahoe Injuries and Damages 228200000 (d) [1]	So. Nevada Injuries and Damages 228200000 (e) [1]	No. Nevada Injuries and Damages 228200000 (f) [1]	Arizona Injuries and Damages 228200000 (g) [1]	System Allocable Injuries and Damages 228200000 (h) [1]	Total (i) sum (b) to (h)	Line No.
1	November 2024	\$ 0	\$ 0	\$ 0	\$ (1,300,000)	\$ 0	\$ (1,486,244)	\$ (3,000,000)	\$ (5,786,244)	1
2	December 2024	0	0	0	(4,300,000)	0	(50,000)	(3,000,000)	(7,350,000)	2
3	January 2025	0	0	0	(4,300,000)	0	(75,228)	(3,000,000)	(7,375,228)	3
4	February 2025	0	0	0	(4,300,000)	0	(69,995)	(3,000,000)	(7,369,995)	4
5	March 2025	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	5
6	April 2025	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	6
7	May 2025	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	7
8	June 2025	0	0	0	(4,300,000)	0	0	(2,800,000)	(7,100,000)	8
9	July 2025	0	0	0	(4,300,000)	0	0	(2,800,000)	(7,100,000)	9
10	August 2025	0	0	0	(4,900,000)	0	0	(2,800,000)	(7,700,000)	10
11	September 2025	0	0	0	(3,767,100)	0	0	(2,500,000)	(6,267,100)	11
12	October 2025	0	0	0	(2,553,026)	0	0	(2,500,000)	(5,053,026)	12
13	November 2025	0	0	0	(2,534,952)	0	(700,000)	(2,500,000)	(5,734,952)	13
14	Totals	\$ 0	\$ 0	\$ 0	\$ (49,455,078)	\$ 0	\$ (2,381,467)	\$ (36,000,000)	\$ (87,836,545)	14
15	13 Month Average	\$ 0	\$ 0	\$ 0	\$ (3,804,237)	\$ 0	\$ (183,190)	\$ (2,769,231)	\$ (6,756,657)	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Misc. Current and Accrued Liabilities 242000000 (b)	AVR Credit Balances 242001074 (c)	Accrued Pension Liability 242001140 (d)	Deferred Revenue UESC 242001141 (e)	Accrued Vacation 242001370 (f)	Accrued Incentive Pay 242001371 (g)	Vacation, Holiday, Other Time Off 242001375 (h)	Accrued PBOP Costs 242001380 (i)	ST US GAAP Post Retirement Funded Status 242001381 (j)	Line No.
1	November 2024	\$ 1,050	\$ (35,900,000)	\$ 292,975,720	\$ (6,330,556)	\$ (18,937,000)	\$ (13,235,854)	\$ (8,022,039)	\$ (33,914,591)	(3,400,000)	1
2	December 2024	0	(29,500,000)	292,066,452	(6,330,556)	(21,231,000)	(16,672,339)	(18)	(32,846,686)	(3,500,000)	2
3	January 2025	0	(24,000,000)	291,840,208	(6,166,604)	(21,231,000)	(17,292,867)	4,414,125	(33,193,985)	(3,500,000)	3
4	February 2025	0	(19,600,000)	316,613,964	(6,111,953)	(21,231,000)	(18,363,477)	5,421,564	(33,405,408)	(3,500,000)	4
5	March 2025	0	(19,800,000)	316,398,920	(6,057,302)	(21,231,000)	(3,435,994)	4,688,011	(32,623,208)	(3,500,000)	5
6	April 2025	0	(23,500,000)	316,177,150	(6,002,651)	(21,231,000)	(4,516,713)	4,283,946	(32,662,219)	(3,500,000)	6
7	May 2025	0	(23,900,000)	315,965,380	(6,002,651)	(21,231,000)	(5,518,721)	(1,243,698)	(32,686,666)	(3,500,000)	7
8	June 2025	0	(24,900,000)	315,733,610	(5,948,000)	(21,231,000)	(6,559,437)	(1,640,195)	(32,230,013)	(3,500,000)	8
9	July 2025	0	(27,000,000)	315,511,840	(5,674,747)	(21,231,000)	(8,333,907)	1,341,340	(32,144,624)	(3,500,000)	9
10	August 2025	0	(29,000,000)	315,290,070	(5,674,747)	(21,231,000)	(10,102,719)	(85,314)	(32,237,407)	(3,500,000)	10
11	September 2025	(599,634)	(31,000,000)	315,068,300	(5,606,805)	(21,231,000)	(16,160,448)	916,922	(31,868,340)	(3,500,000)	11
12	October 2025	(599,634)	(33,200,000)	314,846,530	(5,518,183)	(21,231,000)	(18,218,177)	(7,150,591)	(31,820,600)	(3,500,000)	12
13	November 2025	(2,168,034)	(32,909,226)	314,624,760	(5,071,382)	(21,231,000)	(20,275,906)	(1,452,611)	(31,759,833)	(3,500,000)	13
14	Totals	\$ (3,366,251)	\$ (354,209,226)	\$ 4,033,102,900	\$ (76,496,137)	\$ (273,709,000)	\$ (158,686,559)	\$ 1,471,442	\$ (423,393,580)	\$ (45,400,000)	14
15	13 Month Average	\$ (258,942)	\$ (27,246,864)	\$ 310,238,685	\$ (5,884,318)	\$ (21,054,538)	\$ (12,206,658)	\$ 113,188	\$ (32,568,737)	\$ (3,492,308)	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Accrued Health and Dental 242001383 (b) [1]	Accrued SERP 242001387 (c) [1]	Rate Refunds Due Customers 242001408 (d) [1]	Operating Leases 242001525 (e) [1]	SAP Rise 242001532 (f) [1]	Energy Share Fuel Fund (Other) 242001605 (g) [1]	Energy Share Fuel Fund (So. Nevada) 242001605 (h) [1]	Energy Share Fuel Fund (No. Nevada) 242001605 (i) [1]	Total sum (b) to (i) (j)	Line No.
1	November 2024	\$ (5,009,160)	\$ (30,808,699)	\$ (133,830)	\$ (5,671)	\$ 0	\$ (56,305)	\$ (102,819)	\$ (8,850)	\$ 137,111,397	1
2	December 2024	(3,750,000)	(30,829,451)	(135,134)	(5,660)	0	(57,861)	(104,200)	(9,075)	147,094,473	2
3	January 2025	(4,969,819)	(30,865,971)	(135,134)	(5,649)	0	(1,413,208)	(412,282)	(9,108)	153,058,706	3
4	February 2025	(6,048,695)	(30,897,217)	(135,134)	(5,638)	0	(56,364)	(103,589)	(8,769)	182,568,284	4
5	March 2025	(6,533,329)	(30,917,784)	(135,134)	(5,627)	0	(59,292)	(104,983)	(9,100)	196,674,178	5
6	April 2025	(7,137,916)	(30,942,643)	(135,134)	(5,616)	0	(92,770)	(120,523)	(12,825)	190,601,086	6
7	May 2025	(7,327,522)	(30,973,330)	(135,134)	(5,604)	(1,085,083)	(55,952)	(103,919)	(8,901)	182,177,198	7
8	June 2025	(7,508,241)	(31,003,567)	(135,814)	(5,593)	(1,085,083)	(55,313)	(104,166)	(8,814)	179,818,372	8
9	July 2025	(7,333,458)	(31,033,924)	(135,814)	(5,582)	(1,085,083)	(55,192)	(103,826)	(8,796)	179,207,227	9
10	August 2025	(7,630,968)	(31,055,884)	(135,814)	(5,571)	(1,085,083)	(54,738)	(103,527)	(8,661)	173,378,636	10
11	September 2025	(7,803,578)	(31,083,434)	(135,814)	(5,560)	(1,185,834)	(52,865)	(103,697)	(8,472)	165,639,740	11
12	October 2025	(8,055,754)	(31,112,408)	(135,814)	(5,560)	(1,185,834)	(51,217)	(102,654)	(8,296)	152,950,806	12
13	November 2025	(8,227,539)	(31,089,188)	(135,814)	(5,560)	(1,185,834)	(50,651)	(102,526)	(8,226)	155,451,429	13
14	Totals	\$ (87,335,978)	\$ (402,613,501)	\$ (1,759,521)	\$ (72,888)	\$ (7,897,834)	\$ (2,111,728)	\$ (1,672,713)	\$ (117,892)	\$ 2,195,731,533	14
15	13 Month Average	\$ (6,718,152)	\$ (30,970,269)	\$ (135,348)	\$ (5,607)	\$ (607,526)	\$ (162,441)	\$ (128,670)	\$ (9,069)	\$ 168,902,426	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	Line No.
			Other Deferred Credits (Common)	Deferred Comp.- Officers	Deferred Comp.- Directors	Deferred Comp.- Inactive Officers	Deferred Comp.- Inactive Directors	Deferred Inc.- Customer Advances Gross-Up (AZ)	Deferred Inc.- Customer Advances Gross-Up (No. California)	
			253000000	253001151	253001152	253001155	253001156	253001473	253001473	
			[1]	[1]	[1]	[1]	[1]	[1]	[1]	
1	November 2024	\$	80,369	\$ (11,118,307)	\$ (2,285,940)	\$ (30,326,848)	\$ (5,667,405)	177	\$ (102,152)	1
2	December 2024		80,369	(11,134,226)	(2,300,132)	(30,218,117)	(5,570,740)	177	(102,152)	2
3	January 2025		80,369	(11,312,807)	(2,314,324)	(30,005,527)	(5,473,559)	177	(102,152)	3
4	February 2025		80,369	(11,450,248)	(2,328,516)	(29,789,876)	(5,375,863)	177	(102,152)	4
5	March 2025		(200,000)	(11,731,907)	(2,344,594)	(30,381,781)	(5,278,770)	177	(102,152)	5
6	April 2025		(200,000)	(11,893,401)	(2,360,673)	(30,154,232)	(5,178,894)	177	(102,152)	6
7	May 2025		(200,000)	(12,148,178)	(2,370,932)	(29,933,500)	(5,052,998)	3,109	(102,152)	7
8	June 2025		(200,000)	(12,304,509)	(3,235,566)	(29,727,240)	(4,104,890)	3,109	(102,152)	8
9	July 2025		(200,000)	(12,460,907)	(3,245,825)	(29,522,182)	(4,010,711)	3,109	(94,357)	9
10	August 2025		(200,000)	(12,617,170)	(3,256,085)	(29,265,524)	(3,930,034)	3,109	(94,357)	10
11	September 2025		(200,000)	(12,773,501)	(3,266,344)	(29,041,133)	(3,848,850)	3,109	(94,357)	11
12	October 2025		(200,000)	(12,958,662)	(3,276,603)	(28,815,472)	(3,758,987)	3,109	(94,109)	12
13	November 2025		(200,000)	(13,114,993)	(3,286,863)	(28,588,390)	(3,663,631)	3,109	(94,109)	13
14	Totals	\$	(1,478,522)	\$ (157,018,816)	\$ (35,872,396)	\$ (385,769,821)	\$ (60,915,333)	22,831	(1,288,508)	14
15	13 Month Average	\$	(113,732)	\$ (12,078,370)	\$ (2,759,415)	\$ (29,674,602)	\$ (4,685,795)	1,756	(99,116)	15
			[2]	[2]	[2]	[2]	[2]	[2]	[2]	

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Deferred Inc.- Customer Advances Gross-Up (No. Nevada) 253001473	Deferred Inc.- Customer Advances Gross-Up (So. California) 253001473	Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe) 253001473	Deferred Inc.- Customer Advances Gross-Up (So. Nevada) 253001473	LT US GAAP Post Retirement Funded Status 253001475	SAP Rise 253001532	Total (h)	Line No.
		(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) sum (b) to (g)	
1	November 2024	\$ (1,053,757)	\$ (959,794)	\$ 13,642	\$ (10,975,296)	\$ (353,885,000)	\$ 0	\$ (416,280,310)	1
2	December 2024	(1,102,830)	(957,013)	13,642	(10,940,329)	(346,989,000)	0	(409,220,349)	2
3	January 2025	(1,088,277)	(953,298)	13,642	(11,140,393)	(346,989,000)	0	(409,285,149)	3
4	February 2025	(1,079,300)	(952,728)	13,642	(10,979,362)	(346,989,000)	0	(408,952,855)	4
5	March 2025	(1,045,970)	(980,238)	13,642	(10,798,361)	(346,001,000)	0	(408,850,953)	5
6	April 2025	(1,054,979)	(973,314)	13,642	(11,056,012)	(346,001,000)	0	(408,960,837)	6
7	May 2025	(1,071,021)	(972,979)	13,642	(10,930,941)	(346,001,000)	(4,340,332)	(413,107,282)	7
8	June 2025	(1,146,207)	(972,979)	13,642	(11,154,756)	(345,014,000)	(3,255,249)	(411,200,797)	8
9	July 2025	(1,264,636)	(987,859)	13,642	(11,161,793)	(345,014,000)	(3,255,249)	(411,200,768)	9
10	August 2025	(1,291,409)	(952,325)	13,642	(11,290,403)	(345,014,000)	(3,255,249)	(411,149,804)	10
11	September 2025	(1,308,543)	(957,144)	13,642	(11,159,641)	(344,027,000)	(3,557,503)	(410,217,265)	11
12	October 2025	(1,221,903)	(956,625)	13,642	(10,982,904)	(344,027,000)	(3,557,503)	(409,833,017)	12
13	November 2025	(1,213,944)	(956,625)	13,642	(10,926,521)	(344,027,000)	(3,557,503)	(409,612,826)	13
14	Totals	(14,942,776)	(12,532,921)	177,350	(143,496,712)	(4,499,978,000)	(24,778,588)	(5,337,872,212)	14
15	13 Month Average	(1,149,444)	(964,071)	13,642	(11,038,209)	(346,152,154)	(1,906,045)	(410,605,555)	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 254 - OTHER REGULATORY LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Deferred Inc.-		Tax Reform Savings (So. California) 254001484 (h)	Tax Reform Savings (No. California) 254001484 (i)	Line No.
		CIAC Gross-Up (So. California) 254001472 (b)	CIAC Gross-Up (No. Nevada) 254001472 (c)	CIAC Gross-Up (So. Lake Tahoe) 254001472 (e)	CIAC Gross-Up (So. Nevada) 254001472 (f)	CIAC Gross-Up (Arizona) 254001472 (g)						
1	November 2024	\$ (3,304,791)	\$ (358,558)	\$ (114,127)	\$ (2,190,518)	\$ (2,172)	\$ (1,346,244)	\$ (572,367)	1			
2	December 2024	(3,366,320)	(361,420)	(114,127)	(2,246,772)	(2,172)	(1,242,685)	(528,339)	2			
3	January 2025	(3,191,750)	(355,577)	(106,307)	(2,140,641)	(1,086)	(1,139,126)	(484,311)	3			
4	February 2025	(3,848,840)	(357,095)	(106,307)	(2,170,285)	(1,086)	(1,035,567)	(440,283)	4			
5	March 2025	(3,913,495)	(360,599)	(106,463)	(2,238,428)	(1,086)	(932,008)	(396,255)	5			
6	April 2025	(3,943,115)	(368,494)	(106,463)	(2,404,090)	(1,086)	(828,449)	(352,227)	6			
7	May 2025	(3,996,220)	(375,339)	(112,037)	(2,371,929)	(1,086)	(724,890)	(308,199)	7			
8	June 2025	(4,041,510)	(390,890)	(114,368)	(2,414,905)	(1,086)	(621,331)	(264,171)	8			
9	July 2025	(4,097,165)	(397,843)	(115,746)	(2,467,619)	(1,086)	(517,772)	(220,143)	9			
10	August 2025	(4,148,974)	(426,064)	(118,699)	(2,515,327)	(1,086)	(414,213)	(176,115)	10			
11	September 2025	(4,216,924)	(431,676)	(122,271)	(2,566,636)	(1,086)	(310,654)	(132,087)	11			
12	October 2025	(4,298,880)	(437,818)	(126,461)	(2,619,170)	(1,086)	(207,095)	(88,059)	12			
13	November 2025	(4,322,332)	(438,009)	(128,270)	(2,622,583)	(1,086)	(103,536)	(44,031)	13			
14	Totals	\$ (50,690,316)	\$ (5,059,382)	\$ (1,491,646)	\$ (30,968,902)	\$ (16,287)	\$ (9,423,565)	\$ (4,006,589)	14			
15	13 Month Average	\$ (3,899,255)	\$ (389,183)	\$ (114,742)	\$ (2,382,223)	\$ (1,253)	\$ (724,890)	\$ (308,199)	15			

[1] Source: Company Records  
[2] WP G-5, Sh 70-75

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 254 - OTHER REGULATORY LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2025**

Line No.	Month (a)	Tax Reform Savings (So. Lake Tahoe) 254001484 (b)	Tax Reform Savings (Arizona) 254001484 (c)	NV Contract Transition Adj Provision (No. Nevada) 254001490 (d)	NV Contract Transition Adj Provision (So. Nevada) 254001490 (e)	SFAS 109 Regulatory Liab 254002108 (f)	SFAS 109 Deferral 254002109 (g)	Gas Research & Development (Arizona) 254003003 (h)	Mesquite Infra Expansion Rate (So. Nevada) 254003111 (i)	Total (j)	Line No.
1	November 2024	(215,318) \$	1,554,026 \$	0 \$	0 \$	(19,168,576) \$	(327,662,670) \$	0 \$	0 \$	(354,048,396)	1
2	December 2024	(198,756)	777,013	0	0	(18,631,707)	(325,546,551)	0	0	(352,131,677)	2
3	January 2025	(182,194)	621,611	0	0	(11,202,908)	(330,407,598)	0	0	(349,206,359)	3
4	February 2025	(165,632)	466,208	0	0	(9,629,768)	(329,542,485)	0	0	(347,450,082)	4
5	March 2025	(149,070)	310,805	0	0	(8,057,480)	(329,248,161)	0	0	(345,714,833)	5
6	April 2025	(132,508)	155,403	0	0	(7,073,836)	(328,757,221)	0	0	(344,452,194)	6
7	May 2025	(115,946)	0	0	0	(6,274,114)	(328,323,797)	0	0	(343,355,151)	7
8	June 2025	(99,384)	0	0	0	(6,495,177)	(327,689,659)	0	0	(342,971,023)	8
9	July 2025	(82,822)	0	0	0	(6,691,328)	(327,134,705)	0	2,515,437	(340,104,903)	9
10	August 2025	(66,260)	0	0	0	(6,879,175)	(326,598,863)	0	(2,492,704)	(344,786,334)	10
11	September 2025	(49,698)	0	0	0	(7,070,994)	(326,048,662)	0	(2,489,758)	(344,518,741)	11
12	October 2025	(33,136)	0	0	0	(7,274,470)	(325,480,891)	0	(2,486,769)	(344,165,612)	12
13	November 2025	(16,574)	0	0	0	(6,150,210)	(326,160,924)	(13,753)	(2,484,346)	(343,602,044)	13
14	Totals	(1,507,294) \$	3,885,066 \$	0 \$	0 \$	(120,599,742) \$	(4,258,602,186) \$	(13,753)	(7,438,141) \$	(4,496,507,348)	14
15	13 Month Average	(115,946) \$	298,851 \$	0 \$	0 \$	(9,276,903) \$	(327,584,784) \$	(1,058)	(572,165) \$	(345,885,181)	15

[1] Source: Company Records  
[2] WP G-5, Sh 70-75