

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 11 of 13

Southern Nevada Workpapers
(continued)

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Southwest Gas Corporation

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**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b) WP H-3, Sh 10	Loading (c) WP H-3, Sh 12	Labor (d) WP H-3, Sh 17	Loading (e) WP H-3, Sh 26	Labor (f) WP H-3, Sh 21	Loading (g) WP H-3, Sh 30	Labor (h) (b) + (d) + (f)	Loading (i) (c) + (e) + (g)	
<u>Operations</u>										
1	Account 813	\$ 0	\$ 0	\$ 16,009	\$ 14,335	\$ 0	\$ 0	\$ 16,009	\$ 14,335	1
2	Account 840	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	3
4	Account 850	1,808	3,333	3	3	0	0	1,811	3,336	4
5	Account 851	0	0	10,734	9,876	0	0	10,734	9,876	5
6	Account 852	0	0	0	0	0	0	0	0	6
7	Account 853	1,043	1,927	0	0	0	0	1,043	1,927	7
8	Account 856	1,383	2,574	0	0	0	0	1,383	2,574	8
9	Account 857	1,154	2,156	0	0	0	0	1,154	2,156	9
10	Account 859	0	0	0	0	0	0	0	0	10
11	Account 870	39,628	73,230	0	0	0	0	39,628	73,230	11
12	Account 871	1,102	2,027	6,854	6,149	0	0	7,956	8,176	12
13	Account 874	26,248	48,709	0	0	0	0	26,248	48,709	13
14	Account 875	918	1,674	0	0	0	0	918	1,674	14
15	Account 878	42,159	78,181	2	2	0	0	42,161	78,183	15
16	Account 879	46,452	86,002	29,260	26,106	0	0	75,712	112,107	16
17	Account 880	7,158	13,201	10,698	9,614	0	0	17,856	22,814	17
18	Account 901	0	0	32,979	29,529	0	0	32,979	29,529	18
19	Account 902	5,205	9,654	0	0	0	0	5,205	9,654	19
20	Account 903	2,172	4,047	121,464	111,550	0	0	123,636	115,598	20
21	Account 905	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	(399,321)	538,204	(399,321)	538,204	24
25	Account 922	0	0	0	0	91,565	(123,411)	91,565	(123,411)	25
26	Account 930.2	0	0	0	0	0	0	0	0	26
27	Total Operations	\$ 176,429	\$ 326,714	\$ 228,002	\$ 207,165	\$ (307,756)	\$ 414,793	\$ 96,676	\$ 948,672	\$ 1,045,347

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-3, Sh 11	WP H-3, Sh 13	WP H-3, Sh 18	WP H-3, Sh 27	WP H-3, Sh 22	WP H-3, Sh 31	(b) + (d) + (f)	(c) + (e) + (g)	(h) + (i)
	<u>Maintenance</u>									
1	Account 843.1	0	0	0	0	0	0	0	0	0
2	Account 843.2	0	0	0	0	0	0	0	0	0
3	Account 843.3	0	0	0	0	0	0	0	0	0
4	Account 843.5	0	0	0	0	0	0	0	0	0
5	Account 843.6	0	0	0	0	0	0	0	0	0
6	Account 843.7	0	0	0	0	0	0	0	0	0
7	Account 843.8	0	0	0	0	0	0	0	0	0
8	Account 843.9	0	0	0	0	0	0	0	0	0
9	Account 861	9	17	0	0	0	0	9	17	26
10	Account 863	2,910	9,512	0	0	0	0	2,910	9,512	12,421
11	Account 864	0	0	0	0	0	0	0	0	0
12	Account 865	511	963	0	0	0	0	511	963	1,474
13	Account 866	57	109	0	0	0	0	57	109	166
14	Account 885	1,296	2,188	0	0	0	0	1,296	2,188	3,484
15	Account 886	3	5	0	0	0	0	3	5	8
16	Account 887	11,432	21,182	0	0	0	0	11,432	21,182	32,614
17	Account 889	6,500	12,106	0	0	0	0	6,500	12,106	18,605
18	Account 892	24,762	45,889	0	0	0	0	24,762	45,889	70,651
19	Account 893	15,078	28,024	0	0	0	0	15,078	28,024	43,102
20	Account 894	289	544	0	0	0	0	289	544	833
21	Account 935	0	0	0	0	(8,875)	11,838	(8,875)	11,838	2,963
22	Total Maintenance	62,847	120,539	0	0	(8,875)	11,838	53,972	132,377	186,349
23	Total O&M	239,276	447,253	228,002	207,165	(316,631)	426,631	150,648	1,081,048	1,231,696

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
1	<u>Functionalization</u>										
2	Other Gas Supply	\$ 0	\$ 0	\$ 16,009	\$ 14,335	\$ 0	\$ 0	\$ 16,009	\$ 14,335	\$ 30,344	1
3	Storage	0	0	0	0	0	0	0	0	0	2
4	Transmission	8,874	20,590	10,737	9,879	0	0	19,611	30,469	50,081	3
5	Distribution	223,025	412,962	46,813	41,871	0	0	269,839	454,832	724,671	4
6	Customer Accounts	7,377	13,701	154,444	141,079	0	0	161,820	154,780	316,601	5
7	Customer Service & Info	0	0	0	0	0	0	0	0	0	6
8	Sales	0	0	0	0	0	0	0	0	0	7
9	Administrative & General	0	0	0	0	0	0	0	0	0	8
10	Direct	0	0	0	0	0	0	0	0	0	9
	System Allocable					(316,631)	426,631	(316,631)	426,631	110,000	10
	Total	\$ 239,276	\$ 447,253	\$ 228,002	\$ 207,165	\$ (316,631)	\$ 426,631	\$ 150,648	\$ 1,081,048	\$ 1,231,696	

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total sum (c) thru (i) (k)	Line No.
	<u>Division</u>											
1	Annualized Labor at November 30, 2025	WP H-3, Sh 6	\$ 86,673,149	\$ 35,319,087	\$ 10,589,842	\$ 1,987,891	\$ 2,209,364	\$ 5,684,787	\$ 13,107,032		\$ 155,571,153	1
2	Overtime Percentage	WP H-3, Sh 5	12.33%	13.15%	7.74%	18.77%	27.34%	21.02%	18.17%			2
3	Overtime	Ln 1 * Ln 2	\$ 10,686,322	\$ 4,644,385	\$ 819,401	\$ 373,077	\$ 604,137	\$ 1,194,865	\$ 2,381,283		\$ 20,703,470	3
4	Total Annualized Labor	Ln 1 + Ln 3	\$ 97,359,471	\$ 39,963,472	\$ 11,409,243	\$ 2,360,968	\$ 2,813,501	\$ 6,879,652	\$ 15,488,315		\$ 176,274,623	4
	Less:											
5	Percent Indirect Time	WP H-3, Sh 9	13.7%	13.0%	13.7%	13.7%	13.7%	13.7%	12.7%			5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 13,293,541	\$ 5,201,854	\$ 1,562,226	\$ 323,279	\$ 385,242	\$ 942,005	\$ 1,967,891		\$ 23,676,037	6
7	Annualized Labor Less Indirect Time	Ln 4 - Ln 6	\$ 84,065,931	\$ 34,761,618	\$ 9,847,018	\$ 2,037,690	\$ 2,428,259	\$ 5,937,647	\$ 13,520,424		\$ 152,598,586	7
8	Number of Employees	WP H-3, Sh 6	863	354	96	18	20	52	134		1,537	8
	<u>Corporate</u>											
9	Annualized Labor at November 30, 2025	WP H-3, Sh 6	\$ 15,589,916	\$ 9,104,555	\$ 1,707,815	\$ 368,591	\$ 283,135	\$ 1,847,642	\$ 1,960,944	\$ 77,578,983	\$ 108,441,580	9
10	Overtime Percentage	WP H-3, Sh 5	6.25%	6.60%	5.07%	7.01%	7.63%	13.89%	6.65%	0.46%		10
11	Overtime	Ln 9 * Ln 10	\$ 974,972	\$ 600,788	\$ 86,670	\$ 25,854	\$ 21,591	\$ 256,656	\$ 130,373	\$ 357,250	\$ 2,454,155	11
12	Total Annualized Labor	Ln 9 + Ln 11	\$ 16,564,888	\$ 9,705,343	\$ 1,794,485	\$ 394,445	\$ 304,726	\$ 2,104,298	\$ 2,091,318	\$ 77,936,233	\$ 110,895,735	12
	Less:											
13	Percent Indirect Time	Ln 5(0)	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%	13.5%		13
14	Total Indirect Time	Ln 12 * Ln 13	\$ 2,232,548	\$ 1,308,047	\$ 241,853	\$ 53,162	\$ 41,070	\$ 283,609	\$ 281,859	\$ 10,503,928	\$ 14,946,076	14
15	Annualized Labor Less Indirect Time	Ln 12 - Ln 14	\$ 14,332,340	\$ 8,397,296	\$ 1,552,632	\$ 341,283	\$ 263,656	\$ 1,820,689	\$ 1,809,458	\$ 67,432,305	\$ 95,949,659	15
16	Number of Employees	WP H-3, Sh 6	132	77	14	3	2	16	17	656	917	16
17	Total Direct and Corporate Labor	Ln 7 + Ln 15	\$ 98,398,270	\$ 43,158,914	\$ 11,399,650	\$ 2,378,973	\$ 2,691,915	\$ 7,758,336	\$ 15,329,883	\$ 67,432,305	\$ 248,548,245	17
18	Total Direct and Corporate Number of Employees	Ln 8 + Ln 16	995	431	111	21	22	67	151	666	2,454	18

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
OVERTIME PERCENTAGE CALCULATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
<u>Division</u>												
1	Regular Overtime - CE 0110	Company Records	\$ 10,283,758	\$ 4,513,149	\$ 906,137	\$ 313,164	\$ 487,610	\$ 922,162	\$ 2,296,612		\$ 19,722,591	1
2	Other Overtime - CE 0101	Company Records	0	0	0	0	0	0	0		0	2
3	Total Overtime	Ln 1 + Ln 2	\$ 10,283,758	\$ 4,513,149	\$ 906,137	\$ 313,164	\$ 487,610	\$ 922,162	\$ 2,296,612		\$ 19,722,591	3
4	Regular Pay	Company Records	\$ 83,408,091	\$ 34,321,084	\$ 11,710,804	\$ 1,688,650	\$ 1,783,219	\$ 4,387,350	\$ 12,640,984		\$ 149,920,183	4
5	Overtime Percentage	Ln 3 / Ln 4	12.33%	13.15%	7.74%	18.77%	27.34%	21.02%	18.17%		13.16%	5
<u>Corporate</u>												
6	Regular Overtime - CE 0110	Company Records	\$ 941,576	\$ 579,577	\$ 84,075	\$ 24,571	\$ 20,659	\$ 232,004	\$ 125,892	\$ 356,607	\$ 2,364,960	6
7	Other Overtime - CE 0101	Company Records	0	0	0	0	0	0	0	0	0	7
8	Total Overtime	Ln 6 + Ln 7	\$ 941,576	\$ 579,577	\$ 84,075	\$ 24,571	\$ 20,659	\$ 232,004	\$ 125,892	\$ 356,607	\$ 2,364,960	8
9	Regular Pay	Company Records	\$ 15,055,907	\$ 8,783,125	\$ 1,656,676	\$ 350,294	\$ 270,920	\$ 1,670,169	\$ 1,893,538	\$ 77,439,265	\$ 107,119,894	9
10	Overtime Percentage	Ln 8 / Ln 9	6.25%	6.60%	5.07%	7.01%	7.63%	13.89%	6.65%	0.46%	2.21%	10

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Annualized Labor	Company Records	\$ 86,673,149	\$ 35,319,087	\$ 10,589,842	\$ 1,987,891	\$ 2,209,364	\$ 5,684,787	\$ 13,107,032	\$ 108,441,580	\$ 264,012,733	1
2	Percent of Total Labor	Ln 1 / Ln 1(k)	32.83%	13.38%	4.01%	0.75%	0.84%	2.15%	4.96%	41.07%	100.00%	2
3	Number of Employees	Company Records	863	354	96	18	20	52	134	917	2,454	3
Allocation of Corporate Labor and Employees												
4	Annualized Corporate Labor	Ln 1(j)									\$ 108,441,580	4
5	Historical Distribution	WP H-3, Sh 16	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	5
6	Allocation of Corporate Labor	Ln 5 * Ln 4(k)	\$ 15,589,916	\$ 9,104,555	\$ 1,707,815	\$ 368,591	\$ 283,135	\$ 1,847,642	\$ 1,960,944	\$ 77,578,983	\$ 108,441,580	6
7	Number of Employees	Ln 3(j)									917	7
8	Historical Distribution	Ln 5	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	8
9	Allocation of Corporate Emp.	Ln 8 * Ln 7(k)	132	77	14	3	2	16	17	656	917	9

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
	Company Records			
	<u>Operations</u>			
1	Account 813	\$ 0	\$ 0	1
2	Account 840	0	0	2
3	Account 841	0	0	3
4	Account 850	141,203	71,313	4
5	Account 851	0	0	5
6	Account 852	0	0	6
7	Account 853	81,484	41,225	7
8	Account 856	108,028	55,073	8
9	Account 857	90,107	46,133	9
10	Account 859	0	0	10
11	Account 870	3,095,509	1,566,891	11
12	Account 871	86,120	43,369	12
13	Account 874	2,050,317	1,042,226	13
14	Account 875	71,705	35,816	14
15	Account 878	3,293,199	1,672,832	15
16	Account 879	3,628,531	1,840,167	16
17	Account 880	559,178	282,451	17
18	Account 901	0	0	18
19	Account 902	406,564	206,560	19
20	Account 903	169,647	86,599	20
21	Account 905	0	0	21
22	Account 908	0	0	22
23	Account 910	0	0	23
24	Account 920	0	0	24
25	Account 922	0	0	25
26	Account 930.2	0	0	26
27	Total Operations	\$ 13,781,592	\$ 6,990,656	27

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
Company Records				
<u>Maintenance</u>				
1	Account 843.1	\$ 0	\$ 0	1
2	Account 843.2	0	0	2
3	Account 843.3	0	0	3
4	Account 843.5	0	0	4
5	Account 843.6	0	0	5
6	Account 843.7	0	0	6
7	Account 843.8	0	0	7
8	Account 843.9	0	0	8
9	Account 861	704	357	9
10	Account 863	227,275	203,522	10
11	Account 864	0	0	11
12	Account 865	39,939	20,608	12
13	Account 866	4,479	2,329	13
14	Account 885	101,249	46,813	14
15	Account 886	236	117	15
16	Account 887	892,989	453,233	16
17	Account 889	507,709	259,024	17
18	Account 892	1,934,292	981,881	18
19	Account 893	1,177,818	599,628	19
20	Account 894	22,551	11,641	20
21	Account 935	0	0	21
22	Total Maintenance	\$ 4,909,240	\$ 2,579,153	22
23	Total O&M	\$ 18,690,832	\$ 9,569,810	23
24	% O&M to Total	54.46%	54.94%	24
<u>Deferred and Other</u>				
25	Account 146	\$ 0	\$ 0	25
26	Account 163	604,526	299,675	26
27	Account 182.3	1,169,680	573,321	27
28	Account 183.2	0	0	28
29	Account 184	538,563	274,509	29
30	Account 186	0	0	30
31	Account 426	0	0	31
32	Total Deferred	\$ 2,312,768	\$ 1,147,505	32
<u>Capital</u>				
33	Account 107	\$ 13,126,333	\$ 6,605,932	33
34	Account 108	192,299	95,698	34
35	Total Capital	\$ 13,318,632	\$ 6,701,630	35
36	Total (Ln 23 + Ln 32 + Ln 35)	\$ 34,322,232	\$ 17,418,945	36

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV		Line No.
		Labor (b)	Loading (c)	
	Company Records			
	<u>Indirect Time</u>			
1	Account 242	\$ 5,136,102	\$ N/A	1
2	242 as % of Labor	13.0%	N/A	2
3	Total Incl. Account 242	\$ <u>39,458,334</u>		3

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description	SNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 7	Ln 1(c) * ((b) ÷ WP H-3, Sh 11, Ln 36(b))	(c) - (b)	
1	Annualized Labor (WP H-3, Sh 4, Ln 7(d))		\$ 34,761,618		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	141,203	143,010	1,808	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	81,484	82,527	1,043	8
9	Account 856	108,028	109,411	1,383	9
10	Account 857	90,107	91,261	1,154	10
11	Account 859	0	0	0	11
12	Account 870	3,095,509	3,135,137	39,628	12
13	Account 871	86,120	87,223	1,102	13
14	Account 874	2,050,317	2,076,565	26,248	14
15	Account 875	71,705	72,623	918	15
16	Account 878	3,293,199	3,335,358	42,159	16
17	Account 879	3,628,531	3,674,982	46,452	17
18	Account 880	559,178	566,337	7,158	18
19	Account 901	0	0	0	19
20	Account 902	406,564	411,769	5,205	20
21	Account 903	169,647	171,819	2,172	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 13,781,592	\$ 13,958,021	\$ 176,429	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	SNV			Line No.
		Recorded (b) WP H-3, Sh 8 & 9	Annualized (c) WP H-3, Sh 10, Ln 1(c) * ((b) ÷ Ln 36(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	704	713	9	9
10	Account 863	227,275	230,185	2,910	10
11	Account 864	0	0	0	11
12	Account 865	39,939	40,450	511	12
13	Account 866	4,479	4,536	57	13
14	Account 885	101,249	102,545	1,296	14
15	Account 886	236	239	3	15
16	Account 887	892,989	904,421	11,432	16
17	Account 889	507,709	514,209	6,500	17
18	Account 892	1,934,292	1,959,054	24,762	18
19	Account 893	1,177,818	1,192,896	15,078	19
20	Account 894	22,551	22,840	289	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 4,909,240	\$ 4,972,087	\$ 62,847	22
23	Total O&M	\$ 18,690,832	\$ 18,930,108	\$ 239,276	23
24	% O&M to Total	54.46%	54.46%	54.46%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	604,526	612,265	7,739	26
27	Account 182.3	1,169,680	1,184,654	14,974	27
28	Account 183.2	0	0	0	28
29	Account 184	538,563	545,457	6,895	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 2,312,768	\$ 2,342,375	\$ 29,608	32
<u>Capital</u>					
33	Account 107	\$ 13,126,333	\$ 13,294,373	\$ 168,041	33
34	Account 108	192,299	194,761	2,462	34
35	Total Capital	\$ 13,318,632	\$ 13,489,134	\$ 170,502	35
36	Total (Ln 23 + Ln 32 + Ln 35)	\$ 34,322,232	\$ 34,761,618	\$ 439,386	36
37	Account 242	\$ 5,136,102	\$ 5,201,854	\$ 65,751	37
38	Total Incl. Account 242	\$ 39,458,334	\$ 39,963,472	\$ 505,137	38

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	SNV			Line No.
		Recorded	Annualized	Adjustment	
	(a)	(b)	(c)	(d)	
		WP H-3, Sh 7	Ln 1(c) * ((b) ÷ WP H-3, Sh 13, Ln 36(b))	(c) - (b)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 21(d))		\$ 18,233,034		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	71,313	74,646	3,333	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	41,225	43,152	1,927	8
9	Account 856	55,073	57,647	2,574	9
10	Account 857	46,133	48,289	2,156	10
11	Account 859	0	0	0	11
12	Account 870	1,566,891	1,640,121	73,230	12
13	Account 871	43,369	45,396	2,027	13
14	Account 874	1,042,226	1,090,935	48,709	14
15	Account 875	35,816	37,490	1,674	15
16	Account 878	1,672,832	1,751,013	78,181	16
17	Account 879	1,840,167	1,926,168	86,002	17
18	Account 880	282,451	295,651	13,201	18
19	Account 901	0	0	0	19
20	Account 902	206,560	216,214	9,654	20
21	Account 903	86,599	90,647	4,047	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 6,990,656	\$ 7,317,370	\$ 326,714	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	SNV			Line No.
		Recorded (b) WP H-3, Sh 8 & 9	Annualized (c) WP H-3, Sh 12, Ln 1(c) * ((b) ÷ Ln 36(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	357	374	17	9
10	Account 863	203,522	213,034	9,512	10
11	Account 864	0	0	0	11
12	Account 865	20,608	21,571	963	12
13	Account 866	2,329	2,438	109	13
14	Account 885	46,813	49,001	2,188	14
15	Account 886	117	123	5	15
16	Account 887	453,233	474,415	21,182	16
17	Account 889	259,024	271,130	12,106	17
18	Account 892	981,881	1,027,770	45,889	18
19	Account 893	599,628	627,652	28,024	19
20	Account 894	11,641	12,185	544	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 2,579,153	\$ 2,699,692	\$ 120,539	22
23	Total O&M	\$ 9,569,810	\$ 10,017,063	\$ 447,253	23
24	% O&M to Total	54.94%	54.94%	54.94%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	299,675	313,681	14,006	26
27	Account 182.3	573,321	600,115	26,795	27
28	Account 183.2	0	0	0	28
29	Account 184	274,509	287,338	12,829	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,147,505	\$ 1,201,135	\$ 53,630	32
<u>Capital</u>					
33	Account 107	\$ 6,605,932	\$ 6,914,666	\$ 308,734	33
34	Account 108	95,698	100,170	4,473	34
35	Total Capital	\$ 6,701,630	\$ 7,014,836	\$ 313,206	35
36	Total (Ln 23 + Ln 32 + Ln 35)	\$ 17,418,945	\$ 18,233,034	\$ 814,089	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
	Company Records										
	Operations										
1	Account 813	\$ 878,615	\$ 455,889	\$ 85,194	\$ 26,262	\$ 22,944	\$ 0	\$ 126,690	\$ 0	\$ 1,595,595	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	92	0	0	0	404,105	0	0	404,196	4
5	Account 851	0	305,668	0	0	0	1,151,607	0	0	1,457,275	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	496	0	58,395	20,776	11,633	0	16	0	91,317	11
12	Account 871	965,428	195,174	93,603	28,843	25,203	0	139,197	0	1,447,449	12
13	Account 874	0	0	0	0	0	0	0	0	0	13
14	Account 875	64	0	0	0	0	0	0	0	64	14
15	Account 878	281	63	0	0	0	0	0	0	344	15
16	Account 879	1,604,774	833,252	156,005	47,859	41,822	0	231,877	0	2,915,589	16
17	Account 880	707,530	304,649	70,112	19,282	13,973	0	1,907	0	1,117,455	17
18	Account 901	1,510,112	939,179	131,742	36,127	26,236	0	197,595	0	2,840,989	18
19	Account 902	0	0	0	0	0	0	0	0	0	19
20	Account 903	5,744,412	3,459,018	511,039	135,212	98,186	4,918	764,851	0	10,717,635	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	59,996,024	59,996,024	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	\$ 11,411,712	\$ 6,492,985	\$ 1,106,090	\$ 314,361	\$ 239,997	\$ 1,560,630	\$ 1,462,134	\$ 59,996,024	\$ 82,583,933	27

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
	Company Records									sum (b) thru (i)	
1	Maintenance										1
2	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 843.2	0	0	0	0	0	0	0	0	0	3
4	Account 843.3	0	0	0	0	0	0	0	0	0	4
5	Account 843.5	0	0	0	0	0	0	0	0	0	5
6	Account 843.6	0	0	0	0	0	0	0	0	0	6
7	Account 843.7	0	0	0	0	0	0	0	0	0	7
8	Account 843.8	0	0	0	0	0	0	0	0	0	8
9	Account 843.9	0	0	0	0	0	0	0	0	0	9
10	Account 861	0	0	0	0	0	0	0	0	0	10
11	Account 863	0	0	0	0	0	0	0	0	0	11
12	Account 864	0	0	0	0	0	0	0	0	0	12
13	Account 865	0	0	0	0	0	0	0	0	0	13
14	Account 866	0	0	0	0	0	0	0	0	0	14
15	Account 885	0	0	0	0	0	0	0	0	0	15
16	Account 886	0	0	0	0	0	0	0	0	0	16
17	Account 887	0	0	0	0	0	0	0	0	0	17
18	Account 889	0	0	0	0	0	0	0	0	0	18
19	Account 892	0	0	0	0	0	0	0	0	0	19
20	Account 893	0	0	0	0	0	0	0	0	0	20
21	Account 894	0	0	0	0	0	0	0	0	0	21
22	Account 935	0	0	0	0	0	0	0	1,333,401	1,333,401	22
	Total Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,333,401	\$ 1,333,401	
23	Total O&M	\$ 11,411,712	\$ 6,492,985	\$ 1,106,090	\$ 314,361	\$ 239,997	\$ 1,560,630	\$ 1,462,134	\$ 61,329,425	\$ 83,917,334	23
24	% O&M to Total	82.15%	80.04%	72.69%	95.72%	95.13%	94.80%	83.68%	88.72%	86.85%	24

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
	Company Records										
	<u>Deferred and Other</u>										
1	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,973	\$ 17,973	1
2	Account 163	0	0	0	0	0	0	0	1,250,950	1,250,950	2
3	Account 182.3	0	0	0	0	0	0	0	0	0	3
4	Account 183.2	0	0	0	0	0	0	0	0	0	4
5	Account 184	0	0	0	0	0	0	0	321,871	321,871	5
6	Account 186	0	0	0	0	0	0	0	0	0	6
7	Account 426	0	0	0	0	0	0	0	21,397	21,397	7
8	HoldCo [1]	0	0	0	0	0	0	0	2,157,195	2,157,195	8
9	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,769,385	\$ 3,769,385	9
	<u>Capital</u>										
10	Account 107	\$ 2,479,338	\$ 1,619,428	\$ 415,623	\$ 14,064	\$ 12,285	\$ 85,673	\$ 285,125	\$ 4,026,348	\$ 8,937,884	10
11	Account 108	24	15	0	0	0	0	0	0	39	11
12	Total Capital	\$ 2,479,362	\$ 1,619,442	\$ 415,623	\$ 14,064	\$ 12,285	\$ 85,673	\$ 285,125	\$ 4,026,348	\$ 8,937,923	12
13	Total (Ln 9 + Ln 12 + WP H-3, Sh 15, Ln 23)	\$ 13,891,074	\$ 8,112,427	\$ 1,521,714	\$ 328,425	\$ 252,282	\$ 1,646,303	\$ 1,747,259	\$ 69,125,158	\$ 96,624,642	13
14	Historical Distribution (Ln 13 + Ln 13(j))	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	14
	<u>Indirect Time</u>										
15	Account 242 (Ln 14 * Ln 15(j))	\$ 2,163,812	\$ 1,263,672	\$ 237,037	\$ 51,159	\$ 39,298	\$ 256,445	\$ 272,170	\$ 10,767,624	\$ 15,051,218	15
16	242 as % of Labor (Ln 15 + (Ln 13 + Ln 15))	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	13.48%	16

[1] Includes all HoldCo labor charges

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV			Line No.
		Recorded (b) WP H-3, Sh 14	Annualized (c) Ln 1(c) * ((b) ÷ WP H-3, Sh 18, Ln 37(b))	Adjustment (d) (c) - (b)	
1	Annualized Labor (WP H-3, Sh 4, Ln 15(d))	\$	8,397,296		1
	<u>Operations</u>				
2	Account 813	\$ 455,889	\$ 471,897	\$ 16,009	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	92	95	3	5
6	Account 851	305,668	316,402	10,734	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	0	0	0	12
13	Account 871	195,174	202,028	6,854	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	63	65	2	16
17	Account 879	833,252	862,512	29,260	17
18	Account 880	304,649	315,347	10,698	18
19	Account 901	939,179	972,159	32,979	19
20	Account 902	0	0	0	20
21	Account 903	3,459,018	3,580,483	121,464	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 6,492,985	\$ 6,720,987	\$ 228,002	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV			Line No.
		Recorded (b) WP H-3, Sh 15 & 16	Annualized (c) WP H-3, Sh 17, Ln 1(c) * ((b) + Ln 37(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 0	\$ 0	\$ 0	22
23	Total O&M	\$ 6,492,985	\$ 6,720,987	\$ 228,002	23
24	% O&M to Total	80.04%	80.04%	80.04%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	\$ 0	\$ 0	\$ 0	33
<u>Capital</u>					
34	Account 107	\$ 1,619,428	\$ 1,676,294	\$ 56,867	34
35	Account 108	15	15	1	35
36	Total Capital	\$ 1,619,442	\$ 1,676,309	\$ 56,867	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 8,112,427	\$ 8,397,296	\$ 284,869	37
38	Account 242	\$ 1,263,672	\$ 1,308,047	\$ 44,374	38
39	Total Incl. Account 242	\$ 9,376,099	\$ 9,705,343	\$ 329,244	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Great Basin MMF (e) 4.10%	Amount to Allocate (f) (d) - (e)	Line No.
		Recorded (b) WP H-3, Sh 14	Annualized (c) Ln 1(c) * ((b) ÷ WP H-3, Sh 20, Ln 37(b))	Adjustment (d) (c) - (b)			
1	Annualized Labor (WP H-3, Sh 4, Ln 15(j))		\$ 67,432,305				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	59,996,024	58,526,740	(1,469,284)	(60,169)	(1,409,115)	25
26	Account 922	0	0	318,100	13,027	305,073	26
27	Account 930.2	0	0	0	0	0	27
28	Total Operations	\$ 59,996,024	\$ 58,526,740	\$ (1,151,184)	\$ (47,142)	\$ (1,104,042)	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
BEFORE ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Great Basin	Amount to	Line No.
		Recorded (b) WP H-3, Sh 15 & 16	Annualized (c) WP H-3, Sh 19, Ln 1(c) * ((b) + Ln 37(b))	Adjustment (d) (c) - (b)	MMF (e) 4.10%	Allocate (f) (d) - (e)	
<u>Maintenance</u>							
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	1,333,401	1,300,746	(32,655)	(1,337)	(31,317)	21
22	Total Maintenance	\$ 1,333,401	\$ 1,300,746	\$ (32,655)	\$ (1,337)	\$ (31,317)	22
23	Total O&M	\$ 61,329,425	\$ 59,827,487	\$ (1,183,839)	\$ (48,480)	\$ (1,135,359)	23
24	% O&M to Total	88.72%	88.72%	86.11%	100.00%	85.61%	24
<u>Deferred and Other</u>							
25	Account 146	\$ 17,973	\$ 17,532	\$ (440)	\$ 0	(440)	25
26	Account 163	1,250,950	1,220,315	(30,635)	0	(30,635)	26
27	Account 182.3	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	321,871	313,988	(7,883)	0	(7,883)	29
30	Account 186	0	0	0	0	0	30
31	Account 426	21,397	20,873	(524)	0	(524)	31
32	HoldCo	2,157,195	2,104,366	(52,829)	0	(52,829)	32
33	Total Deferred	\$ 3,769,385	\$ 3,677,074	\$ (92,311)	\$ 0	\$ (92,311)	33
<u>Capital</u>							
34	Account 107	\$ 4,026,348	\$ 3,927,744	\$ (98,604)	\$ 0	(98,604)	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 4,026,348	\$ 3,927,744	\$ (98,604)	\$ 0	(98,604)	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 69,125,158	\$ 67,432,305	\$ (1,374,754)	\$ (48,480)	\$ (1,326,274)	37
38	Account 242	\$ 10,767,624	\$ 10,503,928	\$ (263,696)			38
39	Total Incl. Account 242	\$ 79,892,782	\$ 77,936,233	\$ (1,638,449)			39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Sys Alloc Net of MMF (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	SCA (h)	Line No.
		WP H-3, Sh 19	(b) * Ln 1, 2, or 3 (c)	(b) * Ln 1, 2, or 3 (d)	(b) * Ln 1, 2, or 3 (e)	(b) * Ln 1, 2, or 3 (f)	(b) * Ln 1, 2, or 3 (g)	(b) * Ln 1, 2, or 3 (h)	
1	4-Factor (all others)		55.57%	28.34%	5.08%	1.74%	1.45%	7.83%	1
2	Factor IV (901-910)		53.58%	32.62%	4.66%	1.27%	0.92%	6.95%	2
3	G&A Factor (922)		55.35%	30.01%	4.62%	1.34%	1.76%	6.91%	3
	Operations								
4	Account 813	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Account 840		0	0	0	0	0	0	5
6	Account 841		0	0	0	0	0	0	6
7	Account 850		0	0	0	0	0	0	7
8	Account 851		0	0	0	0	0	0	8
9	Account 852		0	0	0	0	0	0	9
10	Account 853		0	0	0	0	0	0	10
11	Account 856		0	0	0	0	0	0	11
12	Account 857		0	0	0	0	0	0	12
13	Account 859		0	0	0	0	0	0	13
14	Account 871		0	0	0	0	0	0	14
15	Account 871		0	0	0	0	0	0	15
16	Account 874		0	0	0	0	0	0	16
17	Account 875		0	0	0	0	0	0	17
18	Account 878		0	0	0	0	0	0	18
19	Account 879		0	0	0	0	0	0	19
20	Account 880		0	0	0	0	0	0	20
21	Account 901		0	0	0	0	0	0	21
22	Account 902		0	0	0	0	0	0	22
23	Account 903		0	0	0	0	0	0	23
24	Account 905		0	0	0	0	0	0	24
25	Account 908		0	0	0	0	0	0	25
26	Account 910		0	0	0	0	0	0	26
27	Account 920	(1,409,115)	(782,979)	(399,321)	(71,555)	(24,469)	(20,392)	(110,399)	27
28	Account 922	305,073	168,867	91,565	14,092	4,077	5,383	21,088	28
29	Account 930.2	0	0	0	0	0	0	0	29
30	Total Operations	\$ (1,104,042)	\$ (614,111)	\$ (307,756)	\$ (57,462)	\$ (20,392)	\$ (15,009)	\$ (89,311)	30

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Sys Alloc Net of MMF (b) WP H-3, Sh 20	AZ (c) (b) * WP H-3, Sh 21, Ln 1(c)	SNV (d) (b) * WP H-3, Sh 21, Ln 1(d)	NNV (e) (b) * WP H-3, Sh 21, Ln 1(e)	NCA (f) (b) * WP H-3, Sh 21, Ln 1(f)	SLT (g) (b) * WP H-3, Sh 21, Ln 1(g)	SCA (h) (b) * WP H-3, Sh 21, Ln 1(h)	Line No.
Maintenance									
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	(31,317)	(17,402)	(8,875)	(1,590)	(544)	(453)	(2,454)	21
22	Total Maintenance	<u>(31,317)</u>	<u>(17,402)</u>	<u>(8,875)</u>	<u>(1,590)</u>	<u>(544)</u>	<u>(453)</u>	<u>(2,454)</u>	22
23	Total O&M	<u>(1,135,359)</u>	<u>(631,513)</u>	<u>(316,631)</u>	<u>(59,053)</u>	<u>(20,936)</u>	<u>(15,462)</u>	<u>(91,765)</u>	23
24	% O&M to Total	<u>85.61%</u>	<u>85.62%</u>	<u>85.41%</u>	<u>85.90%</u>	<u>86.33%</u>	<u>84.84%</u>	<u>85.98%</u>	24
Deferred and Other									
25	Account 146	(440)	(245)	(125)	(22)	(8)	(6)	(34)	25
26	Account 163	(30,635)	(17,023)	(8,682)	(1,556)	(532)	(443)	(2,400)	26
27	Account 182.3	0	0	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	(7,883)	(4,380)	(2,234)	(400)	(137)	(114)	(618)	29
30	Account 186	0	0	0	0	0	0	0	30
31	Account 426	(524)	(291)	(148)	(27)	(9)	(8)	(41)	31
32	HoldCo	(52,829)	(29,355)	(14,971)	(2,683)	(917)	(765)	(4,139)	32
33	Total Deferred	<u>(92,311)</u>	<u>(51,293)</u>	<u>(26,159)</u>	<u>(4,688)</u>	<u>(1,603)</u>	<u>(1,336)</u>	<u>(7,232)</u>	33
34	Capital								
34	Account 107	(98,604)	(54,790)	(27,943)	(5,007)	(1,712)	(1,427)	(7,725)	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	<u>(98,604)</u>	<u>(54,790)</u>	<u>(27,943)</u>	<u>(5,007)</u>	<u>(1,712)</u>	<u>(1,427)</u>	<u>(7,725)</u>	36
37	Total (Ln 23 + Ln 33 + Ln 36)	<u>(1,326,274)</u>	<u>(737,596)</u>	<u>(370,733)</u>	<u>(68,747)</u>	<u>(24,251)</u>	<u>(18,225)</u>	<u>(106,722)</u>	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
	Company Records										
	<u>Operations</u>										
1	Account 813	\$ 446,061	\$ 231,499	\$ 43,257	\$ 13,341	\$ 11,653	\$ 0	\$ 64,325	\$ 0	\$ 810,135	1
2	Account 840	0	0	0	0	0	0	0	0	0	2
3	Account 841	0	0	0	0	0	0	0	0	0	3
4	Account 850	0	48	0	0	0	206,331	0	0	206,379	4
5	Account 851	0	159,492	0	0	0	582,436	0	0	741,929	5
6	Account 852	0	0	0	0	0	0	0	0	0	6
7	Account 853	0	0	0	0	0	0	0	0	0	7
8	Account 856	0	0	0	0	0	0	0	0	0	8
9	Account 857	0	0	0	0	0	0	0	0	0	9
10	Account 859	0	0	0	0	0	0	0	0	0	10
11	Account 870	202	0	29,684	10,553	5,913	0	8	0	46,360	11
12	Account 871	498,719	99,302	48,360	14,911	13,025	0	71,915	0	746,232	12
13	Account 874	0	0	0	0	0	0	0	0	0	13
14	Account 875	31	0	0	0	0	0	0	0	31	14
15	Account 878	138	33	0	0	0	0	0	0	171	15
16	Account 879	811,687	421,573	78,924	24,223	21,162	0	117,302	0	1,474,871	16
17	Account 880	359,980	155,249	35,695	9,816	7,114	0	990	0	568,844	17
18	Account 901	766,603	476,855	66,878	18,338	13,318	0	100,296	0	1,442,288	18
19	Account 902	0	0	0	0	0	0	0	0	0	19
20	Account 903	2,988,280	1,801,394	265,665	70,429	51,149	2,498	398,283	0	5,577,698	20
21	Account 905	0	0	0	0	0	0	0	0	0	21
22	Account 908	0	0	0	0	0	0	0	0	0	22
23	Account 910	0	0	0	0	0	0	0	0	0	23
24	Account 920	0	0	0	0	0	0	0	30,482,381	30,482,381	24
25	Account 922	0	0	0	0	0	0	0	0	0	25
26	Account 930.2	0	0	0	0	0	0	0	0	0	26
27	Total Operations	\$ 5,871,701	\$ 3,345,445	\$ 568,463	\$ 161,610	\$ 123,334	\$ 791,265	\$ 753,119	\$ 30,482,381	\$ 42,097,319	27

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
	Company Records										
	<u>Maintenance</u>										
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	0	0	20
21	Account 935	0	0	0	0	0	0	0	0	0	21
22	Total Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 670,460	\$ 670,460	22
23	Total O&M	\$ 5,871,701	\$ 3,345,445	\$ 568,463	\$ 161,610	\$ 123,334	\$ 791,265	\$ 753,119	\$ 31,152,841	\$ 42,767,779	23
24	% O&M to Total	82.44%	80.38%	73.00%	95.99%	95.44%	94.71%	84.09%	90.51%	88.16%	24

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
CORPORATE LABOR LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	AZ (b)	SNV (c)	NNV (d)	NCA (e)	SLT (f)	Great Basin (g)	SCA (h)	Sys Alloc (i)	Total (j)	Line No.
Company Records											
<u>Deferred and Other</u>											
1	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,191	\$ 9,191	1
2	Account 163	0	0	0	0	0	0	0	635,967	635,967	2
3	Account 182.3	0	0	0	0	0	0	0	0	0	3
4	Account 183.2	0	0	0	0	0	0	0	0	0	4
5	Account 184	0	0	0	0	0	0	0	163,380	163,380	5
6	Account 186	0	0	0	0	0	0	0	0	0	6
7	Account 426	0	0	0	0	0	0	0	11,003	11,003	7
8	HoldCo [1]	0	0	0	0	0	0	0	397,905	397,905	8
9	Total Deferred	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,217,445	\$ 1,217,445	9
<u>Capital</u>											
10	Account 107	\$ 1,250,409	\$ 816,479	\$ 210,242	\$ 6,749	\$ 5,894	\$ 44,217	\$ 142,469	\$ 2,047,127	\$ 4,523,586	10
11	Account 108	12	8	0	0	0	0	0	0	20	11
12	Total Capital	\$ 1,250,421	\$ 816,487	\$ 210,242	\$ 6,749	\$ 5,894	\$ 44,217	\$ 142,469	\$ 2,047,127	\$ 4,523,606	12
13	Total (Ln 9 + Ln 12 + WP H-3, Sh 24, Ln 23)	\$ 7,122,122	\$ 4,161,932	\$ 778,705	\$ 168,360	\$ 129,227	\$ 835,482	\$ 895,588	\$ 34,417,413	\$ 48,508,830	13
14	Historical Distribution (Ln 13 + Ln 13(j))	14.68%	8.58%	1.61%	0.35%	0.27%	1.72%	1.85%	70.95%	100.00%	14

[1] Includes all HoldCo labor loading charges

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	SNV			Line No.
		Recorded (b) WP H-3, Sh 23	Annualized (c) Ln 1(c) * ((b) ÷ WP H-3, Sh 27, Ln 37(b))	Adjustment (d) (c) - (b)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 42(d))		\$ 4,419,657		1
	<u>Operations</u>				
2	Account 813	\$ 231,499	\$ 245,834	\$ 14,335	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	48	51	3	5
6	Account 851	159,492	169,369	9,876	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	0	0	0	12
13	Account 871	99,302	105,451	6,149	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	33	35	2	16
17	Account 879	421,573	447,679	26,106	17
18	Account 880	155,249	164,863	9,614	18
19	Account 901	476,855	506,384	29,529	19
20	Account 902	0	0	0	20
21	Account 903	1,801,394	1,912,945	111,550	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 3,345,445	\$ 3,552,610	\$ 207,165	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description	SNV			Line No.
		Recorded (b) WP H-3, Sh 24 & 25	Annualized (c) WP H-3, Sh 26, Ln 1(c) * ((b) ÷ Ln 37(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 0	\$ 0	\$ 0	22
23	Total O&M	\$ 3,345,445	\$ 3,552,610	\$ 207,165	23
24	% O&M to Total	80.38%	80.38%	80.38%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	\$ 0	\$ 0	\$ 0	33
<u>Capital</u>					
34	Account 107	\$ 816,479	\$ 867,040	\$ 50,560	34
35	Account 108	8	8	0	35
36	Total Capital	\$ 816,487	\$ 867,048	\$ 50,561	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 4,161,932	\$ 4,419,657	\$ 257,725	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Great Basin	Amount to	Line No.
		Recorded (b) WP H-3, Sh 23	Annualized (c) Ln 1(c) * ((b) + WP H-3, Sh 29, Ln 37(b))	Adjustment (d) (c) - (b)	MMF (e) 4.10%	Allocate (f) (d) - (e)	
1	Annualized Labor Loading (WP H-3, Sh 32, Ln 42(j))		\$ 36,653,353				1
	<u>Operations</u>						
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	0	2
3	Account 840	0	0	0	0	0	3
4	Account 841	0	0	0	0	0	4
5	Account 850	0	0	0	0	0	5
6	Account 851	0	0	0	0	0	6
7	Account 852	0	0	0	0	0	7
8	Account 853	0	0	0	0	0	8
9	Account 856	0	0	0	0	0	9
10	Account 857	0	0	0	0	0	10
11	Account 859	0	0	0	0	0	11
12	Account 870	0	0	0	0	0	12
13	Account 871	0	0	0	0	0	13
14	Account 874	0	0	0	0	0	14
15	Account 875	0	0	0	0	0	15
16	Account 878	0	0	0	0	0	16
17	Account 879	0	0	0	0	0	17
18	Account 880	0	0	0	0	0	18
19	Account 901	0	0	0	0	0	19
20	Account 902	0	0	0	0	0	20
21	Account 903	0	0	0	0	0	21
22	Account 905	0	0	0	0	0	22
23	Account 908	0	0	0	0	0	23
24	Account 910	0	0	0	0	0	24
25	Account 920	30,482,381	32,462,680	1,980,299	81,096	1,899,203	25
26	Account 922	0	0	(428,735)	(17,557)	(411,178)	26
27	Account 930.2	0	0	0	0	0	27
28	Total Operations	\$ 30,482,381	\$ 32,462,680	\$ 1,551,564	\$ 63,538	\$ 1,488,026	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT - BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	System Allocable			Great Basin	Amount to	Line No.
		Recorded (b) WP H-3, Sh 24 & 25	Annualized (c) WP H-3, Sh 28, Ln 1(c) * ((b) + Ln 37(b))	Adjustment (d) (c) - (b)	MMF (e) 4.10%	Allocate (f) (d) - (e)	
<u>Maintenance</u>							
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	20
21	Account 935	670,460	714,017	43,557	1,784	41,773	21
22	Total Maintenance	\$ 670,460	\$ 714,017	\$ 43,557	\$ 1,784	\$ 41,773	22
23	Total O&M	\$ 31,152,841	\$ 33,176,697	\$ 1,595,121	\$ 65,322	\$ 1,529,799	23
24	% O&M to Total	90.51%	90.51%	88.26%	100.00%	87.82%	24
<u>Deferred and Other</u>							
25	Account 146	\$ 9,191	\$ 9,788	\$ 597	\$ 0	\$ 597	25
26	Account 163	635,967	677,283	41,316	0	41,316	26
27	Account 182.3	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	28
29	Account 184	163,380	173,994	10,614	0	10,614	29
30	Account 186	0	0	0	0	0	30
31	Account 426	11,003	11,717	715	0	715	31
32	HoldCo	397,905	423,755	25,850	0	25,850	32
33	Total Deferred	\$ 1,217,445	\$ 1,296,537	\$ 79,092	\$ 0	\$ 79,092	33
<u>Capital</u>							
34	Account 107	\$ 2,047,127	\$ 2,180,119	\$ 132,992	\$ 0	\$ 132,992	34
35	Account 108	0	0	0	0	0	35
36	Total Capital	\$ 2,047,127	\$ 2,180,119	\$ 132,992	\$ 0	\$ 132,992	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 34,417,413	\$ 36,653,353	\$ 1,807,205	\$ 65,322	\$ 1,741,883	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Sys Alloc Net of MMF (b)	AZ (c) (b) * Ln 1, 2, or 3 (c)	SNV (d) (b) * Ln 1, 2, or 3 (d)	NNV (e) (b) * Ln 1, 2, or 3 (e)	NCA (f) (b) * Ln 1, 2, or 3 (f)	SLT (g) (b) * Ln 1, 2, or 3 (g)	SCA (h) (b) * Ln 1, 2, or 3 (h)	Line No.
1	4-Factor (all others)	WP H-3, Sh 28	55.57%	28.34%	5.08%	1.74%	1.45%	7.83%	1
2	Factor IV (901-910)		53.58%	32.62%	4.66%	1.27%	0.92%	6.95%	2
3	G&A Factor (922)		55.35%	30.01%	4.62%	1.34%	1.76%	6.91%	3
4	Operations								4
5	Account 813	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	5
6	Account 840		0	0	0	0	0	0	6
7	Account 841		0	0	0	0	0	0	7
8	Account 850		0	0	0	0	0	0	8
9	Account 851		0	0	0	0	0	0	9
10	Account 852		0	0	0	0	0	0	10
11	Account 853		0	0	0	0	0	0	11
12	Account 856		0	0	0	0	0	0	12
13	Account 857		0	0	0	0	0	0	13
14	Account 859		0	0	0	0	0	0	14
15	Account 870		0	0	0	0	0	0	15
16	Account 871		0	0	0	0	0	0	16
17	Account 874		0	0	0	0	0	0	17
18	Account 875		0	0	0	0	0	0	18
19	Account 878		0	0	0	0	0	0	19
20	Account 879		0	0	0	0	0	0	20
21	Account 880		0	0	0	0	0	0	21
22	Account 901		0	0	0	0	0	0	22
23	Account 902		0	0	0	0	0	0	23
24	Account 903		0	0	0	0	0	0	24
25	Account 905		0	0	0	0	0	0	25
26	Account 908		0	0	0	0	0	0	26
27	Account 910		0	0	0	0	0	0	27
28	Account 920	1,899,203	1,055,298	538,204	96,441	32,980	27,485	148,796	28
29	Account 922	(411,178)	(227,599)	(123,411)	(18,994)	(5,495)	(7,256)	(28,423)	29
30	Account 930.2	0	0	0	0	0	0	0	30
	Total Operations	\$ 1,488,026	\$ 827,699	\$ 414,793	\$ 77,448	\$ 27,484	\$ 20,229	\$ 120,373	

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT
AFTER ALLOCATION TO STATE JURISDICTIONS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Sys Alloc Net of MMF (b) WP H-3, Sh 29	AZ (c) (b) * WP H-3, Sh 30, Ln 1(c)	SNV (d) (e) * WP H-3, Sh 30, Ln 1(d)	NNV (e) (b) * WP H-3, Sh 30, Ln 1(e)	NCA (f) (b) * WP H-3, Sh 30, Ln 1(f)	SLT (g) (b) * WP H-3, Sh 30, Ln 1(g)	SCA (h) (b) * WP H-3, Sh 30, Ln 1(h)	Line No.
	<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	8
9	Account 861	0	0	0	0	0	0	0	9
10	Account 863	0	0	0	0	0	0	0	10
11	Account 864	0	0	0	0	0	0	0	11
12	Account 865	0	0	0	0	0	0	0	12
13	Account 866	0	0	0	0	0	0	0	13
14	Account 885	0	0	0	0	0	0	0	14
15	Account 886	0	0	0	0	0	0	0	15
16	Account 887	0	0	0	0	0	0	0	16
17	Account 889	0	0	0	0	0	0	0	17
18	Account 892	0	0	0	0	0	0	0	18
19	Account 893	0	0	0	0	0	0	0	19
20	Account 894	0	0	0	0	0	0	0	20
21	Account 935	41,773	23,211	11,838	2,121	725	605	3,273	21
22	Total Maintenance	41,773	23,211	11,838	2,121	725	605	3,273	22
23	Total O&M	1,529,799	850,910	426,631	79,569	28,210	20,833	123,646	23
24	% O&M to Total	87.82%	87.84%	87.65%	88.08%	88.45%	87.16%	88.15%	24
	<u>Deferred and Other</u>								
25	Account 146	\$ 597	\$ 332	\$ 169	\$ 30	\$ 10	\$ 9	\$ 47	25
26	Account 163	41,316	22,957	11,708	2,098	717	598	3,237	26
27	Account 182.3	0	0	0	0	0	0	0	27
28	Account 183.2	0	0	0	0	0	0	0	28
29	Account 184	10,614	5,898	3,008	539	184	154	832	29
30	Account 186	0	0	0	0	0	0	0	30
31	Account 426	715	397	203	36	12	10	56	31
32	HoldCo	25,850	14,364	7,325	1,313	449	374	2,025	32
33	Total Deferred	79,092	43,948	22,413	4,016	1,373	1,145	6,197	33
34	<u>Capital</u>								
34	Account 107	\$ 132,992	\$ 73,898	\$ 37,688	\$ 6,753	\$ 2,309	\$ 1,925	\$ 10,419	34
35	Account 108	0	0	0	0	0	0	0	35
36	Total Capital	132,992	73,898	37,688	6,753	2,309	1,925	10,419	36
37	Total (Ln 23 + Ln 33 + Ln 36)	1,741,883	968,755	486,732	90,339	31,893	23,903	140,262	37

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED TEST YEAR BENEFITS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k) sum (e) thru (j)	Line No.
Division												
1	Social Security and Medicare	WP H-3, Sh 33	\$ 7,416,820	\$ 3,047,428	\$ 868,093	\$ 179,729	\$ 214,249	\$ 523,763	\$ 1,169,338		\$ 13,419,418	1
2	Federal Unemployment Insurance	WP H-3, Sh 34	36,246	14,868	4,041	759	843	2,169	5,628		64,554	2
3	State Unemployment Insurance	WP H-3, Sh 34	18,641	177,566	48,262	9,060	10,069	25,908	22,512		312,017	3
4	Medical Insurance	WP H-3, Sh 37	7,497,959	3,075,640	835,943	156,921	174,403	448,747	1,164,225		13,353,839	4
5	Dental Insurance	WP H-3, Sh 37	517,095	212,111	57,651	10,822	12,028	30,948	80,290		920,944	5
6	Life and AD&D Insurance	WP H-3, Sh 37	142,493	58,450	15,886	2,982	3,314	8,528	22,125		253,779	6
7	Long-Term Disability Insurance	WP H-3, Sh 37	589,217	241,695	65,691	12,331	13,705	35,264	91,489		1,049,393	7
8	Employee Assistance Program	WP H-3, Sh 37	43,834	17,980	4,887	917	1,020	2,623	6,806		78,068	8
9	Deferred Compensation	WP H-3, Sh 37	1,048,911	427,428	128,157	24,057	26,738	68,797	158,620		1,882,708	9
10	SERP	WP H-3, Sh 37	57,014	23,233	6,966	1,308	1,453	3,739	8,622		102,336	10
11	Flex Benefits	WP H-3, Sh 37	795,336	326,244	88,672	16,645	18,500	47,600	123,494		1,416,491	11
12	Employee Communications	WP H-3, Sh 37	0	0	0	0	0	0	0		0	12
13	Tuition Reimbursement	WP H-3, Sh 37	106,854	43,831	11,913	2,236	2,485	6,395	16,591		190,306	13
14	Miscellaneous Benefits	WP H-3, Sh 37	61,384	25,180	6,844	1,285	1,428	3,674	9,531		109,325	14
15	Basic Retirement Plan (BRP)	WP H-3, Sh 36	8,641,681	3,521,463	1,055,852	198,201	220,283	566,797	1,306,827		15,511,104	15
16	Professional Services - BRP	WP H-3, Sh 36	143,592	58,513	17,544	3,293	3,660	9,418	21,714		257,735	16
17	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	3,843,492	1,566,213	469,603	88,152	97,974	252,090	581,227		6,898,752	17
18	Other EIP Expenses	WP H-3, Sh 36	71,504	29,138	8,736	1,640	1,823	4,690	10,813		128,343	18
19	Post-Employment Benefits other than Pension	WP H-3, Sh 36	402,942	164,198	49,232	9,242	10,271	26,428	60,934		723,247	19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	13,293,541	5,201,854	1,562,226	323,279	385,242	942,005	1,967,891		23,676,037	20
21	Total Annualized Benefits		\$ 44,728,554	\$ 18,233,034	\$ 5,306,199	\$ 1,042,859	\$ 1,199,488	\$ 3,009,584	\$ 6,828,679		\$ 80,348,397	21
Corporate												
22	Social Security and Medicare	WP H-3, Sh 33	\$ 1,206,462	\$ 706,980	\$ 130,623	\$ 28,739	\$ 22,208	\$ 153,779	\$ 152,344	\$ 5,659,807	\$ 8,060,942	22
23	Federal Unemployment Insurance	WP H-3, Sh 34	5,537	3,234	607	131	101	656	696	27,553	38,514	23
24	State Unemployment Insurance	WP H-3, Sh 34	66,126	38,618	7,244	1,563	1,201	7,837	8,318	329,060	459,967	24
25	Medical Insurance	WP H-3, Sh 37	1,145,380	668,905	125,472	27,080	20,802	135,745	144,069	5,699,672	7,967,125	25
26	Dental Insurance	WP H-3, Sh 37	78,991	46,131	8,653	1,868	1,435	9,362	9,936	393,076	549,450	26
27	Life and AD&D Insurance	WP H-3, Sh 37	21,767	12,712	2,384	515	395	2,580	2,738	108,318	151,409	27
28	Long-Term Disability Insurance	WP H-3, Sh 37	90,008	52,565	9,860	2,128	1,635	10,667	11,321	447,901	626,086	28
29	Employee Assistance Program	WP H-3, Sh 37	6,696	3,910	734	158	122	794	842	33,321	46,576	29
30	Deferred Compensation	WP H-3, Sh 37	188,668	110,183	20,668	4,461	3,426	22,360	23,731	938,854	1,312,350	30
31	SERP	WP H-3, Sh 37	10,255	5,989	1,123	242	186	1,215	1,290	51,032	71,334	31
32	Flex Benefits	WP H-3, Sh 37	121,495	70,953	13,309	2,207	2,207	14,399	15,282		845,102	32
33	Employee Communications	WP H-3, Sh 37	0	0	0	0	0	0	0	0	0	33
34	Tuition Reimbursement	WP H-3, Sh 37	16,323	9,533	1,788	386	296	1,935	2,053	81,226	113,540	34
35	Miscellaneous Benefits	WP H-3, Sh 37	9,377	5,476	1,027	222	170	1,111	1,179	46,662	65,225	35
36	Basic Retirement Plan (BRP)	WP H-3, Sh 36	1,554,381	907,763	170,276	36,750	28,230	184,218	195,514	7,734,954	10,812,085	36
37	Professional Services - BRP	WP H-3, Sh 36	25,828	15,084	2,829	611	469	3,061	3,249	128,525	179,656	37
38	Employee Investment Plan (EIP) Employer Match	WP H-3, Sh 36	691,330	403,739	75,733	16,345	12,556	81,933	86,957	3,440,215	4,808,806	38
39	Other EIP Expenses	WP H-3, Sh 36	12,861	7,511	1,409	304	234	1,524	1,618	64,001	89,462	39
40	Post-Employment Benefits other than Pension	WP H-3, Sh 36	72,477	42,327	7,940	1,714	1,316	8,590	9,116	360,663	504,143	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-3, Sh 4	2,232,548	1,308,047	241,853	53,162	41,070	283,609	281,859	10,503,928	14,946,076	41
42	Total Annualized Benefits		\$ 7,556,510	\$ 4,419,657	\$ 823,533	\$ 179,250	\$ 138,057	\$ 925,374	\$ 952,114	\$ 36,653,353	\$ 51,647,849	42

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (j)	
<u>Division</u>												
<u>Annualized Social Security (SS)</u>												
1	Annualized Labor	WP H-3, Sh 4	\$ 97,359,471	\$ 39,963,472	\$ 11,409,243	\$ 2,360,968	\$ 2,813,501	\$ 6,879,652	\$ 15,488,315		\$ 176,274,623	1
2	Salaries not Subject to SS	Company Records	502,904	157,708	76,041	14,274	15,865	40,820	250,294		1,057,906	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 96,856,568	\$ 39,805,763	\$ 11,333,202	\$ 2,346,694	\$ 2,797,637	\$ 6,838,832	\$ 15,238,021		\$ 175,216,717	3
4	SS Rate	SSA.gov	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%			4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 6,005,107	\$ 2,467,957	\$ 702,659	\$ 145,495	\$ 173,453	\$ 424,008	\$ 944,757		\$ 10,863,436	5
<u>Annualized Medicare</u>												
6	Annualized Labor	WP H-3, Sh 4	\$ 97,359,471	\$ 39,963,472	\$ 11,409,243	\$ 2,360,968	\$ 2,813,501	\$ 6,879,652	\$ 15,488,315		\$ 176,274,623	6
7	Medicare Rate	SSA.gov	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%			7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 1,411,712	\$ 579,470	\$ 165,434	\$ 34,234	\$ 40,796	\$ 99,755	\$ 224,581		\$ 2,555,982	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 7,416,820	\$ 3,047,428	\$ 868,093	\$ 179,729	\$ 214,249	\$ 523,763	\$ 1,169,338		\$ 13,419,418	9
<u>Corporate</u>												
<u>Annualized Social Security (SS)</u>												
10	Annualized Labor	WP H-3, Sh 4	\$ 16,564,888	\$ 9,705,343	\$ 1,794,485	\$ 394,445	\$ 304,726	\$ 2,104,298	\$ 2,091,318	\$ 77,936,233	\$ 110,895,735	10
11	Salaries not Subject to SS	Company Records	979,867	572,245	107,341	23,167	17,796	116,129	123,250	4,876,041	6,815,835	11
12	Labor Subject to SS	Ln 10 - Ln 11	\$ 15,585,021	\$ 9,133,098	\$ 1,687,145	\$ 371,278	\$ 286,930	\$ 1,988,169	\$ 1,968,067	\$ 73,060,192	\$ 104,079,900	12
13	SS Rate	SSA.gov	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%		13
14	Total Annualized SS	Ln 12 * Ln 13	\$ 966,271	\$ 566,252	\$ 104,603	\$ 23,019	\$ 17,790	\$ 123,266	\$ 122,020	\$ 4,529,732	\$ 6,452,954	14
<u>Annualized Medicare</u>												
15	Annualized Labor	WP H-3, Sh 4	\$ 16,564,888	\$ 9,705,343	\$ 1,794,485	\$ 394,445	\$ 304,726	\$ 2,104,298	\$ 2,091,318	\$ 77,936,233	\$ 110,895,735	15
16	Medicare Rate	SSA.gov	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%		16
17	Total Annualized Medicare	Ln 15 * Ln 16	\$ 240,191	\$ 140,727	\$ 26,020	\$ 5,719	\$ 4,419	\$ 30,512	\$ 30,324	\$ 1,130,075	\$ 1,607,988	17
18	Annualized FICA	Ln 14 + Ln 17	\$ 1,206,462	\$ 706,980	\$ 130,623	\$ 28,739	\$ 22,208	\$ 153,779	\$ 152,344	\$ 5,659,807	\$ 8,060,942	18

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Sys Alloc (j)	Total (k)	Line No.
											sum (c) thru (i)	
Division												
<u>Federal Unemployment Insurance</u>												
1	Tax Base Factor	Company Records	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000		\$ 7,000	1
2	Number of Employees	WP H-3, Sh 6	863	354	96	18	20	52	134			2
3	Tax Base	Ln 1 * Ln 2	\$ 6,041,000	\$ 2,478,000	\$ 673,508	\$ 126,429	\$ 140,514	\$ 361,549	\$ 938,000			3
4	Federal Unemployment Insurance Rate	Company Records	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%			4
5	Total FUJ	Ln 3 * Ln 4	\$ 36,246	\$ 14,868	\$ 4,041	\$ 759	\$ 843	\$ 2,169	\$ 5,628		\$ 64,554	5
<u>State Unemployment Insurance</u>												
6	Tax Base Factor	Company Records	\$ 8,000	\$ 41,800	\$ 41,800	\$ 41,800	\$ 41,800	\$ 41,800	\$ 7,000		\$ 7,000	6
7	Number of Employees	Ln 2	863	354	96	18	20	52	134			7
8	Tax Base	Ln 6 * Ln 7	\$ 6,904,000	\$ 14,797,200	\$ 4,021,804	\$ 754,960	\$ 839,071	\$ 2,158,965	\$ 938,000			8
9	State Unemployment Insurance Rate	Company Records	0.27%	1.20%	1.20%	1.20%	1.20%	1.20%	2.40%			9
10	Total SUI	Ln 8 * Ln 9	\$ 18,641	\$ 177,566	\$ 48,262	\$ 9,060	\$ 10,069	\$ 25,908	\$ 22,512		\$ 312,017	10
<u>Corporate</u>												
<u>Federal Unemployment Insurance</u>												
11	Tax Base Factor	Company Records	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000		\$ 7,000	11
12	Number of Employees	WP H-3, Sh 6	132	77	14	3	2	16	17		656	12
13	Tax Base	Ln 11 * Ln 12	\$ 922,816	\$ 538,927	\$ 101,091	\$ 21,818	\$ 16,760	\$ 109,368	\$ 116,074		\$ 4,592,145	13
14	Federal Unemployment Insurance Rate	Ln 4	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%	0.60%		0.60%	14
15	Total FUJ	Ln 13 * Ln 14	\$ 5,537	\$ 3,234	\$ 607	\$ 131	\$ 101	\$ 656	\$ 696		\$ 27,553	15
<u>State Unemployment Insurance</u>												
16	Tax Base Factor	Company Records	\$ 41,800	\$ 41,800	\$ 41,800	\$ 41,800	\$ 41,800	\$ 41,800	\$ 41,800		\$ 41,800	16
17	Number of Employees	Ln 12	132	77	14	3	2	16	17		656	17
18	Tax Base	Ln 16 * Ln 17	\$ 5,510,532	\$ 3,218,167	\$ 603,658	\$ 130,285	\$ 100,079	\$ 653,082	\$ 693,131		\$ 27,421,667	18
19	State Unemployment Insurance Rate	Ln 9(d)	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%		1.20%	19
20	Total SUI	Ln 18 * Ln 19	\$ 66,126	\$ 38,618	\$ 7,244	\$ 1,563	\$ 1,201	\$ 7,837	\$ 8,318		\$ 329,060	20

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Recorded 11/30/2025 (b)	Adjustments (c)	Annualized at 11/30/2025 (b) + (c)	Line No.
	Sch K-4 926				
	<u>Allocated based on Number of Employees</u>				
1	Medical Insurance	\$ 21,320,964	\$ 0	\$ 21,320,964	1
2	Dental Insurance	1,470,394	0	1,470,394	2
3	Life and AD&D Insurance	405,188	0	405,188	3
4	Long-Term Disability Insurance	1,675,479	0	1,675,479	4
5	Employee Assistance Program	124,644	0	124,644	5
6	Flex Benefits	2,261,593	0	2,261,593	6
7	Employee Communications	0	0	0	7
8	Tuition Reimbursement	303,846	0	303,846	8
9	Miscellaneous Benefits	457,152	(282,602)	174,550	9
	<u>Allocated based on Labor Dollars</u>				
10	Basic Retirement Plan (BRP)	24,715,540	1,607,649	26,323,189	10
11	Professional Services - BRP	437,391	0	437,391	11
12	Deferred Compensation	3,195,059	0	3,195,059	12
13	SERP	232,290	(58,621)	173,670	13
14	Employee Investment Plan (EIP) Employer Match	11,379,667	327,892	11,707,558	14
15	Other EIP Expenses	217,806	0	217,806	15
16	Post-Employment Benefits other than Pension	1,093,790	133,600	1,227,390	16
17	Total Benefits Recorded to Account 926	\$ 69,290,802	\$ 1,727,918	\$ 71,018,720	17

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Description (a)	Total Cost (b) WP H-3, Sh.35	AZ (c) (b) * Ln 1 or Ln 9	SNV (d) (b) * Ln 1 or Ln 9	NNV (e) (b) * Ln 1 or Ln 9	NCA (f) (b) * Ln 1 or Ln 9	SLT (g) (b) * Ln 1 or Ln 9	Great Basin (h) (b) * Ln 1 or Ln 9	SCA (i) (b) * Ln 1 or Ln 9	Sys Alloc (j) (b) * Ln 9	Total (k) sum (c) thru (j)	Line No.
Division												
1	Percent of Total Labor (WP H-3, Sh 6, Ln 2)		32.83%	13.38%	4.01%	0.75%	0.84%	2.15%	4.96%		58.93%	1
2	Basic Retirement Plan (BRP)	\$ 26,323,189	\$ 8,641,681	\$ 3,521,463	\$ 1,055,852	\$ 198,201	\$ 220,283	\$ 566,797	\$ 1,306,827	\$	\$ 15,511,104	2
3	Professional Services - BRP	437,391	143,592	58,513	17,544	3,293	3,660	9,418	21,714		257,735	3
4	Deferred Compensation	3,195,059	1,048,911	427,428	128,157	24,057	26,738	68,797	158,620		1,882,708	4
5	SERP	173,670	57,014	23,233	6,966	1,308	1,453	3,739	8,622		102,336	5
6	Employee Investment Plan (EIP) Employer Match	11,707,558	3,843,492	1,566,213	469,603	88,152	97,974	252,090	581,227		6,898,752	6
7	Other EIP Expenses	217,806	71,504	29,138	8,736	1,640	1,823	4,690	10,813		128,343	7
8	Post-Employment Benefits other than Pension	1,227,390	402,942	164,198	49,232	9,242	10,271	26,428	60,934		723,247	8
Corporate												
9	Percent of Total Labor (WP H-3, Sh 6, Ln 2(j) * Ln 5)		5.90%	3.45%	0.65%	0.14%	0.11%	0.70%	0.74%	29.38%	41.07%	9
10	Basic Retirement Plan (BRP)	\$ 26,323,189	\$ 1,554,381	\$ 907,763	\$ 170,276	\$ 36,750	\$ 28,230	\$ 184,218	\$ 195,514	\$ 7,734,954	\$ 10,812,085	10
11	Professional Services - BRP	437,391	25,828	15,084	2,829	611	469	3,061	3,249	128,525	179,656	11
12	Deferred Compensation	3,195,059	188,668	110,183	20,668	4,461	3,426	22,360	23,731	938,854	1,312,350	12
13	SERP	173,670	10,255	5,989	1,123	242	186	1,215	1,290	51,032	71,334	13
14	Employee Investment Plan (EIP) Employer Match	11,707,558	691,330	403,739	75,733	16,345	12,556	81,933	86,957	3,440,215	4,808,806	14
15	Other EIP Expenses	217,806	12,861	7,511	1,409	304	234	1,524	1,618	64,001	89,462	15
16	Post-Employment Benefits other than Pension	1,227,390	72,477	42,327	7,940	1,714	1,316	8,590	9,116	360,663	504,143	16

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Cost Per Employee (b) WP H-3, Sh 35 / Ln 1	AZ (c) (b)*Ln 1 or Ln 11	SNV (d) (b)*Ln 1 or Ln 11	NNV (e) (b)*Ln 1 or Ln 11	NCA (f) (b)*Ln 1 or Ln 11	SLT (g) (b)*Ln 1 or Ln 11	Great Basin (h) (b)*Ln 1 or Ln 11	SCA (i) (b)*Ln 1 or Ln 11	Sys Alloc (j) (b)*Ln 11	Total (k) sum (b) thru (j)	Line No.
<u>Division</u>												
1	Number of Employees (WP H-3, Sh 6, Ln 3)	2,454	863	354	96	18	20	52	134		1,537	1
2	Medical Insurance	\$ 8,688	\$ 7,497,959	\$ 3,075,640	\$ 835,943	\$ 156,921	\$ 174,403	\$ 448,747	\$ 1,164,225	\$	\$ 13,353,839	2
3	Dental Insurance	599	517,095	212,111	57,651	10,822	12,028	30,948	80,290		920,944	3
4	Life and AD&D Insurance	165	142,493	58,450	15,886	2,982	3,314	8,528	22,125		253,779	4
5	Long-Term Disability Insurance	683	589,217	241,695	65,691	12,331	13,705	35,264	91,489		1,049,393	5
6	Employee Assistance Program	51	43,834	17,980	4,887	917	1,020	2,623	6,806		78,068	6
7	Flex Benefits	922	795,336	326,244	88,672	16,645	18,500	47,600	123,494		1,416,491	7
8	Employee Communications	0	0	0	0	0	0	0	0		0	8
9	Tuition Reimbursement	124	106,854	43,831	11,913	2,236	2,485	6,395	16,591		190,306	9
10	Miscellaneous Benefits	71	61,384	25,180	6,844	1,285	1,428	3,674	9,531		109,325	10
<u>Corporate</u>												
11	Number of Employees (WP H-3, Sh 6, Ln 9)		132	77	14	3	2	16	17	656	917	11
12	Medical Insurance	\$ 8,688	\$ 1,145,380	\$ 668,905	\$ 125,472	\$ 27,080	\$ 20,802	\$ 135,745	\$ 144,069	\$ 5,699,672	\$ 7,967,125	12
13	Dental Insurance	599	78,991	46,131	8,653	1,868	1,435	9,362	9,936	393,076	549,450	13
14	Life and AD&D Insurance	165	21,767	12,712	2,384	515	395	2,580	2,738	108,318	151,409	14
15	Long-Term Disability Insurance	683	90,008	52,565	9,860	2,128	1,635	10,667	11,321	447,901	626,086	15
16	Employee Assistance Program	51	6,696	3,910	734	158	122	794	842	33,321	46,576	16
17	Flex Benefits	922	121,495	70,953	13,309	2,872	2,207	14,399	15,282	604,585	845,102	17
18	Employee Communications	0	0	0	0	0	0	0	0	0	0	18
19	Tuition Reimbursement	124	16,323	9,533	1,788	386	296	1,935	2,053	81,226	113,540	19
20	Miscellaneous Benefits	71	9,377	5,476	1,027	222	170	1,111	1,179	46,662	65,225	20

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
COST OF SERVICE ANALYSIS - ACCOUNT 926
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

Line No.	Account Activity (a)	Expenses Removed										Total (m)	Line No.
		Donation/ Civic Activity (b)	Employee Events (c)	Employee Recognition (d)	Other Emp. Welfare (e)	Sponsorships, Ads, Promo. (f)	Non-Utility Expense (g)	Non-Recurring Expense (h)	Retirement Gifts/Meals (i)	Accounting Correction (j)	Out of Period Expenses (k)		
1	1840	\$ (625)	\$ (371)	\$ (214,262)	\$ (3,053)	\$ 0	\$ (63,413)	\$ 0	\$ (879)	\$ 0	\$ 0	\$ (282,602)	1
2	Total	\$ (625)	\$ (371)	\$ (214,262)	\$ (3,053)	\$ 0	\$ (63,413)	\$ 0	\$ (879)	\$ 0	\$ 0	\$ (282,602)	2

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	Total Cost (c)	SNV (d) (c) * Ln 10(d)	Corp Direct SNV (e) (c) * Ln 10(e)	Other Jurisdictions (f) (c) * Ln 10(f)	Sys Alloc (g) (c) * Ln 10(g)	Line No.
1	Employee Investment Plan (EIP) [1]	WP H-3, Sh 35	\$ 11,597,473	\$ 1,551,486	\$ 399,942	\$ 6,238,178	\$ 3,407,866	1
2	EIP Employer Match	[2]	11,379,667					2
3	Other EIP Expenses	Ln 1 - Ln 2	\$ 217,806					3
4	Ratio of EIP Employer Match to Labor	[2]	4.08%					4
5	Annualized Labor (Includes OT and Wage Increase)	WP H-3, Sh 4	\$ 287,170,358					5
6	Adjusted EIP Employer Match	Ln 4 * Ln 5	\$ 11,707,558	\$ 1,566,213	\$ 403,739	\$ 6,297,392	\$ 3,440,215	6
7	Plus: Other EIP Plan Expenses	Ln 3	217,806	29,138	7,511	117,156	64,001	7
8	Total Adjusted EIP	Ln 6 + Ln 7	\$ 11,925,364	\$ 1,595,351	\$ 411,250	\$ 6,414,548	\$ 3,504,216	8
9	EIP Adjustment	Ln 8 - Ln 1	\$ 327,892	\$ 43,865	\$ 11,307	\$ 176,370	\$ 96,349	9
10	Percent to Total Labor	WP H-3, Sh 6	100.00%	13.38%	3.45%	53.79%	29.38%	10

[1] Expense as recorded during the twelve months ended test year.
[2] Ratio of EIP employer match to recorded labor (including overtime) calculated as follows:

	Labor & Overtime	EIP Employer Match	Ratio
For The Twelve Months Ended November 30, 2025	\$ 279,127,628	\$ 11,379,667	4.08%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	Corporate Labor (b) WP H-3, Sh 19	Corporate Loadings (c) WP H-3, Sh 28	Total (d) (b) + (c)	Line No.
1	Account 920 Adjustment	\$ (1,469,284)	\$ 1,980,299	\$ 511,015	1
2	Capitalization Percentage	21.65%	21.65%	21.65%	2
3	Account 922 Adjustment	<u>\$ 318,100</u>	<u>\$ (428,735)</u>	<u>\$ (110,635)</u>	3

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	2024 (b) [1]	2025 (c) [1]	Two-Year Normalization (d) ((b) + (c)) / 2	Line No.
<u>Current Service Cost</u>					
1	Basic Retirement Plan (BRP)	\$ 28,252,368	\$ 24,394,010	\$ 26,323,189	1
2	Post-Employment Benefits other than Pension	1,287,045	1,167,735	1,227,390	2
3	SERP [2]	169,888	177,451	173,670	3
<u>Non-Service Cost</u>					
4	Basic Retirement Plan (BRP)	\$ (21,116,823)	\$ (21,732,765)	\$ (21,424,794)	4
5	Post-Employment Benefits other than Pension	1,093,786	793,105	943,446	5
6	SERP [2]	2,308,328	2,397,018	2,352,673	6
<u>Net Periodic Pension Cost</u>					
7	Basic Retirement Plan (BRP)	\$ 7,135,545	\$ 2,661,245	\$ 4,898,395	7
8	Post-Employment Benefits other than Pension	2,380,831	1,960,840	2,170,836	8
9	SERP [2]	2,478,216	2,574,469	2,526,343	9

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN
ACTUAL AND IRS LIMITS RESTORATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

Line No.	Description (a)	2024 (b) [1]	2025 (c) [1]	Line No.
	<u>Actual</u>			
1	Non-Service Cost	\$ 3,500,268	\$ 3,464,974	1
2	Service Cost	243,228	231,296	2
3	Total	<u>\$ 3,743,496</u>	<u>\$ 3,696,270</u>	3
	<u>Amount Above IRS Limits</u>			
4	Non-Service Cost	\$ 1,191,940	\$ 1,067,956	4
5	Service Cost	73,340	53,845	5
6	Total	<u>\$ 1,265,280</u>	<u>\$ 1,121,801</u>	6
	<u>IRS Limits Restoration Only [2]</u>			
7	Non-Service Cost	\$ 2,308,328	\$ 2,397,018	7
8	Service Cost	169,888	177,451	8
9	Total	<u>\$ 2,478,216</u>	<u>\$ 2,574,469</u>	9

[1] Source: Company Records

[2] Only applies to current active participants - data is not available for retirees.

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
CALL CENTER AND SUPPORT FUNCTION ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 4

Line No.	Description (a)	Reference (b)	AZ (c)	SCA (d)	NCA (e)	SLT (f)	SNV (g)	NNV (h)	Total (i)	Line No.
									Sum (c) thru (h)	
1	Account 903 903001777 - Call Center	Company Records \$	3,226,333 \$	422,482 \$	77,230 \$	56,051 \$	1,963,435 \$	281,461 \$	6,026,992	1
2	903001778 - Support Function	Company Records	1,899,746	271,878	45,481	33,004	1,156,064	192,133	3,598,306	2
3	Total as Recorded	Ln 1 + Ln 2	5,126,079 \$	694,360 \$	122,711 \$	89,055 \$	3,119,499 \$	473,594 \$	9,625,299	3
4	Factor IV	Simt N, Sh 8, Ln 8	53.58%	6.95%	1.27%	0.92%	32.62%	4.66%	100.00%	4
5	Total as Allocated	Ln 3 * Ln 4	5,156,888 \$	669,249 \$	122,655 \$	88,666 \$	3,139,416 \$	448,425 \$	9,625,299	5
6	Adjustment	Ln 5 - Ln 3	30,809 \$	(25,111) \$	(56) \$	(390) \$	19,917 \$	(25,169) \$	0	6
							Sch H-4, Sh 1, Ln 1(c)			

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

Line No.	Description (a)	Reference (b)	12 Months Ended		Total (e) (c) + (d)	Line No.
			11/30/2024 (c)	11/30/2025 (d)		
1	Net Write - offs - Margin	Company Records	\$ 5,251,092	\$ 6,176,128	\$ 11,427,220	1
2	Recorded Margin	Company Records	\$ 351,835,091	\$ 381,367,003	\$ 733,202,094	2
3	2 Yr Avg Write-off Percentage	Ln 1 / 2	1.4925%	1.6195%	1.5585%	3
					Sch H-7, Sh 1 Ln 2	

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

Line No.	Policy Year (a)	AZ (b)	NCA (c)	SCA (d)	SLT (e)	NNV (f)	SNV (g)	Great Basin (h)	Common (i)	Total (j)	Line No.
Sum (b) thru (i)											
Less Than \$1,000,000 Self-Insurance Per Claim [2]											
1	8/1/15 - 7/31/16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	8/1/16 - 7/31/17	51,970	0	0	0	130,000	51,164	0	150,000	383,134	2
3	8/1/17 - 7/31/18	0	0	0	0	0	800,000	0	0	800,000	3
4	8/1/18 - 7/31/19	0	0	0	0	0	0	0	0	0	4
5	8/1/19 - 7/31/20	0	0	0	0	0	0	0	0	0	5
6	8/1/20 - 7/31/21	0	0	0	0	0	0	0	0	0	6
7	8/1/21 - 7/31/22	0	0	0	0	0	0	0	0	0	7
8	8/1/22 - 7/31/23	0	0	0	0	0	275,000	0	0	275,000	8
9	8/1/23 - 7/31/24	0	0	0	0	0	0	0	0	0	9
10	8/1/24 - 7/31/25	0	0	0	0	0	0	0	0	0	10
11	Total	\$ 51,970	\$ 0	\$ 0	\$ 0	\$ 130,000	\$ 1,126,164	\$ 0	\$ 150,000	\$ 1,458,134	11
							Sch H-9, Sh 2 Ln 1(c)			Sch H-9, Sh 2 Ln 1(d)	
\$1,000,000 Self-Insurance Per Claim [2]											
12	8/1/15 - 7/31/16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	8/1/16 - 7/31/17	0	0	0	0	0	0	0	0	0	13
14	8/1/17 - 7/31/18	0	0	0	0	0	0	0	0	0	14
15	8/1/18 - 7/31/19	0	0	0	0	0	0	0	0	0	15
16	8/1/19 - 7/31/20	0	0	0	0	0	0	0	0	0	16
17	8/1/20 - 7/31/21	0	0	0	0	0	0	0	0	0	17
18	8/1/21 - 7/31/22	1,000,000	0	0	0	0	2,000,000	0	0	3,000,000	18
19	8/1/22 - 7/31/23	0	0	0	0	0	0	0	0	0	19
20	8/1/23 - 7/31/24	0	0	0	0	0	0	0	0	0	20
21	8/1/24 - 7/31/25	0	0	0	0	0	0	0	0	0	21
22	Total	\$ 1,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,000,000	\$ 0	\$ 0	\$ 3,000,000	22
							Sch H-9, Sh 2 Ln 2(c)			Sch H-9, Sh 2 Ln 2(d)	
\$4,000,000 Aggregate Above \$1,000,000 Self-Insurance Per Claim [2]											
23	8/1/15 - 7/31/16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24	8/1/16 - 7/31/17	0	0	0	0	0	0	0	0	0	24
25	8/1/17 - 7/31/18	0	0	0	0	0	0	0	0	0	25
26	8/1/18 - 7/31/19	0	0	0	0	0	0	0	0	0	26
27	8/1/19 - 7/31/20	0	0	0	0	0	0	0	0	0	27
28	8/1/20 - 7/31/21	0	0	0	0	0	0	0	0	0	28
29	8/1/21 - 7/31/22	4,000,000	0	0	0	0	0	0	0	4,000,000	29
30	8/1/22 - 7/31/23	0	0	0	0	0	0	0	0	0	30
31	8/1/23 - 7/31/24	0	0	0	0	0	0	0	0	0	31
32	8/1/24 - 7/31/25	0	0	0	0	0	0	0	0	0	32
33	Total	\$ 4,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 4,000,000	33
									Sch H-9, Sh 2 Ln 3(d)		
34	Total	\$ 5,051,970	\$ 0	\$ 0	\$ 0	\$ 130,000	\$ 3,126,164	\$ 0	\$ 150,000	\$ 8,458,134	34

[1] Company Records

[2] Based on the policy year associated with the incident date of the claim.

**GREAT BASIN GAS TRANSMISSION COMPANY
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 10**

Line No.	Description (a)	Reference (b)	Total (c)	Line No.
1	Great Basin Insurance Allocation Factor	WP H-10, Sh 2	11.60%	1
2	Sys. Alloc. Property Insurance Alloc.	WP H-10, Sh 2	12.96%	2
3	Great Basin MMF	Stmt N, Sh 10, Ln 7(i)	4.06%	3
4	Sys. Alloc. Property Insurance Alloc to GB	Ln 2 * Ln 3	<u>0.53%</u>	4
5	Total Property Insurance Allocation Factor	Ln 1 + Ln 4	<u>12.13%</u> Sch H-10, Sh 1 Ln 5(f)	5

**SOUTHWEST GAS CORPORATION
PROPERTY INSURANCE ALLOCATION PERCENTAGE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 10**

Line No.	Acct Number	Description	AZ (c)	NCA (d)	SCA (e)	SLT (f)	NNV (g)	SNV (h)	Great Basin (i)	SGTC (j)	Common (k)	Total (l)	Line No.
Company Records													
Sum (c) thru (k)													
1	361.0	Structures and Improvements	\$ 15,565,101	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,496,828	\$ 0	\$ 0	\$ 19,061,929	1
2	362.0	Gas Holders	33,550,482	0	0	0	0	0	4,539,067	0	0	38,089,549	2
3	363.1	Liquefaction Equipment	0	0	0	0	0	0	678,590	0	0	678,590	3
4	363.2	Vaporization Equipment	9,277,530	0	0	0	0	0	1,287,146	0	0	10,564,676	4
5	363.3	Compressor Equipment	7,996,462	0	0	0	0	0	5,046,971	0	0	13,043,432	5
6	363.5	Other Equipment	8,900,546	0	0	0	0	0	13,388,500	0	0	22,289,046	6
7		Total Storage	\$ 75,290,120	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 28,437,103	\$ 0	\$ 0	\$ 103,727,223	7
8	366.1	Structures - Compressor Stations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 647,857	\$ 837,938	\$ 0	\$ 0	\$ 1,485,794	8
9	366.2	Structures - General	0	0	0	0	0	1,275,555	70,058	0	0	1,345,613	9
10	368	Compressor Station Equipment	0	0	0	0	0	7,105,673	24,757,378	0	0	31,863,052	10
11	368.01	Compressor Station - Battle Mt Incremental	0	0	0	0	0	0	2,088,980	0	0	2,088,980	11
12	370	Communication Equipment	0	0	0	0	0	689,326	4,115,782	0	0	4,805,108	12
13	371	Miscellaneous Equipment	0	0	0	0	0	18,823	226,202	20,152	0	265,177	13
14		Total Transmission	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 9,737,234	\$ 32,096,338	\$ 20,152	\$ 0	\$ 41,853,723	14
15	375	Structures and Improvements	\$ 110,557	\$ 851	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 111,407	15
16	386	Other Property on Customer's Property	0	0	0	0	0	0	0	0	0	0	16
17	387	Miscellaneous Equipment	432,098	12,872	0	0	5,649	0	0	0	0	450,620	17
18		Total Distribution	\$ 542,655	\$ 13,723	\$ 0	\$ 0	\$ 5,649	\$ 0	\$ 0	\$ 0	\$ 0	\$ 562,027	18
19	390.1	General	\$ 97,051,002	\$ 2,346,091	\$ 31,216,123	\$ 11,695,748	\$ 43,413,029	\$ 44,148,320	\$ 3,736,937	\$ 0	\$ 42,687,801	\$ 276,295,051	19
20	390.2	Structures and Improv - Co. Owned	113,629	0	2,207,818	147,125	1,639,660	401,853	0	0	7,973	523,455	20
21	391	Office Furniture and Fixtures	4,951,098	87,518	1,719,026	131,984	1,717,619	1,734,450	369,721	0	9,017,509	20,067,380	21
22	391.1	Computer Software and Hardware	8,550,688	0	675,822	32,281	802,640	955,994	130,702	0	9,045,493	24,558,794	22
23	393	Stores Equipment	1,610,836	0	5,325,641	411,492	3,662,855	10,361,566	178,005	0	53,461	4,309,038	23
24	394	Tool, Shop, and Garage Equip.	31,640,897	233,727	5,325,641	411,492	3,662,855	10,361,566	1,973,957	0	1,676,201	55,286,336	24
25	395	Laboratory Equipment	397,829	0	3,577	0	65,580	137,727	0	0	2,412,731	3,017,443	25
26	396	Power Operated Equipment	17,041,048	175,937	1,627,024	246,974	2,651,517	5,476,456	2,227,698	0	269,926	29,716,580	26
27	397	Communication Equipment	9,500,927	133,170	1,868,381	35,283	2,381,651	2,860,409	55,410	0	5,966,384	22,801,614	27
28	397.2	Telemetry Equipment	9,312	0	0	0	0	4,755	0	0	0	14,067	28
29	398	Miscellaneous Equipment	6,085,625	99,778	824,928	99,945	1,254,734	2,465,583	473,050	0	6,703,887	18,007,530	29
30		Total General	\$ 176,952,891	\$ 3,076,220	\$ 45,468,339	\$ 12,800,830	\$ 57,589,284	\$ 71,722,875	\$ 9,145,482	\$ 0	\$ 77,841,366	\$ 454,597,288	30
31		Total	\$ 252,785,666	\$ 3,089,943	\$ 45,468,339	\$ 12,800,830	\$ 57,594,933	\$ 81,460,109	\$ 69,678,922	\$ 20,152	\$ 77,841,366	\$ 600,740,261	31
32		Percent of Total	42.08%	0.51%	7.57%	2.13%	9.59%	13.56%	11.60%	0.00%	12.96%	100.00%	32

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

Line No.	Description	Amount 12 Months Ended 11/30/2025 <small>Company Records</small>	Percent of Total <small>[1]</small>	No.
	(a)	(b)	(c)	
	<u>Transportation and Work Equipment Loading</u>			
1	Deferred	\$ 152,438	2.70%	1
2	Operations	3,114,403	55.22%	2
3	Maintenance	798,974	14.17%	3
4	Capital	1,573,852	27.91% [2]	4
5	Total	<u>\$ 5,639,666</u>	<u>100.00%</u>	5

[1] The order in Docket 93-3003/3004 ordered SWG to capitalize 40%, 60% and 60% of accounts 392.11, 392.12 and 396, respectively, and charge it to account 376. Southwest Gas is proposing a capitalization percentage of 27.91% based upon actual transportation and power operated equipment clearing account charges.

[2] Annualized depreciation expense of accounts 392.11, 392.12 and 396 is being reduced by the 27.91% of depreciation expense being transferred to capital. See Sch H-16, Sh 1, Ln 31(f), 32(f), and 36(f).

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

Line No.	Description	In-Service Year	Work Order Number	Life - Months (d)	Life - Months (e)	Remaining Life - Months (f)	Asset Beginning Balance	Additions and Adjustments	Retirements	Asset Ending Balance	Beginning Reserve Balance	Current Monthly Expense (k)	Ending Reserve Balance	Net Balance	Adjusted Monthly Expense (n)	Annualized Amort	Line No.
1	Financial Applications	Feb-16	0051W0001059	120	4	\$ 18,146,854	0	0	0	17,520,072	17,520,072	149,468	17,689,248	(178,176)	0	0	1
2	Fleet Management System Project	Jan-21	0051W0005362	60	2	570,624	0	0	0	570,624	570,624	9,550	580,174	9,550	0	0	2
3	AV GL-DIMP and RIMP Risk Model Project	Jan-21	0051W0000526	60	1	153,589	0	0	0	153,589	153,589	20,235	173,824	153,589	0	0	3
4	Oracle EBS License (for) Oracle Durango	May-20	0051W0000683	180	12	104,559	0	0	0	104,559	104,559	58,233	162,792	73,276	581,513	6,978,151	4
5	Oracle EBS License (for) Oracle Durango	Jun-21	0051W0000687	60	8	118,230	0	0	0	118,230	118,230	1,971	120,201	118,230	0	0	5
6	HCM Phase 2 Project Cloud-based	Jul-21	0051W0006075	60	8	984,777	0	0	0	984,777	984,777	16,972	1,001,749	118,801	0	0	6
7	Oracle EBS System True Up	Sep-21	0051W000512	60	10	183,090	0	0	0	183,090	183,090	3,052	186,142	183,090	0	0	7
8	MTP Cancel/Rebill Automation	Oct-21	0051W0006668	60	11	482,301	0	0	0	482,301	482,301	8,058	490,359	80,582	0	0	8
9	Adaptive Capital Budgeting Improvements	Oct-21	0051W0005696	60	12	97,290	0	0	0	97,290	97,290	1,622	98,912	17,837	0	0	9
10	Zero Trust ID Mgmt OKTA-Cloud-Based	Dec-21	0051W0006484	60	14	146,354	0	0	0	146,354	112,016	2,453	79,464	17,837	0	0	10
11	Avicx Scouting Connection License - Ratio Console Upgrade	Dec-21	0051W0006834	60	14	70,164	0	0	0	70,164	53,792	1,169	54,962	31,885	0	0	11
12	Spanish Bill Development	Dec-21	0051W0006834	60	14	105,763	0	0	0	105,763	81,046	1,766	82,812	15,202	0	0	12
13	Avicx Scout EX Console Pool License - Ratio Console Upgrade	Dec-21	0051W0006834	60	14	362,231	0	0	0	362,231	277,710	6,037	283,748	22,952	0	0	13
14	Project Implementation - Ratio Console Upgrade	Dec-21	0051W0006834	60	14	875,993	0	0	0	875,993	671,595	14,600	886,195	17,483	0	0	14
15	HCM Phase III - Benefits Configuration - cloud based	Feb-22	0051W000858	60	15	285,547	0	0	0	285,547	214,160	4,759	218,920	14,600	0	0	15
16	Open Text Extended ECM-Cloud-Based	Apr-22	0051W0006858	60	18	406,173	0	0	0	406,173	281,565	6,923	288,488	117,685	0	0	16
17	ASI Software for Tax Remediation Project	May-22	0051W000855	60	18	1,001,889	0	0	0	1,001,889	1,001,889	16,688	1,018,577	283,869	0	0	17
18	C4C Development-AHT Reduction Efforts-Cloud Based	Jun-22	0051W0007177	60	19	289,000	0	0	0	289,000	197,483	4,817	202,300	86,700	0	0	18
19	GasBoy - RFPay CNG Management System-Cloud	Aug-22	0051W0006078	60	22	138,449	0	0	0	138,449	89,964	2,309	140,258	48,486	0	0	19
20	Zero Trust-Duo MFA-Cloud Based	Nov-22	0051W0007353	60	24	419,143	0	0	0	419,143	251,117	7,001	258,118	161,025	0	0	20
21	Strategic Financial UI Platform PH II	Dec-22	0051W0005847	60	26	7,093,208	0	0	0	7,093,208	4,019,480	118,220	4,137,700	2,955,508	0	0	21
22	OC Management Project Employee-Cloud	Dec-22	0051W0007431	36	2	34,104	0	0	0	34,104	32,177	953	35,140	963	0	0	22
23	OC Management Project Employee-Cloud	Dec-22	0051W0007431	36	2	153,692	0	0	0	153,692	146,802	2,925	156,717	6,890	0	0	23
24	OC Management Project Employee-Cloud	Mar-23	0051W0007349	36	5	63,972	0	0	0	63,972	60,905	1,067	65,972	3,067	0	0	24
25	OC Management Project Employee-Cloud	Mar-23	0051W0007349	36	5	199,729	0	0	0	199,729	189,508	1,221	200,729	11,221	0	0	25
26	ZScaler Network (VPN) Reim-Cloud	May-23	0051W0007467	30	3	218,236	0	0	0	218,236	109,118	3,637	117,765	105,481	3,637	0	26
27	VMware Cloud Subscription Licensing	Sep-23	0051W0007466	36	10	61,130	0	0	0	61,130	44,150	1,698	45,848	15,283	0	0	27
28	VMware Cloud Subscription Licensing	Oct-23	0051W0008254	36	12	4,027,750	0	0	0	4,027,750	2,865,167	111,882	2,797,049	1,230,701	0	0	28
29	PLEXOS-Software Cloud	Dec-23	0051W0008142	36	13	14,400	0	0	0	14,400	9,141	405	9,545	4,855	0	0	29
30	Synergi Pipeline Cloud Migration	Feb-24	0051W0007592	60	40	105,000	0	0	0	105,000	38,500	1,750	40,250	64,750	0	0	30
31	SAP Equal Payment Plan (EPP) - partial cloud	Aug-24	0051W0009051	60	45	670,413	0	0	0	670,413	223,143	11,182	234,325	436,087	11,182	0	31
32	Azure Cloud Design and Migration	Sep-24	0051W0007488	60	46	167,733	0	0	0	167,733	88,026	4,535	72,581	199,544	4,535	0	32
33	PowerPlan Upgrade	Sep-24	0051W0008453	60	47	1,048,780	0	0	0	1,048,780	391,138	2,796	41,933	125,800	2,796	0	33
34	PowerPlan Upgrade	Sep-24	0051W0008454	60	47	1,800,453	0	0	0	1,800,453	379,065	30,242	408,307	1,391,146	30,242	0	34
35	Level S2 Software Upgrade	Oct-24	0073W0009195	36	24	33,693	0	0	0	33,693	19,774	947	11,921	21,772	11,359	0	35
36	Oracle Software Licenses	Nov-24	0051W0008881	36	24	3,898,752	0	0	0	3,898,752	1,299,579	108,299	1,407,878	2,490,874	108,299	1,299,586	36
37	Service Now ITSM-Cloud	Dec-24	0051W0008798	36	24	4,460,918	0	0	0	4,460,918	1,468,973	123,914	1,610,887	2,850,031	123,914	1,468,973	37
38	Radio TruFleet AVL Software	Dec-24	0051W0005296	60	49	525,564	0	0	0	525,564	196,353	8,759	105,113	420,451	8,759	105,113	38
39	Oracle Software Licenses-Cloud	Feb-25	0051W0007337	60	20	1,174,454	0	0	0	1,174,454	357,742	19,574	215,317	858,136	19,574	234,681	39
40	Oracle Software Licenses-Cloud	Feb-25	0051W0009380	60	20	1,501,420	0	0	0	1,501,420	395,674	36,974	432,648	1,108,776	36,974	176,806	40
41	SAP SAC Fleet Analytics Dashboard-OCO	Feb-25	0071W0009021	36	26	525,425	0	0	0	525,425	111,877	1,784	138,911	393,548	1,784	176,806	41
42	DMIRSO Enhancements	Feb-25	0051W0009118	36	28	75,631	0	0	0	75,631	9,889	1,284	11,154	64,477	1,284	0	42
43	Teams Voice for Gas Control	Feb-25	0051W0009105	36	28	70,950	0	0	0	70,950	14,371	2,021	16,392	54,558	2,021	24,248	43
44	Future NCDP Analysis-Cloud-Based	Mar-25	0051W0009157	36	29	29,778	0	0	0	29,778	6,353	837	7,189	22,589	837	10,040	44
45	Hourglass Cloud Enhancements	Mar-25	0051W0009479	36	29	26,888	0	0	0	26,888	4,961	755	5,726	21,152	755	9,065	45
46	IBM VAR -APRISE Cloud	Mar-25	0051W0009054	60	53	156,943	0	0	0	156,943	18,310	2,616	20,926	136,017	1,131	13,577	46
47	Hardware asset mgmt(HAM)-Cloud	May-25	0051W0009284	60	49	479,871	0	0	0	479,871	1,025,401	98,889	1,124,290	4,746,662	2,616	31,389	47
48	Cisco Enterprise Agree-Cloud	Sep-25	0051W0009719	36	30	899,406	0	0	0	899,406	479,871	24,984	55,985	423,886	98,889	1,186,665	48
49	Senior Expo Application-Cloud	Sep-25	0051W0009645	36	35	1,384,486	0	0	0	1,384,486	149,901	2,951	174,885	724,522	24,984	289,802	50
50	Cloud IVR Migration Project	Oct-25	0051W0009312	60	60	20,649	0	0	0	20,649	0	632	1,318	26,273	632	9,979	51
51	IBM Migration to AWS-Cloud	Nov-25	0051W0009691	36	36	0	0	0	0	0	0	23,075	23,075	1,361,411	23,075	276,897	52
52	Software and implementation services	Nov-25	0051W0009705	60	60	12,022,813	0	0	0	12,022,813	0	574	0	20,075	574	6,883	53
53	AVC Migration	Nov-25	0051W0009286	60	60	532,145	0	0	0	532,145	0	0	0	12,022,813	303,776	2,445,318	54
54	AVC Migration	Nov-25	0051W0009286	60	60	926,332	0	0	0	926,332	0	0	0	532,145	93,116	108,233	55
55	AVC Migration	Nov-25	0051W0009286	60	60	744,975	0	0	0	744,975	0	0	0	926,332	10,616	127,369	56
56	AVC Migration	Nov-25	0051W0009286	60	60	0	0	0	0	0	0	0	0	744,975	13,414	157,574	57
57	AVC Migration	Nov-25	0051W0009286	60	60	0	0	0	0	0	0	0	0	0	144,477	700,572	58
58	SCADA-System implementation	Nov-25	0051W0008574	60	60	3,444,477	0	0	0	3,444,477	0	0	0	3,444,477	58,381	700,572	58
						\$ 167,048,893	\$ 16,827,289	\$ 0	\$ 183,876,182	\$ 67,247,634	\$ 1,647,124	\$ 68,895,244	\$ 114,980,948	\$ 1,613,605	\$ 18,363,262		59

SWH-16_SWT

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ALLOCATION OF NEVADA PROPERTY TAX BILLS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	Total (c) (d) + (e)	NNV (d)	SNV (e)	Line No.
1	Property Tax Bill	WP H-17, Sh 2	\$ 12,978,332	\$ 2,600,498	\$ 10,377,834	1
2	Supplemental Tax Bill	WP H-17, Sh 2	889,585	182,912	706,672	2
3	Total Tax Bills	Ln 1 + Ln 2	\$ 13,867,916	\$ 2,783,410	\$ 11,084,506	3
4	Less: Allocation to Common [1]	Ln 8	271,681	0	271,681	4
5	Direct Property Taxes [2]	Ln 3 - Ln 4	<u>\$ 13,596,235</u>	<u>\$ 2,783,410</u>	<u>\$ 10,812,825</u>	5

[1] Taxes Allocated to Common

Line No.	Description	Reference	SNV to Common	Line No.
6	Total Taxes By Division	Ln 3	\$ 11,084,506	6
7	Allocation Factors	[a]	2.45%	7
8	As Allocated	Ln 6 * Ln 7	<u>\$ 271,681</u>	8

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

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

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

Capitalized Allocation Factors Based on Recorded Amounts at November 30, 2025

Line No.	Description	Reference	NNV	SNV	Line No.
9	Capitalized Taxes	Sch M-5, Sh 2	\$ 88,152	\$ 208,229	9
10	Total Accrued Taxes	Sch M-5, Sh 2	2,542,084	10,135,534	10
11	Portion of Property Taxes Capitalized	Ln 9 / Ln 10	<u>3.47%</u>	<u>2.05%</u>	11

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA PROPERTY TAX BILLED DURING PERIOD
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	County (a)	General Billing (b) [1]	Supplemental Billing (c) [2]	Total (d) (b) + (c)	Line No.
1	Carson	\$ 1,079,341	\$ 74,079	\$ 1,153,420	1
2	Churchill	207,395	14,393	221,788	2
3	Douglas	226,640	16,322	242,962	3
4	Elko	282,081	21,849	303,930	4
5	Eureka	41	3	44	5
6	Humbolt	65,663	4,715	70,379	6
7	Lander	32,908	2,241	35,148	7
8	Lyon	33,422	2,321	35,743	8
9	Mineral	340,971	24,382	365,353	9
10	Nye	12	1	13	10
11	Pershing	27,482	1,871	29,353	11
12	Storey	24,191	1,647	25,839	12
13	Washoe	280,350	19,088	299,439	13
14	Subtotal - Northern Nevada	<u>\$ 2,600,498</u>	<u>\$ 182,912</u>	<u>\$ 2,783,410</u>	14
15	Clark - Southern Nevada	\$ 10,377,834	706,672	\$ 11,084,506	15
16	Total	<u><u>\$ 12,978,332</u></u>	<u><u>\$ 889,585</u></u>	<u><u>\$ 13,867,916</u></u>	16
		WP H-17, Sh 1 Ln 1	WP H-17, Sh 1 Ln 2		

[1] State of Nevada Department of Taxation, Tax Bill dated July 15, 2025

[2] State of Nevada Department of Taxation, Tax Bill dated November 20, 2025

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PROPERTY TAX ADJUSTMENT
TAXABLE PLANT IN SERVICE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	As of 6/30/25 (c)	Adjusted At 11/30/2025 (d)	Adjusted At 5/31/2026 (e)	After Final Adjustments (f)	Line No.
1	Southern Nevada Plant in Service	Account 101	\$ 2,980,593,151	\$ 3,056,517,239	\$ 3,144,629,153	\$ 3,180,126,886	1
2	Less: Depreciation and Amortization		(717,929,015)	(734,610,540)	(770,937,748)	(770,937,748)	2
3	Vehicles Net Book Value [1]		(15,319,799)	(15,795,021)	(15,938,797)	(15,938,797)	3
4	Taxable Plant in Service		\$ 2,247,344,337	\$ 2,306,111,677	\$ 2,357,752,607	\$ 2,393,250,340	4
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 1(d)	Ln 2(f)			
5	System Allocable Plant in Service	Account 101	\$ 431,842,689	\$ 448,339,736	\$ 464,963,711	\$ 464,963,711	5
			Company Records	Sch G-1, Sh 14(e) Sch G-2, Sh 14(e)	Sch G-1, Sh 14(g) Sch G-2, Sh 14(g)	Sch G-1, Sh 14(i) Sch G-2, Sh 14(i)	
6	Less: Depreciation and Amortization		(263,476,996)	(268,938,637)	(277,602,771)	(277,602,771)	6
7	Vehicles Net Book Value [1]		(1,206,622)	(1,030,145)	(1,813,154)	(1,813,154)	7
8	Add: Capitalized Leases (NV Value)		0	0	0	0	8
9	Net Plant in Service		\$ 167,159,071	\$ 178,370,954	\$ 185,547,787	\$ 185,547,787	9
10	Nevada 4-Factor		33.78%	33.42%	33.42%	33.42%	10
11	Taxable Plant in Service		\$ 56,466,334	\$ 59,605,159	\$ 62,003,398	\$ 62,003,398	11
			Sch H-17, Sh 1	Sch H-17, Sh 1			
			Ln 8(d)	Ln 9(f)			
12	Computation of Common Allocation Ratios Based on Taxable Plant in Service	Ln 15/(Ln 15+Ln 4)	2.45%				12
			Sch H-17, Sh 1				
			Ln 7(e)				

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

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
REGULATORY AMORTIZATION BALANCES AND RATE CASE EXPENSE
WORKPAPER SUPPORTING ADJUSTMENT NO. 18 AND C6

2023

Line No.	Description (a)	Reference (b)	Post Cert Rate Case Expense 12/21-11/23 (c)	(thru 11/23) Leak Survey Incremental Costs (d)	(thru 5/23) COYL Replacement Program (e)	(post 11/23) Leak Survey Incremental Costs (f)	(post 5/23) COYL Replacement Program (g)	Damage Prevention (h)	Mesquite Regulatory Liability (SNV only) (i)	Picarro AMLD (SNV only) (j)	Total Regulatory Amortization (k)	Line No.
1	Balance at March 2024	23-09012 / Company Records	\$ 159,442	\$ 5,546,296	\$ 0	\$ 1,472,117	\$ 1,248	\$ 0	\$ 0	N/A	N/A	1
2	Amortization Period (Years)	23-09012	2	2	2	N/A	N/A	N/A	N/A	N/A	N/A	2
3	Annual Amortization Expense	Ln 1 / Ln 2	\$ 79,721	\$ 2,773,148	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	<u>Monthly Activity</u>											
5	April 2024	Company Records	\$ (6,643)	\$ (231,096)	\$ 0	\$ 407,078	\$ 29	\$ 0	\$ 0	\$ 0	\$ 0	4
6	May 2024	Company Records	(6,643)	(231,096)	0	468,788	1,644	0	0	0	0	5
7	June 2024	Company Records	(6,643)	(231,096)	0	389,984	902	0	0	0	0	6
8	July 2024	Company Records	(6,643)	(231,096)	0	391,758	898	0	0	0	0	7
9	August 2024	Company Records	(6,643)	(231,096)	0	372,485	897	0	0	0	0	8
10	September 2024	Company Records	(6,643)	(231,096)	0	440,816	961	0	0	0	0	9
11	October 2024	Company Records	(6,643)	(231,096)	0	432,159	3,523	0	0	0	0	10
12	November 2024	Company Records	(6,643)	(231,096)	0	479,825	2,409	0	0	0	0	11
13	December 2024	Company Records	(6,643)	(231,096)	0	361,432	3,636	0	0	0	0	12
14	January 2025	Company Records	(6,643)	(231,096)	0	328,798	2,845	0	0	0	0	13
15	February 2025	Company Records	(6,643)	(231,096)	0	429,201	2,839	0	0	0	0	14
16	March 2025	Company Records	(6,643)	(231,096)	0	402,854	2,832	0	0	0	0	15
17	April 2025	Company Records	(6,643)	(231,096)	0	428,387	3,073	0	0	0	0	16
18	May 2025	Company Records	(6,643)	(231,096)	0	500,319	2,820	0	0	0	0	17
19	June 2025	Company Records	(6,643)	(231,096)	0	450,007	2,812	1,576,115	0	0	0	18
20	July 2025	Company Records	(6,643)	(231,096)	0	264,636	2,972	(609,419)	0	0	0	19
21	August 2025	Company Records	(6,643)	(231,096)	0	396,804	2,892	(2,492,704)	0	0	0	20
22	September 2025	Company Records	(6,643)	(231,096)	0	629,015	2,903	590,655	2,946	0	0	21
23	October 2025	Company Records	(6,643)	(231,096)	0	396,369	2,885	146,270	2,989	0	0	22
24	November 2025	Company Records	(6,643)	(231,096)	0	376,791	2,878	369,219	2,423	0	0	23
25	December 2025	Company Records	(6,643)	(231,096)	0	352,113	2,872	(272,338)	(54)	0	0	24
26	January 2026	Company Records	(6,643)	(231,096)	0	386,186	2,901	86,676	(1,322)	0	0	25
27	February 2026	Company Records	(6,643)	(231,096)	0	412,334	2,879	157,265	(2,696)	0	0	26
28	March 2026	Company Records	(6,643)	(231,096)	0	419,364	2,872	157,265	(1,674)	0	0	27
29	April 2026	Company Records	N/A	N/A	N/A	411,131	2,866	157,265	223	0	0	28
30	May 2026	Company Records	N/A	N/A	N/A	414,844	2,859	157,265	1,164	0	0	29
31	June 2026	Company Records	N/A	N/A	N/A	418,631	0	0	0	0	0	30
32	July 2026	Company Records	N/A	N/A	N/A	411,452	0	0	0	0	0	31
33	August 2026	Company Records	N/A	N/A	N/A	411,181	0	0	0	0	0	32
34	September 2026	Company Records	N/A	N/A	N/A	418,771	0	0	0	0	0	33
34	Beginning Balance at October 2026	Ln 1 + (Sum Lns 4-33)	\$ 0	\$ 0	\$ 0	\$ 13,875,628	\$ 65,147	\$ 2,516,238	\$ (2,488,706)	\$ (183,457)	\$ 6,892,426	34

Purpose: To project the balance of the regulatory assets associated with regulatory amortizations and rate case expenses authorized in Docket No. 23-09012 to the month prior to rates becoming effective in the instant docket.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
<u>Southern Nevada</u>					
1	0021W0004406		398	\$ (3,438)	1
2	0021W3591972		376	(1,250)	2
3	0021W0002625		366	(184)	3
4	0021W0003867		376	(22)	4
5	0021W3374507		376	(1,085)	5
<u>System Allocable</u>					
6	0073W0004415		398	(4,038)	6
<u>Work Orders Identified in Docket No. 18-05031 [1]</u>					
7	0061W0001059 - Financial Applications Replacement	[1]	303	(653,336)	7
8	0061W0003622 - Video Conferencing Equipment	[1]	398	\$ (760)	8
9	Total Adjustment			\$ (664,113)	9
<u>Fully Amortized by November 30, 2019</u>					
10	0052W0000885 - MAOP Records Standardization		303	(51)	10
11	0061W0000669 - SCADA Replacement Project		303	(3,220)	11
12	0061W0000759 - Purchase Endeavor SCM		303	(692)	12
13	0061W0000778 - Purchase Exchange Migration		303	(352)	13
14	0061W0000806 - COYL Application Development		303	(436)	14
15	0061W0000876 - Web Content Management Design		303	(1,537)	15
16	0061W0000898 - PaperFlow Capture Upgrade		303	(55)	16
17	0061W0000934 - Sharepoint 2010 Project		303	(5,141)	17
18	0061W0000963 - PowerPlan Tax Repairs		303	(631)	18
19	0061W0000980 - Data Loss Prevention Software		303	(1,348)	19
<u>Fully Amortized by May 30, 2020</u>					
20	0061W0000740 - Remedy Upgrade Project		303	(512)	20
21	0061W0000888 - GIS Mapping Migration Project		303	(13,274)	21
22	0061W0001101 - Vista Plus forms Pro Installation		303	(89)	22
<u>Fully Amortized by May 30, 2021</u>					
23	0061W0000980 - Data Loss Prevention Software		303	(1,019)	23
24	0061W0001120 - Web Content Mgmt Phase II		303	(10,119)	24
25	0061W0001686 - CPM Solution		303	(5,787)	25
26	0061W0003124 - Search Software for SWGas.com		303	(83)	26
<u>Fully Amortized by November 30, 2021</u>					
27	0061W0002129 - CPM Project Phase II		303	(2,818)	27

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MISCELLANEOUS CAPITAL EXPENDITURES
REMOVE RATE BASE [1]
WORKPAPER SUPPORTING ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Account (c)	Amount (d)	Line No.
	<u>Cancelled</u>				
28	0061W0003424 - Text Notifications Project		303	(2,574)	28
	<u>In CWIP as of May 30, 2021</u>				
29	0061W0002490 - CIS Assessment & Strategic Roadmap		303	(12,405)	29
	<u>Fully Amortized by May 30, 2023</u>				
30	0061W0001001 - FOMS Phase 1 - Customer Service		303	(4,758)	30
31	0061W0001533 - CIC Upgrade		303	(3,981)	31
32	0061W0002063 - WinJa LegaSuite Proj-CSS Interface		303	(119)	32
33	0061W0002154 - Dispatch Operations Viewer Proj		303	(301)	33
34	0061W0002823 - Web Agency Portal Project		303	(667)	34
35	0061W0003009 - DMC Remedy 9 Upgrade		303	(1,623)	35
36	0061W0003318 - Turnkey Cfactory Software		303	(9,316)	36
37	0061W0003416 - Windows 10 Migration		303	(6,140)	37
38	0061W0003520 - Lost and Unaccounted for Gas Enhanc		303	(111)	38
	<u>Fully Amortized by November 30, 2023</u>				
39	0061W0001096 - MAOP Application		303	(15,367)	39
	<u>Fully Amortized/Written Off/Retired by November 30, 2025</u>				
40	0061W0000511 - FOMS Phase 2 - Work Mgmt		303	(1,900)	40
41	0061W0001012 - GTS Purchasing Module		303	(1,801)	41
42	0061W0002687 - ERP Invoicing Business Improve		303	(1,427)	42
43	0061W0002738 - OLTE Replacement		303	(2,996)	43
44	0061W0003100 - Balancing Report Portal		303	(2,667)	44
45	0061W0003584 - PowerPlan Upgrade		303	(335)	45
46	0061W0003606 - COYL Phase II		303	(1,463)	46
47	0061W0003641 - Treasury Management System		303	(1,034)	47
48	0061W0001875 - SCADA Hdw to Replc H1 and H2		391	(1,696)	48
49	0061W0002185 - MWS Eval		391	(83)	49
50	0061W0002287 - EWS Replacement at Corporate		391	(5,427)	50
51	0061W0002637 - Next Generation Firewall		391	(62)	51
52	0061W0002785 - F5 Viprion Blades for H1 server		391	(4,127)	52

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 6	WP H-C2, Sh 8	WP H-C2, Sh 10	WP H-C2, Sh 14	WP H-C2, Sh 12	WP H-C2, Sh 16			
1	Account 813	\$ 0	0	\$ 17,460	2,221	\$ 0	0	\$ 17,460	2,221	\$ 19,681
2	Account 840	0	0	0	0	0	0	0	0	0
3	Account 841	0	0	0	0	0	0	0	0	0
4	Account 850	5,291	665	4	0	0	0	5,295	665	5,960
5	Account 851	0	0	11,707	1,530	0	0	11,707	1,530	13,237
6	Account 852	0	0	0	0	0	0	0	0	0
7	Account 853	3,054	384	0	0	0	0	3,054	384	3,438
8	Account 856	4,048	513	0	0	0	0	4,048	513	4,562
9	Account 857	3,377	430	0	0	0	0	3,377	430	3,807
10	Account 859	0	0	0	0	0	0	0	0	0
11	Account 870	116,000	14,608	0	0	0	0	116,000	14,608	130,608
12	Account 871	3,227	404	7,475	952	0	0	10,702	1,357	12,059
13	Account 874	76,833	9,716	0	0	0	0	76,833	9,716	86,549
14	Account 875	2,687	334	0	0	0	0	2,687	334	3,021
15	Account 878	123,408	15,595	2	0	0	0	123,411	15,596	139,006
16	Account 879	135,974	17,155	31,913	4,044	0	0	167,887	21,199	189,086
17	Account 880	20,954	2,633	11,668	1,489	0	0	32,622	4,122	36,745
18	Account 901	0	0	35,970	4,574	0	0	35,970	4,574	40,544
19	Account 902	15,235	1,926	0	0	0	0	15,235	1,926	17,161
20	Account 903	6,357	807	132,478	17,279	0	0	138,835	18,086	156,921
21	Account 905	0	0	0	0	0	0	0	0	0
22	Account 908	0	0	0	0	0	0	0	0	0
23	Account 910	0	0	0	0	0	0	0	0	0
24	Account 920	0	0	0	0	588,535	72,918	588,535	72,918	661,453
25	Account 922	0	0	0	0	(134,952)	(16,720)	(134,952)	(16,720)	(151,672)
26	Account 930.2	0	0	0	0	0	0	0	0	0
27	Total Operations	\$ 516,447	\$ 65,171	\$ 248,677	\$ 32,089	\$ 453,583	\$ 56,198	\$ 1,218,706	\$ 153,458	\$ 1,372,165

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	
		WP H-C2, Sh 7	WP H-C2, Sh 9	WP H-C2, Sh 11	WP H-C2, Sh 15	WP H-C2, Sh 13	WP H-C2, Sh 17			
1	Maintenance									
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	0	0	0	0	0	2
3	Account 843.3	0	0	0	0	0	0	0	0	3
4	Account 843.5	0	0	0	0	0	0	0	0	4
5	Account 843.6	0	0	0	0	0	0	0	0	5
6	Account 843.7	0	0	0	0	0	0	0	0	6
7	Account 843.8	0	0	0	0	0	0	0	0	7
8	Account 843.9	0	0	0	0	0	0	0	0	8
9	Account 861	26	3	0	0	0	0	26	3	9
10	Account 863	8,517	1,897	0	0	0	0	8,517	1,897	10
11	Account 864	0	0	0	0	0	0	0	0	11
12	Account 865	1,497	192	0	0	0	0	1,497	192	12
13	Account 866	168	22	0	0	0	0	168	22	13
14	Account 885	3,794	436	0	0	0	0	3,794	436	14
15	Account 886	9	1	0	0	0	0	9	1	15
16	Account 887	33,464	4,225	0	0	0	0	33,464	4,225	16
17	Account 889	19,026	2,415	0	0	0	0	19,026	2,415	17
18	Account 892	72,485	9,154	0	0	0	0	72,485	9,154	18
19	Account 893	44,137	5,590	0	0	0	0	44,137	5,590	19
20	Account 894	845	109	0	0	0	0	845	109	20
21	Account 935	0	0	0	0	13,080	1,604	13,080	1,604	21
22	Total Maintenance	\$ 183,967	\$ 24,045	\$ 0	\$ 0	\$ 13,080	\$ 1,604	\$ 197,047	\$ 25,648	\$ 222,696
23	Total O&M	\$ 700,414	\$ 89,216	\$ 248,677	\$ 32,089	\$ 466,663	\$ 57,802	\$ 1,415,753	\$ 179,107	\$ 1,594,860

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LABOR AND LOADING ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV		Corporate Direct		System Allocable		Total Adjustment		Line No.	
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)		Total (j)
1	<u>Functionalization</u>										
2	Other Gas Supply	\$ 0	\$ 0	\$ 17,460	\$ 2,221	\$ 0	\$ 0	\$ 17,460	\$ 2,221	\$ 19,681	
3	Storage	0	0	0	0	0	0	0	0	0	
4	Transmission	25,977	4,107	11,710	1,530	0	0	37,688	5,637	43,325	
5	Distribution	652,844	82,376	51,058	6,486	0	0	703,902	88,861	792,763	
6	Customer Accounts	21,593	2,733	168,448	21,853	0	0	190,040	24,586	214,626	
7	Customer Service & Info	0	0	0	0	0	0	0	0	0	
8	Sales	0	0	0	0	0	0	0	0	0	
9	Administrative & General	0	0	0	0	0	0	0	0	0	
10	System Allocable	0	0	0	0	466,663	57,802	466,663	57,802	524,465	
	Total	\$ 700,414	\$ 89,216	\$ 248,677	\$ 32,089	\$ 466,663	\$ 57,802	\$ 1,415,753	\$ 179,107	\$ 1,594,860	

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED LABOR AFTER CERTIFICATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	SNV (c)	Corp Direct SNV (d)	Sys Alloc (e)	Line No.
1	Certification Labor	WP H-C2, Sh 5	\$ 36,625,893	\$ 9,441,424	\$ 80,449,405	1
2	Overtime Percentage	WP H-3, Sh 4	13.15%	6.60%	0.46%	2
3	Overtime	Ln 1 * Ln 2	\$ 4,816,227	\$ 623,017	\$ 370,469	3
4	Total Certification Labor	Ln 1 + Ln 3	\$ 41,442,120	\$ 10,064,440	\$ 80,819,874	4
Less:						
5	Percent Indirect Time	WP H-3, Sh 4	13.02%	13.48%	13.48%	5
6	Total Indirect Time	Ln 4 * Ln 5	\$ 5,394,322	\$ 1,356,444	\$ 10,892,574	6
7	Certification Labor less Indirect Time	Ln 4 - Ln 6	\$ 36,047,798	\$ 8,707,996	\$ 69,927,300	7
8	Number of Employees	WP H-C2, Sh 5	354	77	656	8

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DISTRIBUTION OF ANNUALIZED LABOR
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026**

Line No.	Description (a)	Reference (b)	AZ (c)	SNV (d)	NNV (e)	NCA (f)	SLT (g)	Great Basin (h)	SCA (i)	Corp (j)	Total (k)	Line No.
1	Annualized Labor	Company Records	\$ 86,673,149	\$ 35,319,087	\$ 10,589,842	\$ 1,987,891	\$ 2,209,364	\$ 5,684,787	\$ 13,107,032	\$ 108,441,580	\$ 264,012,733	1
2	General Wage Adj Percent - Impact in Dollars [1]	3.70%	3,206,907	1,306,806	391,824	73,552	81,746	210,337	484,960	4,012,338	9,768,471	2
3	General Wage Adjustment Dollars	Company Records	0	0	0	0	0	0	0	0	0	3
4	Certification Labor [2]	Ln 1 + Ln 2 + Ln 3	<u>89,880,056</u>	<u>36,625,893</u>	<u>10,981,667</u>	<u>2,061,443</u>	<u>2,291,111</u>	<u>5,895,124</u>	<u>13,591,992</u>	<u>112,453,919</u>	<u>273,781,204</u>	4
5	Percent of Total Labor	Ln 4 / Ln 4(k)	32.83%	13.38%	4.01%	0.75%	0.84%	2.15%	4.96%	41.07%	100.00%	5
6	Number of Employees	Company Records	863	354	96	18	20	52	134	917	2,454	6
Allocation of Corporate Labor and Employees												
7	Annualized Corporate Labor	Ln 4(j)									\$ 108,441,580	7
8	Historical Distribution	WP H-3, Sh 6	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	8
9	Allocation of Corporate Labor	Ln 8 * Ln 7(k)	\$ 15,589,916	\$ 9,104,555	\$ 1,707,815	\$ 368,591	\$ 283,135	\$ 1,847,642	\$ 1,960,944	\$ 77,578,983	\$ 108,441,580	9
10	General Wage Adj Percent - Impact in Dollars [1]	3.70%	576,827	336,869	63,189	13,638	10,476	68,363	72,555	2,870,422	4,012,338	10
11	General Wage Adjustment Dollars	Company Records	0	0	0	0	0	0	0	0	0	11
12	Certification Corporate Labor [2]	Ln 9 + Ln 10 + Ln 11	<u>16,166,743</u>	<u>9,441,424</u>	<u>1,771,004</u>	<u>382,229</u>	<u>293,611</u>	<u>1,916,004</u>	<u>2,033,499</u>	<u>80,449,405</u>	<u>112,453,919</u>	12
13	Number of Employees	Ln 6(j)									917	13
14	Historical Distribution	Ln 8	14.38%	8.40%	1.57%	0.34%	0.26%	1.70%	1.81%	71.54%	100.00%	14
15	Allocation of Corporate Emp.	Ln 14 * Ln 13(k)	<u>132</u>	<u>77</u>	<u>14</u>	<u>3</u>	<u>2</u>	<u>16</u>	<u>17</u>	<u>656</u>	<u>917</u>	15

[1] To reflect a 3.7% general wage increase effective March 9, 2026.
[2] To annualize labor and labor-related loading at May 31, 2026.

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV			Line No.			
		Annualized (b) WP H-3, Sh 10	Certification (c) Ln 1(c) * ((b) + WP H-C2, Sh 7, Ln 36(b))	Adjustment (d) (c) - (b)				
1	Annualized Labor (WP H-C2, Sh 4, Ln 7(c))	\$	36,047,798		1			
	<u>Operations</u>							
2	Account 813	\$	0	\$	0	2		
3	Account 840		0		0	3		
4	Account 841		0		0	4		
5	Account 850		143,010		148,302	5,291	5	
6	Account 851		0		0	0	6	
7	Account 852		0		0	0	7	
8	Account 853		82,527		85,581	3,054	8	
9	Account 856		109,411		113,459	4,048	9	
10	Account 857		91,261		94,637	3,377	10	
11	Account 859		0		0	0	11	
12	Account 870		3,135,137		3,251,137	116,000	12	
13	Account 871		87,223		90,450	3,227	13	
14	Account 874		2,076,565		2,153,397	76,833	14	
15	Account 875		72,623		75,310	2,687	15	
16	Account 878		3,335,358		3,458,766	123,408	16	
17	Account 879		3,674,982		3,810,957	135,974	17	
18	Account 880		566,337		587,291	20,954	18	
19	Account 901		0		0	0	19	
20	Account 902		411,769		427,004	15,235	20	
21	Account 903		171,819		178,177	6,357	21	
22	Account 905		0		0	0	22	
23	Account 908		0		0	0	23	
24	Account 910		0		0	0	24	
25	Account 920		0		0	0	25	
26	Account 922		0		0	0	26	
27	Account 930.2		0		0	0	27	
28	Total Operations	\$	13,958,021	\$	14,474,468	\$	516,447	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV			Line No.
		Annualized (b) WP H-3, Sh 11	Certification (c) WP H-C2, Sh 6, Ln 1(c) * ((b) ÷ Ln 36(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	713	739	26	9
10	Account 863	230,185	238,702	8,517	10
11	Account 864	0	0	0	11
12	Account 865	40,450	41,947	1,497	12
13	Account 866	4,536	4,704	168	13
14	Account 885	102,545	106,339	3,794	14
15	Account 886	239	248	9	15
16	Account 887	904,421	937,885	33,464	16
17	Account 889	514,209	533,234	19,026	17
18	Account 892	1,959,054	2,031,539	72,485	18
19	Account 893	1,192,896	1,237,033	44,137	19
20	Account 894	22,840	23,685	845	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ <u>4,972,087</u>	\$ <u>5,156,054</u>	\$ <u>183,967</u>	22
23	Total O&M	\$ <u>18,930,108</u>	\$ <u>19,630,522</u>	\$ <u>700,414</u>	23
24	% O&M to Total	54.46%	54.46%	54.46%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	612,265	634,918	22,654	26
27	Account 182.3	1,184,654	1,228,486	43,832	27
28	Account 183.2	0	0	0	28
29	Account 184	545,457	565,639	20,182	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ <u>2,342,375</u>	\$ <u>2,429,043</u>	\$ <u>86,668</u>	32
<u>Capital</u>					
33	Account 107	\$ 13,294,373	\$ 13,786,265	\$ 491,892	33
34	Account 108	194,761	201,967	7,206	34
35	Total Capital	\$ <u>13,489,134</u>	\$ <u>13,988,232</u>	\$ <u>499,098</u>	35
36	Total (Ln 23 + Ln 32 + Ln 35)	\$ <u>34,761,618</u>	\$ <u>36,047,798</u>	\$ <u>1,286,180</u>	36
37	Account 242	\$ <u>5,201,854</u>	\$ <u>5,394,322</u>	\$ <u>192,469</u>	37
38	Total Incl. Account 242	\$ <u>39,963,472</u>	\$ <u>41,442,120</u>	\$ <u>1,478,648</u>	38

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	SNV			Line No.
		Annualized (b) WP H-3, Sh 12	Certification (c) Ln 1(c) * ((b) + WP H-C2, Sh 9, Ln 36(b))	Adjustment (d) (c) - (b)	
1	Annualized Labor Loading (WP H-C2, Sh 18, Ln 21(c))		\$ 18,395,424		1
	<u>Operations</u>				
2	Account 813	\$ 0	\$ 0	\$ 0	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	74,646	75,310	665	5
6	Account 851	0	0	0	6
7	Account 852	0	0	0	7
8	Account 853	43,152	43,537	384	8
9	Account 856	57,647	58,161	513	9
10	Account 857	48,289	48,719	430	10
11	Account 859	0	0	0	11
12	Account 870	1,640,121	1,654,728	14,608	12
13	Account 871	45,396	45,800	404	13
14	Account 874	1,090,935	1,100,652	9,716	14
15	Account 875	37,490	37,824	334	15
16	Account 878	1,751,013	1,766,609	15,595	16
17	Account 879	1,926,168	1,943,324	17,155	17
18	Account 880	295,651	298,284	2,633	18
19	Account 901	0	0	0	19
20	Account 902	216,214	218,140	1,926	20
21	Account 903	90,647	91,454	807	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 7,317,370	\$ 7,382,542	\$ 65,171	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description	SNV			Line No.
		Annualized (b) WP H-3, Sh 13	Certification (c) WP H-C2, Sh 8, Ln 1(c) * ((b) ÷ Ln 36(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	374	377	3	9
10	Account 863	213,034	214,931	1,897	10
11	Account 864	0	0	0	11
12	Account 865	21,571	21,764	192	12
13	Account 866	2,438	2,459	22	13
14	Account 885	49,001	49,438	436	14
15	Account 886	123	124	1	15
16	Account 887	474,415	478,641	4,225	16
17	Account 889	271,130	273,544	2,415	17
18	Account 892	1,027,770	1,036,923	9,154	18
19	Account 893	627,652	633,242	5,590	19
20	Account 894	12,185	12,293	109	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 2,699,692	\$ 2,723,737	\$ 24,045	22
23	Total O&M	\$ 10,017,063	\$ 10,106,278	\$ 89,216	23
24	% O&M to Total	54.94%	54.94%	54.94%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	313,681	316,475	2,794	26
27	Account 182.3	600,115	605,460	5,345	27
28	Account 183.2	0	0	0	28
29	Account 184	287,338	289,897	2,559	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	Total Deferred	\$ 1,201,135	\$ 1,211,832	\$ 10,698	32
<u>Capital</u>					
33	Account 107	\$ 6,914,666	\$ 6,976,251	\$ 61,585	33
34	Account 108	100,170	101,063	892	34
35	Total Capital	\$ 7,014,836	\$ 7,077,313	\$ 62,477	35
36	Total (Ln 23 + Ln 32 + Ln 35)	\$ 18,233,034	\$ 18,395,424	\$ 162,390	36

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 17	Certification (c) Ln 1(c) * ((b) ÷ WP H-C2, Sh 11, Ln 37(b))	Adjustment (d) (c) - (b)	
1	Annualized Labor (WP H-C2, Sh 4, Ln 7(d))	\$ 8,707,996			1
	<u>Operations</u>				
2	Account 813	\$ 471,897	\$ 489,357	\$ 17,460	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	95	99	4	5
6	Account 851	316,402	328,108	11,707	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	0	0	0	12
13	Account 871	202,028	209,503	7,475	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	65	68	2	16
17	Account 879	862,512	894,425	31,913	17
18	Account 880	315,347	327,015	11,668	18
19	Account 901	972,159	1,008,129	35,970	19
20	Account 902	0	0	0	20
21	Account 903	3,580,483	3,712,960	132,478	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 6,720,987	\$ 6,969,664	\$ 248,677	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 18	Certification (c) WP H-C2, Sh 10, Ln 1(c) * ((b) + Ln 37(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ 0	\$ 0	\$ 0	22
23	Total O&M	\$ 6,720,987	\$ 6,969,664	\$ 248,677	23
24	% O&M to Total	80.04%	80.04%	80.04%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	\$ 0	\$ 0	\$ 0	33
<u>Capital</u>					
34	Account 107	\$ 1,676,294	\$ 1,738,317	\$ 62,023	34
35	Account 108	15	16	1	35
36	Total Capital	\$ 1,676,309	\$ 1,738,333	\$ 62,023	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 8,397,296	\$ 8,707,996	\$ 310,700	37
38	Account 242	\$ 1,308,047	\$ 1,356,444	\$ 48,398	38
39	Total Incl. Account 242	\$ 9,705,343	\$ 10,064,440	\$ 359,098	39

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP H-3, Sh 19	Certification (c) Ln 1(c) * ((b) + WP H-C2, Sh 13, Ln 37(b))	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor (WP H-C2, Sh 4, Ln 7(e))		\$ 69,927,300					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.34%	\$ 0	2
3	Account 840	0	0	0	0	28.34%	0	3
4	Account 841	0	0	0	0	28.34%	0	4
5	Account 850	0	0	0	0	28.34%	0	5
6	Account 851	0	0	0	0	28.34%	0	6
7	Account 852	0	0	0	0	28.34%	0	7
8	Account 853	0	0	0	0	28.34%	0	8
9	Account 856	0	0	0	0	28.34%	0	9
10	Account 857	0	0	0	0	28.34%	0	10
11	Account 859	0	0	0	0	28.34%	0	11
12	Account 870	0	0	0	0	28.34%	0	12
13	Account 871	0	0	0	0	28.34%	0	13
14	Account 874	0	0	0	0	28.34%	0	14
15	Account 875	0	0	0	0	28.34%	0	15
16	Account 878	0	0	0	0	28.34%	0	16
17	Account 879	0	0	0	0	28.34%	0	17
18	Account 880	0	0	0	0	28.34%	0	18
19	Account 901	0	0	0	0	32.62%	0	19
20	Account 902	0	0	0	0	32.62%	0	20
21	Account 903	0	0	0	0	32.62%	0	21
22	Account 905	0	0	0	0	32.62%	0	22
23	Account 908	0	0	0	0	32.62%	0	23
24	Account 910	0	0	0	0	32.62%	0	24
25	Account 920	58,526,740	60,692,229	2,165,489	2,076,810	28.34%	588,535	25
26	Account 922	0	0	(468,828)	(449,629)	30.01%	(134,952)	26
27	Account 930.2	0	0	0	0	28.34%	0	27
28	Total Operations	<u>\$ 58,526,740</u>	<u>\$ 60,692,229</u>	<u>\$ 1,696,661</u>	<u>\$ 1,627,181</u>		<u>\$ 453,583</u>	28

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP H-3, Sh 20	Certification (c) WP H-C2, Sh 12, Ln 1(c) * (b) + Ln 37(b))	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.34%	\$ 0	1
2	Account 843.2	0	0	0	0	28.34%	0	2
3	Account 843.3	0	0	0	0	28.34%	0	3
4	Account 843.5	0	0	0	0	28.34%	0	4
5	Account 843.6	0	0	0	0	28.34%	0	5
6	Account 843.7	0	0	0	0	28.34%	0	6
7	Account 843.8	0	0	0	0	28.34%	0	7
8	Account 843.9	0	0	0	0	28.34%	0	8
9	Account 861	0	0	0	0	28.34%	0	9
10	Account 863	0	0	0	0	28.34%	0	10
11	Account 864	0	0	0	0	28.34%	0	11
12	Account 865	0	0	0	0	28.34%	0	12
13	Account 866	0	0	0	0	28.34%	0	13
14	Account 885	0	0	0	0	28.34%	0	14
15	Account 886	0	0	0	0	28.34%	0	15
16	Account 887	0	0	0	0	28.34%	0	16
17	Account 889	0	0	0	0	28.34%	0	17
18	Account 892	0	0	0	0	28.34%	0	18
19	Account 893	0	0	0	0	28.34%	0	19
20	Account 894	0	0	0	0	28.34%	0	20
21	Account 935	1,300,746	1,348,874	48,128	46,157	28.34%	13,080	21
22	Total Maintenance	\$ 1,300,746	\$ 1,348,874	\$ 48,128	\$ 46,157		\$ 13,080	22
23	Total O&M	\$ 59,827,487	\$ 62,041,104	\$ 1,744,789	\$ 1,673,337		\$ 466,663	23
24	% O&M to Total	88.72%	88.72%	86.11%	85.61%		85.41%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 17,532	\$ 18,181	\$ 649	\$ 649	28.34%	\$ 184	25
26	Account 163	1,220,315	1,265,467	45,152	45,152	28.34%	12,795	26
27	Account 182.3	0	0	0	0	28.34%	0	27
28	Account 183.2	0	0	0	0	28.34%	0	28
29	Account 184	313,988	325,606	11,618	11,618	28.34%	3,292	29
30	Account 186	0	0	0	0	28.34%	0	30
31	Account 426	20,873	21,645	772	772	28.34%	219	31
32	HoldCo	2,104,366	2,182,227	77,862	77,862	28.34%	22,065	32
33	Total Deferred	\$ 3,677,074	\$ 3,813,126	\$ 136,052	\$ 136,052		\$ 38,555	33
<u>Capital</u>								
34	Account 107	\$ 3,927,744	\$ 4,073,070	\$ 145,327	\$ 145,327	28.34%	\$ 41,183	34
35	Account 108	0	0	0	0	28.34%	0	35
36	Total Capital	\$ 3,927,744	\$ 4,073,070	\$ 145,327	\$ 145,327		\$ 41,183	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 67,432,305	\$ 69,927,300	\$ 2,026,167	\$ 1,954,716		\$ 546,401	37
38	Account 242	\$ 10,503,928	\$ 10,892,574	\$ 388,645				38
39	Total Incl. Account 242	\$ 77,936,233	\$ 80,819,874	\$ 2,414,812	\$ 1,954,716		\$ 546,401	39

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 26	Certification (c) Ln 1(c) * ((b) + WP H-C2, Sh 15, Ln 37(b))	Adjustment (d) (c) - (b)	
1	Annualized Labor Loading (WP H-C2, Sh 18, Ln 42(c))		\$ 4,459,578		1
	<u>Operations</u>				
2	Account 813	\$ 245,834	\$ 248,055	\$ 2,221	2
3	Account 840	0	0	0	3
4	Account 841	0	0	0	4
5	Account 850	51	51	0	5
6	Account 851	169,369	170,899	1,530	6
7	Account 852	0	0	0	7
8	Account 853	0	0	0	8
9	Account 856	0	0	0	9
10	Account 857	0	0	0	10
11	Account 859	0	0	0	11
12	Account 870	0	0	0	12
13	Account 871	105,451	106,404	952	13
14	Account 874	0	0	0	14
15	Account 875	0	0	0	15
16	Account 878	35	35	0	16
17	Account 879	447,679	451,722	4,044	17
18	Account 880	164,863	166,352	1,489	18
19	Account 901	506,384	510,958	4,574	19
20	Account 902	0	0	0	20
21	Account 903	1,912,945	1,930,223	17,279	21
22	Account 905	0	0	0	22
23	Account 908	0	0	0	23
24	Account 910	0	0	0	24
25	Account 920	0	0	0	25
26	Account 922	0	0	0	26
27	Account 930.2	0	0	0	27
28	Total Operations	\$ 3,552,610	\$ 3,584,699	\$ 32,089	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description	Corporate Direct to SNV			Line No.
		Annualized (b) WP H-3, Sh 27	Certification (c) WP H-C2, Sh 14, Ln 1(c) * ((b) ÷ Ln 37(b))	Adjustment (d) (c) - (b)	
<u>Maintenance</u>					
1	Account 843.1	\$ 0	\$ 0	\$ 0	1
2	Account 843.2	0	0	0	2
3	Account 843.3	0	0	0	3
4	Account 843.5	0	0	0	4
5	Account 843.6	0	0	0	5
6	Account 843.7	0	0	0	6
7	Account 843.8	0	0	0	7
8	Account 843.9	0	0	0	8
9	Account 861	0	0	0	9
10	Account 863	0	0	0	10
11	Account 864	0	0	0	11
12	Account 865	0	0	0	12
13	Account 866	0	0	0	13
14	Account 885	0	0	0	14
15	Account 886	0	0	0	15
16	Account 887	0	0	0	16
17	Account 889	0	0	0	17
18	Account 892	0	0	0	18
19	Account 893	0	0	0	19
20	Account 894	0	0	0	20
21	Account 935	0	0	0	21
22	Total Maintenance	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	22
23	Total O&M	\$ <u>3,552,610</u>	\$ <u>3,584,699</u>	\$ <u>32,089</u>	23
24	% O&M to Total	80.38%	80.38%	80.38%	24
<u>Deferred and Other</u>					
25	Account 146	\$ 0	\$ 0	\$ 0	25
26	Account 163	0	0	0	26
27	Account 182.3	0	0	0	27
28	Account 183.2	0	0	0	28
29	Account 184	0	0	0	29
30	Account 186	0	0	0	30
31	Account 426	0	0	0	31
32	HoldCo	0	0	0	32
33	Total Deferred	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	33
<u>Capital</u>					
34	Account 107	\$ 867,040	\$ 874,871	\$ 7,832	34
35	Account 108	8	8	0	35
36	Total Capital	\$ <u>867,048</u>	\$ <u>874,879</u>	\$ <u>7,832</u>	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ <u>4,419,657</u>	\$ <u>4,459,578</u>	\$ <u>39,921</u>	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Annualized (b) WP H-3, Sh 28	Certification (c) Ln 1(c) * ((b) + WP H-C2, Sh 17, Ln 37(b))	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
1	Annualized Labor Loading (WP H-C2, Sh 18, Ln 42(d))		\$ 36,956,289					1
	<u>Operations</u>							
2	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	28.34%	\$ 0	2
3	Account 840	0	0	0	0	28.34%	0	3
4	Account 841	0	0	0	0	28.34%	0	4
5	Account 850	0	0	0	0	28.34%	0	5
6	Account 851	0	0	0	0	28.34%	0	6
7	Account 852	0	0	0	0	28.34%	0	7
8	Account 853	0	0	0	0	28.34%	0	8
9	Account 856	0	0	0	0	28.34%	0	9
10	Account 857	0	0	0	0	28.34%	0	10
11	Account 859	0	0	0	0	28.34%	0	11
12	Account 870	0	0	0	0	28.34%	0	12
13	Account 871	0	0	0	0	28.34%	0	13
14	Account 874	0	0	0	0	28.34%	0	14
15	Account 875	0	0	0	0	28.34%	0	15
16	Account 878	0	0	0	0	28.34%	0	16
17	Account 879	0	0	0	0	28.34%	0	17
18	Account 880	0	0	0	0	28.34%	0	18
19	Account 901	0	0	0	0	32.62%	0	19
20	Account 902	0	0	0	0	32.62%	0	20
21	Account 903	0	0	0	0	32.62%	0	21
22	Account 905	0	0	0	0	32.62%	0	22
23	Account 908	0	0	0	0	32.62%	0	23
24	Account 910	0	0	0	0	32.62%	0	24
25	Account 920	32,462,680	32,730,980	268,300	257,313	28.34%	72,918	25
26	Account 922	0	0	(58,087)	(55,708)	30.01%	(16,720)	26
27	Account 930.2	0	0	0	0	28.34%	0	27
28	Total Operations	\$ 32,462,680	\$ 32,730,980	\$ 210,213	\$ 201,605		\$ 56,198	28

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Annualized (b) WP H-3, Sh 29	Certification (c) WP H-C2, Sh 16, Ln 1(c) * (b) + Ln 37(b)	Adjustment (d) (c) - (b)	Net of GB and SGTC (e) (d)	Allocation Factor (f) WP H-3, Sh 21	Allocated Adjustment (g) (e) * (f)	Line No.
<u>Maintenance</u>								
1	Account 843.1	\$ 0	\$ 0	\$ 0	\$ 0	28.34%	\$ 0	1
2	Account 843.2	0	0	0	0	28.34%	0	2
3	Account 843.3	0	0	0	0	28.34%	0	3
4	Account 843.5	0	0	0	0	28.34%	0	4
5	Account 843.6	0	0	0	0	28.34%	0	5
6	Account 843.7	0	0	0	0	28.34%	0	6
7	Account 843.8	0	0	0	0	28.34%	0	7
8	Account 843.9	0	0	0	0	28.34%	0	8
9	Account 861	0	0	0	0	28.34%	0	9
10	Account 863	0	0	0	0	28.34%	0	10
11	Account 864	0	0	0	0	28.34%	0	11
12	Account 865	0	0	0	0	28.34%	0	12
13	Account 866	0	0	0	0	28.34%	0	13
14	Account 885	0	0	0	0	28.34%	0	14
15	Account 886	0	0	0	0	28.34%	0	15
16	Account 887	0	0	0	0	28.34%	0	16
17	Account 889	0	0	0	0	28.34%	0	17
18	Account 892	0	0	0	0	28.34%	0	18
19	Account 893	0	0	0	0	28.34%	0	19
20	Account 894	0	0	0	0	28.34%	0	20
21	Account 935	714,017	719,918	5,901	5,660	28.34%	1,604	21
22	Total Maintenance	\$ 714,017	\$ 719,918	\$ 5,901	\$ 5,660		\$ 1,604	22
23	Total O&M	\$ 33,176,697	\$ 33,450,898	\$ 216,114	\$ 207,264		\$ 57,802	23
24	% O&M to Total	90.51%	90.51%	88.26%	87.82%		87.65%	24
<u>Deferred and Other</u>								
25	Account 146	\$ 9,788	\$ 9,869	\$ 81	\$ 81	28.34%	\$ 23	25
26	Account 163	677,283	682,880	5,598	5,598	28.34%	1,586	26
27	Account 182.3	0	0	0	0	28.34%	0	27
28	Account 183.2	0	0	0	0	28.34%	0	28
29	Account 184	173,994	175,432	1,438	1,438	28.34%	408	29
30	Account 186	0	0	0	0	28.34%	0	30
31	Account 426	11,717	11,814	97	97	28.34%	27	31
32	HoldCo	423,755	427,257	3,502	3,502	28.34%	992	32
33	Total Deferred	\$ 1,296,537	\$ 1,307,253	\$ 10,716	\$ 10,716		\$ 3,037	33
<u>Capital</u>								
34	Account 107	\$ 2,180,119	\$ 2,198,138	\$ 18,018	\$ 18,018	28.34%	\$ 5,106	34
35	Account 108	0	0	0	0	28.34%	0	35
36	Total Capital	\$ 2,180,119	\$ 2,198,138	\$ 18,018	\$ 18,018		\$ 5,106	36
37	Total (Ln 23 + Ln 33 + Ln 36)	\$ 36,653,353	\$ 36,956,289	\$ 244,848	\$ 235,998		\$ 65,945	37

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUMMARY OF ANNUALIZED BENEFITS
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	SNV (c)	Sys Alloc (d)	Line No.
<u>Division</u>					
1	Social Security and Medicare	WP H-C2, Sh 19	\$ 3,160,730		1
2	Federal Unemployment Insurance	WP H-C2, Sh 20	14,868		2
3	State Unemployment Insurance	WP H-C2, Sh 20	139,228		3
4	Medical Insurance	WP H-C2, Sh 23	3,075,640		4
5	Dental Insurance	WP H-C2, Sh 23	212,111		5
6	Life and AD&D Insurance	WP H-C2, Sh 23	58,450		6
7	Long-Term Disability Insurance	WP H-C2, Sh 23	241,695		7
8	Employee Assistance Program	WP H-C2, Sh 23	17,980		8
9	Deferred Compensation	WP H-C2, Sh 22	427,428		9
10	SERP	WP H-C2, Sh 22	25,791		10
11	Flex Benefits	WP H-C2, Sh 23	326,244		11
12	Employee Communications	WP H-C2, Sh 23	0		12
13	Tuition Reimbursement	WP H-C2, Sh 23	43,831		13
14	Miscellaneous Benefits	WP H-C2, Sh 23	25,180		14
15	Basic Retirement Plan (BRP)	WP H-C2, Sh 22	3,361,954		15
16	Professional Services - BRP	WP H-C2, Sh 22	58,513		16
17	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 22	1,624,163		17
18	Other EIP Expenses	WP H-C2, Sh 22	29,138		18
19	Post-Employment Benefits other than Pension	WP H-C2, Sh 22	158,157		19
20	Indirect Time (Holidays, Vacation, Other Leave)	WP H-C2, Sh 4	5,394,322		20
21	Total Annualized Benefits		<u>\$ 18,395,424</u>		21
<u>Corporate</u>					
22	Social Security and Medicare	WP H-C2, Sh 19	\$ 733,918	\$ 5,875,871	22
23	Federal Unemployment Insurance	WP H-C2, Sh 20	3,234	27,553	23
24	State Unemployment Insurance	WP H-C2, Sh 20	30,280	258,013	24
25	Medical Insurance	WP H-C2, Sh 23	668,905	5,699,672	25
26	Dental Insurance	WP H-C2, Sh 23	46,131	393,076	26
27	Life and AD&D Insurance	WP H-C2, Sh 23	12,712	108,318	27
28	Long-Term Disability Insurance	WP H-C2, Sh 23	52,565	447,901	28
29	Employee Assistance Program	WP H-C2, Sh 23	3,910	33,321	29
30	Deferred Compensation	WP H-C2, Sh 22	110,183	938,854	30
31	SERP	WP H-C2, Sh 22	6,648	56,650	31
32	Flex Benefits	WP H-C2, Sh 23	70,953	604,585	32
33	Employee Communications	WP H-C2, Sh 23	0	0	33
34	Tuition Reimbursement	WP H-C2, Sh 23	9,533	81,226	34
35	Miscellaneous Benefits	WP H-C2, Sh 23	5,476	46,662	35
36	Basic Retirement Plan (BRP)	WP H-C2, Sh 22	866,645	7,384,590	36
37	Professional Services - BRP	WP H-C2, Sh 22	15,084	128,525	37
38	Employee Investment Plan (EIP) Employer Match	WP H-C2, Sh 22	418,677	3,567,503	38
39	Other EIP Expenses	WP H-C2, Sh 22	7,511	64,001	39
40	Post-Employment Benefits other than Pension	WP H-C2, Sh 22	40,770	347,394	40
41	Indirect Time (Holidays, Vacation, Other Leave)	WP H-C2, Sh 4	1,356,444	10,892,574	41
42	Total Annualized Benefits		<u>\$ 4,459,578</u>	<u>\$ 36,956,289</u>	42

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Reference (b)	SNV (c)	Corp Dir SNV (d)	Sys Alloc (e)	Line No.
	<u>Annualized Social Security (SS)</u>					
1	Annualized Labor	WP H-C2, Sh 4	\$ 41,442,120	\$ 10,064,440	\$ 80,819,874	1
2	Salaries not Subject to SS	Ln 12	154,714	580,828	4,949,179	2
3	Labor Subject to SS	Ln 1 - Ln 2	\$ 41,287,406	\$ 9,483,612	\$ 75,870,695	3
4	SS Rate	SSA.gov	6.20%	6.20%	6.20%	4
5	Total Annualized SS	Ln 3 * Ln 4	\$ 2,559,819	\$ 587,984	\$ 4,703,983	5
	<u>Annualized Medicare</u>					
6	Annualized Labor	Ln 1	\$ 41,442,120	\$ 10,064,440	\$ 80,819,874	6
7	Medicare Rate	SSA.gov	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	Ln 6 * Ln 7	\$ 600,911	\$ 145,934	\$ 1,171,888	8
9	Annualized FICA	Ln 5 + Ln 8	\$ 3,160,730	\$ 733,918	\$ 5,875,871	9
	<u>Allocation of Salaries not Subject to SS</u>					
10	Ineligible Salaries	Company Records	\$ 154,714	\$ 6,918,069	\$ 6,918,069	10
11	Historical Distribution	WP H-C2, Sh 5	N/A	8.40%	71.54%	11
12	Total	Ln 10 * Ln 11	\$ 154,714	\$ 580,828	\$ 4,949,179	12

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Reference (b)	SNV (c)	Corp Dir SNV (d)	Sys Alloc (e)	Line No.
<u>Federal Unemployment Insurance</u>						
1	Tax Base Factor	Company Records	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees	WP H-C2, Sh 5	354	77	656	2
3	Tax Base	Ln 1 * Ln 2	\$ 2,478,000	\$ 538,927	\$ 4,592,145	3
4	Federal Unemployment Insurance Rate	Company Records	0.60%	0.60%	0.60%	4
5	Total FUI	Ln 3 * Ln 4	\$ 14,868	\$ 3,234	\$ 27,553	5
<u>State Unemployment Insurance</u>						
6	Tax Base Factor	Company Records	\$ 43,700	\$ 43,700	\$ 43,700	6
7	Number of Employees	Ln 2	354	77	656	7
8	Tax Base	Ln 6 * Ln 7	\$ 15,469,800	\$ 3,364,447	\$ 28,668,107	8
9	State Unemployment Insurance Rate	Company Records	0.90%	0.90%	0.90%	9
10	Total SUI	Ln 8 * Ln 9	\$ 139,228	\$ 30,280	\$ 258,013	10

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Test Year		Adjustments (c)	Certification (d)	Line No.
		Annualized (b)	WP H-3, Sh 35			
	<u>Allocated based on Number of Employees</u>					
1	Medical Insurance	\$ 21,320,964	\$	0	\$ 21,320,964	1
2	Dental Insurance	1,470,394		0	1,470,394	2
3	Life and AD&D Insurance	405,188		0	405,188	3
4	Long-Term Disability Insurance	1,675,479		0	1,675,479	4
5	Employee Assistance Program	124,644		0	124,644	5
6	Flex Benefits	2,261,593		0	2,261,593	6
7	Employee Communications	0		0	0	7
8	Tuition Reimbursement	303,846		0	303,846	8
9	Miscellaneous Benefits	174,550		0	174,550	9
	<u>Allocated based on Labor Dollars</u>					
10	Basic Retirement Plan (BRP)	26,323,189		(1,192,338)	25,130,851	10
11	Professional Services - BRP	437,391		0	437,391	11
12	Deferred Compensation	3,195,059		0	3,195,059	12
13	SERP	173,670		19,118	192,787	13
14	Employee Investment Plan (EIP) Employer Match	11,707,558		433,180	12,140,738	14
15	Other EIP Expenses	217,806		0	217,806	15
16	Post-Employment Benefits other than Pension	1,227,390		(45,157)	1,182,233	16
17	Total Benefits Recorded to Account 926	\$ 71,018,720	\$	(785,198)	\$ 70,233,522	17

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Total Cost (b) WP H-C2, Sh 21	SNV (c) (b) * Ln 1 or Ln 9	Sys Alloc (d) (b) * Ln 9	Line No.
<u>Division</u>					
1	Percent of Total Labor (WP H-C2, Sh 5, Ln 5)		13.38%		1
2	Basic Retirement Plan (BRP)	\$ 25,130,851	\$ 3,361,954		2
3	Professional Services - BRP	437,391	58,513		3
4	Deferred Compensation	3,195,059	427,428		4
5	SERP	192,787	25,791		5
6	Employee Investment Plan (EIP) Employer Match	12,140,738	1,624,163		6
7	Other EIP Expenses	217,806	29,138		7
8	Post-Employment Benefits other than Pension	1,182,233	158,157		8
<u>Corporate</u>					
9	Percent of Total Labor (WP H-C2, Sh 5, Ln 5(j) * Ln 14)		3.45%	29.38%	9
10	Basic Retirement Plan (BRP)	\$ 25,130,851	\$ 866,645	\$ 7,384,590	10
11	Professional Services - BRP	437,391	15,084	128,525	11
12	Deferred Compensation	3,195,059	110,183	938,854	12
13	SERP	192,787	6,648	56,650	13
14	Employee Investment Plan (EIP) Employer Match	12,140,738	418,677	3,567,503	14
15	Other EIP Expenses	217,806	7,511	64,001	15
16	Post-Employment Benefits other than Pension	1,182,233	40,770	347,394	16

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING ADJUSTMENT NO. C2

Line No.	Description (a)	Cost Per Employee (b) WP H-C2, Sh 21 / Ln 1	SNV (c) (b) * Ln 1 or Ln 11	Sys Alloc (d) (b) * Ln 11	Line No.
<u>Division</u>					
1	Number of Employees (WP H-C2, Sh 5, Ln 6)	2,454	354		1
2	Medical Insurance	\$ 8,688	\$ 3,075,640		2
3	Dental Insurance	599	212,111		3
4	Life and AD&D Insurance	165	58,450		4
5	Long-Term Disability Insurance	683	241,695		5
6	Employee Assistance Program	51	17,980		6
7	Flex Benefits	922	326,244		7
8	Employee Communications	0	0		8
9	Tuition Reimbursement	124	43,831		9
10	Miscellaneous Benefits	71	25,180		10
<u>Corporate</u>					
11	Number of Employees (WP H-C2, Sh 5, Ln 15)		77	656	11
12	Medical Insurance	\$ 8,688	\$ 668,905	\$ 5,699,672	12
13	Dental Insurance	599	46,131	393,076	13
14	Life and AD&D Insurance	165	12,712	108,318	14
15	Long-Term Disability Insurance	683	52,565	447,901	15
16	Employee Assistance Program	51	3,910	33,321	16
17	Flex Benefits	922	70,953	604,585	17
18	Employee Communications	0	0	0	18
19	Tuition Reimbursement	124	9,533	81,226	19
20	Miscellaneous Benefits	71	5,476	46,662	20

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
EMPLOYEE INVESTMENT PLAN ANNUALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	Total Cost (c)	SNV (d)	Corp Direct SNV (e)	Other Jurisdictions (f)	Sys Alloc (g)	Line No.
1	Test Year Adjusted EIP	WP H-3, Sh 39	\$ 11,925,364	\$ 1,595,351	\$ 411,250	\$ 6,414,548	\$ 3,504,216	1
2	Ratio of EIP Employer Match to Labor	WP H-3, Sh 39	4.08%					2
3	Annualized Labor (Includes OT and Wage Increase) [1]	WP H-C2, Sh 5	\$ 297,795,661					3
4	Adjusted EIP Employer Match	Ln 2 * Ln 3	\$ 12,140,738	\$ 1,624,163	\$ 418,677	\$ 6,530,395	\$ 3,567,503	4
5	Plus: Other EIP Plan Expenses	WP H-3, Sh 39	217,806	29,138	7,511	117,156	64,001	5
6	Total Adjusted EIP at Certification	Ln 4 + Ln 5	\$ 12,358,544	\$ 1,653,301	\$ 426,188	\$ 6,647,551	\$ 3,631,504	6
7	EIP Certification Adjustment	Ln 6 - Ln 1	\$ 433,180	\$ 57,950	\$ 14,938	\$ 233,003	\$ 127,288	7
8	Percent to Total Labor	WP H-C2, Sh 5	100.00%	13.38%	3.45%	53.79%	29.38%	8

[1] Total Company Overtime percentage is 8.77%

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
ACCOUNT 922 ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	Corporate Labor (b)	Corporate Loadings (c)	Total (d)	Line No.
1	Account 920 Adjustment	\$ 2,165,489	\$ 268,300	\$ 2,433,789	1
2	Capitalization Percentage	21.65%	21.65%	21.65%	2
3	Account 922 Adjustment	<u><u>\$ (468,828)</u></u>	<u><u>\$ (58,087)</u></u>	<u><u>\$ (526,915)</u></u>	3

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
RETIREMENT BENEFITS NORMALIZATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	2025 (b) [1]	2026 (c) [1]	Two-Year Normalization (d) ((b) + (c)) / 2	Line No.
<u>Current Service Cost</u>					
1	Basic Retirement Plan (BRP)	\$ 24,394,010	\$ 25,867,692	\$ 25,130,851	1
2	Post-Employment Benefits other than Pension	1,167,735	1,196,731	1,182,233	2
3	SERP [2]	177,451	208,123	192,787	3
<u>Non-Service Cost</u>					
4	Basic Retirement Plan (BRP)	\$ (21,732,765)	\$ (12,801,971)	\$ (17,267,368)	4
5	Post-Employment Benefits other than Pension	793,105	325,048	559,077	5
6	SERP [2]	2,397,018	2,492,178	2,444,598	6
<u>Net Periodic Pension Cost</u>					
7	Basic Retirement Plan (BRP)	\$ 2,661,245	\$ 13,065,721	\$ 7,863,483	7
8	Post-Employment Benefits other than Pension	1,960,840	1,521,779	1,741,310	8
9	SERP [2]	2,574,469	2,700,301	2,637,385	9

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN
ACTUAL AND IRS LIMITS RESTORATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

Line No.	Description (a)	2025 (b) [1]	2026 (c) [1]	Line No.
	<u>Actual</u>			
1	Non-Service Cost	\$ 3,464,974	\$ 3,694,083	1
2	Service Cost	231,296	209,808	2
3	Total	<u>\$ 3,696,270</u>	<u>\$ 3,903,891</u>	3
	<u>Amount Above IRS Limits</u>			
4	Non-Service Cost	\$ 1,067,956	\$ 1,201,905	4
5	Service Cost	53,845	1,685	5
6	Total	<u>\$ 1,121,801</u>	<u>\$ 1,203,590</u>	6
	<u>IRS Limits Restoration Only [2]</u>			
7	Non-Service Cost	\$ 2,397,018	\$ 2,492,178	7
8	Service Cost	177,451	208,123	8
9	Total	<u>\$ 2,574,469</u>	<u>\$ 2,700,301</u>	9

[1] Source: Company Records

[2] Only applies to current active participants - data is not available for retirees.

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service			Accumulated Provision				Line No.
			Additions	Retirements	Total	Provision	Retirements	Other Adjustments	Total	
			(c)	(d)	(e)	(f)	(g)	(h)	(i)	
			WP H-C5, Sh 2	WP H-C5, Sh 4	(c) + (d)	WP H-C5, Sh 3	(d)	WP H-C5, Sh 5	(f) + (g) + (h)	
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Transmission Plant										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	0	0	0	4,333	0	0	4,333	6
7	Structures - Compressor Stations	366.1	0	0	0	3,013	0	0	3,013	7
8	Structures	366.2	0	0	0	14,733	0	0	14,733	8
9	Mains	367	26,040	0	26,040	917,722	0	0	917,722	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	18,184	0	18,184	71,458	0	0	71,458	11
12	Measuring and Reg. Stations	369	2,357,479	0	2,357,479	258,341	0	0	258,341	12
13	Communication Equipment	370	0	0	0	24,540	0	0	24,540	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 2,401,703	\$ 0	\$ 2,401,703	\$ 1,294,139	\$ 0	\$ 0	\$ 1,294,139	15
Distribution Plant										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	0	0	0	14,191	0	0	14,191	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	39,142,094	506,209	39,648,303	17,214,884	506,209	(961,853)	16,759,240	19
20	Measuring and Reg. Stations	378	3,050,333	8,098	3,058,430	632,215	8,098	(1,353)	638,959	20
21	Services	380	26,850,351	780,624	27,630,975	8,912,065	780,624	(1,337,665)	8,355,025	21
22	Meters	381	10,185,174	656,804	10,841,978	7,175,311	656,804	0	7,832,115	22
23	Industrial Measuring and Reg. Sta.	385	676,628	962	677,590	123,458	962	(229)	124,192	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 79,904,580	\$ 1,952,696	\$ 81,857,276	\$ 34,072,125	\$ 1,952,696	\$ (2,301,100)	\$ 33,723,721	25
General Plant										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	2,296,195	(149,684)	2,146,511	575,218	(149,684)	(119,321)	306,213	27
28	Structures & Improv - Leasehold	390.2	0	0	0	8,438	0	0	8,438	28
29	Office Furniture & Fixtures	391	115,686	0	115,686	58,808	0	0	58,808	29
30	Computer Software & Hardware	391.1	0	(66,461)	(66,461)	313,645	(66,461)	0	247,184	30
31	Transportation Equipment - Light	392.11	1,325,240	(996,740)	328,499	806,903	(996,740)	59,550	(130,287)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	315,010	0	0	315,010	32
33	Stores Equipment	393	0	0	0	23,900	0	0	23,900	33
34	Tool, Shop, & Garage Equip.	394	957,237	(9,760)	947,478	353,268	(9,760)	0	343,508	34
35	Laboratory Equipment	395	0	0	0	4,593	0	0	4,593	35
36	Power-Operated Equipment	396	568,855	(251,159)	317,695	149,471	(251,159)	55,045	(46,643)	36
37	Communication Equipment	397	63,526	0	63,526	95,924	0	0	95,924	37
38	Telemetry Equipment	397.2	0	0	0	159	0	0	159	38
39	Miscellaneous Equipment	398	0	0	0	82,540	0	0	82,540	39
40	Total General Plant		\$ 5,326,739	\$ (1,473,804)	\$ 3,852,935	\$ 2,787,878	\$ (1,473,804)	\$ (4,726)	\$ 1,309,348	40
41	Total Gas Plant in Service		\$ 87,633,022	\$ 478,892	\$ 88,111,914	\$ 38,154,142	\$ 478,892	\$ (2,305,826)	\$ 36,327,208	41

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i) Sum (c) thru (h)	Line No.	
			December 2025 (c)	January 2026 (d)	February 2026 (e)	March 2026 (f)	April 2026 (g)	May 2026 (h)			
Company Records											
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
Transmission Plant											
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	0	8
9	Mains	367	106,093	5,101	(21,288)	(21,288)	(21,288)	(21,288)	(21,288)	26,040	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	4,546	4,546	4,546	4,546	4,546	18,184	11
12	Measuring and Reg. Stations	369	15,141	(101,012)	610,837	610,837	610,837	610,837	610,837	2,357,479	12
13	Communication Equipment	370	0	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 121,234	\$ (95,911)	\$ 594,095	\$ 594,095	\$ 594,095	\$ 594,095	\$ 594,095	\$ 2,401,703	15
Distribution Plant											
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	0	18
19	Mains	376	10,224,306	5,483,747	5,858,510	5,858,510	5,858,510	5,858,510	5,858,510	39,142,094	19
20	Measuring and Reg. Stations	378	1,084,720	430,683	383,732	383,732	383,732	383,732	383,732	3,050,333	20
21	Services	380	8,236,500	4,041,465	3,643,097	3,643,097	3,643,097	3,643,097	3,643,097	26,850,351	21
22	Meters	381	352,656	3,286,541	1,636,494	1,636,494	1,636,494	1,636,494	1,636,494	10,185,174	22
23	Industrial Measuring and Reg. Sta.	385	20,684	129,123	131,705	131,705	131,705	131,705	131,705	676,628	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 19,918,866	\$ 13,371,559	\$ 11,653,539	\$ 11,653,539	\$ 11,653,539	\$ 11,653,539	\$ 11,653,539	\$ 79,904,580	25
General Plant											
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	6,062,168	400	(941,593)	(941,593)	(941,593)	(941,593)	(941,593)	2,296,195	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	28,922	28,922	28,922	28,922	28,922	115,686	29
30	Computer Software & Hardware	391.1	1,264	36,804	(9,517)	(9,517)	(9,517)	(9,517)	(9,517)	0	30
31	Transportation Equipment - Light	392.11	0	151,538	293,425	293,425	293,425	293,425	293,425	1,325,240	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	239,309	239,309	239,309	239,309	239,309	957,237	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	478,323	22,633	22,633	22,633	22,633	22,633	568,855	36
37	Communication Equipment	397	0	0	15,881	15,881	15,881	15,881	15,881	63,526	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	15,960	174	(4,033)	(4,033)	(4,033)	(4,033)	(4,033)	0	39
40	Total General Plant		\$ 6,079,392	\$ 667,239	\$ (354,973)	\$ (354,973)	\$ (354,973)	\$ (354,973)	\$ (354,973)	\$ 5,326,739	40
41	Total Gas Plant in Service		\$ 26,119,492	\$ 13,942,888	\$ 11,892,661	\$ 11,892,661	\$ 11,892,661	\$ 11,892,661	\$ 11,892,661	\$ 87,633,022	41

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i)	Line No.
			December 2025 (c)	January 2026 (d)	February 2026 (e)	March 2026 (f)	April 2026 (g)	May 2026 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	722	722	722	722	722	722	4,333	6
7	Structures - Compressor Stations	366.1	502	502	502	502	502	502	3,013	7
8	Structures	366.2	2,455	2,455	2,455	2,455	2,455	2,455	14,733	8
9	Mains	367	152,853	153,004	153,012	152,981	152,951	152,921	917,722	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	11,902	11,902	11,902	11,910	11,917	11,925	71,458	11
12	Measuring and Reg. Stations	369	42,229	42,252	42,101	43,011	43,920	44,829	258,341	12
13	Communication Equipment	370	4,090	4,090	4,090	4,090	4,090	4,090	24,540	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 214,754	\$ 214,928	\$ 214,784	\$ 215,671	\$ 216,558	\$ 217,444	\$ 1,294,139	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	2,365	2,365	2,365	2,365	2,365	2,365	14,191	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	2,840,001	2,856,352	2,865,297	2,874,854	2,884,411	2,893,968	17,214,884	19
20	Measuring and Reg. Stations	378	100,230	103,762	105,172	106,428	107,683	108,939	632,215	20
21	Services	380	1,459,482	1,475,350	1,483,410	1,490,676	1,497,941	1,505,207	8,912,065	21
22	Meters	381	1,179,786	1,180,487	1,193,809	1,200,443	1,207,076	1,213,709	7,175,311	22
23	Industrial Measuring and Reg. Sta.	385	20,158	20,194	20,424	20,659	20,894	21,129	123,458	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 5,602,023	\$ 5,638,511	\$ 5,670,478	\$ 5,695,424	\$ 5,720,371	\$ 5,745,318	\$ 34,072,125	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	87,929	99,704	99,705	97,833	95,960	94,087	575,218	27
28	Structures & Improv - Leasehold	390.2	1,406	1,406	1,406	1,406	1,406	1,406	8,438	28
29	Office Furniture & Fixtures	391	9,641	9,641	9,641	9,801	9,962	10,123	58,808	29
30	Computer Software & Hardware	391.1	52,929	51,843	52,456	52,298	52,139	51,980	313,645	30
31	Transportation Equipment - Light	392.11	130,990	130,990	132,332	134,931	137,531	140,130	806,903	31
32	Transportation Equipment - Heavy	392.12	52,502	52,502	52,502	52,502	52,502	52,502	315,010	32
33	Stores Equipment	393	3,983	3,983	3,983	3,983	3,983	3,983	23,900	33
34	Tool, Shop, & Garage Equip.	394	57,593	57,539	57,539	58,869	60,199	61,529	353,268	34
35	Laboratory Equipment	395	766	766	766	766	766	766	4,593	35
36	Power-Operated Equipment	396	24,325	23,209	25,334	25,434	25,535	25,635	149,471	36
37	Communication Equipment	397	15,899	15,899	15,899	15,987	16,076	16,164	95,924	37
38	Telemetry Equipment	397.2	26	26	26	26	26	26	159	38
39	Miscellaneous Equipment	398	13,705	13,793	13,794	13,772	13,749	13,727	82,540	39
40	Total General Plant		\$ 451,693	\$ 461,301	\$ 465,383	\$ 467,608	\$ 469,834	\$ 472,059	\$ 2,787,878	40
41	Total Gas Plant in Service		\$ 6,268,470	\$ 6,314,740	\$ 6,350,646	\$ 6,378,704	\$ 6,406,762	\$ 6,434,821	\$ 38,154,142	41

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i)	Line No.
			December 2025 (c)	January 2026 (d)	February 2026 (e)	March 2026 (f)	April 2026 (g)	May 2026 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(213,888)	(174,876)	223,743	223,743	223,743	223,743	506,209	19
20	Measuring and Reg. Stations	378	(6,219)	0	3,579	3,579	3,579	3,579	8,098	20
21	Services	380	(269,072)	(330,439)	345,034	345,034	345,034	345,034	780,624	21
22	Meters	381	(179,583)	(324,836)	290,306	290,306	290,306	290,306	656,804	22
23	Industrial Measuring and Reg. Sta.	385	(337)	(401)	425	425	425	425	962	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (669,100)	\$ (830,552)	\$ 863,087	\$ 863,087	\$ 863,087	\$ 863,087	\$ 1,952,696	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	(149,684)	0	0	0	0	0	(149,684)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	(66,461)	0	0	0	0	0	(66,461)	30
31	Transportation Equipment - Light	392.11	0	(996,740)	0	0	0	0	(996,740)	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	(9,760)	0	0	0	0	0	(9,760)	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	(251,159)	0	0	0	0	0	(251,159)	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ (477,064)	\$ (996,740)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,473,804)	40
41	Total Gas Plant in Service		\$ (1,146,163)	\$ (1,827,292)	\$ 863,087	\$ 863,087	\$ 863,087	\$ 863,087	\$ 478,892	41

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i)	Line No.
			December 2025 (c)	January 2026 (d)	February 2026 (e)	March 2026 (f)	April 2026 (g)	May 2026 (h)		
Company Records										
Sum (c) thru (h)										
<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	0	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
<u>Transmission Plant</u>										
5	Land & Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	0	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	0	0	0	0	7
8	Structures	366.2	0	0	0	0	0	0	0	8
9	Mains	367	0	0	0	0	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Stations	368	0	0	0	0	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	0	0	0	0	12
13	Communication Equipment	370	0	0	0	0	0	0	0	13
14	Other Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	15
<u>Distribution Plant</u>										
16	Land & Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	0	0	0	0	17
18	Structures & Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	(335,046)	(120,564)	(73,743)	(143,565)	(172,513)	(116,422)	(961,853)	19
20	Measuring and Reg. Stations	378	(1,194)	(1)	0	(72)	(87)	0	(1,353)	20
21	Services	380	(477,451)	(42,826)	(94,040)	(358,955)	(124,425)	(239,966)	(1,337,665)	21
22	Meters	381	0	0	0	0	0	0	0	22
23	Industrial Measuring and Reg. Sta.	385	(175)	(53)	0	0	0	0	(229)	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ (813,866)	\$ (163,445)	\$ (167,784)	\$ (502,592)	\$ (297,025)	\$ (356,388)	\$ (2,301,100)	25
<u>General Plant</u>										
26	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	0	0	(119,321)	0	0	0	(119,321)	27
28	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	28
29	Office Furniture & Fixtures	391	0	0	0	0	0	0	0	29
30	Computer Software & Hardware	391.1	0	0	0	0	0	0	0	30
31	Transportation Equipment - Light	392.11	0	0	18,050	14,450	27,050	0	59,550	31
32	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	32
33	Stores Equipment	393	0	0	0	0	0	0	0	33
34	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	0	34
35	Laboratory Equipment	395	0	0	0	0	0	0	0	35
36	Power-Operated Equipment	396	0	0	28,050	0	10,850	16,145	55,045	36
37	Communication Equipment	397	0	0	0	0	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	0	0	0	0	38
39	Miscellaneous Equipment	398	0	0	0	0	0	0	0	39
40	Total General Plant		\$ 0	\$ 0	\$ (73,221)	\$ 14,450	\$ 37,900	\$ 16,145	\$ (4,726)	40
41	Total Gas Plant in Service		\$ (813,866)	\$ (163,445)	\$ (241,005)	\$ (488,142)	\$ (259,125)	\$ (340,243)	\$ (2,305,826)	41

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

Line No.	Description (a)	Account Number (b)	Gross Plant In-Service		Total (e) (c) + (d)	Provision		Accumulated Provision		Total (i) (f) + (g) + (h)	Line No.
			Additions (c) WP H-C5, Sh 7	Retirements (d) WP H-C5, Sh 9		(f) WP H-C5, Sh 8	Retirements (g) WP H-C5, Sh 9	Other Adjustments (h) WP H-C5, Sh 10			
Intangible Plant											
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	14,140,939	0	14,140,939	11,570,521	0	0	0	11,570,521	2
3	Total Intangible Plant		<u>14,140,939</u>	<u>0</u>	<u>14,140,939</u>	<u>11,570,521</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,570,521</u>	3
General Plant											
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	939,650	0	939,650	502,802	0	0	0	502,802	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	1,004,145	(23,811)	980,334	308,931	(23,811)	0	0	285,120	8
9	Computer Software & Hardware	391.1	0	(759,925)	(759,925)	1,004,232	(759,925)	0	0	244,307	9
10	Transportation Equipment-Light	392.11	922,828	(132,931)	789,897	62,211	(132,931)	77,609	0	6,888	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	(4,519,306)	0	(4,519,306)	12
13	Stores Equipment	393	81,101	0	81,101	1,843	0	0	0	1,843	13
14	Tool, Shop, & Garage Equip.	394	50,160	0	50,160	56,713	0	0	0	56,713	14
15	Laboratory Equipment	395	19,167	0	19,167	80,624	0	0	0	80,624	15
16	Power-Operated Equipment	396	63,400	0	63,400	8,573	0	0	0	8,573	16
17	Communication Equipment	397	0	0	0	198,979	0	0	0	198,979	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	319,252	0	319,252	227,069	0	0	0	227,069	19
20	Total General Plant		<u>3,399,703</u>	<u>(916,667)</u>	<u>2,483,036</u>	<u>2,451,977</u>	<u>(916,667)</u>	<u>(4,441,697)</u>	<u>0</u>	<u>(2,906,387)</u>	20
21	Total		<u>17,540,642</u>	<u>(916,667)</u>	<u>16,623,975</u>	<u>14,022,497</u>	<u>(916,667)</u>	<u>(4,441,697)</u>	<u>0</u>	<u>8,664,134</u>	21
22	4-Factor									28.34%	22
23	After Allocation									<u>2,455,277</u>	23

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated				Certification Total (i)	Line No.
			December 2025 (c)	January 2026 (d)	February 2026 (e)	March 2026 (f)	April 2026 (g)	May 2026 (h)		
										Sum (c) thru (h)
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
2	Miscellaneous Intangible	303	756,872	348,500	3,258,892	3,258,892	3,258,892	3,258,892	3,258,892	14,140,939
3	Total Intangible Plant		\$ 756,872	\$ 348,500	\$ 3,258,892	\$ 3,258,892	\$ 3,258,892	\$ 3,258,892	\$ 3,258,892	\$ 14,140,939
General Plant										
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
5	Structures & Improv - Co. Owned	390.1	88,157	0	212,873	212,873	212,873	212,873	212,873	939,650
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	0
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	0
8	Office Furniture & Fixtures	391	15,566	0	247,145	247,145	247,145	247,145	247,145	1,004,145
9	Computer Software & Hardware	391.1	1,903,080	794,440	(674,380)	(674,380)	(674,380)	(674,380)	(674,380)	0
10	Transportation Equipment-Light	392.11	0	0	230,707	230,707	230,707	230,707	230,707	922,828
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	0
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	0
13	Stores Equipment	393	0	0	20,275	20,275	20,275	20,275	20,275	81,101
14	Tool, Shop, & Garage Equip.	394	20,204	0	7,489	7,489	7,489	7,489	7,489	50,160
15	Laboratory Equipment	395	0	0	4,792	4,792	4,792	4,792	4,792	19,167
16	Power-Operated Equipment	396	0	0	15,850	15,850	15,850	15,850	15,850	63,400
17	Communication Equipment	397	0	0	0	0	0	0	0	0
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	0
19	Miscellaneous Equipment	398	37,450	7,493	68,577	68,577	68,577	68,577	68,577	319,252
20	Total General Plant		\$ 2,064,456	\$ 801,933	\$ 133,329	\$ 133,329	\$ 133,329	\$ 133,329	\$ 133,329	\$ 3,399,703
21	Total Gas Plant in Service		\$ 2,821,328	\$ 1,150,434	\$ 3,392,220	\$ 3,392,220	\$ 3,392,220	\$ 3,392,220	\$ 3,392,220	\$ 17,540,642

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

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

Line No.	Description (a)	Account Number (b)	Actual (c)		February 2026 (e)	March 2026 (f)	April 2026 (g)	May 2026 (h)	Certification Total (i)	Line No.
			December 2025	January 2026 (d)						
Intangible Plant										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Miscellaneous Intangible	303	1,948,144	1,924,475	1,924,475	1,924,475	1,924,475	1,924,475	11,570,521	2
3	Total Intangible Plant		\$ 1,948,144	\$ 1,924,475	\$ 1,924,475	\$ 1,924,475	\$ 1,924,475	\$ 1,924,475	\$ 11,570,521	3
General Plant										
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	4
5	Structures & Improv - Co. Owned	390.1	83,241	83,413	83,413	83,829	84,245	84,661	502,802	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	50,122	50,113	50,113	51,487	52,861	54,234	308,931	8
9	Computer Software & Hardware	391.1	150,758	173,590	186,831	175,591	164,351	153,112	1,004,232	9
10	Transportation Equipment-Light	392.11	8,565	8,565	8,565	10,368	12,172	13,975	62,211	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	0	12
13	Stores Equipment	393	223	223	223	307	392	476	1,843	13
14	Tool, Shop, & Garage Equip.	394	9,317	9,429	9,429	9,471	9,512	9,554	56,713	14
15	Laboratory Equipment	395	13,411	13,411	13,411	13,437	13,464	13,491	80,624	15
16	Power-Operated Equipment	396	1,350	1,350	1,350	1,429	1,508	1,587	8,573	16
17	Communication Equipment	397	33,163	33,163	33,163	33,163	33,163	33,163	198,979	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	37,262	37,471	37,512	37,893	38,275	38,656	227,069	19
20	Total General Plant		\$ 387,412	\$ 410,727	\$ 424,010	\$ 416,976	\$ 409,942	\$ 402,909	\$ 2,451,977	20
21	Total Gas Plant in Service		\$ 2,335,556	\$ 2,335,203	\$ 2,348,485	\$ 2,341,451	\$ 2,334,418	\$ 2,327,384	\$ 14,022,497	21

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

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated			Certification Total (i)	Line No.
			December 2025 (c)	January 2026 (d)	February 2026 (e)	March 2026 (f)	April 2026 (g)		
	Intangible Plant								
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	0	0	0	0	0	0	2
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
	General Plant								
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	5
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7
8	Office Furniture & Fixtures	391	(17,194)	0	(1,654)	(1,654)	(1,654)	(23,811)	8
9	Computer Software & Hardware	391.1	(533,181)	(15,586)	(52,790)	(52,790)	(759,925)	(916,667)	9
10	Transportation Equipment-Light	392.11	0	(95,994)	(9,234)	(9,234)	(132,931)	(132,931)	10
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	0	0	12
13	Stores Equipment	393	0	0	0	0	0	0	13
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	14
15	Laboratory Equipment	395	0	0	0	0	0	0	15
16	Power-Operated Equipment	396	0	0	0	0	0	0	16
17	Communication Equipment	397	0	0	0	0	0	0	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	0	0	0	0	0	0	19
20	Total General Plant		\$ (550,376)	\$ (111,580)	\$ (63,678)	\$ (63,678)	\$ (63,678)	\$ (916,667)	20
21	Total Gas Plant in Service		\$ (550,376)	\$ (111,580)	\$ (63,678)	\$ (63,678)	\$ (63,678)	\$ (916,667)	21

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

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

Line No.	Description (a)	Account Number (b)	Actual		Estimated			Certification Total (i)	Line No.	
			December 2025 (c)	January 2026 (d)	February 2026 (e)	March 2026 (f)	April 2026 (g)			May 2026 (h)
								Sum (c) thru (h)		
	<u>Intangible Plant</u>									
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1	
2	Miscellaneous Intangible	303	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2	
3	Total Intangible Plant		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3	
	<u>General Plant</u>									
4	Land & Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4	
5	Structures & Improv - Co. Owned	390.1	0	0	0	0	0	0	5	
6	Structures & Improv - Leasehold	390.2	0	0	0	0	0	0	6	
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7	
8	Office Furniture & Fixtures	391	0	0	0	0	0	0	8	
9	Computer Software & Hardware	391.1	0	0	0	0	0	0	9	
10	Transportation Equipment-Light	392.11	0	0	(9,921)	0	36,099	51,431	10	
11	Transportation Equipment-Heavy	392.12	0	0	0	0	0	0	11	
12	Transportation Equipment-Aircraft	392.21	0	0	0	0	(4,519,306)	(4,519,306)	12	
13	Stores Equipment	393	0	0	0	0	0	0	13	
14	Tool, Shop, & Garage Equip.	394	0	0	0	0	0	0	14	
15	Laboratory Equipment	395	0	0	0	0	0	0	15	
16	Power-Operated Equipment	396	0	0	0	0	0	0	16	
17	Communication Equipment	397	0	0	0	0	0	0	17	
18	Telemetry Equipment	397.2	0	0	0	0	0	0	18	
19	Miscellaneous Equipment	398	0	0	0	0	0	0	19	
20	Total General Plant		\$ 0	\$ 0	\$ (9,921)	\$ 0	\$ (4,483,207)	\$ 51,431	(4,441,697)	20
21	Total Gas Plant in Service		\$ 0	\$ 0	\$ (9,921)	\$ 0	\$ (4,483,207)	\$ 51,431	(4,441,697)	21

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C5

/EMBE

Line No.	Description (a)	In-Service Date (b)	Work Order Number (c)	Life - Months (d)	Remaining Life - Months (e)	Asset Beginning Balance (f)	Additions (g)	Retirements (h)	Asset Ending Balance (i)	Beginning Reserve Balance (j)	Current Monthly Expense (k)	Ending Reserve Balance (l)	Net Balance (m)	Annualized Amort. (n) (k)*12	Line No.
1	SAP Data Analytic-New Reports-CLOUD	1/31/2025	0061W00009109	60	60	\$ 0	\$ 157,000	\$ 0	\$ 157,000	\$ 137,374	\$ 2,617	\$ 139,991	\$ 17,009	\$ 31,400	1
2	Redwood RunMyJobs Cloud Saas	2/28/2025	0061W00009261	36	36	0	70,000	0	70,000	79,523	1,944	70,000	81,468	23,333	2
3	FIS Duplicate Bill Function - Cloud	2/28/2025	0061W00009262	36	36	0	100,000	0	100,000	24,873	2,778	27,651	72,349	33,333	3
4	Temetra Enterprise Implement-Cloud	3/1/2025	0061W00009285	36	36	0	17,000	0	17,000	17,000	472	17,472	(472)	5,667	4
5	SAP Inactive Services Analysis-Clou	3/31/2025	0061W00009374	36	36	0	50,000	0	50,000	2,400	1,389	3,789	46,211	16,667	5
6	Permit Tracking System	5/31/2025	0061W00009577	60	60	0	250,000	0	250,000	27,263	4,167	31,430	218,570	50,000	6
7	VistaPlus Migrat to SharePoint-Clou	6/30/2025	0061W00009373	36	36	0	100,000	0	100,000	125,418	2,778	128,196	(28,196)	33,333	7
8	DM/MR/SO functionality-Cloud	6/30/2025	0061W00009470	36	36	0	37,920	0	37,920	13,717	1,053	14,771	23,149	12,640	8
9	Fuel Transaction Analytics-Cloud	6/30/2025	0061W00009689	36	36	0	35,000	0	35,000	24,660	972	25,632	9,368	11,667	9
10	SAP CAC Enhance-Service Order-Cloud	7/31/2025	0061W00009625	36	36	0	85,000	0	85,000	68,080	2,361	68,441	16,559	28,333	10
11	SAP DM-Cust. Disconnect Reasan-Cloud	8/31/2025	0061W00009690	36	36	0	40,000	0	40,000	59,941	1,111	61,052	(21,052)	13,333	11
12	GTS Upgrade to 14c	8/31/2025	0061W00009758	60	60	0	200,000	0	200,000	66,239	3,333	69,572	130,428	40,000	12
13	SAP-FICA Changes-Cloud	9/30/2025	0061W00009692	36	36	0	83,800	0	83,800	67,343	2,328	69,671	14,129	27,933	13
14	Fleet Optimize & Enhance-Cloud	9/30/2025	0061W00009713	36	36	0	40,000	0	40,000	5,291	1,111	6,403	33,597	13,333	14
15	Jump Analytics-data Mgt-Analy-Cloud	10/31/2025	0061W00007451	60	60	0	800,000	0	800,000	609,962	13,333	623,296	176,704	160,000	15
16	Dra CR Batch 2 Implementation-Cloud	10/31/2025	0061W00009688	60	60	0	135,000	0	135,000	94,366	2,250	96,616	38,384	27,000	16
17	NASDAQ Metro Implementation-Cloud	12/15/2025	0062W00009698	36	36	0	36,995	0	36,995	36,995	1,028	38,023	(1,028)	12,332	17
18	Secure 2.0 Phase II (Roth Catch-up)	12/30/2025	0061W00009635	36	36	0	100,000	0	100,000	5,338	2,778	8,116	91,884	33,333	18
19	Teams Voice Implement Project-Cloud	12/31/2025	0061W00009784	60	60	0	701,000	0	701,000	520,474	11,683	532,157	168,843	140,200	19
20	Oracle Security patches - OAM & OID	12/31/2025	0061W00009819	36	36	0	62,075	0	62,075	40,390	1,389	42,114	19,961	20,692	20
21	NCDP Apex Application Enhancemen	12/31/2025	0061W00009819	36	36	0	170,000	0	170,000	141,280	2,833	144,113	25,887	34,000	21
22	ServiceNow Enhancements-Cloud-Based	12/31/2025	0061W0010051	60	60	0	258,000	0	258,000	1,397	4,300	5,697	252,303	51,600	22
23	Microsoft Copilot Deployment-Cloud	12/31/2025	0061W0010053	60	60	0	200,000	0	200,000	3,426	3,333	6,759	193,241	40,000	23
24	NextGen Analytics-BW/AHANA-Cloud	12/31/2025	0061W0010285	36	36	0	55,000	0	55,000	21,951	1,528	23,479	18,333	25	
25	SLT/MCA Consolidation-Cloud	1/2/2026	0061W00009684	60	60	0	500,000	0	500,000	755,044	8,333	763,377	(263,377)	100,000	24
26	BlackLine Implementation-CLOUD	1/15/2026	0061W00009108	60	60	0	500,000	0	500,000	755,044	8,333	763,377	(263,377)	100,000	25
27	Tracking & Traceability Project	2/28/2026	0061W00004622	60	60	0	4,574,000	0	4,574,000	4,915,702	76,233	4,991,936	(417,936)	914,800	26
28	Synergi Pipeline Cloud Migration 9	2/28/2026	0061W00009121	60	60	0	175,060	0	175,060	148,385	2,918	151,303	23,758	35,012	27
29	CAC Enhance-Service Order-Cloud	3/2/2026	0061W0010039	36	36	0	60,000	0	60,000	51,728	1,687	53,333	6,607	20,000	28
30	Oracle ECCS Project-Cloud	4/1/2026	0061W0010039	60	60	0	1,800,000	0	1,800,000	631,220	30,000	661,220	1,138,780	360,000	29
31	Tax Fixed Assets (TFA) Project	4/20/2026	0061W0010375	60	60	0	1,311,600	0	1,311,600	1,311,600	21,880	1,333,480	(21,880)	262,320	30
32	Enterprise Landbou 2025-Cloud-Base	4/30/2026	0061W00009697	60	60	0	1,886,489	0	1,886,489	606,466	31,441	637,908	1,248,581	377,298	31
33	Total 303					\$ 0	\$ 14,140,939	\$ 0	\$ 14,140,939	\$ 10,647,235	\$ 247,047	\$ 10,894,281	\$ 3,246,658	\$ 2,964,560	32

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

Line No.	Description (a)	Reference (b)	SNV (c)	System Allocable (d)	Line No.
<u>Annualized at Certification</u>					
1	Net Taxable Plant in Service	WP H-17, Sh 3	\$ 2,357,752,607	\$ 185,547,787	1
2	Property Tax Rate	Sch H-17, Sh 1	0.4811%	0.4811%	2
3	Property Tax	Ln 1 * Ln 2	\$ 11,344,041	\$ 892,741	3
4	Capitalized Property Tax Rate	Sch H-17, Sh 1	2.05%	N/A	4
5	Property Tax Expense	Ln 3 * (1 - Ln 4)	\$ 11,110,985	\$ 892,741	5
6	4-Factor	Stmnt N, Sh 8, Ln 9(g)	N/A	28.34%	6
7	After Allocation		\$ 11,110,985	\$ 252,988	7
8	Annualized at Test Year	Sch H-17, Sh 1	10,867,625	243,203	8
9	Adjustment	Ln 7 - Ln 8	\$ 243,360	\$ 9,785	9

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER RATE BASE
AT MAY 31, 2026
WORKPAPER SUPPORTING ADJUSTMENT NO. C5**

Line No.	Description (a)	Reference (b)	Test Year 11/30/2025 (c)	Certification Adjustment (d) (e) - (c)	Certification 5/31/2026 (e)	Line No.
1	Materials and Supplies	Sch G-4	\$ 19,414,807	\$ 1,445,425	\$ 20,860,232	1
2	Cash Working Capital	Sch G-5	\$ 7,707,281	\$ 180,351	\$ 7,887,632	2
	<u>Other Working Capital Required</u>	Sch G-5				
3	Account 135 Working Funds		\$ 0	\$ 0	\$ 0	3
4	Account 165 Prepayments		7,594,776	277,970	7,872,746	4
5	Account 165 Expenses Reclassified to Prepays		0	0	0	5
6	Account 174 Misc. Current and Accrued Assets		0	0	0	6
7	Account 182.3 Other Regulatory Assets		8,684,782	1,671,493	10,356,275	7
8	Account 186 - Miscellaneous Deferred Debits		38,569	2,695	41,263	8
9	Account 190 Alternative Minimum Tax		0	0	0	9
10	Account 228.2 Injuries and Damages		(3,625,304)	175,666	(3,449,639)	10
11	Account 242 Misc. Current and Accrued Liabilities		48,218,844	1,382,093	49,600,938	11
12	Account 242 Accrued SERP		(6,639,062)	(6,837)	(6,645,899)	12
13	Account 253 Other Deferred Credits		(9,887,523)	(433,778)	(10,321,301)	13
14	Account 254 Other Regulatory Liabilities		(452,010)	(905,918)	(1,357,928)	14
15	Total Other Working Capital Required	Sum Lns 3 - 14	\$ 43,933,072	\$ 2,163,384	\$ 46,096,456	15
16	Customer Advances	Sch G-6	\$ (71,717,334)	\$ (1,523,425)	\$ (73,240,759)	16
17	Deferred Taxes	Sch M-4, Sh 4	\$ (334,320,432)	\$ 0	\$ (334,320,432)	17
18	Total Other Rate Base	Ln 1+Ln 2+Ln 15+Ln 16+Ln 17	\$ (334,982,607)	\$ 2,265,735	\$ (332,716,871)	18

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
LEAD-LAG SUMMARY
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026**

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]	\$ 165,973,861	40.77	\$ 6,766,344,064	1
2	Labor and Benefits Expense	WP H-C5, Sh 15	69,616,832	11.70	814,216,400	2
3	Pension Costs Charge to O&M	WP H-C5, Sh 16	4,367,838	0.00	0	3
4	Prepayments Amortized to O&M	WP H-C5, Sh 16	13,804,865	0.00	0	4
5	Uncollectibles Expense	WP H-C5, Sh 16	5,707,681	90.83	518,447,668	5
6	Other O&M Expense	WP H-C5, Sh 16	51,412,190	33.10	1,701,996,864	6
7	Total O&M Expense	Sum Lns 1 - 6	<u>\$ 310,883,267</u>	31.53	<u>\$ 9,801,004,996</u>	7
8	Interest	Stmt M, Sh 1, Ln 14(e)	45,272,767	80.17	3,629,730,538	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1, Ln 14(g)	15,918,033	40.64	646,946,214	9
10	Income Taxes - Current	Stmt H, Sh 1, Ln 18(g)	13,400,085	36.75	492,453,115	10
11	Total	Sum Lns 7 - 10	<u>\$ 385,474,152</u>	37.80	<u>\$ 14,570,134,862</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expenses	Ln 11 / Ln 12	\$ 1,056,094			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>7.47</u>		15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 7,887,632</u>			16
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds	WP H-C5, Sh 19, Col (h)	\$ 0			17
18	Account 165 - Prepayments	WP H-C5, Sh 19, Col (h)	7,872,746			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 H-C5, Sh 19, Col (h)	0			20
21	Account 182.3 - Other Regulatory Assets	WP H-C5, Sh 19, Col (h)	10,356,275			21
22	Account 186 - Miscellaneous Deferred Debits	WP H-C5, Sh 19, Col (h)	41,263			22
23	Account 190 - Alternative Minimum Tax	WP H-C5, Sh 19, Col (h)	0			23
24	Account 228.2 - Injuries And Damages	WP H-C5, Sh 19, Col (h)	(3,449,639)			24
25	Account 242 - Misc Current And Accrued Liabilities	WP H-C5, Sh 19, Col (h)	49,600,938			25
26	Account 242 Accrued SERP	WP H-C5, Sh 19, Col (h)	(6,645,899)			26
27	Account 253 - Other Deferred Credits	WP H-C5, Sh 19, Col (h)	(10,321,301)			27
28	Account 254 - Other Regulatory Liabilities	WP H-C5, Sh 19, Col (h)	(1,357,928)			28
29	Total Other Working Capital Required		<u>\$ 46,096,456</u>			29
30	Total Working Capital Requirements		<u>\$ 53,984,088</u>			30

[1] Gas costs adjusted for present volumes and rates. WP H-C5, Sh 16, Ln 2(c)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BENEFITS TEST SUMMARY
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026**

Line No.	Description (a)	Amount (b)	Lag Days (c)	Dollar Days (d) (b) * (c)	Line No.
1	Labor	[1] \$ 51,441,743 [3]	12.00	\$ 617,300,916	1
2	Labor Loading	[2] 18,175,089 [4]	10.83	196,915,484	2
3	Totals	\$ 69,616,832	11.70	\$ 814,216,400	3
		WP H-C5, Sh 14 Ln 2(c)	WP H-C5, Sh 14 Ln 2(d)		

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

[2] Sch K-1, Ln (g) and Sch K-1, Sh 7, Ln 23(g)

less WP H-C5, Sheet 16, Ln 4(c)

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER O&M SUMMARY
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026**

Line No.	Description (a)	Reference (b)	Amount (c)	Amount (d)	Line No.
1	Labor	[1]		\$ 310,883,267	1
	<u>Itemized Expenses</u>				
2	Cost of Gas	Schedule J-1	\$ 165,973,861		2
3	Labor and Benefits	WP H-C5, Sh 15, Ln 3(b)	69,616,832		3
4	Pension Costs Charged to O&M	WP H-C5, Sh 17, 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>259,471,077</u>	7
8	Total Other O&M Expenses	Ln 1 - Ln 7		<u>\$ 51,412,190</u>	8
				WP H-C5, Sh 14, Ln 6(c)	

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026**

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 H-C5, Sh 14, Ln 3(c)

[1] WP H-3, Sh 36 Lns 2(d), 10(d) and 10(j)
 [2] WP H-C2, Sh 9, Ln 24(c); WP H-C2, Sh 15, Ln 24(c); WP H-C2, Sh 17, Ln 24(c)
 [3] Stmt N, Sh 10, Ln 7(i) + (j)
 [4] Stmt N, Sh 8, Ln 9(g)
 [5] Sch H-3, Sh 2, Ln 9(f)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
INTEREST LAG**

FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026

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	\$ 3,277,756,844	\$ 920,550,800	4.34%	\$ 39,952,069	91.25	\$ 3,645,626,335	1
2	Medium Term Notes	32,480,476	9,122,070	7.72%	703,822	91.25	64,223,799	2
3	Preferred Securities	(2,978,938)	(836,628)	-5.77%	48,267	45.63	2,202,181	3
4	CP Facility	0	0	0.00%	0	(14.00)	0	4
5	Term Facility	122,614,651	34,436,055	4.96%	1,708,523	3.50	5,979,830	5
6	Tax Exempt - Fixed Rate	1,054,196	1,054,196	-16.60%	(175,029)	15.21	(2,661,897)	6
7	Tax Exempt - Variable Rate	146,324,569	146,324,569	4.04%	5,911,051	15.21	89,897,232	7
8	Total Long-Term Debt	\$ 3,577,251,797	\$ 1,110,651,062		\$ 48,148,704		\$ 3,805,267,480	8
9	Short-Term Debt	\$ (632,045)	(177,508)	-96.42%	\$ 171,151	3.50	\$ 599,027	9
10	Customer Deposits	22,494,173	18,325,822	3.64%	666,144	182.50	121,571,213	10
11	Total Short-Term Debt	\$ 21,862,128	\$ 18,148,314		\$ 837,294		\$ 122,170,240	11
12	Total Debt	\$ 3,599,113,925	\$ 1,128,799,376	4.34%	\$ 48,985,998	80.17	\$ 3,927,437,720	12

WP H-C5, Sh 14, Ln 8(d)

[1] Source: NV GRC 2026 - Schedule F

[2] Allocation of the amount of debt financing rate base is \$2,104,957,203 x 53.63% Debt = \$1,128,799,376. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS SUMMARY
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

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]	[1]	[1]	[1]	[1]	[1]	
1	Working Funds	135	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Prepayments	165	28,058,851	0	28,058,851	(19,019)	28,039,832	7,872,746	2
3	Miscellaneous Current and Accrued Assets	174	4,719,679	0	4,719,679	0	4,719,679	0	3
4	Other Regulatory Assets	182.3	477,848,719	(33,427)	477,815,293	(99,699,616)	378,115,676	10,356,275	4
5	Miscellaneous Deferred Debits	186	11,310,762	0	11,310,762	(32,143)	11,278,619	41,263	5
6	Alternative Minimum Tax	190	0	0	0	0	0	0	6
7	Injuries and Damages	228.2	(6,375,598)	0	(6,375,598)	1,338,876	(5,036,722)	(3,449,639)	7
8	Miscellaneous Current and Accrued Liabilities	242	205,666,870	284,172	205,951,042	(51,066,426)	154,884,616	49,600,938	8
9	Accrued SERP	242	(31,000,807)	1,314,839	(29,685,968)	6,234,053	(23,451,915)	(6,645,899)	9
10	Other Deferred Credits	253	(406,638,839)	0	(406,638,839)	13,133,060	(393,505,778)	(10,321,301)	10
11	Other Regulatory Liabilities	254	(344,526,593)	0	(344,526,593)	2,186,170	(342,340,423)	(1,357,928)	11
12	Totals		<u>\$ (60,936,956)</u>	<u>\$ 1,565,584</u>	<u>\$ (59,371,371)</u>	<u>\$ (127,925,045)</u>	<u>\$ (187,296,416)</u>	<u>\$ 46,096,456</u>	12

WP H-C5, Sh 14,
Ln 17(c) to Ln 28(c)

[1] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Description (a)	Ref (b)	Account (c)	13 Month Average (d) WP H-C5, Sh 26-49	Adjustments (e)	As Adjusted (f) (e) + (e)	Deferred Tax at 21% (g) (f) * -1 - 0.21 [1]	Balance Net of Taxes (h) (f) + (g)	Southern Nevada (i) (i)	Allocation Method (j) (j)	Line No.
Account 135 - Working Funds											
1	Working Funds	[3][4]	135000000 \$	0 \$	\$	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 \$	0		3
Account 165 - Prepayments											
4	Postage		165000000 \$	90,567 \$	\$	90,567 \$	(19,019) \$	71,548 \$	20,275	A	4
5	Insurance Other	[3]	165001129	26,711,482		26,711,482	0	26,711,482	7,569,608	A	5
6	COLI	[3][4]	165001129	62,866		62,866	0	62,866	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	Prepaid Insurance Premiums	[3]	165001137	998,159		998,159	0	998,159	282,862	A	9
10	Commercial Paper Facility	[3][4]	165001353	0		0	0	0	0	N	10
11	Total Account 165		\$	28,058,851 \$	0 \$	28,058,851 \$	(19,019) \$	28,039,832 \$	7,872,746		11
Account 174 - Misc Current And Accrued Assets											
12	Fixed Cost Adj Mech - 2009 (No. California)	[3][4]	174002013 \$	0 \$	\$	0 \$	0 \$	0 \$	0	N	12
13	Fixed Cost Adj Mech - 2009 (California)	[3][4]	174002571	4,719,679		4,719,679	0	4,719,679	0	N	13
14	Total Account 174		\$	4,719,679 \$	0 \$	4,719,679 \$	0 \$	4,719,679 \$	0		14
Account 182.3 - Other Regulatory Assets											
15	Accrued Vacation Pay	[4]	182301370 \$	21,323,231 \$	\$	21,323,231 \$	(4,477,878) \$	16,845,352 \$	0	N	15
16	AFUDC Equity (AZ)	[4]	182302111	978,520		978,520	0	978,520	0	N	16
17	AFUDC Equity (NCA)	[4]	182302111	137,826		137,826	0	137,826	0	N	17
18	AFUDC Equity (NNV)	[4]	182302111	108,568		108,568	0	108,568	0	N	18
19	AFUDC Equity (SCA)	[4]	182302111	63,530		63,530	0	63,530	0	N	19
20	AFUDC Equity (SLT)	[4]	182302111	35,201		35,201	0	35,201	0	N	20
21	AFUDC Equity (SNV)	[4]	182302111	343,033		343,033	0	343,033	0	N	21
22	SFAS 109 Deferral (Common)	[3][4]	182302109	0		0	0	0	0	N	22
23	TRIMP (Arizona)	[4]	182303004	(942,982)		(942,982)	198,026	(744,956)	0	N	23
24	UGCE Deferral (No. Nevada)	[4]	182303007	258,801		258,801	(54,348)	204,453	0	I	24
25	UGCE Deferral (So. Nevada)	[4]	182303007	5,679,093		5,679,093	(1,192,609)	4,486,483	0	I	25
26	California Environmental Compliance Cost	[4]	182303008	1,239,452		1,239,452	(260,285)	979,167	0	N	26
27	General Revenues Adj - General Service 3 (No. Nevada)	[4]	182303010	254,147		254,147	(60,994)	193,153	0	N	27
28	General Revenues Adj - General Service 3 (So. Nevada)	[4]	182303010	290,448		290,448	(60,994)	229,454	0	N	28
29	General Revenues Adj - Multi-Family Residential (No. Nevada)	[4]	182303011	463,815		463,815	(97,401)	366,414	0	N	29
30	General Revenues Adj - Multi-Family Residential (So. Nevada)	[4]	182303011	1,315,413		1,315,413	(276,237)	1,039,176	0	N	30
31	General Revenues Adj - Single-Family Residential (No. Nevada)	[4]	182303012	5,711,891		5,711,891	(1,199,497)	4,512,394	0	N	31
32	General Revenues Adj - Single-Family Residential (So. Nevada)	[4]	182303012	20,978,354		20,978,354	(4,405,454)	16,572,900	0	N	32
33	General Revenues Adj - General Service 1 (No. Nevada)	[4]	182303013	992,153		992,153	(208,352)	783,801	0	N	33
34	General Revenues Adj - General Service 1 (So. Nevada)	[4]	182303013	416,561		416,561	(87,478)	329,083	0	N	34
35	General Revenues Adj - General Service 2 (No. Nevada)	[4]	182303015	380,993		380,993	(80,009)	300,984	0	N	35

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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-H-C5, Sh 26-49		(e) + (f)	(g) * -1 * 0.21	(h) - (i)	(i)	(j)	
36	General Revenues Adj - General Service 2 (So. Nevada)	[4]	182303015	181,722		181,722	(38,162)	143,561	0	N	36
37	IDRB Variable Interest Adj. (So. Nevada)		182303021	4,247,295		4,247,295	(891,932)	3,355,363	0	I	37
38	California Public Interest R & D	[4]	182303027	169,073		169,073	(35,505)	133,568	0	N	38
39	Renewable Energy Program Rate (No. Nevada)		182303032	0		0	(0)	0	0	I	39
40	Renewable Energy Program Rate (So. Nevada)		182303032	(0)		(0)	(0)	0	0	I	40
41	Arizona Rate Case 2019	[4]	182303042	56,297		56,297	(11,822)	44,475	0	N	41
42	Low Income Program (LIRA) (Arizona)	[4]	182303045	8,500,639		8,500,639	(1,785,134)	6,715,505	0	N	42
43	California Public Purpose Program - CARE	[4]	182303047	8,790,106		8,790,106	(1,845,922)	6,944,183	0	N	43
44	Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)	[4]	182303052	0		0	0	0	0	N	44
45	Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)	[4]	182303052	0		0	0	0	0	N	45
46	California Rate Case TY 2021	[4]	182303056	68,084		68,084	(14,298)	53,787	0	N	46
47	California Public Purpose Program - ESAP	[4]	182303068	(2,435,690)		(2,435,690)	511,495	(1,924,195)	0	N	47
48	California Infrastructure Replacement/Reliability Adj	[4]	182303071	14,109,733		14,109,733	(2,963,044)	11,146,689	0	N	48
49	California MHP Conversion to the Meter	[4]	182303072	2,020,606		2,020,606	(424,327)	1,596,279	0	N	49
50	California MHP Conversion Beyond the Meter	[4]	182303073	3,659,836		3,659,836	(768,566)	2,891,270	0	N	50
51	So. Nevada Self Insurance	[6]	182303074	0	0	0	0	0	0	N	51
52	California MHP Conversion Beyond the Meter Revenue Requirement	[4]	182303075	3,299,677		3,299,677	(692,932)	2,606,745	0	N	52
53	CA MHP Conversions GAAP Adj.	[4]	182303076	(2,962,661)		(2,962,661)	622,159	(2,340,502)	0	N	53
54	CA IRRAM Program US GAAP Adj.	[4]	182303077	(9,765,580)		(9,765,580)	2,050,772	(7,714,808)	0	N	54
55	Arizona Conservation Deferred Costs	[4]	182303079	6,002,151		6,002,151	(1,260,452)	4,741,699	0	N	55
56	California Pension Balancing Account	[4]	182303080	16,474,836		16,474,836	(3,459,716)	13,015,121	0	N	56
57	Accrued Purchased Gas Cost	[3]	182303082	1,388,538		1,388,538	0	1,388,538	0	I	57
58	California Conservation and Energy Efficiency Program	[4]	182303089	32,292		32,292	(6,781)	25,510	0	N	58
59	Arizona EEP/DCA Single-Family	[4]	182303090	56,054,702		56,054,702	(11,771,487)	44,283,215	0	N	59
60	Arizona EEP/DCA Multi-Family	[4]	182303091	3,000,565		3,000,565	(630,119)	2,370,446	0	N	60
61	Arizona EEP/DCA General-Small	[4]	182303092	(124,247)		(124,247)	26,092	(98,155)	0	N	61
62	Arizona EEP/DCA General-Medium	[4]	182303093	(290,415)		(290,415)	60,987	(229,428)	0	N	62
63	Arizona EEP/DCA General-Large 1	[4]	182303094	13,210,380		13,210,380	(2,774,180)	10,436,200	0	N	63
64	Arizona EEP/DCA General-Large 2	[4]	182303095	5,408,336		5,408,336	(1,135,751)	4,272,585	0	N	64
65	Arizona EEP/DCA Single-Family Low-Income	[4]	182303096	(10,398,807)		(10,398,807)	2,183,749	(8,215,058)	0	N	65
66	Arizona EEP/DCA Multi-Family Low-Income	[4]	182303097	(514,756)		(514,756)	108,099	(406,657)	0	N	66
67	Arizona Property Tax	[4]	182303098	2,223,032		2,223,032	(466,837)	1,756,195	0	N	67
68	Arizona Property Tax February 2019	[4]	182303099	(22,565,813)		(22,565,813)	4,738,821	(17,826,993)	0	N	68
69	California Greenhouse Gas Balancing Account Costs	[4]	182303101	(3,198,266)		(3,198,266)	671,636	(2,526,630)	0	N	69
70	California Greenhouse Gas Balancing Account Revenue	[4]	182303102	6,979,555		6,979,555	(1,465,707)	5,513,848	0	N	70
71	California Greenhouse Gas Balancing Account Admin	[4]	182303103	32,463		32,463	(6,817)	25,646	0	N	71
72	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)	[4]	182303104	366,122		366,122	(76,886)	289,237	0	D-N	72
73	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)	[4]	182303104	471,050		471,050	(98,920)	372,129	372,129	D-S	73
74	California NERBA Balancing Account	[4]	182303107	110		110	(23)	87	0	N	74
75	California NGLAPBA Balancing Account	[4]	182303109	499,497		499,497	(104,894)	394,603	0	N	75
76	US GAAP Offset to Benefit Obligations	[4]	182303110	294,721,231		294,721,231	(61,891,458)	232,829,772	0	N	76
77	Mesquite Infrastructure Expansion Rate - SNV	[4]	182303111	(716,399)		(716,399)	150,444	(565,956)	0	I	77
78	Arizona Rate Case 2021	[6]	182303113	0	(33,427)	(33,427)	0	0	0	R	78
79	Nevada Rate Case Post 11.2021 Charges	[6]	182303114	33,427		33,427	0	0	0	R	79
80	Mesquite Infrastructure Expansion Rate - Mesquite Only	[4]	182303115	(85,916)		(85,916)	18,042	(67,874)	0	I	80
81	Arizona LNG Facility	[4]	182303116	4,296,728		4,296,728	(902,313)	3,394,415	0	N	81
82	US GAAP Adj SAZ LNG Facility	[4]	182303117	(1,746,055)		(1,746,055)	366,672	(1,379,383)	0	N	82
83	NV Contract Transition Adj Provision	[4]	182303119	362,593		362,593	(76,144)	286,448	0	N	83
84	NV Large Customer Adj Provision		182303120	165,221		165,221	(34,696)	130,525	0	N	84

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				WP H-C5, Sh 26-49		(e) + (f)	(g) * -1 * 0.21	(h) * (g)	(i)	(j)	
85	California CDMI Bal Acct	[4]	182303160	1,362,362		1,362,362	(286,096)	1,076,266	0	N	85
86	CA Emergency Customer Protection Memo Acct	[4]	182303250	1,403,613		1,403,613	(294,759)	1,108,854	0	N	86
87	CA Emergency Customer Protection GAAP Adj	[4]	182303251	(1,403,613)		(1,403,613)	294,759	(1,108,854)	0	N	87
88	NV Spring Creek Infra Expansion Area		182303300	6,668,447		6,668,447	(1,400,374)	5,268,073	0	I	88
89	NV Spring Creek Local Area Expansion-Elko		182303301	0		0	0	0	0	I	89
90	NV Spring Creek Local Area Expansion-Spring Creek		182303302	0		0	0	0	0	I	90
91	NV Spring Creek Local Area Expansion-G4		182303303	0		0	0	0	0	I	91
92	NV Spring Creek Local Area Expansion-Flat Charge		182303304	0		0	0	0	0	I	92
93	NV Spring Creek US GAAP Adj		182303305	(4,114,590)		(4,114,590)	864,064	(3,250,526)	0	I	93
94	GBGTC Rate Case 2024		182303306	3,395		3,395	(713)	2,682	0	N	94
95	Arizona Rate Case 2024		182303307	427,493		427,493	(89,773)	337,719	0	N	95
96	California Rate Case TY 2026		182303308	688,233		688,233	(144,529)	543,704	0	N	96
97	NV Leak Survey Incremental Costs - No NV Rate Juris		182303309	3,067,399		3,067,399	(644,154)	2,423,245	0	D-N	97
98	NV Leak Survey Incremental Costs - So NV Rate Juris		182303309	10,740,392		10,740,392	(2,255,482)	8,484,910	8,484,910	D-S	98
99	US GAAP ADJ CA CDMI	[4]	182303313	(1,020,750)		(1,020,750)	214,358	(806,393)	0	N	99
100	CA NGLAPBA US GAAP ADJ	[4]	182303314	(496,594)		(496,594)	104,285	(392,309)	0	N	100
101	CABIP Bal Account	[4]	182303315	294,723		294,723	(61,892)	232,831	0	N	101
102	NV COYL Replacement Program - No NV Rate Juris		182303316	183,795		183,795	(38,597)	145,198	0	D-N	102
103	NV COYL Replacement Program - So NV Rate Juris		182303316	56,442		56,442	(11,853)	44,589	44,589	D-S	103
104	NV Gen Rev Adj G4 - No NV Rate Juris	[4]	182303317	(381,698)		(381,698)	80,157	(301,541)	0	N	104
105	NV Gen Rev Adj G4 - So NV Rate Juris	[4]	182303317	(7,043,930)		(7,043,930)	1,479,225	(5,564,705)	0	N	105
106	NV MoveZero Offset Program - No NV Rate Juris	[4]	182303318	(3,990)		(3,990)	838	(3,152)	0	N	106
107	NV MoveZero Offset Program - So NV Rate Juris	[4]	182303318	174,204		174,204	(36,583)	137,621	0	N	107
108	CA Biomethane Procure and Admin Cost BPACBA	[4]	182303319	81,007		81,007	(17,011)	63,995	0	N	108
109	GHGBA BIO-SNG California	[4]	182303320	(752,283)		(752,283)	157,979	(594,303)	0	N	109
110	CA Residential Uncollectibles Bal Acct	[4]	182303321	3,032,795		3,032,795	(636,887)	2,395,908	0	N	110
111	NV Spring Creek Lea-Project Costs		182303323	807,664		807,664	(169,610)	638,055	0	D-N	111
112	Nevada Rate Case - Post 11/2023		182303325	151,974		151,974	(31,915)	120,060	101,815	R	112
113	NV Line Locate Activity Expense - No NV Rate Juris		182303329	156,433		156,433	(32,851)	123,582	0	D-N	113
114	NV Line Locate Activity Expense - So NV Rate Juris		182303329	1,712,445		1,712,445	(359,614)	1,352,832	1,352,832	D-S	114
115	Arizona Rate Case 2026	[4]	182303330	4,012		4,012	(842)	3,169	0	N	115
116	Total Account 182.3			\$ 477,848,719	\$ (33,427)	\$ 477,815,293	\$ (99,699,616)	\$ 378,115,676	\$ 10,356,275		116
									WP H-C5, Sh 19, Ln 4		
117	Account 186 - Miscellaneous Deferred Debits										
117	Misc. Deferred Debits (So. Lake Tahoe)	[3][4]	186000000	4,650,162	\$	4,650,162	\$	4,650,162	0	N	117
118	Misc. Deferred Debits (Mesquite)	[3][4]	186000000	0		0	0	0	0	N	118
119	Misc. Deferred Debits (Arizona)	[3][4]	186000000	6,505,078		6,505,078	0	6,505,078	0	N	119
120	Misc. Deferred Debits (Common)	[3][4]	186000000	2,461		2,461	0	2,461	0	N	120
121	Accrued Labor (No. Nevada)	[3]	186001020	13,804		13,804	(2,899)	10,905	0	D-N	121
122	Accrued Labor (So. Nevada)	[3]	186001020	43,384		43,384	(9,111)	34,273	34,273	D-S	122
123	Accrued Labor (So. California)	[4]	186001020	10,384		10,384	(2,181)	8,204	0	N	123
124	Accrued Labor (No. California)	[3][4]	186001020	418		418	(88)	330	0	N	124
125	Accrued Labor (S.L.T. California)	[3][4]	186001020	500		500	(105)	395	0	N	125
126	Accrued Labor (Arizona)	[3][4]	186001020	53,349		53,349	(11,203)	42,146	0	N	126
127	Deferred Financing Costs (Common)	[3]	186003024	31,222		31,222	(6,557)	24,666	6,990	A	127
128	Total Account 186	[3][4]		\$ 11,310,762	\$ 0	\$ 11,310,762	\$ (62,143)	\$ 11,278,619	\$ 41,263		128

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Account 190 - Alternative Minimum Tax											
129	Alternative Minimum Tax-Current	[3]	190002110	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	A	129
130	Alternative Minimum Tax-Non-Current	[3]	190002115	0	0	0	0	0	0	A	130
131	Total Account 190			\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		131
Account 228.2 - Injuries And Damages											
132	So. California Injuries and Damages	[3][4]	228200000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	N	132
133	No. California Injuries and Damages	[3][4]	228200000	0	0	0	0	0	0	N	133
134	So. Lake Tahoe Injuries and Damages	[3][4]	228200000	0	0	0	0	0	0	N	134
135	So. Nevada Injuries and Damages	[3]	228200000	(3,610,214)	(3,610,214)	758,145	(2,852,069)	(2,852,069)	(2,852,069)	D-S	135
136	No. Nevada Injuries and Damages	[3]	228200000	0	0	0	0	0	0	D-N	136
137	Arizona Injuries and Damages	[3][4]	228200000	(96,153)	(96,153)	20,192	(75,961)	(75,961)	(75,961)	N	137
138	System Allocable Injuries and Damages	[3]	228200000	(2,669,231)	(2,669,231)	560,538	(2,108,692)	(2,108,692)	(597,570)	A	138
139	Total Account 228.2			\$ (6,375,598)	\$ (6,375,598)	\$ 1,338,876	\$ (5,036,722)	\$ (3,449,639)	\$ (3,449,639)		139
Account 242 - Misc Current And Accrued Liabilities											
140	Misc. Current and Accrued Liabilities	[3]	242000000	\$ (351,275)	\$ (351,275)	\$ 0	\$ (351,275)	\$ (99,546)	\$ (99,546)	A	140
141	AVR Credit Balances	[3]	242001074	(26,569,180)	(26,569,180)	0	(26,569,180)	(7,529,282)	(7,529,282)	A	141
142	Accrued Pension Liability	[3]	242001140	315,376,701	315,376,701	(66,229,107)	249,147,594	70,604,459	70,604,459	A	142
143	Deferred Revenue UESC	[3]	242001141	(5,897,548)	(5,897,548)	0	(5,897,548)	(1,671,271)	(1,671,271)	A	143
144	Accrued Vacation	[3][4]	242001370	(21,323,231)	(21,323,231)	4,477,878	(16,845,352)	0	0	N	144
145	Accrued Incentive Pay	[3]	242001371	(12,046,251)	(11,762,079)	2,470,037	(9,292,042)	(2,633,217)	(2,633,217)	A	145
146	Vacation, Holiday, Other Time Off	[3]	242001375	571,628	571,628	0	571,628	161,990	161,990	A	146
147	Accrued PBOP Costs	[3]	242001380	(32,256,909)	(32,256,909)	6,773,951	(25,482,958)	(7,221,464)	(7,221,464)	A	147
148	ST US GAAP Post Retirement Funded Status	[3][4]	242001381	(3,500,000)	(3,500,000)	0	(3,500,000)	0	0	N	148
149	Accrued Health and Dental	[3]	242001383	(6,861,025)	(6,861,025)	1,440,815	(5,420,210)	(1,536,001)	(1,536,001)	A	149
150	Accrued SERP	[7]	242001387	(31,000,807)	(29,685,968)	6,234,053	(23,451,915)	(6,645,899)	(6,645,899)	A	150
151	Rate Refunds Due Customers	[3]	242001408	(135,553)	(135,553)	0	(135,553)	(38,413)	(38,413)	A	151
152	Operating Leases	[3]	242001525	(14,460)	(14,460)	0	(14,460)	(4,098)	(4,098)	A	152
153	SAP Rise	[3]	242001532	(1,154,834)	(1,154,834)	0	(1,154,834)	(327,261)	(327,261)	A	153
154	Energy Share Fuel Fund (Other)	[3][4]	242001605	(57,316)	(57,316)	0	(57,316)	0	0	N	154
155	Energy Share Fuel Fund (So. Nevada)	[3]	242001605	(104,957)	(104,957)	0	(104,957)	(104,957)	(104,957)	D-S	155
156	Energy Share Fuel Fund (No. Nevada)	[3]	242001605	(8,921)	(8,921)	0	(8,921)	0	0	D-N	156
157	Total Account 242			\$ 174,666,063	\$ 1,599,011	\$ (44,832,373)	\$ 131,432,701	\$ 42,955,039	\$ 42,955,039		157
Account 253 - Other Deferred Credits											

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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.
158	Other Deferred Credits (Common)	[4]	253000000	\$(178,433)	\$	\$(178,433)	\$ 37,471	\$(140,962)	0	N	158
159	Deferred Comp. - Officers		253001151	(12,413,286)		(12,413,286)	2,606,790	(9,806,496)	(2,779,005)	A	159
160	Deferred Comp. - Directors	[4]	253001152	(2,787,591)		(2,787,591)	585,394	(2,202,197)	0	N	160
161	Deferred Comp. - Inactive Officers		253001155	(29,429,837)		(29,429,837)	6,180,266	(23,249,572)	(6,588,558)	A	161
162	Deferred Comp. - Inactive Directors	[4]	253001156	(4,461,885)		(4,461,885)	936,996	(3,524,889)	0	N	162
163	Deferred Inc. - Customer Advances Gross-Up (AZ)	[4]	253001473	3,109		3,109	(653)	2,456	0	N	163
164	Deferred Inc. - Customer Advances Gross-Up (No. California)	[4]	253001473	(97,879)		(97,879)	20,554	(77,324)	0	N	164
165	Deferred Inc. - Customer Advances Gross-Up (No. Nevada)	[4]	253001473	(1,169,552)		(1,169,552)	245,606	(923,946)	0	M	165
166	Deferred Inc. - Customer Advances Gross-Up (So. California)	[4]	253001473	(965,239)		(965,239)	202,700	(762,538)	0	N	166
167	Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe)	[4]	253001473	13,642		13,642	(2,865)	10,777	0	N	167
168	Deferred Inc. - Customer Advances Gross-Up (So. Nevada)	[4]	253001473	(11,051,432)		(11,051,432)	2,320,801	(8,730,631)	0	M	168
169	LT US GAAP Post Retirement Funded Status	[3][4]	253001475	(340,734,923)		(340,734,923)	0	(340,734,923)	0	N	169
170	SAP Rise	[3]	253001532	(3,365,534)		(3,365,534)	0	(3,365,534)	(953,739)	A	170
171	Total Account 253		\$ (406,638,839)	\$ 0	\$ (406,638,839)	\$ 13,133,060	\$ (393,505,778)	\$ (10,321,301)			171
									WP H-C5, Sh 19, Ln 10		
172	Account 254 - Other Regulatory Liabilities		254001472	\$(4,102,435)	\$	\$(4,102,435)	\$ 861,511	\$(3,240,924)	0	N	172
173	Deferred Inc. - CIAC Gross-Up (So. California)	[4]	254001472	(401,464)		(401,464)	84,307	(317,156)	0	M	173
174	Deferred Inc. - CIAC Gross-Up (No. Nevada)	[4]	254001472	(888,337)		(888,337)	186,551	(701,786)	0	N	174
175	Deferred Inc. - CIAC Gross-Up (No. California)	[4]	254001472	(116,749)		(116,749)	24,517	(92,231)	0	N	175
176	Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)	[4]	254001472	(2,458,647)		(2,458,647)	516,316	(1,942,331)	0	M	176
177	Deferred Inc. - CIAC Gross-Up (Arizona)	[4]	254001472	(1,002)		(1,002)	210	(792)	0	N	177
178	Tax Reform Savings (So. California)	[4]	254001484	(493,874)		(493,874)	103,714	(390,161)	0	N	178
179	Tax Reform Savings (No. California)	[4]	254001484	(209,983)		(209,983)	44,096	(165,887)	0	N	179
180	Tax Reform Savings (So. Lake Tahoe)	[4]	254001484	(79,000)		(79,000)	16,590	(62,410)	0	N	180
181	Tax Reform Savings (Arizona)	[4]	254001484	71,724		71,724	(15,062)	56,662	0	N	181
182	Common SWG	[4]	254001486	(8,499)		(8,499)	1,785	(6,714)	0	N	182
183	NV Contract Transition Adj Provision (No. Nevada)	[3][4]	254001490	0		0	0	0	0	N	183
184	NV Contract Transition Adj Provision (So. Nevada)	[3][4]	254002108	(7,518,573)		(7,518,573)	0	(7,518,573)	0	N	184
185	SFAS 109 Deferral	[3][4]	254002109	(326,597,685)		(326,597,685)	0	(326,597,685)	0	N	185
186	Gas Research & Development (Arizona)	[4]	254003003	(3,174)		(3,174)	667	(2,507)	0	N	186
187	Mesquite Infra Expansion Rate (So. Nevada)	[4]	254003111	(1,718,896)		(1,718,896)	360,968	(1,357,928)	(1,357,928)	D-S	187
188	Total Account 254	[3][4]	\$ (344,526,593)	\$ 0	\$ (344,526,593)	\$ 2,186,170	\$ (342,340,423)	\$ (1,357,928)			188
									WP H-C5, Sh 19, Ln 11		
189	Totals		\$ (60,936,956)	\$ 1,565,584	\$ (59,371,371)	\$ (127,925,045)	\$ (187,296,416)	\$ 46,096,456			189
									WP H-C5, Sh 19, Ln 12		

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OTHER DEBITS AND CREDITS DETAIL
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

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 H-CS Sh 26-49		(e) + (f)	(f) * -1 * 0.21 [1]	(f) + (g)	(i)	(j)	

[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		
Northern Nevada - Direct	84.80%	15.20%
Southern Nevada - Direct	0%	100%
Not Included/Other Jurisdictions	100%	0%
Interest Bearing or Earned Return	0%	0%
Sch. M-3	0%	0%

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

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

[5] In accordance with NAC 704.8714, the subaccount is adjusted to the May 2020 ending balance.

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

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

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

[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 MAY 31, 2026**

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	May 2025	\$ 0	\$ 0	\$ 0	1
2	June 2025	0	0	0	2
3	July 2025	0	0	0	3
4	August 2025	0	0	0	4
5	September 2025	0	0	0	5
6	October 2025	0	0	0	6
7	November 2025	0	0	0	7
8	December 2025	0	0	0	8
9	January 2026	0	0	0	9
10	February 2026	0	0	0	10
11	March 2026	0	0	0	11
12	April 2026	0	0	0	12
13	May 2026	0	0	0	13
14	Totals	\$ 0	\$ 0	\$ 0	14
15	13 Month Average	\$ 0	\$ 0	\$ 0	15
		[2]	[2]		

[1] Source: Company Records

[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 165 - PREPAYMENTS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	Postage (b) 165000000	Insurance Other (c) 165001129	COLI (d) 165001129	Licenses and Franchise Taxes (e) 165001131	Prepaid Supplies-General Office (f) 165001132	Prepaid Insurance Premiums (g) 165001137	Commercial Paper Facility (h) 165001353	Total (i) sum (b) to (h)	Line No.
1	May 2025	\$ 74,379	\$ 24,638,119	\$ 46,117	\$ 0	\$ 0	\$ 0	\$ 0	\$ 24,758,616	1
2	June 2025	66,344	19,411,507	36,894	2,545,100	0	0	0	22,059,845	2
3	July 2025	40,539	17,032,061	27,670	0	0	0	0	17,100,270	3
4	August 2025	128,093	37,596,079	18,447	0	0	0	0	37,742,619	4
5	September 2025	120,409	34,229,061	104,181	0	0	0	0	34,453,651	5
6	October 2025	110,425	31,942,046	94,957	0	0	0	0	32,147,428	6
7	November 2025	104,079	28,097,488	87,044	0	0	0	0	28,288,610	7
8	December 2025	96,069	34,905,194	79,131	0	0	0	0	35,080,394	8
9	January 2026	86,515	17,008,521	83,011	0	0	12,976,064	0	30,154,111	9
10	February 2026	98,608	23,722,912	73,788	0	0	0	0	23,895,308	10
11	March 2026	93,751	30,040,969	64,564	0	0	0	0	30,199,284	11
12	April 2026	83,777	23,987,191	55,341	0	0	0	0	24,126,309	12
13	May 2026	74,379	24,638,119	46,117	0	0	0	0	24,758,616	13
14	Totals	\$ 1,177,366	\$ 347,249,268	\$ 817,263	\$ 2,545,100	\$ 0	\$ 12,976,064	\$ 0	\$ 364,765,061	14
15	13 Month Average	\$ 90,567	\$ 26,711,482	\$ 62,866	\$ 195,777	\$ 0	\$ 998,159	\$ 0	\$ 28,058,851	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	California Fixed Cost Adj Mech - 2009 NCA 174002013 (b) [1]	California Fixed Cost Adj Mech - 2009 174002571 (d) [1]	Total (e) sum (b) to (d)	Line No.
1	May 2025	\$ 0	\$ (6,705,348)	\$ (6,705,348)	1
2	June 2025	0	(3,547,965)	(3,547,965)	2
3	July 2025	0	(782,222)	(782,222)	3
4	August 2025	0	(108,153)	(108,153)	4
5	September 2025	0	3,154,582	3,154,582	5
6	October 2025	0	5,973,609	5,973,609	6
7	November 2025	0	8,050,143	8,050,143	7
8	December 2025	0	9,096,066	9,096,066	8
9	January 2026	0	14,024,542	14,024,542	9
10	February 2026	0	8,050,143	8,050,143	10
11	March 2026	0	8,050,143	8,050,143	11
12	April 2026	0	8,050,143	8,050,143	12
13	May 2026	0	8,050,143	8,050,143	13
14	Totals	\$ 0	\$ 61,355,826	\$ 61,355,826	14
15	13 Month Average	\$ 0	\$ 4,719,679	\$ 4,719,679	15
		[2]	[2]		

[1] Source: Company Records

[2] WP H-C5, Sh 20-25

**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 (b)	AFUDC Equity Fed (AZ) 182302111 (c)	AFUDC Equity Fed (NCA) 182302111 (d)	AFUDC Equity Fed (NNV) 182302111 (e)	AFUDC Equity Fed (SCA) 182302111 (f)	AFUDC Equity Fed (SLT) 182302111 (g)	AFUDC Equity Fed (SNV) 182302111 (h)	SFAS 109 Deferral (Common) 182302109 (i)	TRIMP (Arizona) 182303004 (j)	Line No.
1	May 2025	\$ 21,231,000	\$ 744,883	\$ 133,177	\$ 95,651	\$ 49,790	\$ 18,098	\$ 256,830	\$ 0	\$ (1,037,638)	1
2	June 2025	21,231,000	781,710	133,452	97,622	53,492	19,306	270,146	0	(1,028,951)	2
3	July 2025	21,231,000	820,811	133,119	102,052	56,117	19,867	278,653	0	(848,076)	3
4	August 2025	21,231,000	857,618	132,962	105,187	58,630	20,541	296,288	0	(814,300)	4
5	September 2025	21,231,000	918,679	132,954	108,585	61,904	52,319	317,499	0	(814,494)	5
6	October 2025	21,231,000	1,025,145	133,239	112,553	65,135	56,886	349,314	0	(841,070)	6
7	November 2025	21,231,000	1,540,237	153,743	138,846	97,256	65,097	555,893	0	(916,752)	7
8	December 2025	21,231,000	1,573,619	152,119	140,936	99,297	68,603	583,198	0	(1,009,893)	8
9	January 2026	22,430,000	1,572,662	151,970	141,000	99,373	68,554	584,857	0	(1,125,476)	9
10	February 2026	21,231,000	699,317	134,249	89,733	43,255	15,711	229,696	0	(901,514)	10
11	March 2026	21,231,000	712,590	134,056	89,942	44,959	16,989	234,503	0	(900,462)	11
12	April 2026	21,231,000	728,606	133,520	93,625	46,890	17,550	245,721	0	(982,505)	12
13	May 2026	21,231,000	744,883	133,177	95,651	49,790	18,098	256,830	0	(1,037,638)	13
14	Totals	\$ 277,202,000	\$ 12,720,761	\$ 1,791,734	\$ 1,411,382	\$ 825,887	\$ 457,617	\$ 4,459,429	\$ 0	\$ (12,258,768)	14
15	13 Month Average	\$ 21,323,231	\$ 978,520	\$ 137,826	\$ 108,568	\$ 63,530	\$ 35,201	\$ 343,033	\$ 0	\$ (942,982)	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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			General			General			General						
					Revenues Adj General Service 3 (No. Nevada) 182303010 (e)	Revenues Adj General Service 3 (So. Nevada) 182303010 (f)	Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (g)	Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (h)	Revenues Adj Single-Family Residential (No. Nevada) 182303012 (i)	Revenues Adj Single-Family Residential (So. Nevada) 182303012 (j)	Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (k)	Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (l)	Revenues Adj Single-Family Residential (No. Nevada) 182303012 (m)	Revenues Adj Single-Family Residential (So. Nevada) 182303012 (n)						
1	May 2025	\$ 221,047	\$ 6,055,969	\$ 1,009,322	\$ 212,738	\$ 352,899	\$ 955,577	\$ 4,478,234	\$ 16,198,117											
2	June 2025	253,601	6,375,228	992,682	240,507	414,440	1,148,454	5,120,528	18,811,114											
3	July 2025	327,873	6,442,574	976,042	288,515	452,369	1,290,092	5,583,426	20,864,662											
4	August 2025	390,269	6,368,814	1,356,245	323,337	489,138	1,410,429	6,019,148	22,520,243											
5	September 2025	404,799	6,265,099	1,339,605	384,222	525,113	1,515,982	6,469,441	24,147,241											
6	October 2025	359,844	5,980,324	1,596,264	426,143	565,834	1,603,365	6,935,064	25,833,639											
7	November 2025	276,582	5,602,396	1,579,624	456,048	616,751	1,802,683	7,530,189	28,585,123											
8	December 2025	128,555	4,573,248	1,562,980	519,920	709,378	2,018,632	8,258,080	30,370,896											
9	January 2026	(77,428)	2,976,441	1,562,980	610,736	807,786	2,267,289	8,903,650	31,334,384											
10	February 2026	347,148	5,745,297	1,059,242	(50,962)	198,024	678,742	3,054,962	12,048,576											
11	March 2026	270,674	5,613,397	1,042,602	32,330	249,155	712,714	3,482,631	12,376,669											
12	April 2026	240,408	5,773,449	1,025,962	119,552	295,812	740,834	3,941,000	13,429,831											
13	May 2026	221,047	6,055,969	1,009,322	212,738	352,899	955,577	4,478,234	16,198,117											
14	Totals	\$ 3,364,418	\$ 73,828,204	\$ 16,112,872	\$ 3,775,825	\$ 6,029,598	\$ 17,100,369	\$ 74,254,585	\$ 272,718,602											
15	13 Month Average	\$ 258,801	\$ 5,679,093	\$ 1,239,452	\$ 290,448	\$ 463,815	\$ 1,315,413	\$ 5,711,891	\$ 20,978,354											

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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 Revenues Adj		General Revenues Adj		IDRB Variable Interest Adj.		California Public Interest R & D		Renewable Energy Program Rate		Renewable Energy Program Rate		Arizona Rate Case 2019 182303042 No.
		(b) (1)	(c) (1)	(d) (1)	(e) (1)	(f) (1)	(g) (1)	(h) (1)	(i) (1)	(j) (1)	(k) (1)	(l) (1)	(m) (1)			
1	May 2025	\$ 820,997	\$ 52,702	\$ 328,212	\$ 148,766	\$ 6,013,402	\$ 165,771	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	63,640
2	June 2025	918,395	160,406	364,531	154,640	5,518,740	164,808	0	0	0	0	0	0	0	0	60,458
3	July 2025	1,004,312	306,049	394,528	212,321	4,752,863	163,957	0	0	0	0	0	0	0	0	57,276
4	August 2025	1,082,148	436,065	419,523	236,829	3,962,394	163,234	0	0	0	0	0	0	0	0	54,094
5	September 2025	1,156,950	584,214	443,607	268,500	3,213,751	171,467	0	0	0	0	0	0	0	0	50,912
6	October 2025	1,219,631	751,640	459,384	315,544	2,661,807	163,966	0	0	0	0	0	0	0	0	47,730
7	November 2025	1,274,187	1,010,278	461,335	381,892	2,021,984	163,781	0	0	0	0	0	0	0	0	44,548
8	December 2025	1,310,651	1,529,964	463,352	477,155	1,076,693	186,504	0	0	0	0	0	0	0	0	41,366
9	January 2026	1,281,585	2,435,995	454,882	646,409	(278,501)	184,358	0	0	0	0	0	0	0	0	38,184
10	February 2026	617,918	(1,004,645)	272,703	(360,347)	7,200,426	169,364	0	0	0	0	0	0	0	0	73,186
11	March 2026	667,003	(583,844)	269,935	(219,243)	6,677,535	168,037	0	0	0	0	0	0	0	0	70,004
12	April 2026	723,216	(316,233)	292,705	(48,844)	6,380,339	166,934	0	0	0	0	0	0	0	0	66,822
13	May 2026	820,997	52,702	328,212	148,766	6,013,402	165,771	0	0	0	0	0	0	0	0	63,640
14	Totals	\$ 12,897,992	\$ 5,415,294	\$ 4,952,909	\$ 2,362,388	\$ 55,214,835	\$ 2,197,953	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	731,860
15	13 Month Average	\$ 992,153	\$ 416,561	\$ 380,993	\$ 181,722	\$ 4,247,295	\$ 169,073	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	56,297

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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 (b)	California Public Purpose Program - CARE 182303047 (c)	Incremental Pipe Replacement Costs		California Rate Case TY 2021 182303056 (f)	California Public Purpose Program - ESAP 182303068 (g)	California Infrastructure Reliability Adj 182303071 (h)	California MHP Conversion to the Meter 182303072 (i)	California MHP Conversion Beyond the Meter 182303073 (j)	Line No.
				GAAP Adj. (No. Nevada) 182303052 (d)	GAAP Adj. (So. Nevada) 182303052 (e)						
1	May 2025	\$ 8,416,946	\$ 10,275,470	\$ 0	\$ 0	\$ 97,055	\$ (2,726,390)	\$ 10,964,456	\$ 2,112,436	\$ 3,744,063	1
2	June 2025	8,400,151	7,838,016	0	0	84,067	(3,082,937)	11,301,546	2,130,257	3,685,536	2
3	July 2025	8,464,255	8,158,374	0	0	71,079	(3,050,128)	14,840,120	2,156,525	3,627,011	3
4	August 2025	8,514,197	8,430,126	0	0	58,091	(2,799,884)	15,708,674	2,187,677	3,568,482	4
5	September 2025	8,564,283	7,408,201	0	0	45,103	(2,030,401)	16,640,878	2,216,013	3,512,825	5
6	October 2025	8,595,531	7,712,554	0	0	32,115	(1,662,685)	17,433,482	2,113,465	3,544,742	6
7	November 2025	8,551,307	8,126,317	0	0	19,127	(1,304,988)	18,046,384	2,098,106	3,544,742	7
8	December 2025	8,350,551	8,064,448	0	0	6,152	(1,607,493)	18,157,895	2,008,388	3,625,462	8
9	January 2026	8,019,574	8,988,165	0	0	6,152	(1,269,819)	16,325,568	1,839,969	3,397,597	9
10	February 2026	9,031,544	9,894,819	0	0	136,019	(2,688,882)	11,334,622	1,848,708	3,919,644	10
11	March 2026	8,688,579	9,231,985	0	0	123,031	(3,624,880)	10,909,102	1,734,414	3,861,117	11
12	April 2026	8,494,439	9,867,428	0	0	110,043	(3,089,099)	10,799,343	1,709,485	3,802,587	12
13	May 2026	8,416,946	10,275,470	0	0	97,055	(2,726,390)	10,964,456	2,112,436	3,744,063	13
14	Totals	\$ 110,508,302	\$ 114,271,373	\$ 0	\$ 0	\$ 885,094	\$ (31,663,975)	\$ 183,426,525	\$ 26,267,878	\$ 47,577,866	14
15	13 Month Average	\$ 8,500,639	\$ 8,790,106	\$ 0	\$ 0	\$ 68,084	\$ (2,435,690)	\$ 14,109,733	\$ 2,020,606	\$ 3,659,836	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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		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	May 2025	\$ 0	\$ 3,208,507	\$ (2,905,354)	\$ (7,833,946)	\$ 6,477,394	\$ 16,382,345	\$ 0	\$ 153,134	\$ 39,468,634	1					
2	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	2					
3	July 2025	0	3,321,475	(2,973,923)	(10,180,492)	6,458,267	16,453,117	0	5,775	54,095,726	3					
4	August 2025	0	3,377,972	(3,012,975)	(10,714,000)	6,286,693	16,506,800	0	4,787	62,067,963	4					
5	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	5					
6	October 2025	0	3,410,430	(3,019,139)	(11,796,844)	6,017,632	16,577,572	0	(85,878)	75,439,146	6					
7	November 2025	0	3,399,744	(3,040,239)	(12,222,996)	5,775,762	16,631,255	0	(65,178)	78,219,376	7					
8	December 2025	0	3,399,732	(3,033,068)	(12,446,744)	5,439,753	16,727,289	40,535,000	(100,279)	81,674,157	8					
9	January 2026	0	3,584,677	(2,994,304)	(11,684,033)	5,080,512	16,727,289	0	(64,700)	90,682,201	9					
10	February 2026	0	3,038,532	(2,886,622)	(7,630,138)	5,895,965	16,257,890	0	238,351	23,246,521	10					
11	March 2026	0	3,095,317	(2,874,624)	(7,577,036)	5,839,657	16,274,979	(18,561,000)	154,925	32,935,664	11					
12	April 2026	0	3,151,866	(2,881,512)	(7,650,839)	5,779,182	16,328,662	0	154,128	36,082,529	12					
13	May 2026	0	3,208,507	(2,905,354)	(7,833,946)	6,477,394	16,382,345	0	153,134	39,468,634	13					
14	Totals	\$ 0	\$ 42,895,801	\$ (38,514,593)	\$ (126,952,536)	\$ 78,027,962	\$ 214,172,869	\$ 18,051,000	\$ 419,790	\$ 728,711,125	14					
15	13 Month Average	\$ 0	\$ 3,299,677	\$ (2,962,661)	\$ (9,765,580)	\$ 6,002,151	\$ 16,474,836	\$ 1,388,538	\$ 32,292	\$ 56,054,702	15					

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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.
1	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)	1
2	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)	2
3	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)	3
4	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)	4
5	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)	5
6	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)	6
7	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)	7
8	December 2025	3,351,522	147,484	(664,097)	12,193,305	4,870,447	(9,955,575)	(507,669)	1,641,944	(26,019,476)	8
9	January 2026	3,418,713	153,067	(1,109,171)	11,338,342	4,565,131	(9,760,283)	(507,888)	1,537,948	(26,081,938)	9
10	February 2026	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)	10
11	March 2026	2,617,760	(440,618)	(664,491)	12,409,248	5,238,572	(10,858,658)	(527,652)	2,615,533	(19,979,190)	11
12	April 2026	2,703,417	(423,401)	(496,429)	12,822,611	5,494,747	(10,789,711)	(525,110)	2,473,912	(20,122,747)	12
13	May 2026	2,765,107	(366,740)	(393,122)	13,141,067	5,610,127	(10,718,652)	(523,509)	2,369,916	(20,978,159)	13
14	Totals	\$ 39,007,345	\$ (1,615,215)	\$ (3,775,401)	\$ 171,734,939	\$ 70,308,365	\$ (135,184,492)	\$ (6,691,824)	\$ 28,899,416	\$ (293,355,575)	14
15	13 Month Average	\$ 3,000,565	\$ (124,247)	\$ (290,415)	\$ 13,210,380	\$ 5,408,336	\$ (10,398,807)	\$ (514,756)	\$ 2,223,032	\$ (22,565,813)	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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) [1]	California Greenhouse Gas Balancing Account Revenue 182303102 (c) [1]	California Greenhouse Gas Balancing Account Admin 182303103 (d) [1]	Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (e) [1]	Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (f) [1]	California NERBA Balancing Account 182303107 (g) [1]	California NGLAPBA Balancing Account 182303109 (h) [1]	US GAAP Offset to Benefit Obligations 182303110 (i) [1]	Mesquite Infrastructure Expansion Rate SNV 182303111 (j) [1]	Line No.
1	May 2025	\$ (2,360,549)	\$ 12,425,308	\$ 32,966	\$ 367,580	\$ 464,356	\$ 1,100	\$ 471,278	\$ 299,326,000	\$ (2,275,344)	1
2	June 2025	(5,182,235)	9,064,404	32,738	383,550	474,889	586	481,826	298,691,000	(2,313,643)	2
3	July 2025	(6,359,780)	9,096,960	32,510	400,424	570,664	153	498,712	298,691,000	(4,724,206)	3
4	August 2025	(2,378,239)	9,132,485	32,281	393,401	508,580	(257)	518,190	298,691,000	0	4
5	September 2025	(4,134,603)	5,378,909	32,049	384,706	442,877	(684)	536,282	298,057,000	0	5
6	October 2025	354,841	5,397,363	31,813	397,969	545,520	(1,238)	548,537	298,057,000	0	6
7	November 2025	(1,567,830)	5,415,191	31,572	394,843	631,942	(2,061)	544,878	298,057,000	0	7
8	December 2025	(5,973,404)	5,431,871	31,385	355,317	518,555	(3,791)	498,683	297,423,000	0	8
9	January 2026	(3,362,732)	5,448,807	31,483	327,837	517,176	(5,026)	400,809	246,444,000	0	9
10	February 2026	319,494	1,503,549	33,642	301,480	278,847	5,797	551,877	299,961,000	0	10
11	March 2026	(2,967,173)	(2,344,344)	33,418	330,471	317,314	3,751	498,921	299,326,000	0	11
12	April 2026	(5,604,694)	12,358,403	33,192	354,433	388,569	2,003	472,189	299,326,000	0	12
13	May 2026	(2,360,549)	12,425,308	32,966	367,580	464,356	1,100	471,278	299,326,000	0	13
14	Totals	\$ (41,577,454)	\$ 90,734,215	\$ 422,016	\$ 4,759,591	\$ 6,123,646	\$ 1,433	\$ 6,493,460	\$ 3,831,376,000	\$ (9,313,193)	14
15	13 Month Average	\$ (3,198,266)	\$ 6,979,555	\$ 32,463	\$ 386,122	\$ 471,050	\$ 110	\$ 499,497	\$ 294,721,231	\$ (716,399)	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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) [1]	Nevada Rate Case Post 11.2021 Charges 182303114 (c) [1]	Mesquite Infrastructure Expansion Rate Mesquite 182303115 (d) [1]	Arizona LNG Facility 182303116 (e) [1]	US GAAP ADJ SAZ LNG FACILITY 182303117 (f) [1]	NV Contract Transition Adj Provision 182303119 (g) [1]	NV Large Customer Adj Provision 182303120 (h) [1]	California CDMI BAL ACCT 182303160 (i) [1]	CA Emergency Customer Projection Memo Acct 182303250 (j) [1]	Line No.
1	May 2025	\$ 0	\$ 79,009	\$ (139,068)	\$ 4,917,613	\$ (1,998,364)	\$ 382,133	\$ 0	\$ 1,238,942	\$ 1,403,613	1
2	June 2025	0	71,108	(139,497)	4,647,871	(1,888,749)	374,836	0	1,294,393	1,403,613	2
3	July 2025	0	63,207	(284,783)	4,378,129	(1,779,134)	352,881	0	1,357,877	1,403,613	3
4	August 2025	0	55,306	0	4,108,387	(1,669,519)	331,284	0	1,425,369	1,403,613	4
5	September 2025	0	47,405	0	3,838,645	(1,559,904)	316,006	0	1,490,387	1,403,613	5
6	October 2025	0	39,504	0	3,568,903	(1,450,289)	394,824	120,528	1,543,517	1,403,613	6
7	November 2025	0	31,603	0	3,299,161	(1,340,674)	446,803	239,323	1,568,472	1,403,613	7
8	December 2025	0	23,702	0	3,029,419	(1,231,059)	501,268	356,398	1,524,442	1,403,613	8
9	January 2026	0	15,801	0	2,759,677	(1,121,444)	545,796	474,338	1,320,084	1,403,613	9
10	February 2026	0	7,901	(137,604)	5,726,839	(2,327,209)	226,867	239,323	1,277,562	1,403,613	10
11	March 2026	0	(0)	(138,201)	5,477,846	(2,226,026)	125,598	239,323	1,221,683	1,403,613	11
12	April 2026	0	0	(138,688)	5,187,355	(2,107,979)	333,275	239,323	1,209,038	1,403,613	12
13	May 2026	0	0	(139,068)	4,917,613	(1,998,364)	382,133	239,323	1,238,942	1,403,613	13
14	Totals	\$ 0	\$ 434,545	\$ (1,116,910)	\$ 55,857,458	\$ (22,698,714)	\$ 4,713,706	\$ 2,147,877	\$ 17,710,709	\$ 18,246,970	14
15	13 Month Average	\$ 0	\$ 33,427	\$ (85,916)	\$ 4,296,728	\$ (1,746,055)	\$ 362,593	\$ 165,221	\$ 1,362,362	\$ 1,403,613	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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 Protection GAAP ADJ 182303251	NV Spring Creek Infra Expansion Area 182303300	NV Spring Creek Local Area Expansion-Elko 182303301	NV Spring Creek Local Area Expansion-SC 182303302	NV Spring Creek Local Area Expansion-G4 182303303	NV Spring Creek Local Area Expansion Flat Charge 182303304	NV Spring Creek US GAAP Adj 182303305	GBGTC Rate Case 2024 182303306	Arizona Rate Case 2024 182303307	Line No.
		(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(j) [1]	
1	May 2025	\$ (1,403,613)	5,935,995	0	0	0	0	(3,704,521)	0	438,470	1
2	June 2025	(1,403,613)	6,219,817	0	0	0	0	(3,863,227)	3,678	435,038	2
3	July 2025	(1,403,613)	6,539,227	0	0	0	0	(4,040,978)	3,678	450,635	3
4	August 2025	(1,403,613)	6,851,437	0	0	0	0	(4,213,322)	3,678	458,311	4
5	September 2025	(1,403,613)	7,214,316	0	0	0	0	(4,415,593)	3,678	451,616	5
6	October 2025	(1,403,613)	7,514,296	0	0	0	0	(4,582,454)	3,678	451,476	6
7	November 2025	(1,403,613)	7,793,944	0	0	0	0	(4,743,192)	3,678	449,657	7
8	December 2025	(1,403,613)	8,014,621	0	0	0	0	(4,878,279)	3,678	444,231	8
9	January 2026	(1,403,613)	8,162,509	0	0	0	0	(4,976,611)	3,678	427,015	9
10	February 2026	(1,403,613)	5,348,621	0	0	0	0	(3,360,981)	3,678	334,202	10
11	March 2026	(1,403,613)	5,470,470	0	0	0	0	(3,442,641)	3,678	337,177	11
12	April 2026	(1,403,613)	5,688,567	0	0	0	0	(3,563,350)	3,678	441,107	12
13	May 2026	(1,403,613)	5,935,995	0	0	0	0	(3,704,521)	3,678	438,470	13
14	Totals	\$ (18,246,970)	\$ 86,689,816	\$ 0	\$ 0	\$ 0	\$ 0	\$ (53,489,668)	\$ 44,135	\$ 5,557,407	14
15	13 Month Average	\$ (1,403,613)	\$ 6,668,447	\$ 0	\$ 0	\$ 0	\$ 0	\$ (4,114,590)	\$ 3,395	\$ 427,493	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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 182303317 (j) [1]	Line No.
1	May 2025	\$ 691,785	2,697,185	\$ 9,616,953	\$ (971,526)	\$ (430,629)	357,843	\$ 135,332	\$ 55,302	\$ (314,657)	1
2	June 2025	698,847	2,815,779	9,835,864	(994,441)	(443,460)	328,197	139,762	55,639	(364,741)	2
3	July 2025	698,847	2,858,373	9,869,404	(1,018,985)	(458,863)	302,189	144,342	56,136	(392,943)	3
4	August 2025	705,388	2,958,678	10,035,112	(1,044,206)	(475,086)	278,019	148,825	56,553	(395,910)	4
5	September 2025	705,570	2,971,861	10,433,031	(1,068,546)	(490,830)	252,519	160,522	56,981	(419,673)	5
6	October 2025	707,251	3,021,977	10,598,304	(1,089,794)	(505,013)	221,507	169,960	57,391	(431,536)	6
7	November 2025	707,251	3,056,847	10,743,998	(1,104,040)	(514,471)	177,494	190,123	47,898	(452,443)	7
8	December 2025	707,780	3,059,654	10,865,015	(1,101,254)	(509,497)	104,689	197,296	50,770	(478,858)	8
9	January 2026	724,318	3,064,149	11,020,105	(1,052,896)	(476,523)	54,185	204,563	53,671	(505,760)	9
10	February 2026	629,156	3,133,218	11,201,351	(950,648)	(883,462)	538,810	211,737	56,550	(282,278)	10
11	March 2026	639,156	3,206,562	11,389,619	(947,413)	(417,461)	459,307	218,884	59,422	(307,688)	11
12	April 2026	639,898	3,413,540	11,800,750	(954,477)	(419,796)	398,800	228,962	62,288	(300,927)	12
13	May 2026	691,785	3,618,364	12,215,594	(971,526)	(430,629)	357,843	239,026	65,147	(314,657)	13
14	Totals	\$ 8,947,032	\$ 39,876,187	\$ 139,625,100	\$ (13,289,752)	\$ (6,455,720)	\$ 3,831,401	\$ 2,389,335	\$ 733,747	\$ (4,962,073)	14
15	13 Month Average	\$ 688,233	\$ 3,067,399	\$ 10,740,392	\$ (1,020,750)	\$ (496,594)	\$ 294,723	\$ 183,795	\$ 56,442	\$ (381,698)	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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)	NV Move2Zero No NV Rate Juris 182303318 (c)	NV Move2Zero Offset Program - So NV Rate Juris 182303318 (d)	CA Biomethane Procure and Admin Cost/BPACBA 182303319 (e)	GHGBA BIO-SNG California 182303320 (f)	CA Residential Uncollectibles Bal Acct 182303321 (g)	NV Spring Creek Lea-Project Costs 182303323 (h)	Line No.
1	May 2025	\$ (7,345,626)	\$ (3,721)	\$ 154,144	\$ 74,944	\$ (746,246)	\$ 2,944,398	\$ 382,373	1
2	June 2025	(7,764,933)	(4,036)	152,794	74,944	(748,914)	3,068,591	349,699	2
3	July 2025	(7,590,516)	(4,387)	186,038	74,944	(751,603)	3,212,617	319,146	3
4	August 2025	(7,441,979)	(4,073)	189,566	79,719	(754,284)	3,230,955	288,984	4
5	September 2025	(7,216,721)	(4,313)	190,298	81,861	(756,937)	3,303,736	1,564,639	5
6	October 2025	(6,987,158)	(4,554)	190,063	91,245	(759,523)	3,193,418	1,531,880	6
7	November 2025	(6,683,453)	(4,807)	189,832	91,547	(762,042)	3,104,304	1,481,694	7
8	December 2025	(6,368,010)	(4,212)	193,785	91,828	(764,379)	2,818,794	1,412,582	8
9	January 2026	(6,111,242)	(4,463)	193,571	92,114	(766,761)	2,422,435	1,331,336	9
10	February 2026	(6,638,318)	(2,926)	158,139	75,000	(738,250)	3,300,494	549,871	10
11	March 2026	(6,917,576)	(3,196)	156,785	75,000	(740,920)	2,990,801	480,455	11
12	April 2026	(7,159,931)	(3,456)	155,504	75,000	(743,569)	2,891,399	424,605	12
13	May 2026	(7,345,626)	(3,721)	154,144	74,944	(746,246)	2,944,398	382,373	13
14	Totals	\$ (91,571,090)	\$ (51,864)	\$ 2,264,652	\$ 1,053,088	\$ (9,779,673)	\$ 39,426,339	\$ 10,499,636	14
15	13 Month Average	\$ (7,043,930)	\$ (3,990)	\$ 174,204	\$ 81,007	\$ (752,283)	\$ 3,032,795	\$ 807,664	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**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)	NV Line Locate Activity Expense No NV Rate Juris 182303329 (c)	NV Line Locate Activity Expense So NV Rate Juris 182303329 (d)	Arizona Rate Case 2026 182303330 (e)	Total (f)	Line No.
		[1]	[1]	[1]		sum (b) to (e)	
1	May 2025	\$ 151,974	\$ 0	\$ 0	0	460,600,983	1
2	June 2025	151,974	34,567	1,576,115	0	456,975,760	2
3	July 2025	151,974	34,567	1,576,115	0	473,793,143	3
4	August 2025	151,974	31,007	966,697	0	494,138,377	4
5	September 2025	151,974	71,833	1,557,352	0	501,727,984	5
6	October 2025	151,974	239,130	1,703,622	0	510,770,672	6
7	November 2025	151,974	301,543	2,072,841	881	514,716,755	7
8	December 2025	151,974	281,877	1,800,502	13,281	550,738,882	8
9	January 2026	151,974	178,132	1,887,179	34,465	469,363,671	9
10	February 2026	151,974	192,977	2,044,444	881	435,098,332	10
11	March 2026	151,974	207,821	2,201,709	881	418,437,652	11
12	April 2026	151,974	222,665	2,358,974	881	456,242,829	12
13	May 2026	151,974	237,510	2,516,238	881	469,428,307	13
14	Totals	\$ 1,975,663	\$ 2,033,629	\$ 22,261,788	\$ 52,153	6,212,033,347	14
15	13 Month Average	\$ 151,974	\$ 156,433	\$ 1,712,445	\$ 4,012	477,848,719	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	Misc. Deferred Debits (So. Lake Tahoe) (b) [1]	Misc. Deferred Debits (Mesquite) (c) [1]	Misc. Deferred Debits (Arizona) (d) [1]	Misc. Deferred Debits (Common) (e) [1]	Accrued Labor (No. Nevada) (f) [1]	Accrued Labor (So. Nevada) (g) [1]	Accrued Labor (No. California) (h) [1]	Accrued Labor (SLT, California) (i) [1]	Accrued Labor (So. California) (j) [1]	Accrued Labor (Arizona) (k) [1]	Accrued Labor (Common) (l) [1]	Deferred Financing Costs (Common) (m) [1]	Total (n) sum (b) to (m)	Line No.
1	May 2025	\$ 4,650,162	\$ 0	\$ 6,505,078	\$ 2,461	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11,157,700	1
2	June 2025	4,650,162	0	6,505,078	2,461	4,127	12,846	6	0	3,064	15,642	9,369	0	11,202,754	2
3	July 2025	4,650,162	0	6,505,078	2,461	16,508	51,384	24	0	12,256	62,568	37,476	0	11,337,916	3
4	August 2025	4,650,162	0	6,505,078	2,461	20,635	64,230	30	0	15,320	78,210	46,845	0	11,382,970	4
5	September 2025	4,650,162	0	6,505,078	2,461	28,889	89,922	42	0	21,448	109,494	65,583	0	11,473,078	5
6	October 2025	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	0	11,157,700	6
7	November 2025	4,650,162	0	6,505,078	2,461	0	0	0	0	0	0	0	0	11,157,700	7
8	December 2025	4,650,162	0	6,505,078	2,461	12,381	38,538	18	0	9,192	46,926	28,107	0	11,292,862	8
9	January 2026	4,650,162	0	6,505,078	2,461	18,500	63,000	5,200	1,300	15,500	83,500	40,500	0	11,385,200	9
10	February 2026	4,650,162	0	6,505,078	2,461	20,635	64,230	30	1,300	15,320	78,210	46,845	0	11,384,270	10
11	March 2026	4,650,162	0	6,505,078	2,461	24,762	77,076	36	1,300	18,384	93,652	56,214	0	11,429,324	11
12	April 2026	4,650,162	0	6,505,078	2,461	33,016	102,768	48	1,300	24,512	125,136	74,952	0	11,519,432	12
13	May 2026	4,650,162	0	6,505,078	2,461	0	0	0	1,300	0	0	0	0	11,159,000	13
14	Totals	\$ 60,452,103	\$ 0	\$ 84,566,008	\$ 31,987	\$ 179,453	\$ 563,994	\$ 5,434	\$ 6,500	\$ 134,996	\$ 693,538	\$ 405,891	\$ 0	\$ 147,039,904	14
15	13 Month Average	\$ 4,650,162	\$ 0	\$ 6,505,078	\$ 2,461	\$ 13,804	\$ 43,384	\$ 418	\$ 500	\$ 10,384	\$ 53,349	\$ 31,222	\$ 0	\$ 11,310,762	15

[1] Source: Company Records
[2] WP H-C5, Sh. 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

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	May 2025	\$ 0	\$ 0	\$ 0	1
2	June 2025	0	0	0	2
3	July 2025	0	0	0	3
4	August 2025	0	0	0	4
5	September 2025	0	0	0	5
6	October 2025	0	0	0	6
7	November 2025	0	0	0	7
8	December 2025	0	0	0	8
9	January 2026	0	0	0	9
10	February 2026	0	0	0	10
11	March 2026	0	0	0	11
12	April 2026	0	0	0	12
13	May 2026	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>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	15
		[2]	[2]		

[1] Source: Company Records

[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 228.2 - INJURIES AND DAMAGES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	So. California Injuries and Damages (b) [1]	No. California Injuries and Damages (c) [1]	So. Lake Tahoe Injuries and Damages (d) [1]	So. Nevada Injuries and Damages (e) [1]	No. Nevada Injuries and Damages (f) [1]	Arizona Injuries and Damages (g) [1]	System Allocable Injuries and Damages (h) [1]	Total (i) sum (b) to (h)	Line No.
1	May 2025	\$ 0	\$ 0	\$ 0	\$ (4,300,000)	\$ 0	\$ 0	\$ (2,700,000)	(7,000,000)	1
2	June 2025	0	0	0	(4,300,000)	0	0	(2,800,000)	(7,100,000)	2
3	July 2025	0	0	0	(4,300,000)	0	0	(2,800,000)	(7,100,000)	3
4	August 2025	0	0	0	(4,900,000)	0	0	(2,800,000)	(7,700,000)	4
5	September 2025	0	0	0	(3,767,100)	0	0	(2,500,000)	(6,267,100)	5
6	October 2025	0	0	0	(2,553,026)	0	0	(2,500,000)	(5,053,026)	6
7	November 2025	0	0	0	(2,534,952)	0	(700,000)	(2,500,000)	(5,734,952)	7
8	December 2025	0	0	0	(2,357,599)	0	(480,000)	(2,500,000)	(5,337,599)	8
9	January 2026	0	0	0	(720,101)	0	0	(2,500,000)	(3,220,101)	9
10	February 2026	0	0	0	(4,300,000)	0	(69,995)	(3,000,000)	(7,369,995)	10
11	March 2026	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	11
12	April 2026	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	12
13	May 2026	0	0	0	(4,300,000)	0	0	(2,700,000)	(7,000,000)	13
14	Totals	\$ 0	\$ 0	\$ 0	\$ (46,932,779)	\$ 0	\$ (1,249,995)	\$ (34,700,000)	\$ (82,882,774)	14
15	13 Month Average	\$ 0	\$ 0	\$ 0	\$ (3,610,214)	\$ 0	\$ (96,153)	\$ (2,669,231)	\$ (6,375,598)	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	Misc. Current and Accrued Liabilities (b)	A/R Credit Balances (c)	Accrued Pension Liability (d)	Deferred Revenue UESC (e)	Accrued Vacation (f)	Accrued Incentive Pay (g)	Vacation, Holiday, Other Time Off (h)	Accrued PBOP Costs (i)	ST US GAAP Post Retirement Funded Status (j)	Line No.
1	May 2025	\$ 0	(23,900,000)	315,955,380	(6,002,651)	(21,231,000)	(5,518,721)	(1,243,698)	(32,686,666)	(3,500,000)	1
2	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)	2
3	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)	3
4	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)	4
5	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)	5
6	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)	6
7	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)	7
8	December 2025	(599,634)	(30,491,961)	314,406,440	(6,534,346)	(21,231,000)	(19,333,634)	0	(31,635,884)	(3,500,000)	8
9	January 2026	(599,634)	(26,198,150)	313,314,773	(6,462,710)	(22,430,000)	(20,263,406)	3,595,484	(31,578,944)	(3,500,000)	9
10	February 2026	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)	10
11	March 2026	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)	11
12	April 2026	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)	12
13	May 2026	0	(23,900,000)	315,955,380	(6,002,651)	(21,231,000)	(5,518,721)	(1,243,698)	(32,686,666)	(3,500,000)	13
14	Totals	\$ (4,566,569)	\$ (345,399,337)	\$ 4,099,897,114	\$ (76,668,127)	\$ (277,202,000)	\$ (156,601,261)	\$ 7,431,159	\$ (419,339,813)	\$ (45,500,000)	14
15	13 Month Average	\$ (351,275)	\$ (26,569,180)	\$ 315,376,701	\$ (5,897,548)	\$ (21,323,231)	\$ (12,046,251)	\$ 571,628	\$ (32,256,909)	\$ (3,500,000)	15

[1] Source: Company Records
[2] WP H-C5, Sh. 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	Accrued Health and Dental 242001383 (b)	Accrued SERP 242001387 (c)	Rate Refunds Due Customers 242001408 (d)	Operating Leases 242001525 (e)	SAP Rise 242001532 (f)	Energy Share Fuel Fund (Other) 242001605 (g)	Energy Share Fuel Fund (So. Nevada) 242001605 (h)	Energy Share Fuel Fund (No. Nevada) 242001605 (i)	Total sum (b) to (i) (j)	Line No.
1	May 2025	\$ (7,327,522)	\$ (30,973,330)	\$ (135,134)	\$ (5,604)	\$ (1,085,083)	\$ (55,952)	\$ (103,919)	\$ (8,901)	\$ 182,177,198	1
2	June 2025	(7,508,241)	(31,003,567)	(135,814)	(5,593)	(1,085,083)	(55,313)	(104,166)	(8,814)	179,818,372	2
3	July 2025	(7,333,458)	(31,033,924)	(135,814)	(5,582)	(1,085,083)	(55,192)	(103,826)	(8,796)	179,207,227	3
4	August 2025	(7,630,968)	(31,055,884)	(135,814)	(5,571)	(1,085,083)	(54,738)	(103,527)	(8,661)	173,378,636	4
5	September 2025	(7,803,578)	(31,083,434)	(135,814)	(5,560)	(1,185,834)	(52,865)	(103,697)	(8,472)	165,639,740	5
6	October 2025	(8,055,754)	(31,112,408)	(135,814)	(5,560)	(1,185,834)	(51,217)	(102,654)	(8,296)	152,950,806	6
7	November 2025	(8,227,539)	(31,089,188)	(135,814)	(5,560)	(1,185,834)	(50,651)	(102,526)	(8,226)	155,451,429	7
8	December 2025	(3,900,000)	(30,837,382)	(135,814)	(120,911)	(1,185,834)	(53,755)	(103,824)	(7,882)	164,734,578	8
9	January 2026	(4,358,806)	(31,090,402)	(135,814)	(5,560)	(1,185,834)	(51,042)	(103,284)	(8,332)	168,938,340	9
10	February 2026	(6,048,695)	(30,897,217)	(135,134)	(5,638)	(1,185,834)	(56,364)	(103,589)	(8,769)	181,382,450	10
11	March 2026	(6,533,329)	(30,917,784)	(135,134)	(5,627)	(1,185,834)	(59,292)	(104,983)	(9,100)	195,488,344	11
12	April 2026	(7,137,916)	(30,942,643)	(135,134)	(5,616)	(1,185,834)	(92,770)	(120,523)	(12,825)	189,415,252	12
13	May 2026	(7,327,522)	(30,973,330)	(135,134)	(5,604)	(1,185,834)	(55,952)	(103,919)	(8,901)	182,076,447	13
14	Totals	\$ (89,193,328)	\$ (403,010,493)	\$ (1,762,185)	\$ (187,985)	\$ (15,012,838)	\$ (745,102)	\$ (1,364,440)	\$ (115,973)	\$ 2,270,658,821	14
15	13 Month Average	\$ (6,861,025)	\$ (31,000,807)	\$ (135,553)	\$ (14,460)	\$ (1,154,834)	\$ (57,316)	\$ (104,957)	\$ (8,921)	\$ 174,666,063	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	Other Deferred Credits (Common) (b)	Deferred Comp.-Officers (c)	Deferred Comp.-Directors (d)	Deferred Comp.-Inactive Officers (e)	Deferred Comp.-Inactive Directors (f)	Deferred Inc.-Customer Advances Gross-Up (AZ) (g)	Deferred Inc.-Customer Advances Gross-Up (No. California) (h)	Line No.
		253000000	253001151	253001152	253001155	253001156	253001473	253001473	
		(1)	(1)	(1)	(1)	(1)	(1)	(1)	
1	May 2025	\$ (200,000)	(12,148,178)	(2,370,932)	(29,933,500)	(5,052,998)	3,109	(102,152)	1
2	June 2025	(200,000)	(12,304,509)	(3,235,566)	(29,727,240)	(4,104,890)	3,109	(102,152)	2
3	July 2025	(200,000)	(12,460,907)	(3,245,825)	(29,522,182)	(4,010,711)	3,109	(94,357)	3
4	August 2025	(200,000)	(12,617,170)	(3,256,085)	(29,265,524)	(3,930,034)	3,109	(94,357)	4
5	September 2025	(200,000)	(12,773,501)	(3,266,344)	(29,041,133)	(3,848,850)	3,109	(94,357)	5
6	October 2025	(200,000)	(12,958,662)	(3,276,603)	(28,815,472)	(3,758,987)	3,109	(94,109)	6
7	November 2025	(200,000)	(13,114,993)	(3,286,863)	(28,588,390)	(3,663,631)	3,109	(94,109)	7
8	December 2025	(200,000)	(12,793,220)	(3,297,122)	(28,829,034)	(3,567,760)	3,109	(94,109)	8
9	January 2026	(200,000)	(12,977,840)	(1,598,632)	(28,606,023)	(5,180,120)	3,109	(94,109)	9
10	February 2026	80,369	(11,450,248)	(2,328,516)	(29,789,876)	(5,375,863)	3,109	(102,152)	10
11	March 2026	(200,000)	(11,731,907)	(2,344,594)	(30,381,781)	(5,278,770)	3,109	(102,152)	11
12	April 2026	(200,000)	(11,893,401)	(2,360,673)	(30,154,232)	(5,178,894)	3,109	(102,152)	12
13	May 2026	(200,000)	(12,148,178)	(2,370,932)	(29,933,500)	(5,052,998)	3,109	(102,152)	13
14	Totals	\$ (2,319,631)	\$ (161,372,714)	\$ (36,238,686)	\$ (382,587,886)	\$ (58,004,506)	\$ 40,423	\$ (1,272,421)	14
15	13 Month Average	\$ (178,433)	\$ (12,413,286)	\$ (2,787,591)	\$ (29,429,837)	\$ (4,461,885)	\$ 3,109	\$ (97,879)	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

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)	(c)	(d)	(e)	(f)	(g)	(h)	
		[1]	[1]	[1]	[1]	[1]	[1]	sum (b) to (g)	
1	May 2025	\$ (1,071,021)	(972,979) \$	13,642 \$	(10,930,941) \$	(346,001,000) \$	(4,340,332) \$	(413,107,282)	1
2	June 2025	(1,146,207)	(972,979)	13,642	(11,154,756)	(345,014,000)	(3,255,249)	(411,200,797)	2
3	July 2025	(1,264,636)	(987,859)	13,642	(11,161,793)	(345,014,000)	(3,255,249)	(411,200,768)	3
4	August 2025	(1,291,409)	(952,325)	13,642	(11,290,403)	(345,014,000)	(3,255,249)	(411,149,804)	4
5	September 2025	(1,308,543)	(957,144)	13,642	(11,159,641)	(344,027,000)	(3,557,503)	(410,217,265)	5
6	October 2025	(1,221,903)	(956,625)	13,642	(10,982,904)	(344,027,000)	(3,557,503)	(409,833,017)	6
7	November 2025	(1,213,944)	(956,625)	13,642	(10,926,521)	(344,027,000)	(3,557,503)	(409,612,826)	7
8	December 2025	(1,210,258)	(956,625)	13,642	(11,042,912)	(343,039,000)	(2,371,669)	(407,384,955)	8
9	January 2026	(1,224,991)	(955,681)	13,642	(11,254,063)	(288,399,000)	(2,371,669)	(352,845,376)	9
10	February 2026	(1,079,300)	(952,728)	13,642	(10,979,362)	(346,989,000)	(3,557,503)	(412,507,426)	10
11	March 2026	(1,045,970)	(980,238)	13,642	(10,798,361)	(346,001,000)	(3,557,503)	(412,405,524)	11
12	April 2026	(1,054,979)	(973,314)	13,642	(11,056,012)	(346,001,000)	(3,557,503)	(412,515,408)	12
13	May 2026	(1,071,021)	(972,979)	13,642	(10,930,941)	(346,001,000)	(3,557,503)	(412,324,453)	13
14	Totals	\$ (15,204,181)	(12,548,101) \$	177,350 \$	(143,668,610) \$	(4,429,554,000) \$	(43,751,938) \$	(5,286,304,901)	14
15	13 Month Average	\$ (1,169,552)	(965,239) \$	13,642 \$	(11,051,432) \$	(340,734,923) \$	(3,365,534) \$	(406,638,839)	15

[1] Sources: Company Records
[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	Deferred Inc.- CIAC Gross-Up (So. California) 254001472	Deferred Inc.- CIAC Gross-Up (No. Nevada) 254001472	Deferred Inc.- CIAC Gross-Up (No. California) 254001472	Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe) 254001472	Deferred Inc.- CIAC Gross-Up (So. Nevada) 254001472	Deferred Inc.- CIAC Gross-Up (Arizona) 254001472	Tax Reform Savings (So. California) 254001484	Tax Reform Savings (No. California) 254001484	Tax Reform Savings (So. Lake Tahoe) 254001484	Line No.
		(b) [1]	(c) [1]	(d) [1]	(e) [1]	(f) [1]	(g) [1]	(h) [1]	(i) [1]	(j) [1]	
1	May 2025	\$ (3,996,220)	\$ (375,339)	\$ (751,595)	\$ (112,037)	\$ (2,371,929)	\$ (1,086)	\$ (724,890)	\$ (308,199)	\$ (115,946)	1
2	June 2025	(4,041,510)	(390,890)	(838,542)	(114,368)	(2,414,905)	(1,086)	(621,331)	(264,171)	(99,384)	2
3	July 2025	(4,097,165)	(397,843)	(894,112)	(115,746)	(2,467,619)	(1,086)	(517,772)	(220,143)	(82,822)	3
4	August 2025	(4,148,974)	(426,064)	(948,855)	(118,699)	(2,515,327)	(1,086)	(414,213)	(176,115)	(66,260)	4
5	September 2025	(4,216,924)	(431,676)	(1,078,297)	(122,271)	(2,566,636)	(1,086)	(310,654)	(132,087)	(49,698)	5
6	October 2025	(4,298,880)	(437,818)	(1,111,776)	(126,461)	(2,619,170)	(1,086)	(207,095)	(88,059)	(33,136)	6
7	November 2025	(4,322,332)	(438,009)	(1,116,390)	(128,270)	(2,622,583)	(1,086)	(103,536)	(44,031)	(16,574)	7
8	December 2025	(4,361,756)	(440,394)	(1,123,080)	(128,380)	(2,654,080)	(1,086)	18	(5)	(13)	8
9	January 2026	(4,146,228)	(419,469)	(1,052,489)	(120,228)	(2,545,429)	0	18	(5)	(13)	9
10	February 2026	(3,848,840)	(357,095)	(618,944)	(106,307)	(2,170,285)	(1,086)	(1,035,567)	(440,283)	(165,632)	10
11	March 2026	(3,913,495)	(360,599)	(622,595)	(106,463)	(2,238,428)	(1,086)	(932,008)	(396,255)	(149,070)	11
12	April 2026	(3,943,115)	(368,494)	(640,109)	(106,463)	(2,404,090)	(1,086)	(828,449)	(352,227)	(132,508)	12
13	May 2026	(3,996,220)	(375,339)	(751,595)	(112,037)	(2,371,929)	(1,086)	(724,890)	(308,199)	(115,946)	13
14	Totals	\$ (53,331,659)	\$ (5,219,029)	\$ (11,548,379)	\$ (1,517,731)	\$ (31,962,410)	\$ (13,029)	\$ (6,420,364)	\$ (2,729,782)	\$ (1,026,998)	14
15	13 Month Average	\$ (4,102,435)	\$ (401,464)	\$ (888,337)	\$ (116,749)	\$ (2,458,647)	\$ (1,002)	\$ (493,874)	\$ (209,983)	\$ (79,000)	15

[1] Source: Company Records
[2] WP H-C5, Sh 20-25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2026**

Line No.	Month (a)	Tax Reform Savings (Arizona) 254001484 (b)	Common SWG 254001486 (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	May 2025	\$ 0	\$ 0	\$ 0	\$ 0	\$(6,274,114)	\$(328,323,797)	\$ 0	\$ 0	\$(343,355,150)	1
2	June 2025	0	0	0	0	\$(6,495,177)	\$(327,689,659)	0	0	\$(342,971,021)	2
3	July 2025	0	0	0	0	\$(6,691,328)	\$(327,134,705)	0	2,515,437	\$(340,104,900)	3
4	August 2025	0	0	0	0	\$(6,879,175)	\$(326,598,863)	0	\$(2,492,704)	\$(344,786,330)	4
5	September 2025	0	0	0	0	\$(7,070,994)	\$(326,048,662)	0	\$(2,489,758)	\$(344,518,736)	5
6	October 2025	0	0	0	0	\$(7,274,470)	\$(325,480,891)	0	\$(2,486,769)	\$(344,165,606)	6
7	November 2025	0	0	0	0	\$(6,150,210)	\$(326,160,924)	\$(13,753)	\$(2,484,346)	\$(343,602,037)	7
8	December 2025	0	\$(55,241)	0	0	\$(9,508,293)	\$(322,095,958)	\$(13,753)	\$(2,484,401)	\$(342,866,421)	8
9	January 2026	0	\$(55,241)	0	0	\$(10,362,492)	\$(320,364,784)	\$(13,753)	\$(2,485,723)	\$(341,565,827)	9
10	February 2026	466,208	0	0	0	\$(9,629,768)	\$(329,542,485)	0	\$(2,484,346)	\$(349,934,418)	10
11	March 2026	310,805	0	0	0	\$(8,057,480)	\$(329,248,161)	0	\$(2,484,346)	\$(348,199,169)	11
12	April 2026	155,403	0	0	0	\$(7,073,836)	\$(328,757,221)	0	\$(2,484,346)	\$(346,936,528)	12
13	May 2026	0	0	0	0	\$(6,274,114)	\$(328,323,797)	0	\$(2,484,346)	\$(345,839,484)	13
14	Totals	\$ 932,416	\$(110,481)	\$ 0	\$ 0	\$(97,741,448)	\$(4,245,769,906)	\$(41,260)	\$(22,345,650)	\$(4,478,845,628)	14
15	13 Month Average	\$ 71,724	\$(8,499)	\$ 0	\$ 0	\$(7,518,573)	\$(326,597,685)	\$(3,174)	\$(1,718,896)	\$(344,526,587)	15

[1] Source: Company Records
[2] WP H-C5: Sh 20-25

Tab J

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	11,183,111	9,769,123	9,079,805	9,561,260	10,544,146	17,003,457	36,081,506	55,012,957	45,033,174	32,373,972	18,233,181	12,684,280	266,559,972
	Customers	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	7,055,571
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	1,899,877	1,790,713	1,669,717	1,730,468	1,803,012	2,422,844	3,935,361	5,298,035	4,583,307	3,617,594	2,529,526	2,078,848	33,359,302
	Customers	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	1,569,744
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	11,224	12,633	12,304	11,681	9,749	7,854	10,501	12,428	9,192	9,543	9,029	10,533	126,671
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments	69,389	59,495	53,505	61,246	67,329	82,918	124,370	145,097	128,414	104,360	79,740	77,870	1,053,733
	Customers	734	734	734	734	734	734	734	734	734	734	734	734	8,808
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Small Commercial	94.5	81.1	72.9	83.4	91.7	113.0	169.4	197.7	175.0	142.2	108.6	106.1	119.6
	Customers	1,521,099	1,440,789	1,372,756	1,420,650	1,551,548	2,027,517	3,350,328	4,732,744	4,234,686	3,047,903	2,073,824	1,663,311	28,437,165
SN_SGG3	General Gas Service - G3 (50,001 - 100,000 therms/year)													
	G3 Small Industrial	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	20,682	248,189
	Customers	73.5	69.7	66.4	68.7	75.0	98.0	162.0	228.8	204.7	147.4	100.3	80.4	114.6
SN_SGG4	General Gas Service - G4 (100,001 - 250,000 therms/year)													
	G4 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	28
SN_SGG5	General Gas Service - G5 (250,001 - 500,000 therms/year)													
	G5 Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG6	General Gas Service - G6 (500,001 - 1,000,000 therms/year)													
	G6 Master Meter Mobile Home Park	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG7	General Gas Service - G7 (1,000,001 - 2,500,000 therms/year)													
	G7 Small Commercial	162,014	154,469	139,413	148,401	172,822	234,335	260,197	310,485	269,779	239,890	211,222	192,191	2,495,218
	Customers	154	154	154	154	154	154	154	154	154	154	154	154	1,848
SN_SGG8	General Gas Service - G8 (2,500,001 - 5,000,000 therms/year)													
	G8 Large Commercial	1,052.0	1,003.0	905.3	963.6	1,122.2	1,521.7	1,689.6	2,016.1	1,751.8	1,557.7	1,371.6	1,248.0	1,350.2
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG9	General Gas Service - G9 (5,000,001 - 10,000,000 therms/year)													
	G9 Small Commercial	3,372,514	3,109,527	2,957,021	3,102,287	3,227,174	4,370,287	6,027,145	7,470,170	6,695,159	5,745,471	4,324,946	3,778,736	54,180,437
	Customers	3,514	3,514	3,514	3,514	3,514	3,514	3,514	3,514	3,514	3,514	3,514	3,514	42,165
SN_SGG10	General Gas Service - G10 (10,000,001 - 25,000,000 therms/year)													
	G10 Large Commercial	959.8	885.0	841.6	882.9	918.4	1,243.8	1,715.3	2,126.0	1,905.4	1,635.2	1,230.9	1,075.4	1,285.0
	Customers	30,549	26,738	25,327	26,116	32,667	46,539	66,449	96,910	80,637	67,105	46,692	37,092	582,821
SN_SGG11	General Gas Service - G11 (25,000,001 - 50,000,000 therms/year)													
	G11 Small Industrial	1,175.0	1,028.4	974.1	1,004.5	1,256.4	1,790.0	2,555.7	3,727.3	3,101.4	2,581.0	1,795.8	1,426.6	1,868.0
	Customers	9,146	8,618	8,696	10,811	12,422	9,438	16,554	14,768	13,679	12,015	11,252	9,290	136,689
SN_SGG12	General Gas Service - G12 (50,000,001 - 100,000,000 therms/year)													
	G12 Large Commercial	1,143.3	1,077.3	1,087.0	1,351.4	1,552.8	1,179.8	2,069.3	1,846.0	1,709.9	1,501.9	1,406.5	1,161.3	1,423.8
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96

AdjustedSNV

Totals(SNV)ist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL	
G2	Large Industrial Sales	6,420	4,913	5,757	2,916	4,679	5,142	6,756	4,329	6,705	5,162	6,202	5,531	64,512	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	6,420.0	4,913.0	5,757.0	2,916.0	4,679.0	5,142.0	6,756.0	4,329.0	6,705.0	5,162.0	6,202.0	5,531.0	5,376.0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	General Gas Service - G3 (50,000 - 180,000 therms/year)														
G3	Apartment Sales	52,903	48,631	46,982	45,698	51,958	60,760	101,873	121,542	115,128	84,103	62,249	55,657	847,484	
	Customers	10	10	10	10	10	10	10	10	10	10	10	10	120	
	Sales/Customer	5,290.3	4,863.1	4,698.2	4,569.8	5,195.8	6,076.0	10,187.3	12,154.2	11,512.8	8,410.3	6,224.9	5,565.7	7,062.4	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial														
	Sales	988,245	855,505	845,998	851,902	968,169	1,376,181	1,766,672	2,110,944	1,959,192	1,801,447	1,344,008	1,118,422	15,986,685	
	Customers	211	211	211	211	211	211	211	211	211	211	211	211	211	
	Sales/Customer	4,690.9	4,060.8	4,015.7	4,043.7	4,595.6	6,532.3	8,385.8	10,020.0	9,299.7	8,550.9	6,379.6	5,308.8	6,323.6	
Sales	224,656	224,165	202,621	238,051	237,607	277,442	342,877	348,548	343,618	310,358	289,124	257,304	3,296,371		
Customers	29	29	29	29	29	29	29	29	29	29	29	29	29		
Sales/Customer	7,746.8	7,729.8	6,986.9	8,208.7	8,193.3	9,567.0	11,823.3	12,018.9	11,848.9	10,702.0	9,969.8	8,872.6	9,472.3		
Sales	50,747	46,131	43,760	48,779	49,350	56,760	73,539	76,282	72,282	65,252	61,408	59,343	703,633		
Customers	5	5	5	5	5	5	5	5	5	5	5	5	5		
Sales/Customer	10,149.4	9,226.2	8,752.0	9,755.8	9,870.0	11,352.0	14,707.8	15,256.4	14,456.4	13,050.4	12,281.6	11,868.6	11,727.2		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3 Armed Forces															
Sales	7,942	6,171	6,291	6,377	6,384	17,247	16,815	29,974	30,793	17,850	8,004	14,653	168,501		
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3		
Sales/Customer	2,647.3	2,057.0	2,097.0	2,125.7	2,128.0	5,749.0	5,605.0	9,981.3	10,264.3	5,950.0	2,668.0	4,884.3	4,680.6		
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
General Gas Service - G4 (>180,000 therms/year)															
G4	Apartment Sales	39,900	37,250	35,512	36,402	36,619	42,344	58,158	69,540	68,918	64,099	47,201	39,381	575,324	
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36	
	Sales/Customer	13,300.0	12,416.7	11,837.3	12,134.0	12,206.3	14,114.7	19,386.0	23,180.0	22,972.7	21,366.3	15,733.7	13,127.0	15,981.2	
	Sales	1,246,272	953,559	1,681,359	948,731	979,635	1,171,066	1,441,743	1,679,196	1,560,917	1,456,815	1,159,861	1,091,504	15,370,648	
	Customers	31	31	31	31	31	31	31	31	31	31	31	31	372	
	Sales/Customer	40,202.3	30,760.0	54,237.4	30,604.2	31,601.1	37,776.0	46,507.8	54,167.6	50,352.2	46,994.0	37,414.9	35,209.8	41,318.9	

AdjustedSNV

TotalsNVDist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
G4	Small Industrial, Monthly Demand	10,572	8,763	9,600	10,685	13,113	18,388	23,823	21,749	24,594	19,627	16,518	15,759	193,191
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	5,286.0	4,381.5	4,800.0	5,342.5	6,556.5	9,194.0	11,911.5	10,874.5	12,297.0	9,813.5	8,259.0	7,879.5	8,049.6
G4	Large Industrial, Monthly Demand	458,488	393,916	392,590	380,903	377,014	339,767	354,495	364,479	334,726	355,142	411,658	381,705	4,544,883
	Sales	5	5	5	5	5	5	5	5	5	5	5	5	60
	Customers	91,697.6	78,783.2	78,518.0	76,180.6	75,402.8	67,953.4	70,899.0	72,895.8	66,945.2	71,028.4	82,331.6	76,341.0	75,748.1
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Monthly Demand	100,763	76,904	77,179	77,889	79,988	110,729	221,839	283,750	341,358	218,200	195,331	125,667	1,909,597
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	33,587.7	25,634.7	25,726.3	25,963.0	26,662.7	36,909.7	73,946.3	94,583.3	113,786.0	72,733.3	65,110.3	41,889.0	53,044.4
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Monthly Demand	1,132,586	1,190,060	1,190,306	1,158,810	1,152,112	1,061,332	1,063,018	1,065,007	1,086,386	1,042,745	1,029,269	1,091,789	13,263,420
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	566,293.0	595,030.0	595,153.0	579,405.0	576,056.0	530,666.0	531,509.0	532,503.5	543,193.0	521,372.5	514,634.5	545,894.5	552,642.5
G4	Large Commercial, Annual Demand	16,213	11,876	11,690	18,603	23,945	19,446	33,267	36,374	37,369	26,749	18,457	22,302	276,291
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	16,213.0	11,876.0	11,690.0	18,603.0	23,945.0	19,446.0	33,267.0	36,374.0	37,369.0	26,749.0	18,457.0	22,302.0	23,024.3
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	141,896	138,531	130,937	113,036	83,738	126,761	136,195	86,976	119,986	126,477	138,193	115,821	1,458,547
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	141,896.0	138,531.0	130,937.0	113,036.0	83,738.0	126,761.0	136,195.0	86,976.0	119,986.0	126,477.0	138,193.0	115,821.0	1,458,547.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SN_SCG5

AdjustedSNV

Totals(SNV)ist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5 Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)														
G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Gas Service - G7 (Winter Peak > 30% Annual Usage)														
G7 Large Commercial, Winter Peak, > 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

AdjustedSNV

TotalsNVDist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	15,306	17,313	16,950	16,134	11,517	9,772	5,308	6,540	8,124	6,860	9,236	8,911	131,971
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	1,913.3	2,164.1	2,118.8	2,016.8	1,439.6	1,221.5	663.5	817.5	1,015.5	857.5	1,154.5	1,113.9	1,374.7
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,676	2,133	1,994	1,804	1,398	750	964	1,041	960	962	1,327	1,356	16,365
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	838.0	1,066.5	997.0	902.0	699.0	375.0	482.0	520.5	480.0	481.0	663.5	678.0	681.9
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,374	3,186	3,126	2,393	1,349	813	937	1,100	1,259	875	930	1,513	19,855
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	791.3	1,062.0	1,042.0	797.7	449.7	271.0	312.3	366.7	419.7	291.7	310.0	504.3	551.5
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	714	1,190	1,309	853	146	0	841	828	789	487	379	606	8,142
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	357.0	595.0	654.5	426.5	73.0	0.0	420.5	414.0	394.5	243.5	189.5	303.0	339.3
SN_SQWP	Water Pumping Gas Service													
	Water Pumping Gas Service													
	Sales	18,195	29,022	8,026	8,305	8,203	1,103	62,945	24,154	13,025	1,953	5,403	11,816	192,150
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	18,195.0	29,022.0	8,026.0	8,305.0	8,203.0	1,103.0	62,945.0	24,154.0	13,025.0	1,953.0	5,403.0	11,816.0	16,012.5
SN_SGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

AdjustedSNV

TotalsNVDist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL	
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises														
	CNG on Customer's Premises - Non-Residential for Resale														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	CNG on Customer's Premises - Non-Residential														
	Sales	62	145	219	83	114	52	126	94	31	94	135	165	124	1,350
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	62.0	145.0	219.0	83.0	114.0	52.0	126.0	94.0	31.0	94.0	135.0	165.0	124.0	112.5
	CNG on Customer's Premises - Non-Residential by Southwest Gas														
	Sales	1,542	2,107	2,072	2,074	1,656	1,320	689	542	10	542	882	10	10	12,914
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,542.0	2,107.0	2,072.0	2,074.0	1,656.0	1,320.0	689.0	542.0	10.0	542.0	882.0	10.0	10.0	1,076.2
	CNG on Customer's Premises - Residential														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service														
	Street & Outdoor Lighting, Residential 0.4800 therms/day														
	Sales	9,086	9,735	9,086	9,086	9,086	9,086	9,086	9,735	9,735	9,735	9,086	9,086	111,628	
	Customers	649	649	649	649	649	649	649	649	649	649	649	649	7,788	
	Sales/Customer	14.0	15.0	14.0	14.0	14.0	14.0	14.0	15.0	15.0	15.0	14.0	14.0	14.3	
	Street & Outdoor Lighting, Residential 0.6200 therms/day														
	Sales	39	39	36	39	37	38	38	42	2	2	37	36	36	456
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	19.5	19.5	18.0	19.5	18.5	19.0	19.0	21.0	21.0	19.5	18.5	18.0	18.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day														
	Sales	44	45	43	44	43	45	45	46	2	2	43	42	43	529
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	22.0	22.5	21.5	22.0	21.5	22.5	22.5	23.0	23.0	21.5	21.5	21.0	21.5	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day														
	Sales	13,728	13,412	12,544	12,787	13,103	12,513	13,827	14,548	13,311	13,311	13,871	12,815	12,807	159,266
Customers	17	17	17	17	17	17	17	17	17	17	17	17	17	204	
Sales/Customer	807.5	788.9	737.9	752.2	770.8	736.1	813.4	855.8	855.8	783.0	815.9	753.8	753.4	780.7	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day															
Sales	326	328	306	326	317	316	316	326	2	2	317	306	306	3,849	
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24	
Sales/Customer	163.0	164.0	153.0	163.0	158.5	156.0	158.0	163.0	179.5	163.0	158.5	153.0	153.0	160.4	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>SN_SGOS</u>	Optional Gas Service														
	Optional, Large Commercial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
<u>SN_SGAS</u>	Alternative Sales Service														
	Alternative Sales Service, Large Commercial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

AdjustedSNV

TotalsNVD)st Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	22,799,618	20,447,135	20,054,837	20,065,630	21,532,149	30,924,352	55,608,720	79,450,914	67,198,491	50,848,173	32,346,639	24,973,603	446,250,261
	Customers	744,917	744,917	744,917	744,917	744,917	744,917	744,917	744,917	744,917	744,917	744,917	744,917	8,939,004
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	5,646,723	5,543,029	5,598,345	5,778,594	6,763,584	7,462,367	8,235,908	9,514,705	7,393,996	8,837,026	7,199,960	6,730,963	84,705,200
	Customers	145	145	145	145	145	145	145	145	145	145	145	145	1,740
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Industrial	Deliveries	20,542,144	21,558,493	21,886,529	20,052,306	4,845,148	5,431,623	4,606,724	5,420,502	4,420,818	7,067,687	6,721,953	7,303,589	129,857,516
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	523,297	485,661	511,317	516,990	522,020	483,138	470,930	508,036	446,340	535,798	494,707	490,304	5,998,538
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	935,846	1,198,327	1,368,735	773,770	666,018	559,372	577,463	934,954	514,812	612,306	582,360	857,494	9,581,457
Transportation - Core Aggregation Agency	Deliveries	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0

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TotalsNVDist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	13,402,231	30,376,100	35,954,940	19,233,483	4,925,280	3,625,970	12,396,000	12,819,000	13,885,130	7,219,250	5,410,690	11,302,600	170,550,674
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	41,050,241	59,161,610	65,319,866	46,355,143	17,722,050	17,572,470	26,287,025	29,197,197	26,661,096	24,272,067	20,409,670	26,684,950	400,693,365
	Customers	175	175	175	175	175	175	175	175	175	175	175	175	2,100
	TOTAL DISTRICT													
	Sales	63,849,859	79,608,745	85,374,703	66,420,773	39,254,199	48,496,822	81,895,745	108,648,111	93,859,587	75,120,240	52,756,309	51,658,553	846,943,646
	Customers	745,092	745,092	745,092	745,092	745,092	745,092	745,092	745,092	745,092	745,092	745,092	745,092	8,941,104

AdjustedSNV

TotalsNVD)st Certification

SOUTHWEST GAS CORPORATION
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CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	121,467	103,184	88,290	83,101	74,266	111,519	177,426	204,182	117,027	30,003	(1,341)	0	1,109,124
	Customers	6,386	6,210	5,717	5,110	4,141	3,856	2,891	2,182	1,528	545	(43)	0	38,525
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	(1,394)	739	268	225	1,130	5,927	5,987	1,498	455	(1,742)	1,025	0	14,118
	Customers	(96)	54	21	17	82	320	199	37	13	(63)	53	0	637
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	11,627	8,835	5,977	6,174	6,787	8,359	10,674	12,255	6,674	4,238	907	0	82,507
	Customers	123	109	82	74	74	74	63	62	38	30	8	0	737
	G1 Small Commercial													
	Sales	250	(1,366)	5,203	3,942	10,157	10,528	(20,185)	(45,905)	(65,391)	(37,064)	(17,313)	0	(157,144)
	Customers	3	(20)	78	57	135	107	(125)	(201)	(319)	(252)	(173)	0	(706)
	G1 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	3,156	3,009	0	1,927	(3,367)	0	5,069	2,016	3,504	14,020	(1,372)	0	27,962
	Customers	3	3	0	2	(3)	0	3	1	2	9	(1)	0	19
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Sales	(50,180)	(8,214)	605	(14,375)	2,497	894	1,233	20,662	48,148	20,659	25,122	0	47,051
	Customers	(52)	(9)	1	(16)	3	1	1	10	25	13	20	0	(5)
	G2 Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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	G2 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 CNG on Customer's Premises													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG3</u>	<u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u>													
	G3 Apartments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial													
	Sales	(34,367)	(33,812)	(41,467)	(13,451)	(15,287)	(34,793)	(50,052)	(63,390)	0	(38,640)	(34,594)	0	(362,853)
	Customers	(7)	(8)	(10)	(3)	(3)	(5)	(6)	(6)	0	(5)	(5)	0	(61)
	G3 Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 CNG on Customer's Premises													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Monthly Demand													
	Sales	(80,405)	(184,560)	(325,424)	(122,417)	(126,404)	(185,880)	(139,524)	(162,503)	(100,704)	(140,982)	(37,415)	0	(1,609,218)
	Customers	(2)	(6)	(6)	(4)	(4)	(5)	(3)	(3)	(2)	(3)	(1)	0	(39)

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Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
G4 Small Industrial, Monthly Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Large Industrial, Monthly Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Commercial Cogeneration, Monthly Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Armed Forces, Monthly Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Electric Generation, Monthly Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 CNG on Customer's Premises, Monthly Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Large Commercial, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Small Industrial, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Large Industrial, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Commercial Cogeneration, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Armed Forces, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 CNG on Customer's Premises, Annual Demand	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SCG5 General Gas Service - G5 (Winter Peak < 15% Annual Usage)	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5 Large Commercial, Winter Peak < 15% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

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Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
G5	Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SCG6</u>	<u>General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)</u>													
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SCG7</u>	<u>General Gas Service - G7 (Winter Peak > 30% Annual Usage)</u>													
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

TotalSNVDist Certification

Customer Annualization

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Annualization

TotalsNVDist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	146	129	0	0	0	0	275
	Customers	0	0	0	0	0	0	1	1	0	0	0	0	2
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
<u>SN_SCCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL SALES SERVICE													
	Sales	(29,846)	(112,185)	(266,548)	(54,874)	(50,221)	(86,446)	(12,226)	(31,056)	9,713	(149,508)	(64,981)	0	(848,178)
	Customers	6,358	6,333	5,883	5,237	4,425	4,348	3,024	2,083	1,285	274	(142)	0	39,109
	<u>Transportation - Residential</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Master Metered</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Commercial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Military</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Industrial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Cogeneration</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Irrigation</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Water Pumping</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Compressed Natural Gas</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Essential Agriculture</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Electric Generation</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Core Aggregation Agency</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Negotiated Industrial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Annualization

TotalSND)st Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT	(29,846)	(112,185)	(266,548)	(54,874)	(50,221)	(86,446)	(12,226)	(31,056)	9,713	(149,508)	(64,981)	0	(848,178)
	Sales	6,358	6,333	5,883	5,237	4,425	4,348	3,024	2,083	1,285	274	(142)	0	39,109
	Customers													

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	11,061,644	9,665,939	8,991,515	9,478,159	10,469,880	16,891,938	35,904,080	54,808,775	44,916,147	32,343,969	18,234,522	12,684,280	265,450,848
	Customers	581,578	581,754	582,247	582,854	583,823	584,108	585,073	585,782	586,436	587,419	588,007	587,964	7,017,046
	Sales/Customer	19.0	16.6	15.4	16.3	17.9	28.9	61.4	93.6	76.6	55.1	31.0	21.6	37.8
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	1,901,271	1,789,974	1,669,449	1,730,243	1,801,882	2,416,917	3,929,374	5,296,537	4,582,852	3,619,336	2,528,501	2,078,848	33,345,184
	Customers	130,908	130,758	130,791	130,795	130,730	130,492	130,613	130,775	130,799	130,875	130,759	130,812	1,569,107
	Sales/Customer	14.5	13.7	12.8	13.2	13.8	18.5	30.1	40.5	35.0	27.7	19.3	15.9	21.3
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	11,224	12,633	12,304	11,681	9,749	7,854	10,501	12,428	9,192	9,543	9,029	10,533	126,671
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	268
	Sales/Customer	467.7	526.4	512.7	486.7	406.2	327.3	437.5	517.8	383.0	397.6	376.2	438.9	439.8
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	<u>G1 Apartments</u>													
	Sales	57,762	50,660	47,528	55,072	60,542	74,559	113,696	132,842	121,740	100,122	78,833	77,870	971,226
	Customers	611	625	652	660	660	660	671	672	696	704	726	8,071	734
	Sales/Customer	94.5	81.1	72.9	83.4	91.7	113.0	169.4	197.7	175.0	142.2	108.6	106.1	120.3
	<u>G1 Small Commercial</u>													
	Sales	1,520,849	1,442,155	1,367,553	1,416,708	1,541,391	2,016,989	3,370,513	4,778,649	4,300,087	3,084,967	2,091,137	1,663,311	28,594,309
	Customers	20,679	20,702	20,604	20,625	20,547	20,575	20,807	20,883	21,002	20,934	20,855	20,682	248,895
	Sales/Customer	73.5	69.7	66.4	68.7	75.0	98.0	162.0	228.8	204.7	147.4	100.3	80.4	114.9
	<u>G1 Small Industrial</u>													
	Sales	0	0	0	0	0	0	117	196	232	137	9	0	691
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	58.5	98.0	116.0	68.5	4.5	0.0	28.8
	<u>G1 Large Industrial</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Armed Forces</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G1 Customers</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	<u>G2 Apartments</u>													
	Sales	158,858	151,460	139,413	146,474	176,189	234,335	255,128	308,469	266,275	225,870	212,594	192,191	2,467,256
	Customers	151	151	154	152	157	154	151	153	152	145	155	154	1,829
	Sales/Customer	1,052.0	1,003.0	905.3	963.6	1,122.2	1,521.7	1,689.6	2,016.1	1,751.8	1,557.7	1,371.6	1,248.0	1,349.0
	<u>G2 Master Meter Mobile Home Park</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	<u>G2 Small Commercial</u>													
	Sales	3,422,694	3,117,741	2,956,416	3,116,662	3,224,677	4,369,393	6,025,912	7,449,508	6,647,011	5,724,812	4,299,824	3,778,736	54,133,386
	Customers	3,566	3,523	3,513	3,530	3,511	3,513	3,513	3,504	3,488	3,501	3,483	3,514	42,170
	Sales/Customer	959.8	885.0	841.6	882.9	918.4	1,243.8	1,715.3	2,126.0	1,905.4	1,635.2	1,230.9	1,075.4	1,283.7
	<u>G2 Large Commercial</u>													
	Sales	30,549	26,738	25,327	26,116	32,667	46,539	66,449	96,910	80,637	67,105	46,692	37,092	582,821
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customer	1,175.0	1,028.4	974.1	1,004.5	1,256.4	1,790.0	2,555.7	3,727.3	3,101.4	2,581.0	1,795.8	1,426.6	1,866.0
	<u>G2 Small Industrial</u>													
	Sales	9,146	8,618	8,696	10,811	12,422	9,438	16,554	14,768	13,679	12,015	11,252	9,290	136,689
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	1,143.3	1,077.3	1,087.0	1,351.4	1,552.8	1,179.8	2,069.3	1,846.0	1,709.9	1,501.9	1,406.5	1,161.3	1,423.8

Weather Normalized

Totals(NVD)ist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
G2	Large Industrial Sales	6,420	4,913	5,757	2,916	4,679	5,142	6,756	4,329	6,705	5,162	6,202	5,531	64,512
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	6,420.0	4,913.0	5,757.0	2,916.0	4,679.0	5,142.0	6,756.0	4,329.0	6,705.0	5,162.0	6,202.0	5,531.0	5,376.0
G2	Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G2	CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)													
G3	Apartments Sales	52,903	48,631	46,982	45,698	51,958	60,760	101,873	121,542	115,128	84,103	62,249	55,657	847,484
	Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
	Sales/Customer	5,290.3	4,863.1	4,698.2	4,569.8	5,195.8	6,076.0	10,187.3	12,154.2	11,512.8	8,410.3	6,224.9	5,565.7	7,062.4
G3	Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3	Small Commercial Sales	1,022,612	889,317	887,465	865,353	983,456	1,410,974	1,819,724	2,174,334	1,959,192	1,840,087	1,378,602	1,118,422	16,349,538
	Customers	218	219	221	214	214	216	217	217	211	215	216	211	2,589
	Sales/Customer	4,690.9	4,060.8	4,015.7	4,043.7	4,595.6	6,532.3	8,385.8	10,020.0	9,299.7	8,550.9	6,379.6	5,308.8	6,315.9
G3	Large Commercial Sales	224,656	224,165	202,621	238,051	237,607	277,442	342,877	348,548	343,618	310,358	289,124	257,304	3,296,371
	Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Sales/Customer	7,746.8	7,729.8	6,986.9	8,208.7	8,193.3	9,567.0	11,823.3	12,018.9	11,848.9	10,702.0	9,969.8	8,872.6	9,472.3
G3	Small Industrial Sales	50,747	46,131	43,760	48,779	49,350	56,760	73,539	76,282	72,282	65,252	61,408	59,343	703,633
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	10,149.4	9,226.2	8,752.0	9,755.8	9,870.0	11,352.0	14,707.8	15,256.4	14,456.4	13,050.4	12,281.6	11,868.6	11,727.2
G3	Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3	Armed Forces Sales	7,942	6,171	6,291	6,377	6,384	17,247	16,815	29,974	30,793	17,850	8,004	14,663	168,501
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	2,647.3	2,057.0	2,097.0	2,125.7	2,128.0	5,749.0	5,605.0	9,991.3	10,264.3	5,950.0	2,668.0	4,884.3	4,680.6
G3	CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
G4	Apartments, Monthly Demand Sales	39,900	37,250	35,512	36,402	36,619	42,344	58,158	69,540	68,918	64,099	47,201	39,381	575,324
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	13,300.0	12,416.7	11,837.3	12,134.0	12,206.3	14,114.7	19,386.0	23,180.0	22,972.7	21,366.3	15,733.7	13,127.0	15,981.2
G4	Large Commercial, Monthly Demand Sales	1,326,677	1,138,119	2,006,783	1,071,148	1,106,039	1,359,936	1,581,267	1,841,699	1,661,621	1,597,797	1,197,276	1,091,504	16,979,866
	Customers	33	37	37	35	35	36	34	34	33	34	32	31	411
	Sales/Customer	40,202.3	30,760.0	54,237.4	30,604.2	31,601.1	37,776.0	46,507.9	54,167.6	50,352.2	46,994.0	37,414.9	35,209.8	41,313.5

Totals(SNV)ist Certification

Weather Normalized

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
G4	Small Industrial, Monthly Demand	10,572	8,763	9,600	10,685	13,113	18,388	23,823	21,749	24,594	19,627	16,518	15,759	193,191
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	5,286.0	4,381.5	4,800.0	5,342.5	6,556.5	9,194.0	11,911.5	10,874.5	12,297.0	9,813.5	8,259.0	7,879.5	8,049.6
G4	Large Industrial, Monthly Demand	458,488	393,916	392,590	380,903	377,014	339,767	354,495	364,479	334,726	355,142	411,658	381,705	4,544,883
	Sales	5	5	5	5	5	5	5	5	5	5	5	5	60
	Customers	91,697.6	78,763.2	78,518.0	76,180.6	75,402.8	67,953.4	70,899.0	72,895.8	66,945.2	71,028.4	82,331.6	76,341.0	75,748.1
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Monthly Demand	100,763	76,904	77,179	77,889	79,988	110,729	221,839	283,750	341,358	218,200	195,331	125,667	1,909,597
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	33,587.7	25,634.7	25,726.3	25,963.0	26,662.7	36,909.7	73,946.3	94,583.3	113,786.0	72,733.3	65,110.3	41,889.0	53,044.4
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Monthly Demand	1,132,586	1,190,060	1,190,306	1,158,810	1,152,112	1,061,332	1,063,018	1,065,007	1,086,386	1,042,745	1,029,269	1,091,789	13,263,420
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	566,293.0	595,030.0	595,153.0	579,405.0	576,056.0	530,666.0	531,509.0	532,503.5	543,193.0	521,372.5	514,634.5	545,894.5	552,642.5
G4	Large Commercial, Annual Demand	16,213	11,876	11,690	18,603	23,945	19,446	33,267	36,374	37,369	26,749	18,457	22,302	276,291
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	16,213.0	11,876.0	11,690.0	18,603.0	23,945.0	19,446.0	33,267.0	36,374.0	37,369.0	26,749.0	18,457.0	22,302.0	23,024.3
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	141,896	138,531	130,937	113,036	83,738	126,761	136,195	86,976	119,986	126,477	138,193	115,821	1,458,547
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	141,896.0	138,531.0	130,937.0	113,036.0	83,738.0	126,761.0	136,195.0	86,976.0	119,986.0	126,477.0	138,193.0	115,821.0	121,545.6
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SN SGG5

General Gas Service - G5 (Winter Peak < 15% Annual Usage)

G5 Large Commercial, Winter Peak < 15% Annual Usage

Weather Normalized

TotalSNVDist Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
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Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL	
G5	Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G5 Large Industrial, Winter Peak < 15% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Electric Generation, Winter Peak < 15% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G6	Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G7	Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G7 Armed Forces, Winter Peak, > 30% Annual Usage	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Totals(NVD)ist Certification

Weather Normalized

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	15,306	17,313	16,950	16,134	11,517	9,772	5,308	6,540	8,124	6,860	9,236	8,911	131,971
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	1,913.3	2,164.1	2,118.8	2,016.8	1,439.6	1,221.5	663.5	817.5	1,015.5	857.5	1,154.5	1,113.9	1,374.7
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	1,676	2,133	1,994	1,804	1,398	750	964	1,041	960	962	1,327	1,356	16,365
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	838.0	1,066.5	997.0	902.0	699.0	375.0	482.0	520.5	480.0	481.0	663.5	678.0	681.9
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	2,374	3,186	3,126	2,393	1,349	813	937	1,100	1,259	875	930	1,513	19,855
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	791.3	1,062.0	1,042.0	797.7	449.7	271.0	312.3	366.7	419.7	291.7	310.0	504.3	551.5
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	714	1,190	1,309	853	146	841	828	828	789	487	379	606	8,142
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	357.0	595.0	654.5	426.5	73.0	0.0	420.5	414.0	394.5	243.5	189.5	303.0	339.3
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	18,195	29,022	8,026	8,305	8,203	1,103	62,945	24,154	13,025	1,953	5,403	11,816	192,150
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	18,195.0	29,022.0	8,026.0	8,305.0	8,203.0	1,103.0	62,945.0	24,154.0	13,025.0	1,953.0	5,403.0	11,816.0	16,012.5
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Weather Normalized

Totals(NVD) Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
SN_SCGNG	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	145	219	83	83	114	52	126	31	94	135	165	124	1,350
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	62.0	145.0	219.0	83.0	114.0	52.0	126.0	31.0	94.0	135.0	165.0	124.0	112.5
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	1,542	2,107	2,072	2,074	1,656	1,320	689	10	542	882	10	10	12,914
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	1,542.0	2,107.0	2,072.0	2,074.0	1,656.0	1,320.0	689.0	10.0	542.0	882.0	10.0	10.0	1,076.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGL	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,086	9,735	9,086	9,086	9,086	9,086	9,086	9,735	9,735	9,735	9,086	9,086	111,628
	Customers	649	649	649	649	649	649	649	649	649	649	649	649	7,788
	Sales/Customer	14.0	15.0	14.0	14.0	14.0	14.0	14.0	15.0	15.0	15.0	14.0	14.0	14.3
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	39	39	36	39	37	38	38	42	39	37	36	36	456
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	19.5	19.5	18.0	19.5	18.5	19.0	19.0	21.0	19.5	18.5	18.0	18.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	44	45	43	44	43	45	45	46	46	43	42	43	529
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	22.0	22.5	21.5	22.0	21.5	22.5	22.5	23.0	23.0	21.5	21.0	21.5	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	13,728	12,544	12,787	12,787	13,103	12,513	13,827	14,548	13,311	13,871	12,815	12,807	159,266
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204
	Sales/Customer	807.5	737.9	752.2	752.2	770.8	736.1	813.4	855.8	783.0	815.9	753.8	753.4	780.7
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	326	306	326	326	317	316	316	359	326	317	306	306	3,849
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	163.0	153.0	163.0	163.0	158.5	158.0	158.0	179.5	163.0	158.5	153.0	153.0	160.4
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	-146	-129	0	0	0	0	-275
	Customers	0	0	0	0	0	0	-1	-1	0	0	0	0	-2
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	146.0	129.0	0.0	0.0	0.0	0.0	137.5
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGOS	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGAS	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Weather Normalized

Totals(NVD) Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
<u>SN_SCGGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	22,829,464	20,559,320	20,321,385	20,120,504	21,582,370	31,010,798	55,620,946	79,481,970	67,188,778	50,997,681	32,411,620	24,973,603	447,098,439
	Customers	738,559	738,584	739,034	739,680	740,492	740,569	741,893	742,834	743,632	744,643	745,059	744,917	8,899,895
	<u>Transportation</u>													
	Transportation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	5,646,723	5,543,029	5,598,345	5,778,594	6,763,584	7,462,367	8,235,908	9,514,705	7,393,996	8,837,026	7,199,960	6,730,963	84,705,200
	Customers	145	145	145	145	145	145	145	145	145	145	145	145	1,740
	Transportation - Military													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Industrial													
	Deliveries	20,542,144	21,558,493	21,886,529	20,052,306	4,845,148	5,431,623	4,606,724	5,420,502	4,420,818	7,067,687	6,721,953	7,303,589	129,857,516
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Transportation - Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	523,297	485,661	511,317	516,990	522,020	493,138	470,930	508,036	446,340	535,798	494,707	490,304	5,998,538
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Transportation - Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation													
	Deliveries	935,846	1,198,327	1,368,735	773,770	666,018	559,372	577,463	934,954	514,812	612,306	582,360	857,494	9,581,457
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Weather Normalized

Totals(NVD)st Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
CERTIFICATION TWELVE MONTHS ENDING MAY 2026
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	December 2025	January 2026	February 2026	March 2026	April 2026	May 2026	TOTAL
	Transportation - Negotiated Essential Agriculture	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation	13,402,231	30,376,100	35,954,940	19,233,483	4,925,280	3,625,970	12,396,000	12,819,000	13,885,130	7,219,250	5,410,690	11,302,600	170,550,674
	Deliveries	13,402,231	30,376,100	35,954,940	19,233,483	4,925,280	3,625,970	12,396,000	12,819,000	13,885,130	7,219,250	5,410,690	11,302,600	170,550,674
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Transportation - Negotiated Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	41,050,241	59,161,610	65,319,866	48,355,143	17,722,050	17,572,470	26,287,025	29,197,197	26,661,096	24,272,067	20,409,670	26,684,950	400,693,365
	Deliveries	175	175	175	175	175	175	175	175	175	175	175	175	2,100
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT	63,879,705	79,720,930	85,641,251	66,475,647	39,304,420	48,583,268	81,907,971	108,679,167	93,849,874	75,269,748	52,821,290	51,658,553	847,791,824
	Sales	738,734	738,759	739,209	739,855	740,667	740,744	742,068	743,009	743,807	744,818	745,234	745,092	8,901,995
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Weather Normalized

TotalSND)st Certification

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	35,838,048	54,644,836	44,733,849	32,159,074	18,112,252	12,599,695	11,108,668	9,704,107	9,019,564	9,498,142	10,474,741	16,891,938	264,784,914
	Customers	584,108	584,108	584,108	584,108	584,108	584,108	584,108	584,108	584,108	584,108	584,108	584,108	7,009,296
	Sales/Customers	61.4	93.6	76.6	55.1	31.0	21.6	19.0	16.6	15.4	16.3	17.9	28.9	37.8
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	3,925,732	5,285,074	4,572,094	3,608,744	2,523,337	2,073,762	1,895,228	1,786,332	1,665,632	1,726,234	1,798,601	2,416,917	33,277,687
	Customers	130,492	130,492	130,492	130,492	130,492	130,492	130,492	130,492	130,492	130,492	130,492	130,492	1,565,904
	Sales/Customers	30.1	40.5	35.0	27.7	19.3	15.9	14.5	13.7	12.8	13.2	13.8	18.5	21.3
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	10,501	12,428	9,192	9,543	9,029	10,533	11,224	12,633	12,304	11,681	9,749	7,854	126,671
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customers	437.5	517.8	383.0	397.6	376.2	436.9	467.7	526.4	512.7	486.7	406.2	327.3	439.8
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	111,829	130,476	115,473	93,834	71,694	70,012	62,381	53,487	48,109	55,072	60,542	74,559	947,488
	Customers	660	660	660	660	660	660	660	660	660	660	660	660	7,920
	Sales/Customers	169.4	197.7	175.0	142.2	108.6	106.1	94.5	81.0	72.9	83.4	91.7	113.0	119.6
	G1 Small Commercial													
	Sales	3,332,957	4,708,183	4,212,727	3,032,110	2,063,084	1,654,688	1,513,213	1,433,320	1,365,630	1,413,278	1,543,489	2,016,989	28,289,668
	Customers	20,575	20,575	20,575	20,575	20,575	20,575	20,575	20,575	20,575	20,575	20,575	20,575	246,900
	Sales/Customers	162.0	228.8	204.7	147.4	100.3	80.4	73.5	69.7	66.4	68.7	75.0	98.0	114.6
	G1 Small Industrial													
	Sales	117	196	232	137	9	0	0	0	0	0	0	0	691
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customers	58.5	98.0	116.0	68.5	4.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28.8
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Apartments													
	Sales	260,197	310,485	269,779	239,890	211,222	192,191	162,014	154,469	139,413	148,401	172,822	234,335	2,495,218
	Customers	154	154	154	154	154	154	154	154	154	154	154	154	1,848
	Sales/Customers	1,689.6	2,016.1	1,751.8	1,557.7	1,371.6	1,248.0	1,052.0	1,003.0	905.3	963.6	1,122.2	1,521.7	1,350.2
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	6,025,816	7,468,575	6,693,736	5,744,302	4,324,077	3,777,971	3,371,869	3,108,892	2,956,416	3,101,657	3,226,514	4,369,393	54,169,218
	Customers	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	3,513	42,156
	Sales/Customers	1,715.3	2,126.0	1,905.4	1,635.2	1,230.9	1,075.4	959.8	885.0	841.6	882.9	918.4	1,243.8	1,285.0
	G2 Large Commercial													
	Sales	66,449	96,910	80,637	67,105	46,692	37,092	30,549	26,738	25,327	26,116	32,667	46,539	582,821
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customers	2,555.7	3,727.3	3,101.4	2,581.0	1,795.8	1,426.6	1,175.0	1,028.4	974.1	1,004.5	1,256.4	1,790.0	1,868.0
	G2 Small Industrial													
	Sales	16,554	14,768	13,679	12,015	11,252	9,290	9,146	8,618	8,696	10,811	12,422	9,438	136,689
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customers	2,069.3	1,846.0	1,709.9	1,501.9	1,406.5	1,161.3	1,143.3	1,077.3	1,087.0	1,351.4	1,552.8	1,179.8	1,423.8

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G2	Large Industrial Sales	6,756	4,329	6,705	5,162	6,202	5,531	6,420	4,913	5,757	2,916	4,679	5,142	64,512
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	6,756.0	4,329.0	6,705.0	5,162.0	6,202.0	5,531.0	6,420.0	4,913.0	5,757.0	2,916.0	4,679.0	5,142.0	5,376.0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3	General Gas Service - G3 (50,000 - 180,000 therms/year)												
G3	Apartment Sales	101,873	121,542	115,128	84,103	62,249	55,657	52,903	48,631	46,982	45,698	51,958	60,760	847,484
	Customers	10	10	10	10	10	10	10	10	10	10	10	10	120
	Sales/Customer	10,187.3	12,154.2	11,512.8	8,410.3	6,224.9	5,565.7	5,290.3	4,863.1	4,698.2	4,569.8	5,195.8	6,076.0	7,062.4
	G3 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G3 Small Commercial Sales	1,811,409	2,164,346	2,008,725	1,847,007	1,378,021	1,146,705	1,013,251	877,157	867,432	873,415	992,634	1,410,974	16,391,076
	Customers	216	216	216	216	216	216	216	216	216	216	216	216	216
	Sales/Customer	8,386.2	10,020.1	9,299.7	8,551.0	6,379.7	5,308.8	4,691.0	4,060.9	4,015.9	4,043.6	4,595.5	6,532.3	6,323.7
	G3 Large Commercial Sales	342,877	348,548	343,618	310,358	289,124	257,304	224,656	224,165	202,621	238,051	237,607	277,442	3,296,371
Customers	29	29	29	29	29	29	29	29	29	29	29	29	348	
Sales/Customer	11,823.3	12,018.9	11,848.9	10,702.0	9,969.8	8,872.6	7,746.8	7,729.8	6,986.9	8,208.7	8,193.3	9,567.0	9,472.3	
G3 Small Industrial Sales	73,539	76,282	72,282	65,252	61,408	59,343	50,747	46,131	43,760	48,779	49,350	56,760	703,633	
Customers	5	5	5	5	5	5	5	5	5	5	5	5	60	
Sales/Customer	14,707.8	15,256.4	14,456.4	13,050.4	12,281.6	11,868.6	10,149.4	9,226.2	8,752.0	9,755.8	9,870.0	11,352.0	11,727.2	
G3 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3 Armed Forces Sales	16,815	29,974	30,793	17,850	8,004	14,653	7,942	6,171	6,291	6,377	6,384	17,247	168,501	
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	
Sales/Customer	5,605.0	9,991.3	10,264.3	5,950.0	2,668.0	4,884.3	2,647.3	2,057.0	2,097.0	2,125.7	2,128.0	5,749.0	4,680.6	
G3 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G4	General Gas Service - G4 (>180,000 therms/year)													
G4	Apartment Sales	58,158	69,540	68,918	64,099	47,201	39,381	39,900	37,250	35,512	36,402	36,619	42,344	575,324
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	19,386.0	23,180.0	22,972.7	21,366.3	15,733.7	13,127.0	13,300.0	12,416.7	11,837.3	12,134.0	12,206.3	14,114.7	15,981.2
	G4 Large Commercial, Monthly Demand Sales	1,674,283	1,950,034	1,812,677	1,691,785	1,346,936	1,267,553	1,447,284	1,107,359	1,952,546	1,101,752	1,137,640	1,359,936	17,849,785
	Customers	36	36	36	36	36	36	36	36	36	36	36	36	432
	Sales/Customer	46,507.9	54,167.6	50,352.1	46,994.0	37,414.9	35,209.8	40,202.3	30,760.0	54,237.4	30,604.2	31,601.1	37,776.0	41,318.9

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G4	Small Industrial, Monthly Demand	23,823	21,749	24,594	19,627	16,518	15,759	10,572	8,763	9,600	10,685	13,113	18,388	193,191
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	11,911.5	10,874.5	12,297.0	9,813.5	8,259.0	7,879.5	5,286.0	4,381.5	4,800.0	5,342.5	6,556.5	9,194.0	8,049.6
G4	Large Industrial, Monthly Demand	354,495	364,479	334,726	355,142	411,658	381,705	458,488	393,916	392,590	380,903	377,014	339,767	4,544,883
	Sales	5	5	5	5	5	5	5	5	5	5	5	5	60
	Customers	70,899.0	72,895.8	66,945.2	71,028.4	82,331.6	76,341.0	91,697.6	78,783.2	78,518.0	76,180.6	75,402.8	67,953.4	75,748.1
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Monthly Demand	221,839	283,750	341,358	218,200	195,331	125,667	100,763	76,904	77,179	77,889	79,988	110,729	1,909,597
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	73,946.3	94,583.3	113,786.0	72,733.3	65,110.3	41,889.0	33,587.7	25,634.7	25,726.3	25,963.0	26,662.7	36,909.7	53,044.4
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Monthly Demand	1,063,018	1,065,007	1,086,386	1,042,745	1,029,289	1,091,798	1,132,586	1,190,060	1,190,306	1,158,810	1,152,112	1,061,332	13,263,420
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	531,509.0	532,503.5	543,193.0	521,372.5	514,634.5	545,894.5	566,293.0	595,030.0	595,153.0	579,405.0	576,056.0	530,666.0	552,642.5
G4	Large Commercial, Annual Demand	33,267	36,374	37,369	26,749	18,457	22,302	16,213	11,876	11,690	18,603	23,945	19,446	276,291
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	33,267.0	36,374.0	37,369.0	26,749.0	18,457.0	22,302.0	16,213.0	11,876.0	11,690.0	18,603.0	23,945.0	19,446.0	23,024.3
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	136,195	86,976	119,986	126,477	138,193	115,821	141,896	138,531	130,937	113,036	83,738	126,761	1,458,547
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	136,195.0	86,976.0	119,986.0	126,477.0	138,193.0	115,821.0	141,896.0	138,531.0	130,937.0	113,036.0	83,738.0	126,761.0	1,458,547.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SN_SCG5

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5 Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)														
G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Gas Service - G7 (Winter Peak > 30% Annual Usage)														
G7 Large Commercial, Winter Peak, > 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SNV TOTAL														

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGAC	Air Conditioning Gas Service													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	5,308	6,540	8,124	6,860	9,236	8,911	15,306	17,313	16,950	16,134	11,517	9,772	131,971
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	663.5	817.5	1,015.5	857.5	1,154.5	1,113.9	1,913.3	2,164.1	2,118.8	2,016.8	1,439.6	1,221.5	1,374.7
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	964	1,041	960	962	1,327	1,356	1,676	2,133	1,994	1,804	1,398	750	16,365
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	482.0	520.5	480.0	481.0	663.5	678.0	838.0	1,066.5	997.0	902.0	699.0	375.0	681.9
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	937	1,100	1,259	875	930	1,513	2,374	3,186	3,126	2,393	1,349	813	19,855
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	312.3	366.7	419.7	291.7	310.0	504.3	791.3	1,062.0	1,042.0	797.7	449.7	271.0	551.5
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	841	828	789	487	379	606	714	1,190	1,309	853	146	0	8,142
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	420.5	414.0	394.5	243.5	189.5	303.0	357.0	595.0	654.5	426.5	73.0	0.0	339.3
SN_SQWP	Water Pumping Gas Service													
	Sales	62,945	24,154	13,025	1,953	5,403	11,816	18,195	29,022	8,026	8,305	8,203	1,103	192,150
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	62,945.0	24,154.0	13,025.0	1,953.0	5,403.0	11,816.0	18,195.0	29,022.0	8,026.0	8,305.0	8,203.0	1,103.0	16,012.5
SN_SGEG	Small Electric Generation Gas Service													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	126	31	94	135	165	124	62	145	219	83	114	52	1,350
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	126.0	31.0	94.0	135.0	165.0	124.0	62.0	145.0	219.0	83.0	114.0	52.0	112.5
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	689	10	542	882	10	10	1,542	2,107	2,072	2,074	1,656	1,320	12,914
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	689.0	10.0	542.0	882.0	10.0	10.0	1,542.0	2,107.0	2,072.0	2,074.0	1,656.0	1,320.0	1,076.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,735	9,735	9,735	9,735	9,086	9,086	9,086	9,735	9,086	9,086	9,086	9,086	111,628
	Customers	649	649	649	649	649	649	649	649	649	649	649	649	7,788
	Sales/Customer	14.0	15.0	15.0	15.0	14.0	14.0	14.0	15.0	14.0	14.0	14.0	14.0	14.3
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	38	42	39	37	36	36	39	39	36	39	37	38	456
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	19.0	21.0	19.5	18.5	18.0	18.0	19.5	19.5	18.0	19.5	18.5	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	45	46	46	43	42	43	44	45	43	44	43	45	529
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	22.5	23.0	23.0	21.5	21.0	21.5	22.0	22.5	21.5	22.0	21.5	22.5	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	13,827	14,548	13,311	13,871	12,815	12,807	13,728	13,412	12,544	12,787	13,103	12,513	159,266
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204
	Sales/Customer	813.4	855.8	783.0	815.9	753.8	753.4	807.5	788.9	737.9	752.2	770.8	736.1	780.7
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	316	359	326	317	306	306	326	328	306	326	317	316	3,849
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	158.0	179.5	163.0	158.5	153.0	153.0	163.0	164.0	153.0	163.0	158.5	158.0	160.4
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SCCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	55,601,669	79,353,295	67,152,913	50,877,467	32,420,954	25,071,018	22,931,005	20,539,078	20,270,005	20,188,636	21,625,297	31,010,798	447,012,135
	Customers	740,569	740,569	740,569	740,569	740,569	740,569	740,569	740,569	740,569	740,569	740,569	740,569	8,886,828
	<u>Transportation - Residential</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Master Metered</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Commercial</u>													
	Deliveries	8,235,908	9,514,705	7,393,996	8,837,026	7,199,960	6,730,963	5,646,723	5,543,029	5,598,345	5,778,594	6,763,584	7,462,367	84,705,200
	Customers	145	145	145	145	145	145	145	145	145	145	145	145	1,740
	<u>Transportation - Military</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Industrial</u>													
	Deliveries	4,606,724	5,420,502	4,420,818	7,067,687	6,721,953	7,303,589	20,542,144	21,558,493	21,886,529	20,052,306	4,845,148	5,431,623	129,857,516
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	<u>Transportation - Cogeneration</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Irrigation</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Water Pumping</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Compressed Natural Gas</u>													
	Deliveries	470,930	508,036	446,340	535,798	494,707	490,304	523,297	485,661	511,317	516,990	522,020	493,138	5,998,538
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	<u>Transportation - Essential Agriculture</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Electric Generation</u>													
	Deliveries	577,463	934,954	514,812	612,306	582,360	857,494	935,846	1,198,327	1,368,735	773,770	666,018	559,372	9,581,457
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	<u>Transportation - Core Aggregation Agency</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Negotiated Industrial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	12,819,000	13,885,130	13,885,130	7,219,250	5,410,690	11,302,600	13,402,231	30,376,100	35,954,940	19,233,483	4,925,280	3,625,970	170,550,674
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	26,287,025	29,197,197	26,661,096	24,272,067	20,409,670	26,684,950	41,050,241	59,161,610	65,319,866	46,355,143	17,722,050	17,572,470	400,693,365
	Customers	175	175	175	175	175	175	175	175	175	175	175	175	2,100
	TOTAL DISTRICT													
	Sales	81,888,694	108,550,492	93,814,009	75,149,534	52,830,624	51,755,968	63,981,246	79,700,688	85,589,871	66,513,779	39,347,347	48,583,268	847,705,520
	Customers	740,744	740,744	740,744	740,744	740,744	740,744	740,744	740,744	740,744	740,744	740,744	740,744	8,888,928

AdjustedSNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGRS</u>	<u>Single-Family Residential Gas Service</u>													
	Sales	433,801	552,583	405,260	238,434	116,589	81,663	47,024	38,168	28,049	19,983	4,861	0	1,966,415
	Customers	7,180	5,984	5,343	4,377	3,803	3,850	2,530	2,354	1,861	1,254	285	0	38,821
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	(11,464)	(12,395)	(11,564)	(11,229)	(5,609)	(5,452)	(6,043)	(3,642)	(3,817)	(4,009)	(3,281)	0	(78,505)
	Customers	(381)	(306)	(330)	(406)	(290)	(343)	(416)	(266)	(299)	(303)	(238)	0	(3,578)
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG1</u>	<u>General Gas Service - G1 (<= 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	17,788	18,984	13,300	9,805	5,533	4,660	4,619	2,827	581	0	0	0	78,097
	Customers	105	96	76	89	51	44	49	35	8	0	0	0	533
	G1 Small Commercial													
	Sales	(48,571)	(60,535)	(96,417)	(59,356)	(32,459)	(11,889)	(7,636)	(8,835)	(1,923)	(3,430)	2,098	0	(348,953)
	Customers	(300)	(352)	(471)	(403)	(324)	(148)	(104)	(127)	(29)	(50)	28	0	(2,280)
	G1 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	5,069	2,016	3,504	14,020	(1,372)	0	3,156	3,009	0	1,927	(3,367)	0	27,962
	Customers	3	1	2	9	(1)	0	3	3	0	2	(3)	0	19
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Sales	(166,482)	(178,651)	(125,812)	(127,536)	(86,145)	(97,855)	(50,825)	(8,849)	0	(15,005)	1,837	0	(855,323)
	Customers	(97)	(84)	(66)	(78)	(70)	(81)	(53)	(10)	0	(17)	2	0	(564)
	G2 Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Annualization

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL	
G2 Large Industrial	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	G2 Armed Forces	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 CNG on Customer's Premises	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG3 General Gas Service - G3 (50,000 - 180,000 therms/year)	<u>G3 Apartments</u>														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>G3 Master Meter Mobile Home Park</u>														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Commercial	Sales	(100,559)	(60,088)	0	(42,740)	(38,245)	(5,302)	(9,361)	(12,160)	(20,033)	8,062	9,178	0	(271,248)
		Customers	(12)	(6)	0	(5)	(6)	(1)	(2)	(3)	(5)	2	2	0	(36)
	G3 Large Commercial	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Small Industrial	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G3 Large Industrial	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Armed Forces	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 CNG on Customer's Premises	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
SN_SGG4 General Gas Service - G4 (>180,000 therms/year)	<u>G4 Apartments, Monthly Demand</u>														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Monthly Demand	Sales	93,016	108,335	151,056	93,988	149,660	176,049	120,607	(30,760)	(54,237)	30,604	31,601	0	869,919
		Customers	2	2	3	2	4	5	3	(1)	(1)	1	1	0	21

Customer Annualization

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G4	Small Industrial, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Large Industrial, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Large Commercial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Large Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Annualization

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G5	Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5	Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SCG6	General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G6	Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SCG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G7	Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SCCGS</u>	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGRNG</u>	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL SALES SERVICE	222,598	350,249	339,327	115,386	107,952	141,874	101,541	(20,242)	(51,380)	38,132	42,927	0	1,388,364
	Sales	6,500	5,335	4,557	3,565	3,167	3,316	2,010	1,985	1,535	889	77	0	32,936
	Customers													
	<u>Transportation - Residential</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Master Metered</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Commercial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Military</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Industrial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Cogeneration</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Irrigation</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Water Pumping</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Compressed Natural Gas</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Essential Agriculture</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Electric Generation</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Core Aggregation Agency</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transportation - Negotiated Industrial</u>													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Customer Annualization

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
CUSTOMER ANNUALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	0	0	0	0	0	0	0	0	0	0	0	0	0
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DISTRICT	222,598	350,249	339,327	115,386	107,952	141,874	101,541	(20,242)	(51,380)	38,132	42,927	0	1,388,364
	Sales	6,500	5,335	4,557	3,565	3,167	3,316	2,010	1,985	1,535	889	77	0	32,936
	Customers													

Customer Annualization

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Sales	35,404,247	54,092,253	44,328,589	31,920,640	17,995,663	12,518,032	11,061,644	9,665,939	8,991,515	9,478,159	10,469,880	16,891,938	262,818,499
	Customers	576,928	578,124	578,765	579,731	580,305	580,258	581,578	581,754	582,247	582,854	583,823	584,108	6,970,475
	Sales/Customers	61.4	93.6	76.6	55.1	31.0	21.6	19.0	16.6	15.4	16.3	17.9	28.9	37.7
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	3,937,196	5,297,469	4,583,658	3,619,973	2,528,946	2,079,214	1,901,271	1,789,974	1,669,449	1,730,243	1,801,882	2,416,917	33,356,192
	Customers	130,873	130,798	130,822	130,898	130,782	130,835	130,908	130,758	130,791	130,795	130,730	130,492	1,569,482
	Sales/Customers	30.1	40.5	35.0	27.7	19.3	15.9	14.5	13.7	12.8	13.2	13.8	18.5	21.3
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	10,501	12,428	9,192	9,543	9,029	10,533	11,224	12,633	12,304	11,681	9,749	7,854	126,671
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customers	437.5	517.8	383.0	397.6	376.2	436.9	467.7	526.4	512.7	486.7	406.2	327.3	439.8
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Sales	94,041	111,492	102,173	84,029	66,161	65,352	57,762	50,660	47,528	55,072	60,542	74,559	869,371
	Customers	555	564	584	591	625	616	611	611	652	660	660	660	7,387
	Sales/Customers	169.4	197.7	175.0	142.2	108.6	106.1	94.5	81.1	72.9	83.4	91.7	113.0	117.7
	G1 Small Commercial													
	Sales	3,381,528	4,788,718	4,309,144	3,091,466	2,095,543	1,666,577	1,520,849	1,442,155	1,367,553	1,416,708	1,541,391	2,016,989	28,638,621
	Customers	20,875	20,927	21,046	20,978	20,899	20,723	20,679	20,702	20,604	20,625	20,547	20,575	249,180
	Sales/Customers	162.0	228.8	204.7	147.4	100.3	80.4	73.5	69.7	66.4	68.7	75.0	98.0	114.9
	G1 Small Industrial													
	Sales	117	196	232	137	9	0	0	0	0	0	0	0	691
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customers	58.5	98.0	116.0	68.5	4.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28.8
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Customers													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments													
	Sales	255,128	308,469	266,275	225,870	212,594	192,191	158,858	151,480	139,413	146,474	176,189	234,335	2,467,256
	Customers	151	153	152	145	155	154	151	151	154	152	157	154	1,829
	Sales/Customers	1,689.6	2,016.1	1,751.8	1,557.7	1,371.6	1,248.0	1,052.0	1,003.0	905.3	963.6	1,122.2	1,521.7	1,349.0
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	6,192,298	7,647,226	6,819,548	5,871,838	4,410,222	3,875,826	3,422,694	3,117,741	2,956,416	3,116,662	3,224,677	4,369,393	55,024,541
	Customers	3,610	3,597	3,579	3,591	3,583	3,604	3,566	3,523	3,513	3,530	3,511	3,513	42,720
	Sales/Customers	1,715.3	2,126.0	1,905.4	1,635.2	1,230.9	1,075.4	959.8	885.0	841.6	882.9	918.4	1,243.8	1,288.0
	G2 Large Commercial													
	Sales	66,449	96,910	80,637	67,105	46,692	37,092	30,549	26,738	25,327	26,116	32,667	46,539	582,821
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customers	2,555.7	3,727.3	3,101.4	2,581.0	1,795.8	1,426.6	1,175.0	1,028.4	974.1	1,004.5	1,256.4	1,790.0	1,868.0
	G2 Small Industrial													
	Sales	16,554	14,768	13,679	12,015	11,252	9,290	9,146	8,618	8,696	10,811	12,422	9,438	136,689
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customers	2,069.3	1,846.0	1,709.9	1,501.9	1,406.5	1,161.3	1,143.3	1,077.3	1,087.0	1,351.4	1,552.8	1,179.8	1,423.8

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL	
G2	Large Industrial Sales	6,756	4,329	6,705	5,162	6,202	5,531	6,420	4,913	5,757	2,916	4,679	5,142	64,512	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	6,756.0	4,329.0	6,705.0	5,162.0	6,202.0	5,531.0	6,420.0	4,913.0	5,757.0	2,916.0	4,679.0	5,142.0	5,376.0	
	G2 Armed Forces	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 CNG on Customer's Premises	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	SN_SGG3 General Gas Service - G3 (50,000 - 180,000 therms/year)	G3 Apartments	101,873	121,542	115,128	84,103	62,249	55,657	52,903	48,631	46,982	45,698	51,958	60,760	847,484
Customers		10	10	10	10	10	10	10	10	10	10	10	10	120	
Sales/Customer		10,187.3	12,154.2	11,512.8	8,410.3	6,224.9	5,565.7	5,290.3	4,863.1	4,698.2	4,569.8	5,195.8	6,076.0	7,062.4	
G3 Master Meter Mobile Home Park		Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3 Small Commercial		Sales	1,911,968	2,224,434	2,008,725	1,889,747	1,416,266	1,152,007	1,022,612	889,317	887,465	865,353	983,456	1,410,974	16,662,324
		Customers	228	222	216	221	222	217	218	219	221	214	214	216	2,628
		Sales/Customer	8,385.8	10,020.0	9,299.7	8,550.9	6,379.6	5,308.8	4,690.9	4,060.8	4,015.7	4,043.7	4,595.6	6,532.3	6,340.3
		G3 Large Commercial	Sales	342,877	348,548	343,618	310,358	289,124	257,304	224,656	224,165	202,621	238,051	237,607	277,442
	Customers		29	29	29	29	29	29	29	29	29	29	29	29	348
	Sales/Customer		11,823.3	12,018.9	11,848.9	10,702.0	9,969.8	8,872.6	7,746.8	7,729.8	6,986.9	8,208.7	8,193.3	9,567.0	9,472.3
	G3 Small Industrial	Sales	73,539	76,282	72,282	65,252	61,408	59,343	50,747	46,131	43,760	48,779	49,350	56,760	703,633
		Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
		Sales/Customer	14,707.8	15,256.4	14,456.4	13,050.4	12,281.6	11,868.6	10,149.4	9,226.2	8,752.0	9,755.8	9,870.0	11,352.0	11,727.2
		G3 Large Industrial	Sales	0	0	0	0	0	0	0	0	0	0	0	0
Customers			0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer			0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G3 Armed Forces		Sales	16,815	29,974	30,793	17,850	8,004	14,653	7,942	6,171	6,291	6,377	6,384	17,247	168,501
		Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
		Sales/Customer	5,605.0	9,991.3	10,264.3	5,950.0	2,668.0	4,884.3	2,647.3	2,057.0	2,097.0	2,125.7	2,128.0	5,749.0	4,680.6
		G3 CNG on Customer's Premises	Sales	0	0	0	0	0	0	0	0	0	0	0	0
	Customers		0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	SN_SGG4 General Gas Service - G4 (>180,000 therms/year)	G4 Apartments, Monthly Demand	58,158	69,540	68,918	64,099	47,201	39,381	39,900	37,250	35,512	36,402	36,619	42,344	575,324
		Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
		Sales/Customer	19,386.0	23,180.0	22,972.7	21,366.3	15,733.7	13,127.0	13,300.0	12,416.7	11,837.3	12,134.0	12,206.3	14,114.7	15,981.2
		G4 Large Commercial, Monthly Demand	Sales	1,581,267	1,841,699	1,661,621	1,597,797	1,197,276	1,091,504	1,326,677	1,138,119	2,006,783	1,071,148	1,106,039	1,359,936
Customers			34	34	33	34	32	31	33	37	37	35	35	36	411
Sales/Customer			46,507.9	54,167.6	50,352.2	46,994.0	37,414.9	35,209.8	40,202.3	30,760.0	54,237.4	30,604.2	31,601.1	37,776.0	41,313.5

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G4	Small Industrial, Monthly Demand	23,823	21,749	24,594	19,627	16,518	15,759	10,572	8,763	9,600	10,685	13,113	18,388	193,191
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	11,911.5	10,874.5	12,297.0	9,813.5	8,259.0	7,879.5	5,286.0	4,381.5	4,800.0	5,342.5	6,556.5	9,194.0	8,049.6
G4	Large Industrial, Monthly Demand	354,495	364,479	334,726	355,142	411,658	381,705	458,488	393,916	392,590	380,903	377,014	339,767	4,544,883
	Sales	5	5	5	5	5	5	5	5	5	5	5	5	60
	Customers	70,899.0	72,895.8	66,945.2	71,028.4	82,331.6	76,341.0	91,697.6	78,783.2	78,518.0	76,180.6	75,402.8	67,953.4	75,748.1
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Monthly Demand	221,839	283,750	341,358	218,200	195,331	125,667	100,763	76,904	77,179	77,889	79,988	110,729	1,909,597
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	73,946.3	94,583.3	113,786.0	72,733.3	65,110.3	41,889.0	33,587.7	25,634.7	25,726.3	25,963.0	26,662.7	36,909.7	53,044.4
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Monthly Demand	1,063,018	1,065,007	1,086,386	1,042,745	1,029,289	1,091,789	1,132,586	1,190,060	1,190,306	1,158,810	1,152,112	1,061,332	13,263,420
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	531,509.0	532,503.5	543,193.0	521,372.5	514,634.5	545,894.5	566,293.0	595,030.0	595,153.0	579,405.0	576,056.0	530,666.0	552,642.5
G4	Large Commercial, Annual Demand	33,267	36,374	37,369	26,749	18,457	22,302	16,213	11,876	11,690	18,603	23,945	19,446	276,291
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	33,267.0	36,374.0	37,369.0	26,749.0	18,457.0	22,302.0	16,213.0	11,876.0	11,690.0	18,603.0	23,945.0	19,446.0	23,024.3
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	136,195	86,976	119,986	126,477	138,193	115,821	141,896	138,531	130,937	113,036	83,738	126,761	1,458,547
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	136,195.0	86,976.0	119,986.0	126,477.0	138,193.0	115,821.0	141,896.0	138,531.0	130,937.0	113,036.0	83,738.0	126,761.0	1,458,547.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SN_SCG5

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5 Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)														
G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Gas Service - G7 (Winter Peak > 30% Annual Usage)														
G7 Large Commercial, Winter Peak, > 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SNV TOTAL														

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	5,308	6,540	8,124	6,860	9,236	8,911	15,306	17,313	16,950	16,134	11,517	9,772	131,971
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	663.5	817.5	1,015.5	857.5	1,154.5	1,113.9	1,913.3	2,164.1	2,118.8	2,016.8	1,439.6	1,221.5	1,374.7
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	964	1,041	960	962	1,327	1,356	1,676	2,133	1,994	1,804	1,398	750	16,365
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	482.0	520.5	480.0	481.0	663.5	678.0	838.0	1,066.5	997.0	902.0	699.0	375.0	681.9
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	937	1,100	1,259	875	930	1,513	2,374	3,186	3,126	2,393	1,349	813	19,855
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	312.3	366.7	419.7	291.7	310.0	504.3	791.3	1,062.0	1,042.0	797.7	449.7	271.0	551.5
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	841	828	789	487	379	606	714	1,190	1,309	853	146	0	8,142
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	420.5	414.0	394.5	243.5	189.5	303.0	357.0	595.0	654.5	426.5	73.0	0.0	339.3
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	62,945	24,154	13,025	1,953	5,403	11,816	18,195	29,022	8,026	8,305	8,203	1,103	192,150
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	62,945.0	24,154.0	13,025.0	1,953.0	5,403.0	11,816.0	18,195.0	29,022.0	8,026.0	8,305.0	8,203.0	1,103.0	16,012.5
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	126	31	94	135	165	124	62	145	219	83	114	52	1,350
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	126.0	31.0	94.0	135.0	165.0	124.0	62.0	145.0	219.0	83.0	114.0	52.0	112.5
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	689	10	542	882	10	10	1,542	2,107	2,072	2,074	1,656	1,320	12,914
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	689.0	10.0	542.0	882.0	10.0	10.0	1,542.0	2,107.0	2,072.0	2,074.0	1,656.0	1,320.0	1,076.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,735	9,735	9,735	9,735	9,086	9,086	9,086	9,735	9,086	9,086	9,086	9,086	111,628
	Customers	649	649	649	649	649	649	649	649	649	649	649	649	7,788
	Sales/Customer	14.0	15.0	15.0	15.0	14.0	14.0	14.0	15.0	14.0	14.0	14.0	14.0	14.3
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	38	42	39	37	36	36	39	39	36	39	37	38	456
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	19.0	21.0	19.5	18.5	18.0	18.0	19.5	19.5	18.0	19.5	18.5	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	45	46	46	43	42	43	44	45	43	44	43	45	529
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	22.5	23.0	23.0	21.5	21.0	21.5	22.0	22.5	21.5	22.0	21.5	22.5	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	13,827	14,548	13,311	13,871	12,815	12,807	13,728	13,412	12,544	12,787	13,103	12,513	159,266
	Customers	17	17	17	17	17	17	17	17	17	17	17	17	204
	Sales/Customer	813.4	855.8	783.0	815.9	753.8	753.4	807.5	788.9	737.9	752.2	770.8	736.1	780.7
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	316	359	326	317	306	306	326	328	306	326	317	316	3,849
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	158.0	179.5	163.0	158.5	153.0	153.0	163.0	164.0	153.0	163.0	158.5	158.0	160.4
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
TOTAL SALES SERVICE														
	Sales	55,379,071	79,003,046	66,813,586	50,762,081	32,313,002	24,929,144	22,829,464	20,559,320	20,321,385	20,120,504	21,562,370	31,010,798	445,623,771
	Customers	734,069	735,234	736,012	737,004	737,402	737,253	738,559	738,584	739,034	739,680	740,492	740,569	8,853,892
Transportation - Residential	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Master Metered	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Commercial	Deliveries	8,235,908	9,514,705	7,393,996	8,837,026	7,199,960	6,730,963	5,646,723	5,543,029	5,598,345	5,778,594	6,763,584	7,462,367	84,705,200
	Customers	145	145	145	145	145	145	145	145	145	145	145	145	1,740
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Military	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Industrial	Deliveries	4,606,724	5,420,502	4,420,818	7,067,687	6,721,953	7,303,589	20,542,144	21,558,493	21,886,529	20,052,306	4,845,148	5,431,623	129,857,516
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Cogeneration	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Irrigation	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Water Pumping	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Compressed Natural Gas	Deliveries	470,930	508,036	446,340	535,798	494,707	490,304	523,297	485,661	511,317	516,990	522,020	493,138	5,998,538
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Essential Agriculture	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Electric Generation	Deliveries	577,463	934,954	514,812	612,306	582,360	857,494	935,846	1,198,327	1,368,735	773,770	666,018	559,372	9,581,457
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Core Aggregation Agency	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Transportation - Negotiated Industrial	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	12,819,000	13,885,130	7,219,250	5,410,690	11,302,600	13,402,231	30,376,100	35,954,940	19,233,483	4,925,280	3,625,970	170,550,674	
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	26,287,025	29,197,197	26,661,096	24,272,067	20,409,670	26,684,950	41,050,241	59,161,610	65,319,866	46,355,143	17,722,050	17,572,470	400,693,365
	Customers	175	175	175	175	175	175	175	175	175	175	175	175	2,100
	TOTAL DISTRICT													
	Sales	81,666,096	108,200,243	93,474,682	75,034,148	52,722,672	51,614,094	63,879,705	79,720,930	85,641,251	66,475,647	39,304,420	48,583,268	846,317,156
	Customers	734,244	735,409	736,187	737,179	737,577	737,428	738,734	738,789	739,209	739,855	740,667	740,744	8,855,992

Weather Normalized

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGRS</u>	<u>Single-Family Residential Gas Service</u>													
	Sales	(368,340)	5,423,336	(1,657,861)	3,302,694	(116,486)	(188,573)	0	0	0	0	80,517	3,828,941	10,304,228
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Sales	(29,561)	430,306	(130,191)	266,444	(9,552)	(17,320)	0	0	0	0	0	331,403	841,529
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Sales	(20)	544	(60)	0	0	0	(186)	173	254	79	263	0	1,047
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments Sales	(433)	7,691	(2,251)	4,628	(133)	0	0	0	0	0	0	6,723	16,225
	G1 Small Commercial Sales	(25,780)	426,069	(128,862)	255,075	(8,568)	(16,377)	0	0	0	0	0	255,283	756,840
	G1 Small Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG2</u>	<u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u>													
	G2 Apartments Sales	(1,433)	22,567	(5,722)	11,864	(512)	(2,029)	0	0	0	0	0	22,760	47,495
	G2 Master Meter Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial Sales	(34,064)	483,825	(144,353)	328,444	(12,701)	(24,627)	0	0	0	0	0	434,506	1,031,030
	G2 Large Commercial Sales	(436)	6,042	(1,654)	4,277	(164)	0	0	0	0	0	0	5,422	13,487
	G2 Small Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G2 Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGG3</u>	<u>General Gas Service - G3 (<=50,000 therms/year)</u>													
	G3 Apartments Sales	(339)	7,053	(1,916)	4,009	(102)	0	0	0	0	0	0	6,528	15,233
	G3 Master Meter Mobile Home Park Sales													0
	G3 Small Commercial Sales	(10,088)	135,479	(38,862)	101,804	(4,512)	0	0	0	0	0	0	141,545	325,366
	G3 Large Commercial Sales	(593)	7,204	(2,051)	5,082	(201)	0	0	0	0	0	0	0	9,441
	G3 Small Industrial Sales													0
	G3 Large Industrial Sales													0
	G3 Armed Forces Sales	(535)	5,829	(1,634)	2,323	(56)	0	0	0	0	0	0	8,030	13,957
	G3 CNG on Customer's Premises Sales													0
<u>SN_SGG4</u>	<u>General Gas Service - G4 (>180,000 therms/year)</u>													
	G4 Apartments, Monthly Demand Sales	(110)	2,104	(435)	1,321	0	0	0	0	0	0	0	1,553	4,433
	G4 Large Commercial, Monthly Demand Sales	(6,046)	82,616	(21,729)	63,260	(2,609)	(4,746)	0	0	0	0	0	108,108	218,854

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SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G4 Small Industrial, Monthly Demand Sales													0
	G4 Large Industrial, Monthly Demand Sales													0
	G4 Commercial Cogeneration, Monthly Demand Sales													0
	G4 Armed Forces, Monthly Demand Sales	(701)	17,180	(6,284)	12,717	(494)	0	0	0	0	0	0	0	22,418
	G4 Electric Generation, Monthly Demand Sales													0
	G4 CNG on Customer's Premises, Monthly Demand Sales													0
	G4 Large Commercial, Annual Demand Sales	(142)	3,084	(487)	0	0	0	0	0	0	0	0	0	2,455
	G4 Small Industrial, Annual Demand Sales													0
	G4 Large Industrial, Annual Demand Sales													0
	G4 Commercial Cogeneration, Annual Demand Sales													0
	G4 Armed Forces, Annual Demand Sales													0
	G4 CNG on Customer's Premises, Annual Demand Sales													0
<u>SN_SCG5</u>	<u>General Gas Service - G5 (Winter Peak < 15% Annual Usage)</u>													
	G5 Large Commercial, Winter Peak < 15% Annual Usage Sales													0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G5 Small Industrial, Winter Peak < 15% Annual Usage Sales													0
	G5 Large Industrial, Winter Peak < 15% Annual Usage Sales													0
	G5 Armed Forces, Winter Peak < 15% Annual Usage Sales													0
	G5 Electric Generation, Winter Peak < 15% Annual Usage Sales													0
<u>SN_SCG6</u>	<u>General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)</u> G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage Sales													0
	G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage Sales													0
<u>SN_SCG7</u>	<u>General Gas Service - G7 (Winter Peak > 30% Annual Usage)</u> G7 Large Commercial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage Sales													0
	G7 Armed Forces, Winter Peak, > 30% Annual Usage Sales													0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage Sales													0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC) Sales	0	0	0	0	0	102	(433)	353	389	116	233	0	760
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC) Sales	0	0	0	0	0	11	(35)	29	28	11	30	0	74
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) Sales	0	0	0	0	(75)	60	(145)	94	100	30	78	0	142
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) Sales	0	0	0	0	0	75	(237)	155	174	50	145	0	362
<u>SN_SGWP</u>	<u>Water Pumping Gas Service</u>													0
	Water Pumping Gas Service Sales													0
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													0
	Small Electric Generation - Small Industrial Sales													0
	Small Electric Generation - Commercial Cogeneration, G1 Sales													0
	Small Electric Generation - Commercial Cogeneration, G2 Sales													0
	Small Electric Generation - Commercial Cogeneration, G3 Sales													0
	Small Electric Generation - Electric Generation Sales													0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SG</u>	Compressed Natural Gas on Customer Premises CNG on Customer's Premises - Non-Residential for Resale Sales													0
	CNG on Customer's Premises - Non-Residential Sales													0
	CNG on Customer's Premises - Non-Residential by Southwest Gas Sales													0
	CNG on Customer's Premises - Residential Sales													0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service Street & Outdoor Lighting, Residential 0.4800 therms/day Sales													0
	Street & Outdoor Lighting, Residential 0.6200 therms/day Sales													0
	Street & Outdoor Lighting, Residential 0.7200 therms/day Sales													0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day Sales													0
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day Sales													0
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day Sales													0
<u>SN_SGOS</u>	Optional Gas Service Optional, Large Commercial Sales													0
<u>SN_SGAS</u>	Alternative Sales Service Alternative Sales Service, Large Commercial Sales													0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SCCGS	Compression Gas Service Compression, Large Commercial Sales													0
SN_SGRNG	Biogas and Renewable Natural Gas Service Biogas and Renewable, Large Commercial Sales													0
	TOTAL SALES SERVICE	(478,621)	7,060,929	(2,144,352)	4,363,942	(156,165)	(253,424)	(1,036)	804	945	286	81,266	5,150,802	13,625,376
	Transportation - Residential Deliveries													0
	Transportation - Master Metered Deliveries													0
	Transportation - Commercial Deliveries	(25,755)	275,617	(52,364)	204,807	0	0	0	0	0	0	0	504,260	906,565
	Transportation - Military Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Industrial Deliveries													0
	Transportation - Cogeneration Deliveries													0
	Transportation - Irrigation Deliveries													0
	Transportation - Water Pumping Deliveries													0
	Transportation - Compressed Natural Gas Deliveries													0
	Transportation - Essential Agriculture Deliveries													0
	Transportation - Electric Generation Deliveries	0	0	0	0	0	0	0	22,320	31,906	4,900	0	0	59,126
	Transportation - Core Aggregation Agency Deliveries													0
	Transportation - Negotiated Industrial Deliveries													0

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
WEATHER NORMALIZATION ADJUSTMENT

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries													0
	Transportation - Negotiated Compressed Natural Gas Deliveries													0
	Transportation - Negotiated Electric Generation Deliveries	0	0	0	0	0	1,170,460	(4,415,079)	3,103,020	2,917,620	481,313	0	0	3,257,334
	Transportation - Negotiated Sales Deliveries													0
	Transportation - Negotiated Cogeneration Deliveries													0
	Transportation - Negotiated Commercial Deliveries													0
	TOTAL TRANSPORTATION Deliveries	(25,755)	275,617	(52,364)	204,807	0	1,170,460	(4,415,079)	3,125,340	2,949,526	486,213	0	504,260	4,223,025
	TOTAL DISTRICT Sales	(504,376)	7,336,546	(2,196,716)	4,568,749	(156,165)	917,036	(4,416,115)	3,126,144	2,950,471	486,499	81,266	5,655,062	17,848,401

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	35,772,587	48,068,917	45,986,450	28,617,946	18,112,149	12,706,605	11,061,644	9,665,939	8,991,515	9,478,159	10,389,363	13,062,997	252,514,271
	Customers	576,928	578,124	578,765	579,731	580,305	580,258	581,578	581,754	582,247	582,854	583,823	584,108	6,970,475
	Sales/Customer	62.0	84.2	79.5	49.4	31.2	21.9	19.0	16.6	15.4	16.3	17.8	22.4	36.2
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	3,966,757	4,867,163	4,713,849	3,353,529	2,538,498	2,096,534	1,901,271	1,789,974	1,669,449	1,730,243	1,801,882	2,085,514	32,514,663
	Customers	130,873	130,798	130,822	130,898	130,782	130,835	130,908	130,758	130,791	130,795	130,730	130,492	1,569,482
	Sales/Customer	30.3	37.2	36.0	25.6	19.4	16.0	14.5	13.7	12.8	13.2	13.8	16.0	20.7
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	10,521	11,884	9,252	9,543	9,029	10,533	11,410	12,480	12,050	11,602	9,486	7,854	125,624
	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
	Sales/Customer	438.4	495.2	385.5	397.6	376.2	438.9	475.4	519.2	502.1	483.4	395.3	327.3	436.2
SN_SGG1	General Gas Service - G1 (≤ 7.200 therms/year)													
	G1 Apartments													
	Sales	94,474	103,801	104,424	79,401	66,294	65,352	57,762	50,680	47,528	55,072	60,542	67,836	853,146
	Customers	555	564	584	591	609	616	625	625	652	660	660	660	7,387
	Sales/Customer	170.2	184.0	178.8	134.4	108.9	106.1	94.5	81.1	72.9	83.4	91.7	102.8	115.5
	G1 Small Commercial													
	Sales	3,407,308	4,362,649	4,438,006	2,836,391	2,104,111	1,682,954	1,520,849	1,442,155	1,367,553	1,416,708	1,541,391	1,761,706	27,881,781
	Customers	20,875	20,927	21,046	20,978	20,899	20,723	20,679	20,702	20,604	20,625	20,547	20,575	249,180
	Sales/Customer	163.2	208.5	210.9	135.2	100.7	81.2	73.5	68.7	66.4	68.7	75.0	85.6	111.9
	G1 Small Industrial													
	Sales	117	196	232	137	9	0	0	0	0	0	0	0	691
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	58.5	98.0	116.0	68.5	4.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	28.8
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG2	General Gas Service - G2 (7.201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	256,561	285,902	271,997	214,006	213,106	194,220	158,858	151,480	139,413	146,474	176,189	211,575	2,419,761
	Customers	151	153	152	145	155	154	151	151	154	152	157	154	1,829
	Sales/Customer	1,699.1	1,868.6	1,789.5	1,475.9	1,374.9	1,261.2	1,052.0	1,003.0	905.3	963.6	1,122.2	1,373.9	1,323.0
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	6,226,362	7,163,401	6,963,901	5,543,394	4,422,923	3,900,453	3,422,694	3,117,741	2,956,416	3,116,662	3,224,677	3,934,887	53,993,511
	Customers	3,610	3,597	3,579	3,591	3,583	3,604	3,566	3,523	3,513	3,530	3,511	3,513	42,720
	Sales/Customer	1,724.8	1,991.5	1,945.8	1,543.7	1,234.4	1,082.3	959.8	885.0	841.6	882.9	918.4	1,120.1	1,263.9
	G2 Large Commercial													
	Sales	66,885	90,868	82,291	62,828	46,856	37,092	30,549	26,738	25,327	26,116	32,667	41,117	569,334
	Customers	26	26	26	26	26	26	26	26	26	26	26	26	312
	Sales/Customer	2,572.5	3,494.9	3,165.0	2,416.5	1,802.2	1,426.6	1,175.0	1,028.4	974.1	1,004.5	1,256.4	1,581.4	1,824.8
	G2 Small Industrial													
	Sales	16,554	14,768	13,679	12,015	11,252	9,290	9,146	8,618	8,696	10,811	12,422	9,438	136,689
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	2,069.3	1,846.0	1,709.9	1,501.9	1,406.5	1,161.3	1,143.3	1,077.3	1,087.0	1,351.4	1,552.8	1,179.8	1,423.8

Adjusted Prior to Norm

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL		
G2	Large Industrial Sales	6,756	4,329	6,705	5,162	6,202	5,531	6,420	4,913	5,757	2,916	4,679	5,142	64,512		
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12		
	Sales/Customer	6,756.0	4,329.0	6,705.0	5,162.0	6,202.0	5,531.0	6,420.0	4,913.0	5,757.0	2,916.0	4,679.0	5,142.0	5,376.0		
	G2	Armed Forces Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	G2	CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)														
		G3 Apartments	102,212	114,489	117,044	80,094	62,351	55,657	52,903	48,631	46,982	45,698	51,958	54,232	832,251	
		Customers	10	10	10	10	10	10	10	10	10	10	10	10	120	
Sales/Customer		10,221.2	11,448.9	11,704.4	8,009.4	6,235.1	5,565.7	5,290.3	4,863.1	4,698.2	4,569.8	5,195.8	5,423.2	6,935.4		
G3		Masier Meier Mobile Home Park Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3		Small Commercial	1,922,056	2,088,955	2,047,587	1,787,943	1,420,778	1,152,007	1,022,612	889,317	887,465	865,353	983,456	1,269,429	16,336,858	
		Customers	228	222	216	221	222	217	218	219	219	214	214	216	2,628	
		Sales/Customer	8,430.1	9,409.7	9,479.6	8,092.4	6,399.9	5,308.8	4,690.9	4,060.8	4,015.7	4,043.7	4,595.6	5,877.0	6,216.5	
		G3	Large Commercial Sales	343,470	341,344	345,669	305,276	289,325	257,304	224,656	224,165	202,621	238,051	237,607	277,442	3,286,930
			Customers	29	29	29	29	29	29	29	29	29	29	29	29	348
	Sales/Customer		11,843.8	11,770.5	11,919.6	10,526.8	9,976.7	8,872.6	7,746.8	7,729.8	6,986.9	8,208.7	8,193.3	9,567.0	9,445.2	
	G3	Small Industrial Sales	73,539	76,282	72,282	65,252	61,408	59,343	50,747	46,131	43,760	48,779	49,350	56,760	703,633	
		Customers	5	5	5	5	5	5	5	5	5	5	5	5	60	
		Sales/Customer	14,707.8	15,256.4	14,456.4	13,050.4	12,281.6	11,868.6	10,149.4	9,226.2	8,752.0	9,755.8	9,870.0	11,352.0	11,727.2	
	G3	Large Industrial Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
		Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G3	Armed Forces Sales	17,350	24,145	32,427	15,527	8,060	14,653	7,942	6,171	6,291	6,377	6,384	9,217	154,544		
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36		
	Sales/Customer	5,783.3	8,048.3	10,809.0	5,175.7	2,686.7	4,884.3	2,647.3	2,057.0	2,097.0	2,125.7	2,128.0	3,072.3	4,292.9		
G3	CNG on Customer's Premises Sales	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0		
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)															
	G4 Apartments, Monthly Demand	58,268	67,436	69,353	62,778	47,201	39,381	39,900	37,250	35,512	36,402	36,619	40,791	570,891		
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36		
	Sales/Customer	19,422.7	22,478.7	23,117.7	20,926.0	15,733.7	13,127.0	13,300.0	12,416.7	11,837.3	12,134.0	12,206.3	13,597.0	15,858.1		
	G4	Large Commercial, Monthly Demand Sales	1,587,313	1,759,083	1,683,350	1,534,537	1,199,885	1,096,250	1,326,677	1,138,119	2,006,783	1,071,148	1,106,039	1,251,828	16,761,012	
		Customers	34	34	33	34	32	31	33	37	37	35	35	36	411	
		Sales/Customer	46,665.7	51,737.7	51,010.6	45,133.4	37,496.4	35,362.9	40,202.3	30,760.0	54,237.4	30,604.2	31,601.1	34,773.0	40,781.1	

Adjusted Prior to Norm

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G4	Small Industrial, Monthly Demand	23,823	21,749	24,584	19,627	16,518	15,759	10,572	8,763	9,600	10,685	13,113	18,388	193,191
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	11,911.5	10,874.5	12,297.0	9,813.5	8,259.0	7,879.5	5,286.0	4,381.5	4,800.0	5,342.5	6,556.5	9,194.0	8,049.6
G4	Large Industrial, Monthly Demand	354,495	364,479	334,726	355,142	411,658	381,705	458,488	393,916	392,590	380,903	377,014	339,767	4,544,883
	Customers	5	5	5	5	5	5	5	5	5	5	5	5	60
	Sales/Customer	70,899.0	72,895.8	66,945.2	71,028.4	82,331.6	76,341.0	91,697.6	78,783.2	78,518.0	76,180.6	75,402.8	67,953.4	75,748.1
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Monthly Demand	222,540	266,570	347,642	205,483	195,825	125,667	100,763	76,904	77,179	77,889	79,988	110,729	1,887,179
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	74,180.0	88,856.7	115,880.7	68,494.3	65,275.0	41,889.7	33,587.7	25,634.7	25,726.3	25,963.0	26,662.7	36,909.7	52,421.6
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Monthly Demand	1,063,018	1,065,007	1,086,386	1,042,745	1,029,269	1,091,789	1,132,586	1,190,060	1,190,306	1,158,810	1,152,112	1,061,332	13,263,420
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	531,509.0	532,503.5	543,193.0	521,372.5	514,634.5	545,894.5	566,293.0	595,030.0	595,153.0	579,405.0	576,056.0	530,666.0	552,642.5
G4	Large Commercial, Annual Demand	33,409	33,290	37,856	26,749	18,457	22,302	16,213	11,876	11,690	18,603	23,945	19,446	273,836
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	33,409.0	33,290.0	37,856.0	26,749.0	18,457.0	22,302.0	16,213.0	11,876.0	11,690.0	18,603.0	23,945.0	19,446.0	22,819.7
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	136,195	86,976	119,986	126,477	138,193	115,821	141,896	138,531	130,937	113,036	83,738	126,761	1,458,547
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	136,195.0	86,976.0	119,986.0	126,477.0	138,193.0	115,821.0	141,896.0	138,531.0	130,937.0	113,036.0	83,738.0	126,761.0	1,458,547.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN SGG5</u>	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5	Large Commercial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Adjusted Prior to Norm

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SGG6	G6 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
SN_SGG7	General Gas Service - G6 (Winter Peak 15% - 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
SN_SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Large Commercial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
G7 Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Adjusted Prior to Norm

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G7	Electric Generation, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)	5,308	6,540	8,124	6,860	9,236	8,809	15,739	16,960	16,561	16,018	11,284	9,772	131,211
	Sales	8	8	8	8	8	8	8	8	8	8	8	8	96
	Customers	663.5	817.5	1,015.5	857.5	1,154.5	1,101.1	1,967.4	2,120.0	2,070.1	2,002.3	1,410.5	1,221.5	1,366.8
	Sales/Customers	964	1,041	960	962	1,327	1,345	1,711	2,104	1,966	1,793	1,368	750	16,291
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	482.0	520.5	480.0	481.0	663.5	672.5	855.5	1,052.0	983.0	896.5	684.0	375.0	678.8
	Sales/Customers	937	1,100	1,259	875	1,005	1,453	2,519	3,092	3,026	2,363	1,271	813	19,713
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	312.3	363.7	419.7	291.7	335.0	484.3	839.7	1,030.7	1,008.7	787.7	423.7	271.0	547.6
	Sales/Customers	841	828	789	487	379	531	951	1,035	1,135	803	1	0	7,780
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	420.5	414.0	394.5	243.5	189.5	265.5	475.5	517.5	567.5	401.5	0.5	0.0	324.2
	Sales/Customers													
<u>SN_SGWP</u>	<u>Water Pumping Gas Service</u>													
	Water Pumping Gas Service	62,945	24,154	13,025	1,953	5,403	11,816	18,195	29,022	8,026	8,305	8,203	1,103	192,150
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	62,945.0	24,154.0	13,025.0	1,953.0	5,403.0	11,816.0	18,195.0	29,022.0	8,026.0	8,305.0	8,203.0	1,103.0	16,012.5
	Sales/Customers													
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Adjusted Prior to Norm

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

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SN_SGCNG	Compressed Natural Gas on Customer Premises														
	CNG on Customer's Premises - Non-Residential for Resale														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	CNG on Customer's Premises - Non-Residential														
	Sales	126	31	94	135	165	124	62	145	145	219	83	114	52	1,350
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	126.0	31.0	94.0	135.0	165.0	124.0	62.0	145.0	145.0	219.0	83.0	114.0	52.0	112.5
	CNG on Customer's Premises - Non-Residential by Southwest Gas														
	Sales	689	10	542	882	10	10	1,542	2,107	2,107	2,072	2,074	1,656	1,320	12,914
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	689.0	10.0	542.0	882.0	10.0	10.0	1,542.0	2,107.0	2,107.0	2,072.0	2,074.0	1,656.0	1,320.0	1,076.2
	CNG on Customer's Premises - Residential														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
SN_SGL	Street And Outdoor Lighting Gas Service														
	Street & Outdoor Lighting, Residential 0.4800 therms/day														
	Sales	9,086	9,735	9,735	9,735	9,086	9,086	9,086	9,735	9,086	9,086	9,086	9,086	9,086	111,628
	Customers	649	649	649	649	649	649	649	649	649	649	649	649	649	7,788
	Sales/Customer	14.0	15.0	15.0	15.0	14.0	14.0	14.0	15.0	14.0	14.0	14.0	14.0	14.0	14.3
	Street & Outdoor Lighting, Residential 0.6200 therms/day														
	Sales	38	42	39	37	36	36	39	39	39	36	39	37	38	456
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	19.0	21.0	19.5	18.5	18.0	18.0	19.5	19.5	19.5	18.0	19.5	18.5	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day														
	Sales	45	46	46	43	42	43	44	44	45	43	44	43	45	529
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	22.5	23.0	23.0	21.5	21.0	21.5	22.0	22.0	22.5	21.5	22.0	21.5	22.5	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day														
	Sales	13,827	14,548	13,311	13,871	12,815	12,807	13,728	13,412	13,412	12,544	12,787	13,103	12,513	159,266
Customers	17	17	17	17	17	17	17	17	17	17	17	17	17	204	
Sales/Customer	813.4	855.8	783.0	815.9	753.8	753.4	807.5	788.9	788.9	737.9	752.2	770.8	736.1	780.7	
Street & Outdoor Lighting, Small Commercial 0.6200 therms/day															
Sales	316	359	326	317	306	306	326	326	328	306	326	317	316	3,849	
Customers	2	2	2	2	2	2	2	2	2	2	2	2	2	24	
Sales/Customer	158.0	179.5	163.0	158.5	153.0	153.0	163.0	164.0	164.0	153.0	163.0	158.5	158.0	160.4	
Street & Outdoor Lighting, Small Commercial 0.7200 therms/day															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Street & Outdoor Lighting, Small Commercial 1.0730 therms/day															
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
SN_SGOS	Optional Gas Service														
	Optional Large Commercial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
SN_SGAS	Alternative Sales Service														
	Alternative Sales Service, Large Commercial														
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	

Adjusted Prior to Norm

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SGCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	55,857,692	71,942,117	68,957,938	46,398,139	32,469,167	25,182,568	22,830,500	20,558,516	20,320,440	20,120,218	21,501,104	25,859,996	431,998,395
	Customers	734,069	735,234	736,012	737,004	737,402	737,253	738,559	738,584	739,034	739,680	740,492	740,569	8,853,892
	Transportation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	8,261,663	9,239,088	7,446,360	8,632,219	7,199,960	6,730,963	5,646,723	5,543,029	5,598,345	5,778,594	6,763,584	6,958,107	83,798,635
	Customers	145	145	145	145	145	145	145	145	145	145	145	145	1,740
	Transportation - Military													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Industrial													
	Deliveries	4,606,724	5,420,502	4,420,818	7,067,687	6,721,953	7,303,589	20,542,144	21,558,493	21,886,529	20,052,306	4,845,148	5,431,623	129,857,516
	Customers	16	16	16	16	16	16	16	16	16	16	16	16	192
	Transportation - Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	470,930	508,036	446,340	535,798	494,707	490,304	523,297	485,661	511,317	516,990	522,020	493,138	5,998,538
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Transportation - Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation													
	Deliveries	577,463	934,954	514,812	612,306	582,360	857,494	935,846	1,176,007	1,336,829	768,870	666,018	559,372	9,522,331
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Adjusted Prior to Norm

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED PRIOR TO WEATHER NORMALIZATION

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Deliveries	12,396,000	12,819,000	13,885,130	7,219,250	5,410,690	10,132,140	17,817,310	27,273,080	33,037,320	18,752,170	4,925,280	3,625,970	167,293,340
	Customers	6	6	6	6	6	6	6	6	6	6	6	6	72
	Transportation - Negotiated Sales													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Commercial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Deliveries	26,312,780	28,921,580	26,713,460	24,067,260	20,409,670	25,514,490	45,465,320	56,036,270	62,370,340	45,868,930	17,722,050	17,068,210	396,470,360
	Customers	175	175	175	175	175	175	175	175	175	175	175	175	2,100
	TOTAL DISTRICT													
	Sales	82,170,472	100,863,697	95,671,398	70,465,399	52,878,837	50,697,058	68,295,820	76,594,786	82,690,780	65,989,148	39,223,154	42,928,206	828,468,755
	Customers	734,244	735,409	736,187	737,179	737,577	737,428	738,734	738,759	739,209	739,855	740,667	740,744	8,855,992

Adjusted Prior to Norm

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGRS</u>	<u>Single Family Residential Gas Service</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	396	177	58	0	0	0	0	0	0	0	0	0	631
	Customers	1	1	1	0	0	0	0	0	0	0	0	0	3
	Total Adjustments													
	Sales	396	177	58	0	0	0	0	0	0	0	0	0	631
	Customers	1	1	1	0	0	0	0	0	0	0	0	0	3
<u>SN_SGRM</u>	<u>Multi-Family Residential Gas Service</u>													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGRAC</u>	<u>Air Conditioning Residential Gas Service</u>													
	Billing Adjustments													
	Sales	(883)	(335)	(534)	(890)	(221)	(168)	(192)	0	0	0	0	0	(3,233)
	Customers	(2)	(1)	0	(2)	(1)	(1)	0	0	0	0	0	0	(7)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	(396)	(177)	(58)	0	0	0	0	0	0	0	0	0	(631)
	Customers	(1)	(1)	(1)	0	0	0	0	0	0	0	0	0	(3)
	Total Adjustments													
	Sales	(1,289)	(512)	(592)	(890)	(221)	(168)	(192)	0	0	0	0	0	(3,864)
	Customers	(3)	(2)	(1)	(2)	(1)	(1)	0	0	0	0	0	0	(10)
<u>SN_SGG1</u>	<u>General Gas Service - G1 (≤ 7,200 therms/year)</u>													
	G1 Apartments													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G1 Small Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	(31)	(21)	(10)	(10)	(83)	0	0	0	0	0	0	0	(155)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	(7)
	Reclassification													
	Sales	(338)	260	339	8	596	622	684	229	197	(372)	(236)	195	2,184
	Customers	7	8	7	7	7	4	3	1	1	0	0	1	46
	Total Adjustments	(369)	239	329	(2)	513	622	684	229	197	(372)	(236)	195	2,029
	G1 Small Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	1	(1)	0	1	0	(1)	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	(3,344)	0	0	0	0	0	0	0	0	0	0	0	(3,344)
	Customers	(2)	(1)	(1)	0	0	0	0	0	0	0	0	0	(4)
	Total Adjustments	(3,344)	0	0	0	0	0	0	0	0	0	0	0	(3,344)
	G1 Large Industrial													
	Billing Adjustments													
	Sales	(1)	(2)	(1)	1	0	(1)	0	0	0	0	0	0	(4)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	G1 Armed Forces													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Apartments													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	(3,997)	(3,056)	(3,368)	(2,451)	(1,995)	(1,758)	(1,513)	(1,275)	0	0	0	0	(19,413)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	8,646	17,273	12,846	6,838	2,690	1,164	(3,746)	(4,599)	(4,024)	(4,075)	(4,030)	0	28,983
	Customers	1	1	1	1	1	0	(1)	(1)	0	(1)	(1)	0	1
	Total Adjustments	4,649	14,217	9,478	4,387	695	(594)	(5,259)	(5,874)	(4,024)	(4,075)	(4,030)	0	9,570
	Customers	1	1	1	1	1	0	(1)	(1)	0	(1)	(1)	0	1

SN_SGG2 General Gas Service - G2 (7,201 - 50,000 therms/year)
G2 Apartments

Summary

SNV TOTAL

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G2 Master Meter Mobile Home Park													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G2 Small Commercial													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(15,434)	(16,762)	(22,023)	(18,128)	(21,250)	(19,459)	(17,265)	(711)	(659)	(121)	(114)	(195)	(132,121)
	Sales	(10)	(10)	(11)	(12)	(13)	(13)	(13)	(2)	(2)	(1)	(1)	(1)	(89)
	Customers	(15,434)	(16,762)	(22,023)	(18,128)	(21,250)	(19,459)	(17,265)	(711)	(659)	(121)	(114)	(195)	(132,121)
	G2 Large Commercial													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	33,734	50,122	44,694	34,148	25,638	20,606	18,094	1,757	462	493	350	1	230,098
	Sales	16	15	14	13	13	13	13	3	2	2	1	0	105
	Customers	33,734	50,122	44,694	34,148	25,638	20,606	18,094	1,757	462	493	350	1	230,098
	G2 Small Industrial													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	3,344	1	1	0	0	0	0	0	0	0	0	0	3,344
	Sales	2	1	1	0	0	0	0	0	0	0	0	0	4
	Customers	3,344	0	0	0	0	0	0	0	0	0	0	0	3,344
	G2 Large Industrial													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G2 Armed Forces	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G2 CNG on Customer's Premises	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Apartments	Billing Adjustments	6,228	(6,228)	0	0	0	0	0	0	0	0	0	0	0
Sales	1	(1)	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	(33,483)	(41,378)	(40,647)	(34,366)	(16,339)	(11,558)	(6,741)	(4,514)	(4,839)	4,075	4,030	0	(185,860)	
Sales	(2)	(2)	(2)	(2)	(2)	(1)	0	0	0	1	1	0	(9)	
Customers	(27,255)	(47,606)	(40,647)	(34,366)	(16,339)	(11,558)	(6,741)	(4,514)	(4,839)	4,075	4,030	0	(185,860)	
Total Adjustments	(1)	(3)	(2)	(2)	(2)	(1)	0	0	0	1	1	0	(9)	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
G3 Small Commercial	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	(195,996)	(202,059)	(192,769)	(170,890)	(152,225)	(116,996)	(98,398)	(5,785)	(1)	0	0	0	0	(1,135,118)
Sales	(19)	(19)	(18)	(18)	(17)	(16)	(15)	(11)	(1)	0	0	0	0	(123)
Customers	(195,996)	(202,059)	(192,769)	(170,890)	(152,225)	(116,996)	(98,398)	(5,785)	(1)	0	0	0	0	(1,135,118)
Total Adjustments	(19)	(19)	(18)	(18)	(17)	(16)	(15)	(11)	(1)	0	0	0	0	(123)
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

SN_SGG3 General Gas Service - G3 (50,000 - 160,000 therms/year)

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G3 Large Commercial													
	Billing Adjustments													
	Sales	0	0	0	(10)	0	0	0	0	0	127,288	13,523	(140,811)	(10)
	Customers	0	0	0	0	0	(1)	0	1	0	0	1	(1)	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	238,934	213,397	210,911	198,278	188,065	170,080	146,571	37,124	15,758	12,320	0	0	1,432,638
	Customers	13	13	15	17	17	19	19	3	1	0	0	0	117
	Total Adjustments													
	Sales	238,934	213,397	210,911	198,268	188,065	170,080	146,571	37,124	15,758	139,608	13,523	(140,811)	1,432,628
	Customers	13	13	15	17	17	18	19	4	1	0	1	(1)	117
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	21,017	22,465	(10)	(10)	(10)	0	0	0	0	0	0	0	43,442
	Customers	0	0	(1)	(1)	(1)	0	0	0	0	0	0	0	(3)
	Total Adjustments													
	Sales	21,017	22,465	(10)	(10)	(10)	0	0	0	0	0	0	0	43,442
	Customers	0	0	(1)	(1)	(1)	0	0	0	0	0	0	0	(3)
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 Armed Forces													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G3 CNG on Customer's Premises													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)													
	G4 Apartments, Monthly Demand													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	21,192	22,512	26,777	27,630	15,542	10,245	(1,219)	(1,807)	8,963	0	0	0	129,835
	Customers	0	0	0	0	0	0	(1)	(1)	0	0	0	0	(2)
	Total Adjustments	21,192	22,512	26,777	27,630	15,542	10,245	(1,219)	(1,807)	8,963	0	0	0	129,835
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	(2)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	(2)
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	34,670	21,237	21,237	21,237	21,237	21,237	0	0	0	0	0	0	140,855
	Customers	1	1	1	1	1	1	0	0	0	0	0	0	6
	Reclassification													
	Sales	(88,987)	(75,349)	(51,534)	(52,276)	(49,310)	(46,274)	(28,777)	(20,419)	(15,758)	(12,320)	0	0	(441,004)
	Customers	(4)	(4)	(3)	(3)	(3)	(3)	(3)	(2)	(2)	(1)	0	0	(28)
	Total Adjustments	(88,987)	(75,349)	(51,534)	(52,276)	(49,310)	(46,274)	(28,777)	(20,419)	(15,758)	(12,320)	0	0	(441,004)
	Sales	(54,317)	(54,112)	(30,297)	(31,039)	(28,073)	(25,037)	(28,777)	(20,419)	(15,758)	(12,320)	0	0	(300,149)
	Customers	(3)	(3)	(2)	(2)	(2)	(2)	(3)	(2)	(2)	(1)	0	0	(22)
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	23,062	20,936	22,314	19,139	16,094	0	0	0	0	0	0	0	101,545
	Customers	1	1	1	1	1	0	0	0	0	0	0	0	5
	Total Adjustments	23,062	20,936	22,314	19,139	16,094	0	0	0	0	0	0	0	101,545
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments													
	Sales	(124,010)	0	0	0	0	0	0	0	0	17,026	(17,026)	0	(124,010)
	Customers	(1)	0	0	0	0	0	0	0	0	1	(1)	0	(1)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(124,010)	0	0	0	0	0	0	0	0	17,026	(17,026)	0	(124,010)
	Sales	(1)	0	0	0	0	0	0	0	0	1	(1)	0	(1)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	17,026	(17,026)	0	(124,010)
	Customers	(1)	0	0	0	0	0	0	0	0	1	(1)	0	(1)
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G4 Armed Forces, Monthly Demand													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Electric Generation, Monthly Demand													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 CNG on Customer's Premises, Monthly Demand													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	G4 Large Commercial, Annual Demand													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	0	0	0	0	(10)
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	(13)
	Customers	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	0	0	0	0	(10)
	G4 Small Industrial, Annual Demand													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G4 Large Industrial, Annual Demand	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Commercial Cogeneration, Annual Demand	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 Armed Forces, Annual Demand	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G4 CNG on Customer's Premises, Annual Demand	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGG5 General Gas Service - G5 (Winter Peak < 15% Annual Usage)	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
G5 Large Commercial, Winter Peak < 15% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL	
G5	Small Industrial, Winter Peak < 15% Annual Usage														
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G5 Large Industrial, Winter Peak < 15% Annual Usage														
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G5 Armed Forces, Winter Peak < 15% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G5 Electric Generation, Winter Peak < 15% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SN_SGG6	General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)														
G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL	
G6	Small Industrial, Winter Peak, 15% - 30% Annual Usage														
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage														
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SN_SGG7	General Gas Service - G7 (Winter Peak > 30% Annual Usage)														
G7 Large Commercial, Winter Peak, > 30% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL	
G7 Small Industrial, Winter Peak, > 30% Annual Usage	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	G7 Large Industrial, Winter Peak, > 30% Annual Usage														
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G7 Armed Forces, Winter Peak, > 30% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
G7 Electric Generation, Winter Peak, > 30% Annual Usage															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SN_SGAC Air Conditioning Gas Service															
Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)															
Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>SN_SGWP</u>	<u>Water Pumping Gas Service</u>													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	(15,063)	8,305	6,758	0	0
	Customers	0	0	0	0	0	0	0	0	0	1	(1)	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	(15,063)	8,305	6,758	0	0
	Customers	0	0	0	0	0	0	0	0	0	1	(1)	0	0
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Small Electric Generation - Commercial Cogeneration, G1													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G2													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Commercial Cogeneration, G3													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Small Electric Generation - Electric Generation													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	SN_SGCG Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	CNG on Customer's Premises - Non-Residential													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	CNG on Customer's Premises - Residential													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4600 therms/day													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	(74)	(46)	398	428	9	43	(133)	241	(158)	(253)	(241)	(212)	2
	Sales	11	9	10	9	11	11	5	(5)	0	1	0	0	62
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(74)	(46)	398	428	9	43	(133)	241	(158)	(253)	(241)	(212)	2
	Sales	11	9	10	9	11	11	5	(5)	0	1	0	0	62
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SN_SGL

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	(1,440)	(1,584)	(1,440)	(1,536)	(1,392)	(1,392)	(1,296)	0	0	0	0	0	(10,080)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	(7)
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(1,440)	(1,584)	(1,440)	(1,536)	(1,392)	(1,392)	(1,296)	0	0	0	0	0	(10,080)
	Sales	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	(6)
	Customers	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	0	0	0	0	(6)
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Billing Adjustments													
	Sales	(186)	(198)	(186)	(81)	0	0	0	0	0	0	0	0	(663)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	(1)	(1)	(1)	0	0	0	0	0	0	0	0	0	(3)
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(186)	(198)	(186)	(81)	0	0	0	0	0	0	0	0	(663)
	Sales	(1)	(1)	(1)	0	0	0	0	0	0	0	0	0	(3)
	Customers	(1)	(1)	(1)	0	0	0	0	0	0	0	0	0	(3)
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	(146)	(129)	0	0	0	0	0	0	0	0	0	0	(275)
	Customers	(1)	(1)	0	0	0	0	0	0	0	0	0	0	(2)
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(146)	(129)	0	0	0	0	0	0	0	0	0	0	(275)
	Sales	(1)	(1)	0	0	0	0	0	0	0	0	0	0	(2)
	Customers	(1)	(1)	0	0	0	0	0	0	0	0	0	0	(2)

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SGOS	Optional Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SN_SGAS	Alternative Sales Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
SN_SGCS	Compression Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
SN_SGRNG	Biogas and Renewable Natural Gas Service	0	0	0	0	0	0	0	0	0	0	0	0	0
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	TOTAL SALES SERVICE													
	Billing Adjustments	(118,873)	(6,761)	(720)	(981)	(221)	15,529	(15,889)	145	(15,208)	152,619	3,255	(140,811)	(127,916)
	Sales Customers	(1)	(3)	0	(1)	(1)	(2)	0	2	(1)	2	(1)	(1)	(7)
	Volume Annualization	28,982	16,401	16,817	17,668	17,776	18,130	(2,942)	(1,034)	(158)	(253)	(241)	(212)	110,934
	Sales Customers	8	6	8	8	10	10	3	(5)	0	1	0	0	49
	Reclassification	12,347	11,407	10,898	10,371	10,091	9,020	9,203	1,275	0	0	0	0	74,612
	Sales Customers	1	1	1	1	1	1	1	0	0	0	0	0	7
	Total Adjustments	(77,544)	21,047	26,985	27,058	27,646	42,679	(9,628)	386	(15,366)	152,366	3,014	(141,023)	57,630
	Sales Customers	8	4	9	8	10	9	4	(3)	(1)	3	(1)	(1)	49
	Check													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Residential													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Billing Adjustments	264	0	(17,919)	17,900	(71)	0	0	0	0	0	0	0	264
	Sales Customers	0	0	0	0	4	0	1	1	0	0	0	0	6
	Volume Annualization	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	264	0	(17,919)	17,900	(71)	0	0	0	0	0	0	0	264
	Sales Customers	0	0	0	0	4	0	1	1	0	0	0	0	6

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Military													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Industrial													
	Billing Adjustments													
	Sales	0	0	17,919	(17,990)	71	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	1	0	0	0	0	0	0	0	1
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	80,000	0	0	0	0	0	0	0	0	0	0	0	80,000
	Customers	1	0	0	0	0	0	0	0	0	0	0	0	1
	Total Adjustments	80,000	0	17,919	(17,990)	71	0	0	0	0	0	0	0	80,000
	Sales	1	0	0	0	1	0	0	0	0	0	0	0	2
	Customers	1	0	0	0	1	0	0	0	0	0	0	0	2
	Transportation - Cogeneration													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Compressed Natural Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Essential Agriculture													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation													
	Billing Adjustments													
	Sales	(264)	0	0	0	0	0	0	0	0	0	0	0	(264)
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	(264)	0	0	0	0	0	0	0	0	0	0	0	(264)
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Core Aggregation Agency													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Essential Agriculture													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	(1)	(1)	(1)	0	0	0	(1)	0	(4)
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	(1)	(1)	(1)	0	0	0	(1)	0	(4)
	Transportation - Negotiated Sales													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

Summary

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Cogeneration													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	(80,000)	0	0	0	0	0	0	0	0	0	0	0	(80,000)
	Customers	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)
	Total Adjustments	(80,000)	0	0	0	0	0	0	0	0	0	0	0	(80,000)
	Sales	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)
	Customers	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)
	Transportation - Negotiated Commercial													
	Billing Adjustments													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION													
	Billing Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	(1)	4	(1)	1	1	0	0	(1)	0	3
	Volume Annualization													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Reclassification													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	(1)	4	(1)	1	1	0	0	(1)	0	3

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SGRS	Single Family Residential Gas Service													
	Sales	35,772,191	48,668,740	45,986,392	28,617,946	18,112,946	12,706,605	11,061,644	9,665,939	8,991,515	9,478,159	10,389,363	13,062,997	252,513,640
	Customers	576,927	578,123	578,764	579,731	580,305	580,258	581,578	581,754	582,247	582,854	583,823	584,108	6,970,472
	Sales/Customer	62.0	84.2	79.5	49.4	31.2	21.9	19.0	16.6	15.4	16.3	17.8	22.4	36.2
SN_SGRM	Multi-Family Residential Gas Service													
	Sales	3,966,757	4,867,163	4,713,849	3,353,529	2,538,498	2,086,534	1,901,271	1,789,974	1,669,449	1,730,243	1,801,882	2,085,514	32,514,663
	Customers	130,873	130,798	130,822	130,898	130,782	130,835	130,908	130,758	130,791	130,795	130,730	130,492	1,569,482
	Sales/Customer	30.3	37.2	36.0	25.6	19.4	16.0	14.5	13.7	12.8	13.2	13.8	16.0	20.7
SN_SGRAC	Air Conditioning Residential Gas Service													
	Sales	11,810	12,396	9,844	10,433	9,250	10,701	11,602	12,460	12,050	11,602	9,486	7,854	129,488
	Customers	27	26	25	26	25	25	24	24	24	24	24	24	298
	Sales/Customer	437.4	476.8	393.8	401.3	370.0	428.0	483.4	519.2	502.1	483.4	395.3	327.3	434.5
SN_SGG1	General Gas Service - G1 (≤ 7,200 therms/year)													
	G1 Apartments													
	Sales	94,474	103,801	104,424	79,401	66,294	65,352	57,762	50,660	47,528	55,072	60,542	67,836	853,146
	Customers	555	564	584	591	609	616	611	625	652	660	660	660	7,387
	Sales/Customer	170.2	184.0	178.8	134.4	108.9	106.1	84.5	81.1	72.9	83.4	91.7	102.8	115.5
	G1 Small Commercial													
	Sales	3,407,677	4,362,410	4,437,677	2,836,393	2,103,598	1,682,332	1,520,165	1,441,926	1,367,356	1,417,080	1,541,627	1,761,511	27,879,752
	Customers	20,869	20,920	21,040	20,972	20,893	20,720	20,677	20,701	20,603	20,625	20,547	20,574	249,141
	Sales/Customer	163.3	208.5	210.9	135.2	100.7	81.2	73.5	69.7	66.4	68.7	75.0	85.6	111.9
	G1 Small Industrial													
	Sales	3,461	196	232	137	9	0	0	0	0	0	0	0	4,035
	Customers	3	4	3	1	2	3	2	2	2	2	2	2	28
	Sales/Customer	1,153.7	49.0	77.3	137.0	4.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	144.1
	G1 Large Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G1 Armed Forces													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Customers													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGG2	General Gas Service - G2 (7,201 - 50,000 therms/year)													
	G2 Apartments													
	Sales	251,912	271,685	262,519	209,619	212,411	194,814	164,117	157,334	143,437	150,549	180,219	211,575	2,410,191
	Customers	150	152	151	144	154	154	152	152	154	153	158	154	1,828
	Sales/Customer	1,679.4	1,787.4	1,738.5	1,455.7	1,379.3	1,265.0	1,079.7	1,035.1	931.4	984.0	1,140.6	1,373.9	1,318.5
	G2 Master Meter Mobile Home Park													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G2 Small Commercial													
	Sales	6,241,796	7,180,163	6,985,924	5,561,522	4,444,173	3,919,912	3,439,959	3,118,452	2,957,075	3,116,783	3,224,791	3,895,082	54,125,632
	Customers	3,620	3,607	3,590	3,603	3,596	3,617	3,579	3,525	3,515	3,531	3,512	3,514	42,809
	Sales/Customer	1,724.3	1,990.6	1,945.9	1,543.6	1,235.9	1,083.7	961.2	884.7	841.3	882.7	918.2	1,119.8	1,264.4
	G2 Large Commercial													
	Sales	33,151	40,746	37,597	28,680	21,218	16,486	12,455	24,981	24,865	25,623	32,317	41,117	339,236
	Customers	10	11	12	13	13	13	13	23	24	24	25	26	207
	Sales/Customer	3,315.1	3,704.2	3,133.1	2,206.2	1,632.2	1,268.2	958.1	1,086.1	1,036.0	1,067.6	1,292.7	1,581.4	1,638.8
	G2 Small Industrial													
	Sales	13,210	14,768	13,679	12,015	11,252	9,290	8,618	8,696	8,696	10,811	12,422	9,438	133,345
	Customers	6	7	7	8	8	8	8	8	8	8	8	8	92
	Sales/Customer	2,201.7	2,109.7	1,954.1	1,501.9	1,406.5	1,161.3	1,143.3	1,077.3	1,087.0	1,351.4	1,552.8	1,179.8	1,449.4

Recorded - SNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL	
G2	Large Industrial Sales	6,756	4,329	6,705	5,162	6,202	5,531	6,420	4,913	5,757	2,916	4,679	5,142	64,512	
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12	
	Sales/Customer	6,756.0	4,329.0	6,705.0	5,162.0	6,202.0	5,531.0	6,420.0	4,913.0	5,757.0	2,916.0	4,679.0	5,142.0	5,376.0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
SN_SGG3	General Gas Service - G3 (50,000 - 180,000 therms/year)														
	G3 Apartments	129,467	162,095	157,691	114,460	78,690	67,215	59,644	53,145	895,102	51,921	41,623	47,928	54,232	1,018,111
	Customers	11	13	12	12	12	11	10	10	220	10	9	9	10	129
	Sales/Customer	11,769.7	12,468.8	13,140.9	9,538.3	6,557.5	6,110.5	5,964.4	5,314.5	4,068.6	5,192.1	4,624.8	5,325.3	5,423.2	7,882.3
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales	2,118,052	2,291,014	2,240,356	1,958,833	1,573,003	1,269,003	1,121,010	895,102	887,465	887,465	865,353	983,456	1,269,429	17,472,076
	Customers	247	241	234	239	239	233	233	220	221	221	214	214	216	251
	Sales/Customer	8,575.1	9,506.3	9,574.2	8,196.0	6,581.6	5,446.4	4,811.2	4,068.6	4,015.7	4,015.7	4,043.7	4,595.6	5,877.0	6,351.2
Sales	104,536	127,947	134,758	107,008	100,660	86,624	78,085	187,041	186,863	186,863	98,443	224,084	418,253	1,854,302	
Customers	16	16	14	12	12	11	10	25	28	28	29	28	30	231	
Sales/Customer	6,533.5	7,996.7	9,625.6	8,917.3	8,388.3	7,874.9	7,808.5	7,481.6	6,673.7	6,673.7	3,394.6	8,003.0	13,941.8	8,027.3	
Sales	52,522	53,827	72,292	65,262	61,418	59,343	50,747	46,131	43,760	48,779	49,350	49,350	56,760	660,191	
Customers	5	5	6	6	6	5	5	5	5	5	5	5	5	63	
Sales/Customer	10,504.4	10,765.4	12,048.7	10,877.0	10,236.3	11,868.6	10,149.4	9,226.2	8,752.0	9,755.8	9,870.0	9,870.0	11,352.0	10,479.2	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Sales	17,350	24,145	32,427	15,527	8,060	14,653	7,942	6,171	6,171	6,291	6,377	6,384	9,217	154,544	
Customers	3	3	3	3	3	3	3	3	3	3	3	3	3	36	
Sales/Customer	5,783.3	8,048.3	10,809.0	5,175.7	2,686.7	4,884.3	2,647.3	2,057.0	2,057.0	2,097.0	2,125.7	2,128.0	3,072.3	4,292.9	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
SN_SGG4	General Gas Service - G4 (>180,000 therms/year)														
	G4 Apartments, Monthly Demand	37,076	44,924	42,576	35,148	31,659	29,136	41,119	39,057	26,549	36,402	36,619	40,791	441,056	
	Customers	3	3	3	3	3	3	4	4	3	3	3	3	38	
	Sales/Customer	12,358.7	14,974.7	14,192.0	11,716.0	10,553.0	9,712.0	10,279.8	9,764.3	8,849.7	12,134.0	12,206.3	13,597.0	11,606.7	
	Sales	1,641,630	1,813,195	1,713,647	1,565,576	1,227,968	1,121,287	1,355,454	1,158,538	2,022,541	1,083,468	1,106,039	1,251,828	17,061,161	
	Customers	37	37	35	36	34	33	36	39	39	36	35	36	36	
	Sales/Customer	44,368.4	49,005.3	48,961.3	43,488.2	36,116.4	33,978.4	37,651.5	29,706.1	51,860.0	30,096.3	31,601.1	34,773.0	39,402.2	

Recorded - SNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
G4	Small Industrial, Monthly Demand	761	813	2,280	488	424	62	26,269	8,618	9,745	10,685	13,113	18,388	91,646
	Sales	1	1	1	1	1	1	3	1	3	2	2	2	19
	Customers	761.0	813.0	2,280.0	488.0	424.0	62.0	8,756.3	8,618.0	3,248.3	5,342.5	6,556.5	9,194.0	4,823.5
G4	Large Industrial, Monthly Demand	478,505	364,479	334,726	355,142	411,658	381,705	458,488	393,916	392,590	363,877	394,040	339,767	4,668,893
	Sales	6	5	5	5	5	5	5	5	5	4	6	5	61
	Customers	79,750.8	72,895.8	66,945.2	71,028.4	82,331.6	76,341.0	91,697.6	78,763.2	78,518.0	90,989.3	65,673.3	67,953.4	76,539.2
G4	Commercial Cogeneration, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Monthly Demand	222,540	266,570	347,642	205,483	195,825	125,667	100,763	76,904	77,179	77,889	79,988	110,729	1,887,179
	Sales	3	3	3	3	3	3	3	3	3	3	3	3	36
	Customers	74,180.0	88,856.7	115,880.7	68,494.3	65,275.0	41,889.0	33,587.7	25,634.7	25,726.3	25,963.0	26,662.7	36,909.7	52,421.6
G4	Electric Generation, Monthly Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Monthly Demand	1,063,018	1,065,007	1,086,386	1,042,745	1,029,289	1,091,789	1,132,586	1,190,060	1,190,306	1,158,810	1,152,112	1,061,332	13,263,420
	Sales	2	2	2	2	2	2	2	2	2	2	2	2	24
	Customers	531,509.0	532,503.5	543,193.0	521,372.5	514,634.5	545,894.5	566,293.0	595,030.0	595,153.0	579,405.0	576,056.0	530,666.0	552,642.5
G4	Large Commercial, Annual Demand	33,409	33,290	37,856	26,749	18,457	22,312	16,213	11,876	11,690	18,603	23,945	19,446	273,846
	Sales	3	3	3	3	3	3	2	1	1	1	1	1	25
	Customers	11,136.3	11,096.7	12,618.7	8,916.3	6,152.3	7,437.3	8,106.5	11,876.0	11,690.0	18,603.0	23,945.0	19,446.0	10,953.8
G4	Small Industrial, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Large Industrial, Annual Demand	136,195	86,976	119,986	126,477	138,193	115,821	141,896	138,531	130,937	113,036	83,738	126,761	1,458,547
	Sales	1	1	1	1	1	1	1	1	1	1	1	1	12
	Customers	136,195.0	86,976.0	119,986.0	126,477.0	138,193.0	115,821.0	141,896.0	138,531.0	130,937.0	113,036.0	83,738.0	126,761.0	1,458,547.0
G4	Commercial Cogeneration, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	Armed Forces, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G4	CNG on Customer's Premises, Annual Demand	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SCG5	General Gas Service - G5 (Winter Peak < 15% Annual Usage)	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Sales/Customers	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SCG6	G5 Small Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Large Industrial, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	G5 Armed Forces, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G5 Electric Generation, Winter Peak < 15% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
General Gas Service - G6 (Winter Peak, 15% - 30% Annual Usage)														
G6 Large Commercial, Winter Peak, 15% - 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Small Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Large Industrial, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Armed Forces, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G6 Electric Generation, Winter Peak, 15% - 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General Gas Service - G7 (Winter Peak > 30% Annual Usage)														
G7 Large Commercial, Winter Peak, > 30% Annual Usage														
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Small Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Large Industrial, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
G7 Armed Forces, Winter Peak, > 30% Annual Usage	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SNV TOTAL														

SOUTHWEST GAS CORPORATION
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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	G7 Electric Generation, Winter Peak, > 30% Annual Usage													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAC</u>	<u>Air Conditioning Gas Service</u>													
	Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)													
	Sales	5,308	6,540	8,124	6,860	9,236	8,809	15,739	16,960	16,561	16,018	11,284	9,772	131,211
	Customers	8	8	8	8	8	8	8	8	8	8	8	8	96
	Sales/Customer	663.5	817.5	1,015.5	857.5	1,154.5	1,101.1	1,967.4	2,120.0	2,070.1	2,002.3	1,410.5	1,221.5	1,366.8
	Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)													
	Sales	964	1,041	960	962	1,327	1,345	1,711	2,104	1,966	1,793	1,368	750	16,291
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	482.0	520.5	480.0	481.0	663.5	672.5	855.5	1,052.0	983.0	896.5	684.0	375.0	678.8
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)													
	Sales	937	1,100	1,259	875	1,005	1,453	2,519	3,092	3,026	2,363	1,271	813	19,713
	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
	Sales/Customer	312.3	366.7	419.7	291.7	335.0	484.3	839.7	1,030.7	1,008.7	787.7	423.7	271.0	547.6
	Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)													
	Sales	841	828	789	487	379	531	951	1,035	1,135	803	1	0	7,780
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	420.5	414.0	394.5	243.5	189.5	265.5	475.5	517.5	567.5	401.5	0.5	0.0	324.2
<u>SN_SQWP</u>	<u>Water Pumping Gas Service</u>													
	Sales	62,945	24,154	13,025	1,953	5,403	11,816	18,195	29,022	23,089	0	1,445	1,103	192,150
	Customers	1	1	1	1	1	1	1	1	1	1	2	2	12
	Sales/Customer	62,945.0	24,154.0	13,025.0	1,953.0	5,403.0	11,816.0	18,195.0	29,022.0	23,089.0	0.0	722.5	1,103.0	16,012.5
<u>SN_SGEG</u>	<u>Small Electric Generation Gas Service</u>													
	Small Electric Generation - Small Industrial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G1													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G2													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Commercial Cogeneration, G3													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Small Electric Generation - Electric Generation													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

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Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
<u>SN_SGCG</u>	Compressed Natural Gas on Customer Premises													
	CNG on Customer's Premises - Non-Residential for Resale													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	CNG on Customer's Premises - Non-Residential													
	Sales	126	31	94	135	165	124	62	145	219	83	114	52	1,350
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	126.0	31.0	94.0	135.0	165.0	124.0	62.0	145.0	219.0	83.0	114.0	52.0	112.5
	CNG on Customer's Premises - Non-Residential by Southwest Gas													
	Sales	689	10	542	882	10	10	1,542	2,107	2,072	2,074	1,656	1,320	12,914
	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
	Sales/Customer	689.0	10.0	542.0	882.0	10.0	10.0	1,542.0	2,107.0	2,072.0	2,074.0	1,656.0	1,320.0	1,076.2
	CNG on Customer's Premises - Residential													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGL</u>	Street And Outdoor Lighting Gas Service													
	Street & Outdoor Lighting, Residential 0.4800 therms/day													
	Sales	9,160	9,781	9,337	9,307	9,077	9,043	9,219	9,494	9,244	9,339	9,327	9,298	111,626
	Customers	638	640	639	640	638	638	644	654	649	648	649	649	7,726
	Sales/Customer	14.4	15.3	14.6	14.5	14.2	14.2	14.3	14.5	14.2	14.4	14.4	14.3	14.4
	Street & Outdoor Lighting, Residential 0.6200 therms/day													
	Sales	38	42	39	37	36	36	39	39	36	39	37	38	456
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	19.0	21.0	19.5	18.5	18.0	18.0	19.5	19.5	18.0	19.5	18.5	19.0	19.0
	Street & Outdoor Lighting, Residential 0.7200 therms/day													
	Sales	45	46	46	43	42	43	44	45	43	44	43	45	529
	Customers	2	2	2	2	2	2	2	2	2	2	2	2	24
	Sales/Customer	22.5	23.0	23.0	21.5	21.0	21.5	22.0	22.5	21.5	22.0	21.5	22.5	22.0
	Street & Outdoor Lighting, Small Commercial 0.4800 therms/day													
	Sales	15,267	16,132	14,751	15,407	14,207	14,199	15,024	13,412	12,544	12,787	13,103	12,513	169,346
	Customers	18	18	18	18	18	18	17	17	17	17	17	17	210
	Sales/Customer	848.2	896.2	819.5	855.9	789.3	788.8	883.8	788.9	737.9	752.2	770.8	736.1	806.4
	Street & Outdoor Lighting, Small Commercial 0.6200 therms/day													
	Sales	514	557	512	398	306	306	326	328	306	326	317	316	4,512
	Customers	3	3	3	2	2	2	2	2	2	2	2	2	27
	Sales/Customer	171.3	185.7	170.7	199.0	153.0	153.0	163.0	164.0	153.0	163.0	158.5	158.0	167.1
	Street & Outdoor Lighting, Small Commercial 0.7200 therms/day													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	Street & Outdoor Lighting, Small Commercial 1.0730 therms/day													
	Sales	146	129	0	0	0	0	0	0	0	0	0	0	275
	Customers	1	1	0	0	0	0	0	0	0	0	0	0	2
	Sales/Customer	146.0	129.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	137.5
<u>SN_SGOS</u>	Optional Gas Service													
	Optional, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
<u>SN_SGAS</u>	Alternative Sales Service													
	Alternative Sales Service, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Recorded - SNV

SNV TOTAL

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
SN_SCCGS	Compression Gas Service													
	Compression, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
SN_SGRNG	Biogas and Renewable Natural Gas Service													
	Biogas and Renewable, Large Commercial													
	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Sales/Customer	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	TOTAL SALES SERVICE													
	Sales	55,935,236	71,921,070	68,930,943	46,371,081	32,441,521	25,139,889	22,840,128	20,558,130	20,335,806	19,967,852	21,498,090	26,001,019	431,940,765
	Customers	734,061	735,230	736,003	736,996	737,392	737,244	738,555	738,587	739,035	739,677	740,493	740,570	8,853,843
	Transportation - Residential													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Master Metered													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Commercial													
	Deliveries	8,261,399	9,239,088	7,464,279	8,614,229	7,200,031	6,730,963	5,646,723	5,543,029	5,598,345	5,778,594	6,763,584	6,958,107	83,798,371
	Customers	145	145	145	145	141	145	144	144	145	145	145	145	1,734
	Transportation - Military													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Industrial													
	Deliveries	4,526,724	5,420,502	4,402,899	7,085,677	6,721,882	7,303,589	20,542,144	21,558,493	21,886,529	20,052,306	4,845,148	5,431,623	129,777,516
	Customers	15	16	16	16	15	16	16	16	16	16	16	16	190
	Transportation - Cogeneration													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Irrigation													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Water Pumping													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Compressed Natural Gas													
	Deliveries	470,930	508,036	448,340	535,798	494,707	490,304	523,297	485,661	511,317	516,990	522,020	493,138	5,998,538
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Transportation - Essential Agriculture													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Electric Generation													
	Deliveries	577,727	934,954	514,812	612,306	582,360	857,494	935,846	1,176,007	1,336,829	788,870	666,018	559,372	9,522,595
	Customers	4	4	4	4	4	4	4	4	4	4	4	4	48
	Transportation - Core Aggregation Agency													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Industrial													
	Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEVADA RATE CASE 2026
TWELVE MONTHS ENDING NOVEMBER 2025
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

Rate Schedule	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	TOTAL
	Transportation - Negotiated Essential Agriculture Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Compressed Natural Gas Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Electric Generation Deliveries	12,819,000	13,885,130	7,219,250	5,410,690	10,132,140	17,817,310	27,273,080	33,037,320	18,752,170	4,925,280	3,625,970	167,293,340	
	Customers	6	6	7	7	7	6	6	6	6	6	7	6	76
	Transportation - Negotiated Sales Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	Transportation - Negotiated Cogeneration Deliveries	80,000	0	0	0	0	0	0	0	0	0	0	0	80,000
	Customers	1	0	0	0	0	0	0	0	0	0	0	0	1
	Transportation - Negotiated Commercial Deliveries	0	0	0	0	0	0	0	0	0	0	0	0	0
	Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL TRANSPORTATION	26,312,780	28,921,580	26,713,460	24,067,260	20,409,670	25,514,490	45,465,320	56,036,270	62,370,340	45,868,930	17,722,050	17,068,210	396,470,360
	Deliveries	175	175	175	176	171	176	174	174	175	175	176	175	2,097
	Customers													
	TOTAL DISTRICT	82,248,016	100,842,650	95,644,403	70,438,341	52,851,191	50,654,379	68,305,448	76,594,400	82,706,146	65,836,782	39,220,140	43,069,229	828,411,125
	Sales	734,236	735,405	736,178	737,172	737,563	737,420	738,729	738,761	739,210	739,852	740,669	740,745	8,855,940
	Customers													

SOUTHWEST GAS CORPORATION
2026 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
SPECIAL CONTRACT TRANSPORTATION VOLUMES AS ADJUSTED

CUSTOMER	December	January	February	March	April	May	June	July	August	September	October	November	Total
	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025	
<u>SG-G4</u>													
21075	380,000	1,490,000	1,803,130	2,588,250	2,595,350	1,550,000	1,140,000	4,653,330	7,031,580	4,005,080	2,289,280	130,000	29,656,000
21016	6,346,790	6,389,000	5,182,000	3,046,000	880,340	2,453,000	6,632,000	8,702,000	9,786,500	6,969,000	1,506,000	758,300	58,650,930
21088	5,669,210	4,940,000	6,900,000	1,585,000	1,935,000	6,129,140	10,045,310	13,917,750	16,219,240	7,778,090	1,130,000	2,737,670	78,986,410
Total SG-G4	12,396,000	12,819,000	13,885,130	7,219,250	5,410,690	10,132,140	17,817,310	27,273,080	33,037,320	18,752,170	4,925,280	3,625,970	167,293,340
Total Special Contracts	12,396,000	12,819,000	13,885,130	7,219,250	5,410,690	10,132,140	17,817,310	27,273,080	33,037,320	18,752,170	4,925,280	3,625,970	167,293,340

Special Contracts

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SOUTHWEST GAS CORPORATION
2026 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Rate Schedule	CUSTOMER	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total
1	SG-G1	General Gas Service G-1 21074	4,679	5,345	3,338	2,748	2,941	3,508	3,171	2,825	3,165	2,542	3,338	3,265	40,865
1		Total SG-G1	4,679	5,345	3,338	2,748	2,941	3,508	3,171	2,825	3,165	2,542	3,338	3,265	40,865
1	SG-G2	General Gas Service G-2 21183	0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G2	21061	8,146	10,207	7,042	7,804	6,394	3,947	5,495	4,708	4,963	5,299	6,330	7,203	77,538
1	SG-G2	21046	8,019	16,840	8,696	13,762	2,396	11,420	2,146	2,445	2,469	2,460	2,801	833	74,087
1	SG-G2	21013	1,406	1,839	1,717	2,032	1,972	1,182	980	1,017	967	921	996	1,087	16,116
1	SG-G2	21038	3,883	4,527	22,332	37,635	32,804	23,969	17,596	17,536	22,337	24,206	30,242	15,354	252,421
0	SG-G2	21029	0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G2	21093	2,097	510	381	280	1,462	1,745	1,330	1,177	1,223	1,407	1,952	1,460	15,024
0	SG-G2	21091	0	0	0	0	0	0	0	0	0	0	0	0	0
2	SG-G2	21092	3,157	3,178	2,660	2,705	3,094	3,216	3,212	3,070	3,472	2,967	3,330	2,624	36,685
1	SG-G2	21074	1,168	1,210	1,048	7,692	7,339	5,214	1,960	1,533	1,804	2,357	5,730	3,147	40,202
1	SG-G2	21913	553	584	504	507	510	524	487	609	377	377	706	789	6,527
1	SG-G2	21002	2,240	1,500	1,626	1,834	1,912	2,191	1,429	1,713	1,964	1,512	2,193	1,681	21,795
11		Total SG-G2	30,669	40,395	46,006	74,251	66,907	44,384	34,635	33,608	39,576	41,506	54,280	34,178	540,395
1	SG-G3	General Gas Service G-3 21053	4,945	4,186	3,595	4,026	3,528	4,508	3,119	3,156	3,219	2,973	3,112	2,974	43,341
1	SG-G3	21061	3,384	3,693	3,058	3,596	2,606	3,755	3,192	3,192	3,557	3,431	2,970	2,997	38,742
1	SG-G3	21047	1,133	1,765	1,318	5,253	1,718	5,139	1,114	1,112	1,62	1,785	8,724	1,037	32,299
1	SG-G3	21037	13,742	13,433	11,165	11,590	9,686	11,659	9,652	11,004	10,206	10,197	11,175	8,498	122,007
1	SG-G3	21249	4,276	5,356	4,583	4,951	4,397	4,634	4,371	3,130	3,999	4,107	4,563	4,736	53,103
1	SG-G3	21272	6,196	7,982	5,212	4,427	3,240	2,089	2,089	2,245	2,224	2,004	3,418	4,117	46,402
3	SG-G3	21028	18,228	18,885	24,579	26,162	30,081	33,192	16,656	16,779	13,730	14,047	17,400	15,553	225,292
2	SG-G3	21014	11,095	13,506	11,252	11,444	9,606	8,180	7,839	7,925	7,005	8,756	8,456	10,047	115,111
1	SG-G3	21027	4,113	4,978	4,497	4,266	3,314	3,162	3,351	3,508	2,657	2,587	3,237	2,436	42,106
2	SG-G3	21093	12,518	13,301	8,277	12,944	12,509	11,415	7,442	5,813	6,062	7,020	8,992	11,020	117,313
1	SG-G3	21148	2,620	2,436	2,144	2,460	2,167	1,942	1,737	1,692	1,850	1,534	1,932	1,919	24,233
2	SG-G3	21092	12,002	12,722	9,967	10,867	10,684	10,380	10,017	9,611	10,137	9,444	9,724	9,998	125,153
1	SG-G3	21913	5,079	5,601	5,003	5,019	5,230	5,685	5,206	5,821	5,301	5,301	5,583	4,983	66,826
3	SG-G3	21073	18,147	27,617	17,631	17,000	10,900	9,300	8,209	6,600	4,623	1,900	6,300	10,050	138,277
1	SG-G3	21162	7,425	7,869	6,796	6,527	6,031	7,195	6,278	4,850	6,319	4,124	5,613	3,965	72,992
0	SG-G3	21192	0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G3	21109	10,000	9,637	9,215	7,614	5,595	8,587	6,322	6,012	5,909	5,806	6,730	8,401	89,828
1	SG-G3	21038	27,458	33,388	26,150	23,887	20,307	18,254	16,623	17,215	18,570	17,547	19,527	23,366	262,292
0	SG-G3	21029	0	0	0	0	0	0	0	0	0	0	0	0	0
0	SG-G3	21015	0	0	0	0	0	0	0	0	0	0	0	0	0
24		Total SG-G3	162,321	186,355	154,442	162,033	145,638	129,013	112,880	111,069	105,850	102,563	127,456	125,697	1,625,317
1	SG-G4	General Gas Service G-4 21153	57,687	53,290	39,460	42,340	34,950	35,760	30,962	30,350	30,500	27,441	29,430	32,290	444,460
1	SG-G4	21132	47,455	48,614	39,895	49,952	50,503	43,121	40,453	37,097	37,291	38,940	45,008	45,933	524,262
1	SG-G4	21177	23,670	24,270	24,160	23,500	19,800	19,940	17,517	18,928	18,120	19,340	22,260	18,120	248,625
1	SG-G4	21175	39,863	21,299	28,166	29,100	27,000	27,900	27,076	25,500	23,866	26,200	29,100	28,650	333,720
1	SG-G4	21025	94,580	86,714	73,182	64,487	64,680	58,700	44,470	48,750	46,320	46,600	59,000	63,400	750,883
2	SG-G4	21077	273,080	296,400	250,600	273,390	236,260	220,270	203,080	197,130	201,730	202,340	232,760	242,760	2,829,830
1	SG-G4	21170	34,870	29,400	29,120	31,923	30,618	32,442	29,600	27,590	27,590	30,000	26,190	27,780	357,123
3	SG-G4	21132	522,931	540,390	453,184	562,532	591,673	541,231	507,486	527,477	597,775	607,149	639,279	572,209	6,663,316
0	SG-G4	21183	0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G4	21001	323,280	296,504	243,532	308,890	246,520	241,780	192,890	194,053	197,739	182,400	222,582	242,650	2,892,820
1	SG-G4	21102	16,720	18,877	17,340	16,540	17,652	16,990	13,920	15,220	14,320	19,342	16,430	16,126	199,547
1	SG-G4	21188	26,480	28,620	21,560	25,100	18,600	15,800	15,800	13,220	14,480	17,100	20,100	19,700	238,710
1	SG-G4	21163	54,100	56,204	59,654	57,189	51,340	41,497	50,169	42,010	46,018	36,934	51,134	51,775	598,024
1	SG-G4	21272	66,272	78,498	61,868	65,173	46,450	45,642	28,287	26,905	30,576	32,196	48,532	56,873	587,272
2	SG-G4	21053	78,701	81,774	60,825	58,525	34,892	36,619	20,137	21,464	20,681	21,815	34,158	34,476	504,067
2	SG-G4	21172	245,625	308,751	206,970	211,584	156,781	237,496	75,100	43,357	39,416	49,732	87,604	159,994	1,822,610

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SOUTHWEST GAS CORPORATION
2026 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Rate Schedule	CUSTOMER	2025												Total
			December	January	February	March	April	May	June	July	August	September	October	November	
2	SG-G4	21271	37,640	40,726	33,840	54,010	40,900	36,580	52,000	30,880	38,890	35,250	36,650	34,250	471,616
1	SG-G4	21199	22,910	30,000	18,900	19,400	14,290	11,160	6,960	10,280	10,210	10,550	11,500	16,400	182,580
1	SG-G4	21107	19,190	27,020	11,873	15,840	7,260	31,333	(1,211)	(4,545)	6,187	(4,188)	4,458	(11,590)	83,427
1	SG-G4	21243	42,229	46,122	38,313	36,500	28,320	29,800	21,860	18,618	19,660	21,850	29,600	27,600	360,472
1	SG-G4	21047	69,267	69,385	63,985	79,877	69,993	61,861	47,436	50,888	47,368	46,315	56,476	53,863	716,514
2	SG-G4	21012	114,150	130,100	97,000	111,196	75,440	73,470	71,500	75,450	69,260	67,002	87,500	88,900	1,061,668
1	SG-G4	21103	19,560	16,920	16,640	22,030	14,860	14,540	11,360	12,890	10,930	9,431	13,858	11,587	174,606
1	SG-G4	21052	28,990	33,486	25,000	25,100	17,700	18,150	13,135	15,795	13,171	14,170	18,240	16,400	242,927
1	SG-G4	21233	275,780	332,560	247,580	273,210	210,720	144,896	139,090	136,934	131,673	141,107	194,050	167,640	2,395,240
1	SG-G4	21037	80,448	82,247	63,365	64,110	47,664	50,149	32,606	35,217	38,693	36,153	44,475	42,778	617,905
2	SG-G4	21028	45,642	50,115	40,101	46,108	36,319	31,908	29,984	31,591	26,320	27,993	29,140	46,247	441,448
1	SG-G4	21039	58,600	55,350	50,719	49,050	51,150	55,000	51,700	55,200	52,070	53,500	59,450	55,550	647,339
1	SG-G4	21220	18,830	18,020	16,400	19,180	18,470	18,600	16,650	15,100	15,550	15,400	17,150	16,400	205,750
1	SG-G4	21157	122,320	133,950	105,000	110,010	111,660	91,600	68,000	62,490	62,580	69,600	86,490	104,300	1,128,000
1	SG-G4	21014	67,985	93,594	67,576	81,385	66,379	60,345	47,061	42,640	33,025	52,903	57,394	61,303	740,590
1	SG-G4	21027	20,757	22,522	19,423	20,654	18,916	17,445	17,789	18,486	18,153	16,863	17,313	17,564	225,885
1	SG-G4	21081	60,930	76,400	67,050	84,840	69,300	57,940	43,300	48,147	47,570	42,100	70,405	56,178	724,160
1	SG-G4	21057	51,650	50,300	46,000	53,500	45,840	44,020	35,850	37,700	32,820	40,150	42,300	45,100	525,230
1	SG-G4	21237	349,100	422,880	309,650	368,260	300,500	289,770	215,550	235,500	245,780	264,860	288,060	287,250	3,577,160
1	SG-G4	21257	23,620	29,360	20,700	17,260	11,600	8,770	9,100	8,300	7,550	8,300	10,750	15,850	171,160
1	SG-G4	21183	18,600	18,100	14,820	17,100	17,100	15,320	16,500	15,020	15,000	13,600	18,000	16,200	196,380
2	SG-G4	21046	81,281	106,710	66,280	73,118	56,680	41,804	23,253	27,455	25,431	26,690	21,749	37,067	587,518
1	SG-G4	21911	74,490	87,870	62,930	71,370	56,120	42,300	31,250	34,270	28,210	35,190	46,230	60,660	630,890
1	SG-G4	21013	115,774	125,901	99,903	107,798	90,618	87,631	55,495	56,443	58,733	61,709	84,164	95,113	1,039,282
1	SG-G4	21098	11,520	14,360	11,090	12,976	9,010	10,780	8,500	7,910	9,300	9,180	9,860	10,400	124,886
4	SG-G4	21079	221,470	260,900	298,985	816,850	507,850	296,670	224,070	206,680	240,570	246,500	337,000	359,000	4,017,545
4	SG-G4	21038	164,789	179,735	135,696	153,288	137,389	113,927	98,982	84,299	70,223	75,697	102,431	128,180	1,444,636
1	SG-G4	21164	16,800	15,930	19,621	17,233	16,065	16,430	35,470	22,800	16,900	16,290	22,790	7,320	225,649
2	SG-G4	21071	112,800	121,000	99,120	103,710	88,300	88,300	79,350	76,500	76,100	76,650	84,650	90,750	1,097,250
1	SG-G4	21068	82,080	82,880	78,230	75,150	65,460	60,810	53,700	47,940	49,400	53,860	59,970	67,650	776,770
1	SG-G4	21244	20,250	33,250	19,380	16,300	12,900	12,500	18,000	13,170	13,450	21,350	17,920	10,070	208,540
0	SG-G4	21023												0	
1	SG-G4	21186	18,580	18,670	12,450	8,690	1,530	(47)	(136)	540	(412)	70	0	(200)	59,735
2	SG-G4	21209	154,740	181,840	146,520	176,020	141,000	141,130	128,655	128,568	126,469	118,850	146,600	113,786	1,705,178
1	SG-G4	21076	37,850	39,050	31,293	41,550	38,600	37,750	33,950	32,250	30,400	30,000	31,800	31,250	415,743
1	SG-G4	21059	31,530	34,645	29,960	32,760	29,700	32,030	30,780	27,917	23,018	27,909	29,080	29,304	358,633
1	SG-G4	21252	79,680	99,031	72,007	72,476	58,800	60,426	40,565	46,594	44,760	39,510	51,080	55,484	720,413
1	SG-G4	21093	71,103	68,557	55,935	48,479	42,374	43,932	39,832	36,175	36,738	36,253	35,418	44,162	558,958
1	SG-G4	21042	49,600	59,350	43,810	46,650	42,000	37,690	29,508	31,730	34,350	35,100	42,090	39,072	490,950
2	SG-G4	21148	164,250	179,374	143,716	150,350	129,983	130,925	119,763	108,642	115,400	112,136	115,988	112,287	1,582,814
1	SG-G4	21092	28,057	32,544	19,113	19,658	18,111	15,541	15,721	14,366	15,360	13,988	17,029	21,078	230,566
1	SG-G4	21074	56,316	61,800	46,504	45,864	41,961	42,184	36,417	38,041	38,396	34,771	39,813	47,950	530,017
3	SG-G4	21072	89,920	97,568	62,540	91,050	97,976	85,000	60,094	76,860	71,160	73,670	76,710	74,670	987,218
1	SG-G4	21171	29,900	18,200	19,040	18,500	11,114	23,015	29,226	13,940	14,240	13,500	16,356	37,226	244,257
1	SG-G4	21080	155,082	176,300	141,200	160,000	124,600	128,340	99,680	117,300	149,680	138,950	128,700	135,000	1,654,432
1	SG-G4	21083	151,601	168,100	153,300	162,300	147,040	168,800	159,300	147,346	168,680	136,900	146,250	153,750	1,833,577
1	SG-G4	21229	40,363	43,701	35,860	43,644	40,906	42,372	44,499	40,085	42,483	41,468	42,340	38,761	496,482
1	SG-G4	21913	11,036	12,797	11,603	12,062	11,665	11,665	10,778	15,836	11,083	11,379	11,379	11,878	142,931
1	SG-G4	21085	138,360	153,478	122,275	123,700	107,200	112,820	88,790	87,300	80,170	83,800	96,100	100,850	1,294,843
1	SG-G4	21240	181,530	236,020	160,430	197,020	156,670	140,590	122,250	121,000	118,000	144,471	153,058	187,200	1,920,189
1	SG-G4	21266	27,388	19,412	30,400	25,960	39,690	25,719	25,513	26,895	39,142	38,089	25,779	23,816	357,835
2	SG-G4	21062	39,767	48,696	38,040	34,258	30,300	30,220	22,270	23,548	28,190	24,000	22,605	22,605	368,604
1	SG-G4	21126	40,660	42,350	32,460	32,470	40,740	53,600	53,640	46,810	54,100	50,600	59,420	40,800	549,680
1	SG-G4	21096	14,610	16,183	12,800	16,010	15,500	14,270	16,070	15,000	12,232	14,253	18,110	15,657	180,695
1	SG-G4	21125	43,160	44,340	37,660	40,963	37,390	34,600	26,750	40,588	33,640	44,065	34,460	51,914	469,520
3	SG-G4	21115	135,370	148,714	121,360	119,261	110,542	133,084	117,000	86,248	95,040	90,079	104,874	112,507	1,376,089
0	SG-G4	21168												0	
0	SG-G4	21141												0	
1	SG-G4	21162	48,195	48,502	42,524	47,413	37,669	49,948	45,912	37,085	41,860	42,796	51,942	45,535	537,381
1	SG-G4	21086	47,820	53,650	40,000	37,110	32,400	29,370	22,421	28,263	24,900	26,400	34,710	38,273	415,317
1	SG-G4	21007	112,820	116,870	103,450	95,540	93,700	98,310	88,830	80,140	86,030	88,400	95,780	103,850	1,163,720
1	SG-G4	21184	87,958	111,070	114,540	112,090	97,080	102,214	90,838	100,118	99,390	87,288	133,210	122,340	1,258,136

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SOUTHWEST GAS CORPORATION
2026 NEVADA RATE CASE
DISTRICT 21 - SOUTHERN NEVADA
TRANSPORTATION VOLUMES AS ADJUSTED

Basic Service Charge	Rate Schedule	CUSTOMER	2025												Total
			December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	
1	SG-G4 21040		90,130	100,710	73,960	73,950	72,475	62,930	51,933	53,000	51,220	53,040	63,100	61,150	807,598
1	SG-G4 21050		14,770	20,150	13,600	18,700	17,800	15,266	11,839	14,944	14,550	15,100	16,100	16,150	188,969
0	SG-G4 21223		0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G4 21229		108,343	123,799	102,439	107,622	103,944	105,628	105,481	99,975	111,777	106,472	114,010	107,729	1,297,219
0	SG-G4 21192		0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G4 21221		36,590	39,644	28,760	31,300	28,250	24,616	23,000	23,190	22,073	22,320	29,975	32,776	342,494
1	SG-G4 21109		24,922	24,602	21,398	18,804	13,005	17,113	10,077	12,105	12,911	13,394	14,329	20,878	203,538
1	SG-G4 21056		553,000	670,500	485,800	532,000	391,026	372,680	336,314	321,500	319,000	342,500	416,644	456,434	5,197,653
1	SG-G4 21082		23,643	27,500	22,660	28,100	22,700	22,220	16,770	16,990	17,224	17,224	14,170	10,954	240,131
2	SG-G4 21137		523,800	599,200	471,960	505,400	421,800	411,260	334,000	337,810	296,880	369,600	434,570	444,480	5,160,760
1	SG-G4 21178		46,380	58,860	55,530	56,100	40,000	35,274	64,478	67,859	69,128	69,045	53,460	81,594	687,708
1	SG-G4 21132		46,714	12,331	80,150	97,066	100,691	99,300	91,131	79,476	86,034	83,131	86,393	87,788	950,205
1	SG-G4 21009		456,330	506,114	463,959	437,565	438,640	262,577	339,410	397,000	477,715	309,462	328,010	343,770	4,760,552
1	SG-G4 21002		412,490	146,714	175,133	301,092	201,147	202,589	179,411	248,534	213,836	189,888	241,992	235,019	2,747,845
1	SG-G4 21097		483,140	505,500	482,000	473,000	447,500	516,370	426,000	421,500	531,000	462,000	458,000	460,210	5,666,220
1	SG-G4 21010		384,360	372,302	328,900	395,520	374,500	351,700	361,450	334,350	374,410	391,000	507,450	475,930	4,651,872
1	SG-G4 21167		134,100	140,800	106,860	113,540	84,850	86,920	78,160	87,601	88,150	70,000	120,260	97,330	1,207,571
3	SG-G4 21249		117,554	139,044	94,397	114,339	88,553	82,636	72,049	81,920	67,291	65,143	84,037	89,044	1,096,007
1	SG-G4 21006		498,000	713,000	601,830	719,960	664,990	644,000	639,000	636,710	639,960	608,000	664,760	508,000	7,538,210
2	SG-G4 21253		134,700	151,390	127,240	129,260	118,600	101,410	76,400	75,600	80,370	76,101	94,572	106,852	1,272,495
1	SG-G4 21254		35,410	42,920	39,660	40,050	28,400	24,100	23,100	22,010	19,540	22,140	25,960	22,410	346,410
1	SG-G4 21017		34,570	60,284	36,403	43,900	39,400	37,200	62,715	43,900	32,952	45,650	47,800	52,800	537,574
0	SG-G4 21020		0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G4 21036		70,400	61,080	30,860	67,780	54,540	71,140	68,440	90,430	57,830	60,628	39,830	50,851	723,809
2	SG-G4 21179		433,290	467,310	412,500	481,788	453,807	453,724	471,297	454,781	472,427	481,740	485,370	458,888	5,526,922
0	SG-G4 21015		0	0	0	0	0	0	0	0	0	0	0	0	0
0	SG-G4 21029		0	0	0	0	0	0	0	0	0	0	0	0	0
1	SG-G4 21145		67,988	41,889	32,142	66,770	58,961	70,520	21,846	6,104	12,555	63,653	80,530	75,676	620,634
125	Total SG-G4		11,171,636	12,135,403	10,083,307	11,705,112	9,986,312	9,424,143	8,352,804	8,296,365	8,546,605	8,512,942	9,731,208	9,758,754	117,704,591
1	General Gas Service G-5 21030		0	0	0	0	0	0	1,137,000	5,893,090	5,876,000	5,452,240	373,000	0	24,548,730
1	SG-G5 21023		80,000	570,320	50,400	874,330	657,740	1,653,720	4,719,120	5,646,330	5,623,950	5,339,150	154,000	1,554,360	26,923,020
1	SG-G5 21024		393,000	94,697	126,167	1,253,000	1,374,043	2,166,608	5,598,000	5,880,000	5,740,000	5,373,600	117,000	41,290	25,897,405
3	Total SG-G5		473,000	665,017	176,567	2,127,330	2,031,783	3,007,328	16,124,520	17,119,420	17,239,550	16,164,990	644,000	1,595,650	77,369,155
2	General Gas Service G-6 21017		1,565,000	2,177,000	1,882,000	2,233,000	2,242,000	1,987,000	2,106,000	2,030,000	2,074,000	1,607,000	1,651,000	1,441,000	22,995,000
0	SG-G6 21023		0	0	0	0	0	0	0	0	0	0	0	0	0
0	SG-G6 21024		0	0	0	0	0	0	0	0	0	0	0	0	0
2	Total SG-G6		1,565,000	2,177,000	1,882,000	2,233,000	2,242,000	1,987,000	2,106,000	2,030,000	2,074,000	1,607,000	1,651,000	1,441,000	22,995,000
1	Electric Generation 21011		57,300	426,500	0	0	0	390,300	350,500	554,500	731,000	112,500	26,000	19,200	2,667,800
1	SG-EG 21172		452,175	466,565	482,670	543,536	523,399	396,674	563,500	615,403	593,274	572,688	559,396	464,496	6,233,776
1	SG-EG 21240		0	0	0	0	0	0	0	0	0	92	0	0	121
1	SG-G4 21075		0	0	0	0	0	0	0	0	29	0	0	0	0
1	SG-G4 21068		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Total SG-EG		509,475	893,065	482,670	543,536	523,399	786,974	914,000	1,169,903	1,324,274	685,217	585,488	483,696	8,901,697
169	Total Full Margin		13,916,780	16,102,580	12,828,330	16,848,010	14,998,980	15,382,350	27,648,010	28,763,190	29,333,020	27,116,760	12,796,770	13,442,240	229,177,020

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SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
FULL MARGIN TRANSPORTATION CUSTOMERS AND DELIVERIES
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)

Line No.	Description	Rate Schedule	Annual Bills	Number of			Present Billing Demand (f)	Proposed Billing Demand (g)	Dec-24 (h)	Jan-25 (i)	Feb-25 (j)	Mar-25 (k)	Apr-25 (l)	May-25 (m)	Jun-25 (n)	Jul-25 (o)	Aug-25 (p)	Sep-25 (q)	Oct-25 (r)	Nov-25 (s)	Total	Total Including		Line No.			
				Basic	Transport	Charges																Weather Adj (u)	Weather Adj (v)				
76	21068	SG-G4	12	12	0	82,880	82,880	82,080	82,880	78,230	75,150	65,460	65,460	60,810	53,700	13,170	49,940	53,860	59,970	67,850	776,770	776,770		76			
77	21244	SG-G4	12	12	0	33,250	33,250	33,250	33,250	19,380	16,300	12,900	12,900	12,900	18,000	18,000	13,170	13,450	21,350	17,920	10,070	208,540	208,540		77		
78	21068	SG-G4	12	12	0	181,840	181,840	181,840	181,840	146,520	136,000	106,000	106,000	141,130	128,655	128,655	128,655	128,655	119,850	146,600	113,786	1,705,178	1,705,178		78		
79	21203	SG-G4	24	24	12	181,840	181,840	158,740	181,840	146,520	136,000	106,000	106,000	141,130	128,655	128,655	128,655	128,655	119,850	146,600	113,786	1,705,178	1,705,178		79		
80	21076	SG-G4	12	12	0	41,550	41,550	39,050	41,550	31,290	31,290	37,850	37,850	37,850	37,850	37,850	37,850	37,850	37,850	37,850	31,250	415,743	415,743		80		
81	21059	SG-G4	12	12	0	34,645	34,645	31,530	34,645	29,960	29,960	32,760	32,760	29,960	30,780	27,917	27,917	27,917	27,917	27,917	29,080	29,304	358,633	358,633		81	
82	21252	SG-G4	12	12	0	99,031	99,031	79,680	99,031	72,007	72,476	58,800	60,426	40,965	46,584	51,080	51,080	47,680	39,510	51,080	48,584	720,413	720,413		82		
83	21053	SG-G4	12	12	0	71,103	71,103	69,357	71,103	68,557	68,557	48,479	42,374	43,932	39,832	36,175	36,175	36,738	36,253	35,418	44,162	558,958	558,958		83		
84	21042	SG-G4	12	12	0	59,350	59,350	49,600	59,350	43,910	46,650	42,000	37,690	37,690	29,908	29,908	31,730	34,350	35,100	42,090	39,072	490,950	490,950		84		
85	21148	SG-G4	24	24	12	179,374	179,374	164,250	179,374	143,716	139,350	129,983	129,983	139,350	119,763	119,763	119,763	115,900	112,136	115,988	122,267	1,582,814	1,582,814		85		
86	21068	SG-G4	12	12	0	58,478	58,478	58,478	58,478	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130	43,130		86	
87	21072	SG-G4	12	12	0	61,800	61,800	58,716	61,800	46,500	48,884	41,961	41,961	41,961	35,471	35,471	35,471	35,471	35,471	35,471	47,165	530,092	530,092		87		
88	21072	SG-G4	36	36	12	97,976	97,976	89,920	97,976	97,976	92,540	91,050	97,976	97,976	85,000	60,904	76,860	73,670	73,670	76,710	74,670	897,210		88			
89	21171	SG-G4	12	12	0	37,226	37,226	29,900	37,226	18,040	18,000	11,114	11,114	23,015	29,226	13,940	14,240	13,940	16,356	37,226	24,257	244,257	244,257		89		
90	21080	SG-G4	12	12	0	176,300	176,300	155,082	176,300	141,200	124,600	124,600	124,600	117,300	99,880	117,300	149,680	138,550	128,700	135,000	165,432	1,654,432	1,654,432		90		
91	21083	SG-G4	12	12	0	168,800	168,800	151,601	168,800	153,300	162,300	147,040	168,800	159,300	146,800	136,500	146,250	146,250	146,250	146,250	146,250	1,833,577	1,833,577		91		
92	21229	SG-G4	12	12	0	44,499	44,499	40,363	44,499	40,906	42,372	40,906	42,372	44,499	40,906	42,372	44,499	40,906	42,372	44,499	40,906	38,761	498,482	498,482		92	
93	21913	SG-G4	12	12	0	15,836	15,836	11,006	15,836	12,797	11,663	11,663	11,663	10,783	10,783	10,783	10,783	10,783	10,783	10,783	11,379	142,931	142,931		93		
94	21085	SG-G4	12	12	0	158,478	158,478	138,360	158,478	122,275	123,700	105,200	105,200	105,200	89,700	89,700	89,700	80,100	83,000	86,100	100,650	1,294,643	1,294,643		94		
95	21085	SG-G4	12	12	0	158,478	158,478	138,360	158,478	122,275	123,700	105,200	105,200	105,200	89,700	89,700	89,700	80,100	83,000	86,100	100,650	1,294,643	1,294,643		95		
96	21266	SG-G4	12	12	0	39,690	39,690	27,388	39,690	30,400	24,960	39,690	39,690	25,751	35,613	28,895	39,422	38,089	25,751	22,919	23,818	357,835	357,835		96		
97	21062	SG-G4	24	24	12	48,696	48,696	39,767	48,696	38,040	34,258	30,300	30,300	26,010	30,300	30,300	22,270	23,548	24,100	28,190	22,805	368,604	368,604		97		
98	21126	SG-G4	12	12	0	59,420	59,420	40,660	59,420	32,460	32,470	42,740	42,740	53,630	53,640	54,100	50,600	50,600	59,420	40,800	54,680	549,680	549,680		98		
99	21096	SG-G4	12	12	0	18,110	18,110	14,610	18,110	16,183	12,800	16,100	15,500	14,270	16,070	15,000	16,070	14,253	14,253	18,110	15,657	180,685	180,685		99		
100	21125	SG-G4	12	12	0	15,914	15,914	14,340	15,914	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340		100	
101	21115	SG-G4	36	36	12	148,714	148,714	135,370	148,714	148,714	119,261	110,542	110,542	110,542	117,000	88,248	88,248	95,040	90,079	104,874	112,507	1,376,089	1,376,089		101		
102	21162	SG-G4	12	12	0	51,942	51,942	45,195	51,942	47,473	47,473	37,669	47,473	47,473	37,085	37,085	41,860	42,796	44,065	44,065	44,065	48,520	488,520	488,520		102	
103	21097	SG-G4	12	12	0	118,870	118,870	106,870	118,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870		103
104	21007	SG-G4	12	12	0	118,870	118,870	106,870	118,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870	106,870		104
105	21184	SG-G4	12	12	0	133,210	133,210	116,870	133,210	114,540	112,000	95,540	95,540	95,540	88,100	88,100	88,100	88,100	88,100	88,100	88,100	1,163,720	1,163,720		105		
106	21040	SG-G4	12	12	0	100,710	100,710	90,130	100,710	73,960	73,960	73,960	73,960	73,960	73,960	73,960	73,960	73,960	73,960	73,960	73,960	807,598	807,598		106		
107	21050	SG-G4	12	12	0	20,150	20,150	14,770	20,150	13,600	18,700	15,266	15,266	15,266	15,266	15,266	15,266	15,266	15,266	15,266	15,266	16,150	188,969	188,969		107	
108	21229	SG-G4	12	12	0	123,799	123,799	108,343	123,799	102,439	107,622	103,944	106,628	105,481	118,339	105,481	99,975	111,777	106,472	110,010	107,729	1,287,219	1,287,219		108		
109	21221	SG-G4	12	12	0	39,644	39,644	36,590	39,644	28,760	31,300	24,616	24,616	23,000	23,000	23,000	23,000	22,973	23,230	23,230	23,230	32,776	342,484	342,484		109	
110	21095	SG-G4	12	12	0	24,922	24,922	24,922	24,922	21,988	18,804	18,804	18,804	17,113	10,077	10,077	12,105	12,911	13,394	14,369	14,369	203,538	203,538		110		
111	21085	SG-G4	12	12	0	28,100	28,100	23,693	28,100	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693		111	
112	21085	SG-G4	12	12	0	28,100	28,100	23,693	28,100	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693	23,693		112	
113	21137	SG-G4	24	24	12	599,200	599,200	528,800	599,200	471,960	505,100	421,800	421,800	411,260	334,000	334,000	337,810	268,880	389,600	434,570	444,488	5,150,760	5,150,760		113		
114	21178	SG-G4	12	12	0	81,594	81,594	66,380	81,594	58,660	55,530	50,000	50,000	35,274	40,000	40,000	41,260	41,260	41,260	41,260	41,260	444,488	444,488		114		
115	21132	SG-G4	12	12	0	100,691	100,691	86,714	100,691	80,150	97,866	100,691															

RV LEDGER
REV095 REVENUE TWELVE MONTH RECAP BY RATE JURISDICTION
Current Period: NOV-25
Date: 10-DEC-25 22:18:01

Currency: USD
RD=0521 (SOUTHERN NEVADA RATE JURISDICTION)

FERC Activity Rate Code
Other Op Rev - 0000 RI Cd
Revenue by 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
2501	51,155,924.71		0	66,303,574.41	62,096,914.56	41,026,478.57	27,659,531.01	18,993,118.52	15,925,167.76	14,054,891.12	14,482,236.51	15,227,367.07	17,459,719.20	365,242,497.64
2502	6,102,070.35		0	7,113,221.29	6,833,030.76	5,206,806.50	4,141,754.68	3,341,874.13	2,928,020.08	2,564,737.23	2,613,683.76	2,666,162.39	2,880,552.60	49,951,474.86
2503	9,789.01		0	9,995.10	7,798.08	8,239.47	6,965.82	8,342.17	6,831.37	4,505.51	4,347.62	3,567.61	2,960.75	81,057.84
2504	3,847,976.48		0	4,668,501.54	4,642,538.84	3,181,950.83	2,475,201.73	1,862,721.75	1,497,899.87	1,240,957.30	1,267,843.28	1,324,027.83	1,425,284.61	29,489,829.81
2505	5,633,577.59		0	6,149,551.02	5,815,895.79	4,732,342.61	3,240,126.58	2,907,496.00	2,161,518.22	1,527,444.14	1,639,722.51	1,617,092.32	1,833,899.48	40,864,664.17
2506	1,894,431.94		0	2,026,352.42	1,943,568.50	1,682,774.92	1,039,001.26	924,058.20	680,435.65	468,334.22	372,765.52	486,732.27	663,161.56	13,502,266.93
2507	2,483,520.98		0	2,617,532.48	2,519,128.67	2,300,185.78	1,820,856.86	2,058,907.20	1,621,334.70	1,891,924.90	832,611.92	840,999.32	825,158.44	21,828,928.78
2508	139,590.00		0	101,726.87	124,510.21	121,451.81	101,623.53	111,912.03	88,094.18	43,169.39	40,454.26	34,357.46	42,822.95	1,070,747.48
2509	4,337.87		0	5,159.91	6,198.48	5,266.21	6,633.36	6,101.21	8,168.58	5,610.75	5,433.54	3,837.96	3,313.02	70,807.70
2510	801.92		0	835.64	759.67	761.15	969.34	1,197.44	992.98	1,359.17	636.71	491.36	290.03	10,047.76
2511	806.72		0	908.53	1,006.01	722.78	773.19	1,050.47	1,480.62	1,064.87	848.51	485.83	335.86	11,247.77
2512	706.19		0	678.1	633.55	410.79	315.12	407.2	531.17	421.99	313.65	51.92	51.6	5,209.76
2513	48,039.73		0	18,349.68	9,607.94	1,653.15	4,030.70	7,937.25	16,639.64	7,343.18	0	0	935	127,203.15
2516	683.64		0	82.63	526.69	81.3	174.64	142.59	1,310.07	820.8	775.81	641.43	500.69	7,621,201.5
2517	57.39		0	57.52	56.79	53.09	49.89	51.34	42.55	35.41	36.24	35.18	36.68	562.25
2518	31,114.40		0	32,562.92	29,641.89	30,498.12	27,980.65	28,271.35	23,334.47	17,921.95	18,192.58	18,369.59	17,761.35	302,743.21
2519	703.97		0	746.06	680.23	537.02	404.22	388.99	336.83	281.56	300.49	289.41	288.45	5,393.06
2520	186.19		0	164.35	0	0	0	425.83	0	0	0	0	0	350.54
2521	50,257.54		0	75,267.53	83,833.43	56,226.46	40,098.95	23,526.18	19,355.83	17,550.18	18,394.26	20,698.80	22,838.32	453,694.25
2522	284.23		0	372.39	367.18	230.34	206.3	208.27	200.39	200.88	210.47	195.44	201.63	2,883.46
2524	5,348.11		0	5,258.06	5,310.64	4,476.18	3,967.92	3,551.31	3,473.29	2,458.42	3,009.34	2,877.77	3,104.49	46,654.42
2525	19,410.13		0	21,743.44	20,555.79	19,205.60	19,074.62	16,192.33	11,177.60	7,856.81	8,091.44	8,663.71	9,818.64	178,570.71
2526	20,132.19		0	19,926.78	19,239.54	16,891.60	11,557.78	10,482.33	12,666.57	5,409.53	5,876.84	5,529.18	6,170.76	144,838.45
2527	322,219.92		0	130,626.50	108,070.12	105,384.05	93,414.73	76,937.87	64,868.13	38,281.34	41,518.83	40,653.25	38,770.29	1,450,090.93
9251	1,476.26		0	1,682.53	1,112.25	878.92	887.2	1,009.06	910.33	1,014.10	819.57	1,068.13	1,045.33	13,017.51
9252	6,211.49		0	7,486.47	8,222.96	12,015.64	11,073.96	6,749.29	7,028.78	8,087.37	8,139.86	10,329.26	7,173.34	100,566.57
9253	33,836.08		0	34,367.32	28,133.30	28,779.53	25,573.24	24,420.81	23,761.49	22,684.16	21,976.68	25,791.16	26,300.87	321,309.46
9254	1,848,258.49		0	1,971,834.28	1,707,340.61	1,878,187.78	1,701,072.49	1,710,421.09	1,208,518.02	1,237,844.39	1,203,237.24	1,313,238.24	1,333,483.19	18,735,957.14
9255	49,916.79		0	78,378.11	44,717.41	49,370.30	47,785.78	79,487.59	109,314.12	122,581.15	65,033.27	56,945.20	47,430.46	820,739.82
9256	1,335,605.77		0	803,039.08	826,149.84	1,384,114.47	859,706.35	808,209.95	844,288.32	850,938.39	1,349,435.51	830,148.30	802,250.42	11,569,856.29
9261	24,524.00		0	24,524.00	24,524.00	24,524.00	112,187.17	118,654.34	446,941.33	415,104.53	404,547.27	91,347.59	116,491.93	2,104,586.68
9262	300,980.11		0	478,827.47	448,670.51	560,832.56	199,401.32	385,541.22	655,607.78	598,128.21	583,101.91	153,287.94	138,975.56	5,078,616.98
	80,555,416.82		0	90,385,202.05	80,145,144.05	60,218,847.30	45,765,435.65	39,407,755.78	31,510,629.80	28,296,301.65	27,782,460.77	29,771,638.77	38,485,912.48	589,182,927.83

Total Revenue by Rate Code

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BILL DEMAND
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

<u>SAP Customers</u>	<u>Bill Demand</u>	<u>GTS Customers</u>	<u>CSA</u>	<u>Bill Demand</u>
	17,064		21229	166,435
	33,724		21153T	53,733
	61,058		21177T	23,755
	105,558		21025T	92,511
	18,732		21077T	303,145
	25,555		21170T	32,885
	157,605		21132T	563,602
	50,316		21132T	182,356
	184,748		21272	76,662
	29,677		21271	58,105
	33,565		21001T	309,878
	19,595		21102T	18,592
	161,279		21188T	29,949
	17,248		21163T	63,083
	57,234		21009T	487,589
	75,213		21002T	341,307
	22,517		21053T	87,790
	53,371		21172T	314,171
	55,431		21199T	28,799
	29,252		21107T	21,793
	21,199		21010T	517,922
	49,464		21175T	30,066
	20,245		21167T	136,520
	56,294		21243T	48,763
	128,196		21047T	77,825
	185,074		21237	411,539
	110,480		21012T	165,965
	63,622		21103T	19,327
	25,864		21052T	33,159
	22,429		21249	130,698
	65,364		21233T	327,215
	32,519		21006T	722,305
	27,242		21037T	84,085
	215,889		21028T	51,534
	62,247		21039T	58,956
	61,664		21220T	18,825
	139,457		21178T	77,588
	31,338		21014T	89,689
	75,925		21027T	22,171
	612,440		21081T	82,465
	609,537		21057T	51,740
	0		21257	29,575
	33,746		21911T	87,962
	47,374		21013T	125,649
	19,504		21183T	18,279
	2,986		21046T	168,889
	58,006		21038T	272,398
	72,660		21244	32,394
	32,777		21098T	14,236
	35,529		21079T	486,808
	172,567		21164T	23,938
	50,481		21071T	124,720
	122,304		21068T	88,496
Total SAP Bill Demand	4,473,165		21023B	5,595,390
			21024B	5,768,423
Total G4 Sales	4,473,165		21059T	34,126

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
BILL DEMAND
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

<u>SAP Customers</u>	<u>Bill Demand</u>	<u>GTS Customers</u>	<u>CSA</u>	<u>Bill Demand</u>
			21093T	70,053
			21042T	57,964
			21148T	184,504
			21092T	31,461
			21074P	60,913
			21252	95,107
			21209T	178,112
			21145T	75,731
			21076T	42,656
			21072T	107,485
			21253	118,604
			21254	45,507
			21913T	12,764
			21085T	153,111
			21017T	2,256,465
			21171T	26,291
			21080T	178,980
			21083T	169,897
			21179T	483,193
			21240T	230,515
			21097T	507,560
			21030T	6,162,326
			21062T	51,011
			21126T	53,974
			21096T	17,126
			21227T	59,883
			21125T	45,818
			21115T	21,538
			21168T	66,312
			21141T	64,422
			21162T	51,458
			21086T	54,585
			21007T	118,422
			21184T	128,583
			21050T	18,208
			21269	39,221
			21040T	100,223
			21157T	134,809
			21221T	38,971
			21109T	26,135
			21056T	670,780
			21036T	86,189
			21082T	27,427
			21137T	589,531
		Total GTS Bill Demand		<u>32,999,605</u>
			Total G4 Trans	13,217,001
			Total G5 Trans	17,526,139
			Total G6 Trans	2,256,465

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEGOTIATED CONTRACT TRANSPORTATION MARGIN CALCULATIONS [1]
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Dec-24 (b)	Jan-25 (c)	Feb-25 (d)	Mar-25 (e)	Apr-25 (f)	May-25 (g)	Jun-25 (h)	Jul-25 (i)	Aug-25 (j)	Sep-25 (k)	Oct-25 (l)	Nov-25 (m)	Total (n)
1	21075 Monthly Volume	380,000	1,490,000	1,803,130	2,588,250	2,596,350	1,560,000	1,140,000	4,653,330	7,031,580	4,005,080	2,289,280	130,000	29,656,000
2	MAV True Up Volumes	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	18,487,833	221,854,000
3	Total Billed Volume	18,867,833	19,977,833	20,290,963	21,076,083	21,084,183	20,037,833	19,627,833	23,141,163	25,519,413	22,492,913	20,777,113	18,617,833	251,510,000
4	Meters	1	1	1	1	1	1	1	1	1	1	1	1	12
5	Basic Service Charge per Meter	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0
6	Number of Basic Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Basic Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Transportation Service Charge per Meter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
9	Number of Transportation Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Transportation Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	Demand Charges	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 474,813	\$ 5,697,759
12	Volume Charge per Therm	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755	\$0.00755
13	Total Volume Charge	\$ 142,452	\$ 150,833	\$ 153,197	\$ 159,124	\$ 159,178	\$ 151,286	\$ 148,190	\$ 174,716	\$ 192,672	\$ 169,821	\$ 156,867	\$ 140,565	\$ 1,888,901
14	Total Margin	\$ 617,265	\$ 625,646	\$ 628,010	\$ 633,938	\$ 633,991	\$ 626,099	\$ 623,003	\$ 649,529	\$ 667,485	\$ 644,635	\$ 631,680	\$ 615,378	\$ 7,596,660
15	21016 Monthly Volume	6,346,790	6,389,000	5,182,000	3,046,000	880,340	2,453,000	6,632,000	8,702,000	9,786,500	6,969,000	1,506,000	758,300	58,650,930
16	Meters	4	4	4	4	4	4	4	4	4	4	4	4	48
17	Basic Service Charge per Meter	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0
18	Number of Basic Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Basic Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20	Transportation Service Charge per Meter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	Number of Transportation Service Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Transportation Service Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	Demand Charges	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 2,794,897
24	Total Margin	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 227,908	\$ 2,794,897

WP Contracts

SONV 2026 COSSS and Rate Design

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
NEGOTIATED CONTRACT TRANSPORTATION MARGIN CALCULATIONS [1]
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)**

Line No.	Description (a)	Dec-24 (b)	Jan-25 (c)	Feb-25 (d)	Mar-25 (e)	Apr-25 (f)	May-25 (g)	Jun-25 (h)	Jul-25 (i)	Aug-25 (j)	Sep-25 (k)	Oct-25 (l)	Nov-25 (m)	Total (n)
25	21088 Monthly Volume	5,669,210	4,940,000	6,900,000	1,585,000	1,935,000	6,129,140	10,045,310	13,917,750	16,219,240	7,778,090	1,130,000	2,737,670	78,986,410
26	Meters	2	2	2	2	2	2	2	2	2	2	2	2	24
27	Basic Service Charge per Meter	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00	\$ 9,000.00
28	Number of Basic Service Charges	1	1	1	1	1	1	1	1	1	1	1	1	12
29	Basic Service Charges	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 9,000
30	Transportation Service Charge per Meter	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 6,000.00
31	Number of Transportation Service Charges	1	1	1	1	1	1	1	1	1	1	1	1	12
32	Transportation Service Charges	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000
33	Demand Charges	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 96,835	\$ 1,162,017
34	Total Margin	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 98,085	\$ 1,177,017
35	Total Volumes	12,396,000	12,819,000	13,885,130	7,219,250	5,410,690	10,132,140	17,817,310	27,273,080	33,037,320	18,752,170	4,925,280	3,625,970	167,293,340
36	Customers	3	3	3	3	3	3	3	3	3	3	3	3	36
37	Number of Meters	7	7	7	7	7	7	7	7	7	7	7	7	84
38	Number of Basic Charges	1	1	1	1	1	1	1	1	1	1	1	1	12
39	Number of Transportation Charges	1	1	1	1	1	1	1	1	1	1	1	1	12
40	Basic Service Charges	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 9,000
41	Transportation Charges	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500	\$ 6,000
42	Demand Charges	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 799,556	\$ 9,594,673
43	Commodity Charges	\$ 142,452	\$ 150,833	\$ 153,197	\$ 159,124	\$ 159,178	\$ 151,286	\$ 148,190	\$ 174,716	\$ 192,672	\$ 169,821	\$ 156,867	\$ 140,565	\$ 1,898,901
44	Total Margin	\$ 943,258	\$ 951,639	\$ 954,003	\$ 959,931	\$ 959,984	\$ 952,092	\$ 948,996	\$ 975,522	\$ 993,478	\$ 970,628	\$ 957,673	\$ 941,371	\$ 11,508,574

[1] WP Schedule J-1, Sheet 94.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER**

Line No.	Description (a)	Jan (b)	Feb (c)	Mar (d)	Apr (e)	May (f)	Jun (g)	Jul (h)	Aug (i)	Sep (j)	Oct (k)	Nov (l)	Dec (m)	Total (n)	Line No.
SG-RS															
1	Sales	55,012,957	45,033,174	32,373,972	18,233,181	12,684,280	11,183,111	9,769,123	9,079,805	9,561,260	10,544,146	17,003,457	36,081,506	266,559,972	1
2	Customers	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	587,964	7,055,571	2
3	Basic Service Charge	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	3
4	Commodity	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	0.80454	4
5	Margin	50,610,138	42,581,004	32,396,169	21,019,337	16,555,024	15,347,274	14,209,664	13,655,080	14,042,430	14,833,201	20,029,975	35,379,029	290,658,326	5
6	Margin per Customer	86.08	72.42	55.10	35.75	28.16	26.10	24.17	23.22	23.88	25.23	34.07	60.17	494.35	6
7	Currently Effective Margin per Customer	61.66	51.73	41.55	31.73	29.00	26.98	25.04	24.01	24.51	25.62	30.48	48.55	420.86	7
8	Uniform Monthly Increase	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	6.12	73.49	8
9	Proposed Margin per Customer	67.78	57.85	47.67	37.85	35.12	33.10	31.16	30.13	30.63	31.74	36.60	54.67	494.30	9
SG-RM															
10	Sales	5,298,035	4,583,307	3,617,594	2,529,526	2,078,848	1,899,877	1,790,713	1,669,717	1,730,468	1,803,012	2,422,844	3,935,361	33,359,302	10
11	Customers	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	130,812	1,569,744	11
12	Basic Service Charge	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	12
13	Commodity	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	0.87061	13
14	Margin	5,789,830	5,167,581	4,326,821	3,379,539	2,987,174	2,831,360	2,736,321	2,630,980	2,683,871	2,747,028	3,286,660	4,603,473	43,170,637	14
15	Margin per Customer	44.26	39.50	33.08	25.84	22.84	21.64	20.92	20.11	20.52	21.00	25.13	35.19	330.03	15
16	Currently Effective Margin per Customer	31.81	27.85	24.53	20.83	20.24	19.20	18.58	18.05	18.22	18.44	20.63	27.37	265.75	16
17	Uniform Monthly Increase	5.36	5.36	5.36	5.36	5.36	5.36	5.36	5.36	5.36	5.36	5.36	5.36	64.28	17
18	Proposed Margin per Customer	37.17	33.21	29.89	26.19	25.60	24.56	23.94	23.41	23.58	23.80	25.99	32.73	330.07	18

Monthly Margin

SONV 2026 CCOSS and Rate Design

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER**

Line No.	Description (a)	Jan (b)	Feb (c)	Mar (d)	Apr (e)	May (f)	Jun (g)	Jul (h)	Aug (i)	Sep (j)	Oct (k)	Nov (l)	Dec (m)	Total (n)
SG-G1														
<u>Sales Customers</u>														
19	Sales	4,878,037	4,363,342	3,152,400	2,153,573	1,741,181	1,590,488	1,500,284	1,426,261	1,481,896	1,618,877	2,110,435	3,474,815	29,491,589
20	Customers	21,418	21,418	21,418	21,418	21,418	21,418	21,418	21,418	21,418	21,418	21,418	21,418	257,021
<u>Transportation Customers</u>														
21	Sales	5,368	3,352	2,760	2,953	3,523	3,184	2,837	3,178	2,553	3,352	3,279	4,699	41,037
22	Customers	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Schedule Total</u>														
23	Sales	4,883,405	4,366,694	3,155,160	2,156,526	1,744,704	1,593,672	1,503,121	1,429,439	1,484,449	1,622,229	2,113,714	3,479,514	29,532,626
24	Customers	21,419	21,419	21,419	21,419	21,419	21,419	21,419	21,419	21,419	21,419	21,419	21,419	257,033
25	Basic Service Charge	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80	25.80
26	Commodity	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203	0.56203
27	Margin	3,297,240	3,006,833	2,325,915	1,764,653	1,533,196	1,448,312	1,397,419	1,356,008	1,386,925	1,464,362	1,740,591	2,508,211	23,229,664
28	Margin per Customer	153.94	140.38	108.59	82.39	71.58	67.62	65.24	63.31	64.75	68.37	81.26	117.10	1,084.53
29	Currently Effective Margin per Customer	122.66	101.11	85.47	69.96	67.50	52.98	53.44	51.69	53.23	56.08	63.45	92.35	869.92
30	Uniform Monthly Increase	17.88	17.88	17.88	17.88	17.88	17.88	17.88	17.88	17.88	17.88	17.88	17.88	214.61
31	Proposed Margin per Customer	140.54	118.99	103.35	87.84	85.38	70.86	71.32	69.57	71.11	73.96	81.33	110.23	1,084.48
SG-G2														
<u>Sales Customers</u>														
32	Sales	7,896,662	7,065,959	6,069,643	4,600,314	4,022,840	3,580,643	3,304,265	3,136,214	3,290,531	3,449,764	4,665,741	6,377,101	57,459,677
33	Customers	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	3,703	44,433
<u>Transportation Customers</u>														
34	Sales	40,565	46,200	74,564	67,189	44,571	34,781	33,750	39,743	41,681	54,509	34,322	30,798	542,672
35	Customers	11	11	11	11	11	11	11	11	11	11	11	11	132
36	Transportation Service Charge	1	1	1	1	1	1	1	1	1	1	1	1	12
<u>Schedule Total</u>														
37	Sales	7,937,227	7,112,159	6,144,207	4,667,503	4,067,411	3,615,424	3,338,015	3,175,957	3,332,212	3,504,273	4,700,063	6,407,899	58,002,349
38	Customers	3,714	3,714	3,714	3,714	3,714	3,714	3,714	3,714	3,714	3,714	3,714	3,714	44,565
39	Basic Service Charge	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00
40	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
41	Commodity	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853	0.19853
42	Margin	2,077,630	1,913,829	1,721,661	1,428,491	1,309,355	1,219,622	1,164,548	1,132,375	1,163,396	1,197,555	1,434,956	1,774,012	17,537,431
43	Margin per Customer	559.45	515.34	463.59	384.65	352.57	328.41	313.58	304.92	313.27	322.47	386.39	477.69	4,722.33
44	Currently Effective Margin per Customer	430.75	389.22	365.59	334.28	324.02	259.20	266.65	256.87	264.99	277.77	305.73	377.20	3,852.27
45	Uniform Monthly Increase	72.51	72.51	72.51	72.51	72.51	72.51	72.51	72.51	72.51	72.51	72.51	72.51	870.06
46	Proposed Margin per Customer	503.26	461.73	438.10	406.79	396.53	331.71	339.16	329.38	337.50	350.28	378.24	449.71	4,722.39

Monthly Margin

SONV 2026 CCOSS and Rate Design

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
TWELVE MONTHS ENDED NOVEMBER 30, 2025 (TEST YEAR)
MONTHLY MARGIN PER CUSTOMER**

Line No.	Description (a)	Jan (b)	Feb (c)	Mar (d)	Apr (e)	May (f)	Jun (g)	Jul (h)	Aug (i)	Sep (j)	Oct (k)	Nov (l)	Dec (m)	Total (n)
SG-G3														
<u>Sales Customers</u>														
47	Sales	2,687,290	2,521,013	2,279,010	1,764,793	1,505,379	1,324,493	1,180,603	1,145,652	1,190,807	1,313,468	1,788,390	2,301,776	21,002,674
48	Customers	258	258	258	258	258	258	258	258	258	258	258	258	3,092
49	Transportation Customers	187,140	155,093	162,716	146,252	129,557	113,356	111,537	106,296	102,995	127,993	126,227	163,005	1,632,166
50	Customers	24	24	24	24	24	24	24	24	24	24	24	24	288
51	Transportation Service Charge	1	1	1	1	1	1	1	1	1	1	1	1	12
52	<u>Schedule Total</u>	2,874,430	2,676,106	2,441,726	1,911,045	1,634,936	1,437,849	1,292,140	1,251,948	1,293,802	1,441,461	1,914,617	2,464,781	22,634,840
53	Customers	282	282	282	282	282	282	282	282	282	282	282	282	3,380
54	Basic Service Charge	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
55	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
56	Commodity	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842	0.17842
57	Monthly Margin	611,942	576,557	534,738	440,054	390,791	355,627	329,629	322,458	329,926	356,271	440,692	538,852	5,227,537
58	Monthly Margin Per Customer	2,172.52	2,046.90	1,898.43	1,562.28	1,387.39	1,262.55	1,170.25	1,144.79	1,171.31	1,264.84	1,564.55	1,913.04	18,558.85
59	Currently Effective Margin per Customer	1,733.17	1,523.44	1,481.79	1,331.84	1,258.19	968.74	1,022.80	977.25	1,025.89	1,081.71	1,232.27	1,536.60	15,173.69
60	Uniform Monthly Increase	282.10	282.10	282.10	282.10	282.10	282.10	282.10	282.10	282.10	282.10	282.10	282.10	3,385.16
61	Proposed Margin per Customer	2,015.27	1,805.54	1,763.89	1,613.94	1,540.29	1,250.84	1,304.90	1,259.35	1,307.99	1,363.81	1,514.37	1,818.70	18,558.89
SG-G4														
<u>Sales Customers</u>														
62	Sales	3,607,071	3,574,254	3,309,854	3,016,488	2,883,928	3,146,690	2,810,859	3,529,173	2,745,059	2,746,164	2,889,823	3,332,538	37,591,901
63	Customers	48	48	48	48	48	48	48	48	48	48	48	48	576
64	Transportation Customers	12,186,538	10,125,795	11,754,434	10,028,392	9,463,854	8,388,000	8,331,324	8,582,618	8,548,813	9,772,213	9,799,875	11,218,710	118,200,567
65	Customers	125	125	125	125	125	125	125	125	125	125	125	125	1,500
66	<u>Schedule Total</u>	15,793,609	13,700,049	15,064,288	13,044,880	12,347,782	11,534,690	11,142,183	12,111,791	11,293,872	12,518,377	12,689,698	14,551,248	155,792,468
67	Customers	173	173	173	173	173	173	173	173	173	173	173	173	2,076
68	Transportation Service Charge	86	86	86	86	86	86	86	86	86	86	86	86	86
69	Bill Demand	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166	17,690,166
70	Basic Service Charge	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
71	Transportation Service Charge	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
72	Commodity	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926	0.08926
73	Demand Charge	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138	0.04138
74	Margin	2,357,757	2,170,885	2,292,657	2,112,405	2,050,182	1,977,606	1,942,570	2,029,118	1,956,110	2,065,409	2,080,701	2,246,863	25,282,265
75	Margin per Customer	13,628.65	12,548.47	13,252.36	12,210.43	11,850.76	11,431.25	11,228.73	11,729.00	11,306.99	11,938.78	12,027.18	12,987.65	146,140.25
76	Currently Effective Margin per Customer	10,743.02	10,088.33	10,677.47	10,071.72	9,979.05	9,106.55	9,304.27	9,266.99	9,298.56	9,654.62	10,100.18	10,650.24	118,941.00
77	Uniform Monthly Increase	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	2,266.60	27,199.25
78	Proposed Margin per Customer	13,009.62	12,354.93	12,944.07	12,338.32	12,245.65	11,373.15	11,570.87	11,533.59	11,565.16	11,921.22	12,366.78	12,916.84	146,140.20

Monthly Margin

Tab K

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
															Sum (e) thru (n)
Purchased Gas Costs															
1	Natural Gas Transmission Line Purchases	803	\$ 23,043,876	\$ 29,389,203	\$ 35,640,027	\$ 9,067,039	\$ 8,721,696	\$ 2,569,207	\$ 3,493,879	\$ 4,104,483	\$ 5,566,361	\$ 4,396,084	\$ 5,660,005	\$ 7,360,183	\$ 138,012,053
2	Purchased Gas Cost Adjustments	805-1	10,796,049	11,505,417	(687,134)	15,985,439	7,842,210	9,007,675	7,011,402	1,907,405	(2,736,730)	(2,314,196)	(3,555,338)	(5,069,764)	48,292,476
3	Gas Withdrawn from Storage	808-1	47,842	66,482	387,867	(1)	387,867	(1)	52,244	32,786	(40,952)	29,378	-	74,834	1,389,477
4	Gas Withdrawn from Storage	808-2	(284,007)	(161,083)	236,400	(333,360)	(182,070)	(64,065)	(80,394)	(77,485)	(22,547)	(169,546)	(89,133)	(29,955)	(1,277,505)
5	Gas Used for Compressor Station Fuel	810	(107)	(123)	(2,099)	736	26	13	11	(63)	(345)	173	12	(51)	(1,816)
6	Total	Sum Line 1-5	\$ 33,603,633	\$ 40,799,868	\$ 35,764,318	\$ 24,707,501	\$ 16,381,862	\$ 11,605,044	\$ 10,477,684	\$ 5,975,282	\$ 2,806,739	\$ 1,921,953	\$ 2,015,546	\$ 2,335,225	\$ 188,394,685
Other Gas Costs															
7	Other Gas Supply	813	\$ -	\$ 33,450	\$ 36,713	\$ 38,010	\$ 37,626	\$ 53,307	\$ 37,902	\$ 33,942	\$ 34,990	\$ 35,925	\$ 56,020	\$ 27,188	\$ 455,889
8	Labor Loadings	8	12,461	16,391	17,989	19,785	19,669	27,720	19,700	17,650	18,195	18,681	29,130	14,138	231,499
9	Materials and Expenses	9	1,406	2,186	1,890	8,175	1,776	1,204	1,289	1,283	1,269	1,237	1,204	1,204	24,213
10	Total	Sum Line 7-9	\$ 44,482	\$ 52,027	\$ 56,682	\$ 65,960	\$ 59,272	\$ 82,231	\$ 59,900	\$ 52,876	\$ 54,455	\$ 55,842	\$ 86,354	\$ 42,550	\$ 711,600
11	Transmission - Gas Cost	858	\$ 2,057,799	\$ 2,695,349	\$ 2,850,571	\$ 2,330,247	\$ 1,479,262	\$ 1,431,572	\$ 1,327,247	\$ 1,061,310	\$ 958,402	\$ 1,013,594	\$ 1,067,123	\$ 1,302,764	\$ 19,605,239
Transmission and Compression of Gas by Others															
Transmission Expenses, Excluding Account 858															
Operations															
12	Labor	850	\$ 7,569	\$ 10,916	\$ 11,293	\$ 11,946	\$ 15,020	\$ 20,771	\$ 12,860	\$ 11,617	\$ 9,504	\$ 9,141	\$ 13,220	\$ 6,939	\$ 141,295
13	Labor Loadings	13	3,081	5,349	5,533	6,212	7,479	10,801	6,687	6,041	4,942	4,753	6,875	3,608	71,361
14	Materials and Expenses	14	859	1,847	1,770	1,854	8,034	8,034	3,580	2,202	2,468	2,254	3,893	1,841	32,860
15	Total	Sum Line 12-14	\$ 11,509	\$ 18,112	\$ 19,143	\$ 19,927	\$ 24,853	\$ 39,606	\$ 23,077	\$ 19,860	\$ 16,913	\$ 16,148	\$ 23,988	\$ 12,368	\$ 245,515
16	System Control and Load Dispatching	851	\$ 27,498	\$ 31,978	\$ 31,494	\$ 29,926	\$ 31,465	\$ 5,791	\$ 23,588	\$ 23,099	\$ 26,349	\$ 24,972	\$ 31,917	\$ 19,582	\$ 305,668
17	Labor Loadings	17	11,188	15,689	15,432	15,561	16,372	5,348	11,226	12,011	13,701	12,982	16,597	13,400	159,492
18	Materials and Expenses	18	760	-	(79)	122	136	16	291	423	-	684	1,166	45	3,562
19	Total	Sum Line 16-18	\$ 39,434	\$ 47,648	\$ 46,848	\$ 45,610	\$ 47,993	\$ 11,155	\$ 33,105	\$ 35,533	\$ 40,050	\$ 38,642	\$ 49,680	\$ 33,027	\$ 468,723
Communication System Expense															
20	Labor	852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Labor Loadings	21	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Materials and Expenses	22	18	18	18	18	18	18	18	18	18	18	18	18	212
23	Total	Sum Line 20-22	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 18	\$ 212
Communication Station Labor and Expense															
24	Labor	853	\$ 6,029	\$ 7,877	\$ 7,630	\$ 5,284	\$ 6,421	\$ 7,279	\$ 4,170	\$ 8,839	\$ 7,260	\$ 5,529	\$ 5,045	\$ 9,820	\$ 81,484
25	Labor Loadings	25	2,434	3,860	3,739	2,748	3,339	3,785	2,169	4,586	3,775	3,031	2,624	5,107	41,225
26	Materials and Expenses	26	17,453	5,848	3,020	4,050	3,896	5,848	1,655	4,637	4,499	3,182	4,115	7,439	65,022
27	Total	Sum Line 24-26	\$ 25,916	\$ 17,585	\$ 14,389	\$ 11,151	\$ 13,620	\$ 13,060	\$ 7,994	\$ 16,072	\$ 15,533	\$ 12,042	\$ 11,784	\$ 22,363	\$ 185,732
Gas for Compressor Station Fuel															
28	Labor	854	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Labor Loadings	29	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Materials and Expenses	30	107	123	2,099	(736)	(26)	(13)	(11)	63	345	(173)	(12)	51	1,816
31	Total	Sum Line 28-30	\$ 107	\$ 123	\$ 2,099	\$ (736)	\$ (26)	\$ (13)	\$ (11)	\$ 63	\$ 345	\$ (173)	\$ (12)	\$ 51	\$ 1,816
Mains Expense															
32	Labor	856	\$ 6,042	\$ 6,853	\$ 7,099	\$ 6,590	\$ 8,171	\$ 10,691	\$ 2,313	\$ 6,537	\$ 17,335	\$ 22,559	\$ 7,303	\$ 6,537	\$ 108,028
33	Labor Loadings	33	2,459	3,358	3,479	3,427	4,249	5,559	1,203	3,389	9,014	11,730	3,798	3,369	55,073
34	Materials and Expenses	34	3,052	898	864	780	2,222	444	2,387	2,387	4,654	896	945	896	19,245
35	Total	Sum Line 32-34	\$ 11,553	\$ 11,039	\$ 11,442	\$ 10,797	\$ 14,643	\$ 17,526	\$ 3,969	\$ 10,832	\$ 26,736	\$ 38,943	\$ 12,046	\$ 10,832	\$ 182,345
Measuring and Regulating Station Expense															
36	Labor	857	\$ 3,124	\$ 6,043	\$ 6,553	\$ 1,494	\$ 7,095	\$ 15,654	\$ 3,913	\$ 9,384	\$ 10,082	\$ 9,982	\$ 11,877	\$ 5,006	\$ 90,107
37	Labor Loadings	37	1,272	2,961	3,211	777	3,089	6,140	2,035	4,680	5,242	5,139	6,176	2,611	46,133
38	Materials and Expenses	38	1,479	4,479	3,439	1,772	4,479	6,140	2,116	17,063	2,116	17,063	3,140	2,611	235,919
39	Total	Sum Line 36-38	\$ 5,875	\$ 12,752	\$ 12,804	\$ 2,773	\$ 14,927	\$ 30,927	\$ 7,700	\$ 18,859	\$ 36,942	\$ 193,694	\$ 23,968	\$ 11,457	\$ 371,550
40	Reints	880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,285

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	December 2024 (c)	January 2025 (d)	February 2025 (e)	March 2025 (f)	April 2025 (g)	May 2025 (h)	June 2025 (i)	July 2025 (j)	August 2025 (k)	September 2025 (l)	October 2025 (m)	November 2025 (n)	Total (o)	Line No.	
Transmission Expenses, Excluding Account 858 (Continued)																	
Maintenance																	
Maintenance Supervision and Engineering																	
861																	
1	Labor	57	\$ 57	\$ 45	\$ 36	\$ 191	\$ -	\$ -	\$ 58	\$ 39	\$ 58	\$ 58	\$ 58	\$ 105	\$ -	\$ -	704
2	Labor Loadings	23	\$ 23	\$ 22	\$ 18	\$ 99	\$ -	\$ 30	\$ 30	\$ 20	\$ 30	\$ 30	\$ 30	\$ 55	\$ -	\$ -	357
3	Materials and Expenses	5-7	\$ 5,771	\$ 12,000	\$ 2,880	\$ 9,050	\$ 5,760	\$ 6,296	\$ 6,421	\$ 8,891	\$ 9,786	\$ 5,988	\$ 6,998	\$ 3,005	\$ 3,005	\$ -	82,412
4	Total	Sum Line 1-3	\$ 5,821	\$ 12,068	\$ 2,934	\$ 9,340	\$ 5,760	\$ 6,384	\$ 6,480	\$ 8,979	\$ 9,874	\$ 6,056	\$ 6,749	\$ 3,005	\$ 3,005	\$ -	\$ 85,474
5	Maintenance of Structures and Improvements	862															
6	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
7	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6
8	Total	Sum Line 5-7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7
9	Maintenance of Mains	863															
10	Labor	57, 112	\$ 57,112	\$ 48,957	\$ 80,385	\$ 77,067	\$ 1,769	\$ 3,587	\$ (178,073)	\$ 1,274	\$ 2,968	\$ 8,136	\$ 92,991	\$ 31,101	\$ 31,101	\$ -	227,275
11	Labor Loadings	23, 246	\$ 23,246	\$ 23,989	\$ 39,389	\$ 40,075	\$ 920	\$ 1,865	\$ 3,073	\$ 663	\$ 1,544	\$ 4,231	\$ 48,355	\$ 16,173	\$ 16,173	\$ -	203,522
12	Materials and Expenses	5-7, 11	\$ 231,902	\$ 46,675	\$ 103,372	\$ 807,463	\$ 217,078	\$ 345,386	\$ 364,066	\$ 104,363	\$ 75,896	\$ 294,631	\$ 264,193	\$ 453,850	\$ 453,850	\$ -	3,308,894
13	Total	Sum Line 9-11	\$ 312,261	\$ 119,621	\$ 223,146	\$ 924,606	\$ 219,766	\$ 350,838	\$ 189,066	\$ 106,300	\$ 80,508	\$ 307,197	\$ 405,539	\$ 500,824	\$ 500,824	\$ -	\$ 3,739,692
14	Maintenance of Compressor Station Equipment	864															
15	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
16	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
17	Materials and Expenses		\$ 6,588	\$ 9,388	\$ 1,847	\$ 60,998	\$ (44,728)	\$ 54,033	\$ -	\$ 1,717	\$ 223	\$ 14,046	\$ 1,100	\$ -	\$ -	\$ -	105,221
18	Total	Sum Line 13-15	\$ 6,588	\$ 9,388	\$ 1,847	\$ 60,998	\$ (44,728)	\$ 54,033	\$ -	\$ 1,717	\$ 223	\$ 14,046	\$ 1,100	\$ -	\$ -	\$ -	\$ 105,221
19	Maintenance of Measuring & Regulating Station Equip	865															
20	Labor	1, 10, 15	\$ 1,015	\$ 219	\$ 1,284	\$ 1,264	\$ 3,140	\$ 6,780	\$ 4,516	\$ 2,668	\$ 3,560	\$ 2,737	\$ 9,639	\$ 3,117	\$ 3,117	\$ -	39,639
21	Labor Loadings	4, 13	\$ 413	\$ 107	\$ 629	\$ 658	\$ 1,633	\$ 3,526	\$ 2,348	\$ 1,851	\$ 1,423	\$ 1,423	\$ 5,012	\$ 1,621	\$ 1,621	\$ -	20,608
22	Materials and Expenses	19	\$ 21,852	\$ 3,957	\$ 2,635	\$ 1,952	\$ 2,667	\$ 6,651	\$ 20,151	\$ 14,496	\$ 1,420	\$ 2,436	\$ 8,371	\$ 4,561	\$ 4,561	\$ -	91,148
23	Total	Sum Line 17-19	\$ 23,280	\$ 4,283	\$ 4,548	\$ 3,874	\$ 7,440	\$ 16,956	\$ 27,015	\$ 18,550	\$ 6,832	\$ 6,597	\$ 23,021	\$ 9,289	\$ 9,289	\$ -	\$ 151,695
24	Maintenance of SCADA Equipment	866															
25	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 986	\$ 1,254	\$ 756	\$ 834	\$ 177	\$ 295	\$ 177	\$ -	\$ -	4,479
26	Labor Loadings		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 513	\$ 383	\$ 383	\$ 434	\$ 153	\$ 92	\$ 92	\$ -	\$ -	2,329
27	Materials and Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,038	\$ 324	\$ 460	\$ 400	\$ 105	\$ 3,768	\$ -	\$ -	\$ -	6,546
28	Total	Sum Line 21-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,537	\$ 1,629	\$ 1,629	\$ 1,668	\$ 329	\$ 553	\$ 4,037	\$ -	\$ -	\$ 13,354
Total Transmission Expense, Excluding Account 858																	
25	Labor	108, 134	\$ 108,134	\$ 112,889	\$ 145,775	\$ 133,762	\$ 74,588	\$ 71,964	\$ (127,919)	\$ 64,309	\$ 77,292	\$ 83,009	\$ 172,274	\$ 82,102	\$ 82,102	\$ -	\$ 986,976
26	Labor Loadings	44, 133	\$ 44,133	\$ 50,315	\$ 81,610	\$ 86,356	\$ 25,384	\$ 39,184	\$ 31,164	\$ 18,117	\$ 16,827	\$ 63,417	\$ 68,327	\$ 45,919	\$ 45,919	\$ -	\$ 300,152
27	Materials and Expenses	26, 27	\$ 26,274	\$ 121,610	\$ 122,610	\$ 88,556	\$ 40,658	\$ 43,086	\$ 40,583	\$ 143,741	\$ 13,816	\$ 69,657	\$ 30,852	\$ 43,819	\$ 43,819	\$ -	\$ 3,921,532
28	Total	Sum Line 25-27	\$ 442,104	\$ 252,645	\$ 339,217	\$ 1,088,385	\$ 306,268	\$ 543,665	\$ 302,117	\$ 246,450	\$ 633,153	\$ 633,153	\$ 561,193	\$ 603,266	\$ 603,266	\$ -	\$ 5,521,614

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.	
(c)	(a)	(b)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	
		Account No./Reference												Sum (g) thru (n)		
Distribution																
1	Operation Supervision and Engineering	870	\$ 310,997	\$ 267,953	\$ 329,628	\$ 295,150	\$ 344,945	\$ 33,695	\$ 302,633	\$ 362,783	\$ 275,684	\$ 323,623	\$ 55,903	\$ 195,557	\$ 3,088,741	1
2	Labor		136,211	138,988	169,916	151,907	163,766	(2,160)	159,829	196,033	145,907	173,204	11,865	101,914	1,586,891	2
3	Labor Loadings		58,532	108,577	79,437	134,921	97,694	81,326	87,326	94,052	107,350	163,124	110,737	1,245,631	3	
4	Materials and Expenses		505,500	\$ 515,488	\$ 578,962	\$ 581,578	\$ 626,005	\$ 142,682	\$ 543,787	\$ 652,679	\$ 529,141	\$ 595,502	\$ 230,632	\$ 408,168	\$ 5,911,263	4
		Sum Lns 1-3														
5	Operation Distribution Load Dispatching	871	\$ 19,920	\$ 20,848	\$ 24,216	\$ 25,455	\$ 24,037	\$ 36,216	\$ 21,156	\$ 19,428	\$ 23,130	\$ 21,447	\$ 27,200	\$ 18,152	\$ 281,294	5
6	Labor		8,108	10,216	11,866	13,236	12,099	18,532	11,001	10,102	12,028	11,152	14,191	9,439	142,671	6
7	Labor Loadings		2,115	2,348	2,889	3,063	2,181	3,572	1,780	1,025	2,066	2,468	1,228	3,859	29,514	7
8	Materials and Expenses		30,144	\$ 33,412	\$ 38,971	\$ 41,774	\$ 38,717	\$ 58,620	\$ 33,937	\$ 30,556	\$ 37,223	\$ 35,067	\$ 43,608	\$ 31,450	\$ 453,479	8
		Sum Lns 5-7														
9	Operation Mains and Services	874	\$ 134,114	\$ 137,761	\$ 155,169	\$ 159,295	\$ 159,750	\$ 238,457	\$ 153,821	\$ 131,233	\$ 178,461	\$ 177,818	\$ 273,681	\$ 150,758	\$ 2,050,317	9
10	Labor		54,589	67,503	76,033	82,833	83,070	123,997	79,987	68,241	92,799	92,465	142,314	78,394	1,042,226	10
11	Labor Loadings		1,360,823	672,747	1,282,343	1,584,380	87,594	1,636,437	(90,051)	423,115	1,384,807	772,527	717,709	567,131	10,389,563	11
12	Materials and Expenses		1,549,526	\$ 878,010	\$ 1,513,545	\$ 1,826,508	\$ 330,413	\$ 1,998,891	\$ 143,758	\$ 622,590	\$ 1,655,067	\$ 1,042,511	\$ 1,133,704	\$ 796,283	\$ 13,492,106	12
		Sum Lns 9-11														
13	Operation Measuring and Regulation Station	875	\$ 9,002	\$ 7,315	\$ 7,791	\$ 3,944	\$ 9,824	\$ 6,647	\$ 10,080	\$ 2,982	\$ 5,407	\$ 3,570	\$ 4,916	\$ 517	\$ 71,705	13
14	Labor		3,664	3,585	3,817	2,051	4,953	3,456	5,241	1,596	2,812	1,857	2,596	269	35,816	14
15	Labor Loadings		2,477	6,029	2,764	1,158	3,018	3,008	4,840	1,047	4,433	2,349	1,886	30,651	64,459	15
16	Materials and Expenses		15,145	\$ 16,928	\$ 14,373	\$ 7,152	\$ 10,953	\$ 13,112	\$ 20,161	\$ 5,384	\$ 12,652	\$ 7,776	\$ 9,338	\$ 31,637	\$ 171,980	16
		Sum Lns 13-15														
17	Operation Meter and House Regulator	878	\$ 219,388	\$ 238,051	\$ 256,860	\$ 260,275	\$ 274,275	\$ 381,521	\$ 267,237	\$ 240,983	\$ 276,465	\$ 261,058	\$ 395,203	\$ 221,946	\$ 3,283,262	17
18	Labor		89,298	116,645	125,861	135,343	142,623	198,391	138,963	125,311	143,762	135,750	205,906	115,412	1,672,865	18
19	Labor Loadings		307,364	118,321	272,487	267,517	199,863	315,392	306,146	161,442	281,729	243,170	304,838	194,432	2,972,191	19
20	Materials and Expenses		616,040	\$ 473,018	\$ 655,208	\$ 663,135	\$ 616,261	\$ 895,304	\$ 712,346	\$ 527,735	\$ 701,956	\$ 639,078	\$ 905,547	\$ 531,790	\$ 7,938,318	20
		Sum Lns 17-19														
21	Customer Installation	879	\$ 320,046	\$ 340,679	\$ 331,875	\$ 342,791	\$ 361,138	\$ 509,614	\$ 340,326	\$ 340,899	\$ 328,845	\$ 350,862	\$ 517,900	\$ 376,707	\$ 4,461,783	21
22	Labor		130,269	166,933	162,619	176,196	187,792	264,989	176,970	177,267	170,989	182,500	269,308	195,888	2,281,740	22
23	Labor Loadings		95,809	126,035	123,054	125,458	132,910	189,131	134,469	134,036	131,778	149,079	257,022	151,894	1,750,715	23
24	Materials and Expenses		546,124	\$ 633,647	\$ 617,548	\$ 644,445	\$ 681,839	\$ 963,744	\$ 651,765	\$ 652,202	\$ 631,622	\$ 682,542	\$ 1,044,230	\$ 724,529	\$ 8,474,237	24
		Sum Lns 21-23														
25	Other	880	\$ 41,412	\$ 52,286	\$ 72,540	\$ 98,946	\$ 71,132	\$ 121,138	\$ 61,564	\$ 55,433	\$ 66,424	\$ 72,891	\$ 95,908	\$ 54,174	\$ 863,828	25
26	Labor		16,856	25,610	35,644	48,363	30,889	62,862	35,013	25,625	34,541	37,903	49,872	28,170	437,700	26
27	Labor Loadings		94,453	59,231	39,896	50,583	40,243	68,276	26,551	29,808	31,882	35,988	43,926	26,000	300,930	27
28	Materials and Expenses		152,121	\$ 171,188	\$ 317,013	\$ 265,360	\$ 225,187	\$ 290,867	\$ 185,863	\$ 168,834	\$ 209,497	\$ 211,186	\$ 248,951	\$ 173,633	\$ 2,042,140	28
		Sum Lns 25-27														
29	Rents	881	\$ (16,785)	\$ (12,330)	\$ (20,041)	\$ (18,772)	\$ (20,041)	\$ (17,792)	\$ (19,941)	\$ (18,891)	\$ (18,991)	\$ (18,828)	\$ (19,941)	\$ (12,298)	\$ (215,798)	29

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	December 2024 (c)	January 2025 (d)	February 2025 (e)	March 2025 (f)	April 2025 (g)	May 2025 (h)	June 2025 (i)	July 2025 (j)	August 2025 (k)	September 2025 (l)	October 2025 (m)	November 2025 (n)	Total (o)
															Sum (g) thru (n)
1	Maintenance Supervision and Engineering	885	\$ 44,103	\$ 19,579	\$ 46,096	\$ 34,564	\$ 43,233	\$ (130,379)	\$ 25,592	\$ 60,815	\$ 25,264	\$ 42,158	\$ (114,614)	\$ 4,838	\$ 101,249
2	Labor		22,898	12,157	25,856	14,221	24,452	(75,079)	14,293	34,580	14,123	23,693	(66,486)	2,516	46,813
3	Labor Loadings		710	1,149	242,942	(240,465)	1,965	1,939	1,361	3,218	1,908	1,919	(66,486)	1,295	20,185
4	Materials and Expenses	Sum Lns 1-3	\$ 67,711	\$ 32,885	\$ 374,894	\$ (191,669)	\$ 69,049	\$ (204,718)	\$ 41,246	\$ 98,613	\$ 41,295	\$ 67,970	\$ (178,276)	\$ 8,649	\$ 188,248
5	Maintenance of Structures and Improvements	886	\$ -	\$ 187	\$ -	\$ -	\$ -	\$ 49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 236
6	Labor			92				25							117
7	Labor Loadings		328	1,268	656	416	4,959	932	578	(502)	(3,814)	-	-	-	4,823
8	Materials and Expenses	Sum Lns 5-7	\$ 328	\$ 1,547	\$ 656	\$ 416	\$ 4,959	\$ 1,005	\$ 578	\$ (502)	\$ (3,814)	\$ -	\$ -	\$ -	\$ 5,176
9	Maintenance of Mains	887	\$ 60,667	\$ 72,073	\$ 70,182	\$ 73,176	\$ 79,314	\$ 91,000	\$ 65,383	\$ 65,309	\$ 63,408	\$ 67,634	\$ 118,815	\$ 65,828	\$ 882,989
10	Labor		24,693	35,316	34,389	38,051	41,243	47,320	33,989	33,961	32,972	35,274	61,784	34,231	453,233
11	Labor Loadings		1,067,350	323,024	474,910	882,025	454,203	454,886	778,865	315,495	412,415	615,037	389,711	413,961	6,637,882
12	Materials and Expenses	Sum Lns 9-11	\$ 1,172,710	\$ 430,413	\$ 579,481	\$ 993,252	\$ 574,760	\$ 593,206	\$ 878,247	\$ 414,764	\$ 508,795	\$ 754,146	\$ 570,310	\$ 514,020	\$ 7,984,104
13	Maintenance of Measuring and Reg. Station Eq.	889	\$ 25,349	\$ 36,650	\$ 34,059	\$ 52,832	\$ 34,319	\$ 58,797	\$ 45,361	\$ 32,153	\$ 40,686	\$ 33,990	\$ 76,127	\$ 37,396	\$ 507,709
14	Labor		10,318	17,569	16,689	27,473	17,946	30,574	23,588	16,719	21,156	17,675	39,586	19,441	259,024
15	Labor Loadings		49,768	116,225	84,364	79,835	92,049	92,049	96,818	82,219	85,041	137,667	96,000	72,889	1,052,475
16	Materials and Expenses	Sum Lns 13-15	\$ 85,435	\$ 170,834	\$ 135,112	\$ 160,140	\$ 111,764	\$ 161,421	\$ 165,767	\$ 131,081	\$ 146,883	\$ 189,333	\$ 211,713	\$ 129,716	\$ 1,819,208
17	Maintenance of Services	892	\$ 128,002	\$ 147,249	\$ 157,753	\$ 143,563	\$ 143,810	\$ 196,708	\$ 157,726	\$ 146,566	\$ 167,501	\$ 138,321	\$ 228,295	\$ 188,310	\$ 1,934,292
18	Labor		52,264	72,182	77,299	74,652	74,668	102,334	82,017	76,214	81,901	71,927	118,713	97,921	981,681
19	Labor Loadings		151,955	83,115	195,151	195,911	(690,388)	1,068,302	448,505	109,165	135,302	82,630	79,677	273,668	1,833,193
20	Materials and Expenses	Sum Lns 17-19	\$ 332,620	\$ 302,517	\$ 430,204	\$ 414,126	\$ (472,092)	\$ 1,367,432	\$ 388,248	\$ 331,946	\$ 374,704	\$ 292,678	\$ 426,666	\$ 560,098	\$ 4,749,365
21	Maintenance of Meters and House Regulators	893	\$ 64,274	\$ 78,204	\$ 97,187	\$ 94,426	\$ 94,846	\$ 142,580	\$ 96,399	\$ 93,246	\$ 92,617	\$ 90,529	\$ 139,628	\$ 91,883	\$ 1,177,818
22	Labor		26,161	38,320	47,622	49,083	49,024	74,142	51,168	48,488	48,161	47,075	72,606	47,779	599,628
23	Labor Loadings		31,361	46,856	128,836	100,720	78,181	101,384	99,969	75,388	86,591	52,129	84,755	64,172	949,342
24	Materials and Expenses	Sum Lns 21-23	\$ 121,796	\$ 162,381	\$ 273,644	\$ 244,229	\$ 222,051	\$ 318,105	\$ 249,536	\$ 217,121	\$ 227,369	\$ 189,734	\$ 296,987	\$ 203,834	\$ 2,726,786
25	Maintenance of Other Equipment	894	\$ 496	\$ 541	\$ 602	\$ 362	\$ 7,020	\$ 1,943	\$ 302	\$ 872	\$ 1,447	\$ 2,457	\$ 2,998	\$ 3,550	\$ 22,551
26	Labor		186	285	295	188	3,651	1,011	157	454	752	1,277	1,559	1,846	11,641
27	Labor Loadings		4,651	20,763	7,975	16,315	13,500	5,897	11,464	7,062	7,416	5,693	11,195	7,161	19,037
28	Materials and Expenses	Sum Lns 25-27	\$ 5,232	\$ 21,569	\$ 8,673	\$ 16,866	\$ 24,171	\$ 8,821	\$ 11,913	\$ 8,388	\$ 9,617	\$ 9,427	\$ 13,792	\$ 12,597	\$ 83,229
29	Total Distribution		\$ 1,378,120	\$ 1,419,359	\$ 1,583,959	\$ 1,584,777	\$ 1,647,343	\$ 1,688,073	\$ 1,549,580	\$ 1,552,721	\$ 1,535,539	\$ 1,566,660	\$ 1,822,048	\$ 1,409,586	\$ 18,767,773
30	Labor		575,514	705,710	787,808	813,218	862,392	850,235	809,227	817,751	801,913	831,964	923,303	733,219	9,512,245
31	Labor Loadings		3,230,960	1,706,359	3,087,298	3,251,092	544,804	4,070,542	1,650,553	1,489,378	2,726,535	2,280,910	2,194,709	1,970,863	28,203,823
32	Materials and Expenses	Sum Lns 29-31	\$ 5,184,604	\$ 3,831,428	\$ 6,459,065	\$ 5,649,087	\$ 3,054,539	\$ 6,608,850	\$ 4,009,381	\$ 3,859,850	\$ 5,063,987	\$ 4,699,523	\$ 4,940,060	\$ 4,113,488	\$ 56,473,842

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	December 2024 (c)	January 2025 (d)	February 2025 (e)	March 2025 (f)	April 2025 (g)	May 2025 (h)	June 2025 (i)	July 2025 (j)	August 2025 (k)	September 2025 (l)	October 2025 (m)	November 2025 (n)	Total (o)	Line No.
Customer Accounts																
Supervision																
1	Labor	901	\$ 57,615	\$ 67,615	\$ 77,097	\$ 76,977	\$ 74,102	\$ 119,773	\$ 75,995	\$ 70,907	\$ 73,691	\$ 74,955	\$ 109,045	\$ 61,468	\$ 999,179	1
2	Labor Loadings		23,451	33,131	37,777	39,702	38,533	62,582	39,486	36,530	39,319	38,977	56,704	31,963	476,855	2
3	Materials and Expenses		533	1,067	2,175	842	1,728	3,697	3,537	2,060	1,891	1,029	2,070	1,436	22,069	3
4	Total	Sum Lns 1-3	\$ 81,599	\$ 101,813	\$ 117,052	\$ 117,520	\$ 114,364	\$ 185,152	\$ 119,069	\$ 109,497	\$ 113,901	\$ 114,961	\$ 167,819	\$ 94,867	\$ 1,438,103	4
Meter Reading																
5	Labor	902	\$ 28,556	\$ 27,706	\$ 26,535	\$ 32,075	\$ 33,892	\$ 48,015	\$ 32,689	\$ 31,473	\$ 34,721	\$ 31,022	\$ 49,795	\$ 30,085	\$ 406,564	5
6	Labor Loadings		11,623	13,576	13,002	16,679	17,624	24,988	16,968	16,366	18,055	16,131	25,893	15,644	206,560	6
7	Materials and Expenses		10,633	10,798	14,434	16,878	18,692	27,849	20,889	19,016	21,217	19,980	34,756	19,047	233,269	7
8	Total	Sum Lns 5-7	\$ 50,812	\$ 52,081	\$ 53,971	\$ 65,631	\$ 70,108	\$ 100,633	\$ 69,776	\$ 66,856	\$ 73,993	\$ 67,112	\$ 110,444	\$ 64,778	\$ 846,393	8
Customer Records and Collection																
9	Labor	903	\$ 252,930	\$ 257,450	\$ 411,229	\$ 287,515	\$ 269,970	\$ 418,415	\$ 283,919	\$ 265,104	\$ 319,114	\$ 299,019	\$ 469,975	\$ 260,029	\$ 3,794,670	9
10	Labor Loadings		102,950	126,150	180,529	136,138	138,127	217,576	147,638	137,854	165,939	155,490	244,387	135,215	1,887,994	10
11	Materials and Expenses		2,121,505	188,958	848,730	1,471,728	202,400	1,009,659	1,486,774	31,338	752,703	1,579,617	91,034	885,004	10,669,450	11
12	Total	Sum Lns 9-11	\$ 2,477,385	\$ 572,558	\$ 1,440,488	\$ 1,895,381	\$ 610,497	\$ 1,645,650	\$ 1,916,331	\$ 434,297	\$ 1,237,756	\$ 2,034,127	\$ 805,396	\$ 1,280,247	\$ 16,352,114	12
13	Uncollectible Accounts	904	\$ 1,181,378	\$ 225,751	\$ 213,354	\$ 949,016	\$ 106,740	\$ 1,084,353	\$ 1,076,277	\$ 65,011	\$ 56,867	\$ 55,441	\$ 1,057,774	\$ 1,064,896	\$ 7,138,898	13
Miscellaneous																
14	Labor	905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14
15	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-	15
16	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	16
17	Total	Sum Lns 14-16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
Total Customer Accounts																
18	Labor		\$ 339,100	\$ 352,771	\$ 514,860	\$ 396,567	\$ 377,965	\$ 586,204	\$ 392,543	\$ 367,485	\$ 427,526	\$ 404,996	\$ 628,815	\$ 351,581	\$ 5,140,413	18
19	Labor Loadings		138,025	172,858	231,308	192,518	194,284	304,626	204,122	190,751	222,314	210,598	326,984	182,421	2,571,099	19
20	Materials and Expenses		3,314,049	4,283,575	10,786,696	2,438,463	329,460	2,125,559	2,686,677	117,425	832,678	1,656,647	1,165,634	1,970,422	18,063,686	20
21	Total	Sum Lns 18-20	\$ 3,791,174	\$ 9,522,203	\$ 18,248,855	\$ 3,027,548	\$ 901,709	\$ 3,016,388	\$ 3,185,343	\$ 675,661	\$ 1,482,518	\$ 2,271,841	\$ 2,141,433	\$ 2,504,826	\$ 25,775,506	21

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	Account No./Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
															Sum (o) thru (n)	
1	Customer Service and Information															
2	Customer Assistance	905														
3	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
4	Labor Loadings															
5	Materials and Expenses															
6	Total	Sum Lns 1-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4
7	Informational and Instructional Advertising	909														
8	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5
9	Labor Loadings															
10	Materials and Expenses															
11	Total	Sum Lns 5-7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	7
12	Miscellaneous	910														
13	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8
14	Labor Loadings															
15	Materials and Expenses															
16	Total	Sum Lns 9-11	\$ 30,197	\$ 22,997	\$ 5,309	\$ 15,759	\$ 17,222	\$ 1,742	\$ 8,607	\$ 91,763	\$ (23,948)	\$ 11,296	\$ 26,699	\$ 19,850	\$ 227,692	10
17	Total Customer Service and Information		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	13
18	Labor		\$ 30,197	\$ 22,997	\$ 5,309	\$ 15,759	\$ 17,222	\$ 1,742	\$ 8,607	\$ 91,763	\$ (23,948)	\$ 11,296	\$ 26,699	\$ 19,850	\$ 227,692	14
19	Labor Loadings															
20	Materials and Expenses															
21	Total	Sum Lns 13-15	\$ 30,197	\$ 22,997	\$ 5,309	\$ 15,759	\$ 17,222	\$ 1,742	\$ 8,607	\$ 91,763	\$ (23,948)	\$ 11,296	\$ 26,699	\$ 19,850	\$ 227,692	15
22	Sales	911														
23	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17
24	Labor Loadings															
25	Materials and Expenses															
26	Total	Sum Lns 17-19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	18
27	Demonstration and Selling	912														
28	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	21
29	Labor Loadings															
30	Materials and Expenses															
31	Total	Sum Lns 21-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	22
32	Advertising	913														
33	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	25
34	Labor Loadings															
35	Materials and Expenses															
36	Total	Sum Lns 25-27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	26
37	Total Sales		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27
38	Labor		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28
39	Labor Loadings															
40	Materials and Expenses															
41	Total	Sum Lns 29-31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30
42	Total O&M		\$ 1,747,845	\$ 1,805,580	\$ 2,135,532	\$ 2,019,354	\$ 2,063,133	\$ 2,327,584	\$ 1,990,025	\$ 1,954,148	\$ 1,998,055	\$ 2,027,581	\$ 2,506,882	\$ 1,788,356	\$ 24,354,075	33
43	Labor		726,000	894,958	1,037,706	1,025,502	1,076,945	1,182,780	1,033,059	1,026,152	1,042,422	1,061,233	1,279,417	930,180	12,315,153	34
44	Labor Loadings		42,710,168	45,905,977	43,127,987	33,640,653	19,060,976	19,779,528	16,356,474	8,976,901	7,537,977	7,518,789	7,053,028	8,203,414	269,070,953	35
45	Materials and Expenses		45,184,074	48,806,515	46,300,025	36,885,488	22,200,154	23,289,892	19,369,566	11,957,201	10,578,453	10,607,602	10,639,528	10,921,949	246,740,180	36

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./Reference (b)	Direct Charges		To Be Allocated to SNV		SNV Allocation Factors				Total Allocation to SNV (k)	Total SNV (l) (e) + (k)	Line No.
			Total SNV (d)	Other Jurisdictions (e) - (d) - (f)	Company Records (f)	Company Records (f)	4-Factor (g) Smt N, Sh 8, Ln 9(g)	Factor II (h) Smt N, Sh 8, Ln 4(g)	Factor III (i) Smt N, Sh 8, Ln 6(g)	A&G Factor (j) Smt N, Sh 8, Ln 10(g)			
	<u>Administrative and General (A&G)</u>												
	A&G Salaries	920											
1	Labor		\$ 97,301,365	\$ 0	\$ 0	\$ 97,301,365	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,573,657	\$ 27,573,657	1
2	Labor Loadings		30,607,213	0	0	30,607,213	8,673,596	0	0	0	8,673,596	8,673,596	2
3	Materials and Expenses		(4,534,898)	0	0	(4,534,898)	(1,285,118)	0	0	0	(1,285,118)	(1,285,118)	3
4	Total	Sum Lns 1 - 3	123,373,679	0	0	123,373,679	34,962,135	0	0	0	34,962,135	34,962,135	4
5	Office Supplies and Expenses	921	\$ 16,687,672	\$ 0	\$ 0	16,687,672	4,729,020	\$ 0	\$ 0	\$ 0	4,729,020	4,729,020	5
6	A&G Expenses Transferred (Credit)	922	\$ (29,903,945)	\$ 0	\$ 0	(29,903,945)	\$ 0	\$ 0	\$ 0	\$ 0	(8,975,396)	(8,975,396)	6
7	Outside Services	923	\$ 35,846,987	\$ 113,631	\$ 264,948	35,468,408	10,051,182	\$ 0	\$ 0	\$ 0	10,051,182	10,164,813	7
8	Property Insurance	924	\$ 1,093,285	\$ 0	\$ 0	1,093,285	\$ 0	\$ 314,743	\$ 0	\$ 0	314,743	314,743	8
9	Injuries and Damages	925	\$ 29,158,003	\$ 2,526,427	\$ 1,640,473	24,991,102	7,082,080	\$ 0	\$ 0	\$ 0	7,082,080	9,608,508	9
10	Employee Pension and Benefits	926	\$ (16,759,514)	\$ 620	\$ (58,418)	(16,701,716)	\$ 0	\$ 0	\$ (3,969,756)	\$ 0	(3,969,756)	(3,969,136)	10
11	Regulatory Commission Expenses	928	\$ 288,852	\$ 79,716	\$ 209,136	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 79,716	11
12	Safety Advertising	930.1	\$ 2,765,675	\$ 128,215	\$ 752,738	1,884,723	534,101	\$ 0	\$ 0	\$ 0	534,101	662,315	12
	Miscellaneous General	930.2											
13	Labor		\$ 0	\$ 0	\$ 0	0	0	\$ 0	\$ 0	\$ 0	0	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		11,244,756	747,514	1,341,467	9,155,775	2,594,601	0	0	0	2,594,601	3,342,115	15
16	Total	Sum Lns 13 - 15	11,244,756	747,514	1,341,467	9,155,775	2,594,601	0	0	0	2,594,601	3,342,115	16
17	Rents	931	\$ 4,281,793	\$ 0	\$ 0	4,281,793	1,213,392	\$ 0	\$ 0	\$ 0	1,213,392	1,213,392	17
	Maintenance of General Plant	935											
18	Labor		\$ 1,350,120	\$ 0	\$ 16,719	1,333,401	377,865	\$ 0	\$ 0	\$ 0	377,865	377,865	18
19	Labor Loadings		678,749	0	8,289	670,460	189,998	0	0	0	189,998	189,998	19
20	Materials and Expenses		8,570,675	1,890,404	5,534,243	43,566,227	324,766	0	0	0	324,766	2,215,170	20
21	Total	Sum Lns 18 - 20	10,599,545	1,890,404	5,559,251	3,149,889	892,628	0	0	0	892,628	2,783,033	21
	Total A&G Expenses												
22	Labor		\$ 98,651,485	\$ 0	\$ 16,719	98,634,766	27,951,521	\$ 0	\$ 0	\$ 0	27,951,521	27,951,521	22
23	Labor Loadings		31,285,962	0	8,289	31,277,673	8,863,594	0	0	0	8,863,594	8,863,594	23
24	Materials and Expenses		58,739,340	5,486,528	9,684,586	43,566,227	25,244,024	314,743	(3,969,756)	0	12,613,615	18,100,143	24
25	Total	Sum Lns 22 - 24	188,676,788	5,486,528	9,709,594	173,480,666	62,059,139	314,743	(3,969,756)	0	49,428,730	54,915,258	25

SOUTHWEST GAS CORPORATION
TOTAL COMPANY
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Account No./Reference	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total
	(b)	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Administrative and General (A&G)													
1	920	A&G Salaries	\$ 9,767,924	\$ 6,456,531	\$ 9,159,854	\$ 7,029,573	\$ 7,368,693	\$ 6,118,014	\$ 7,499,767	\$ 8,139,918	\$ 8,222,574	\$ 11,709,508	\$ 8,304,349	\$ 7,525,660	\$ 97,301,365
2		Labor	1,820,450	2,258,849	2,611,260	2,661,540	2,946,616	2,085,524	3,005,845	2,975,605	2,915,914	2,809,498	2,496,688	2,021,424	30,607,213
3		Labor Loadings	(412,486)	(312,967)	(424,314)	(348,352)	(370,969)	(290,747)	(377,496)	(400,673)	(400,606)	(467,574)	(384,693)	(344,022)	(4,534,898)
4		Materials and Expenses	\$ 11,175,889	\$ 8,399,413	\$ 11,346,800	\$ 9,342,762	\$ 9,944,339	\$ 7,912,791	\$ 10,128,116	\$ 10,714,850	\$ 10,737,882	\$ 14,051,433	\$ 10,416,343	\$ 9,203,062	\$ 23,373,679
5		Total	\$ 2,019,039	\$ 1,332,663	\$ 956,199	\$ 1,458,067	\$ 1,465,239	\$ 1,116,398	\$ 1,299,255	\$ 1,521,196	\$ 1,432,989	\$ 1,343,989	\$ 1,289,283	\$ 1,453,845	\$ 16,687,672
6	921	Office Supplies and Expenses	\$ (2,687,428)	\$ (2,202,337)	\$ (2,657,448)	\$ (2,301,343)	\$ (2,507,210)	\$ (1,954,819)	\$ (2,484,323)	\$ (2,658,807)	\$ (2,634,994)	\$ (2,988,685)	\$ (2,539,330)	\$ (2,307,220)	\$ (29,903,945)
7	922	A&G Expenses Transferred (Credit)	\$ 3,560,519	\$ 1,669,490	\$ 2,529,997	\$ 3,390,309	\$ 2,149,917	\$ 3,827,963	\$ 3,305,192	\$ 2,566,610	\$ 3,111,163	\$ 3,877,682	\$ 3,201,419	\$ 2,656,727	\$ 35,846,987
8	923	Outside Services	\$ 92,486	\$ 92,391	\$ 92,391	\$ 92,391	\$ -	\$ 180,906	\$ 90,453	\$ 90,453	\$ 90,453	\$ 90,453	\$ 90,453	\$ 90,453	\$ 1,093,285
9	924	Property Insurance	\$ 4,517,573	\$ 2,048,694	\$ 2,271,117	\$ 1,766,518	\$ 2,219,851	\$ 2,053,975	\$ 2,373,576	\$ 2,232,608	\$ 2,811,579	\$ 1,802,014	\$ 2,087,885	\$ 2,972,612	\$ 29,158,003
10	925	Injuries and Damages	\$ (1,327,329)	\$ (1,374,377)	\$ (1,374,377)	\$ (1,460,014)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (16,759,514)
11	926	Employee Pension and Benefits	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 24,071	\$ 288,852
12	928	Regulatory Commission Expenses	\$ 170,962	\$ 401,057	\$ 119,007	\$ 358,465	\$ 268,795	\$ 10,941	\$ 376,037	\$ 414,120	\$ 5,713	\$ 62,923	\$ 522,488	\$ 55,167	\$ 2,765,675
13	930.1	Safety Advertising	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	930.2	Miscellaneous General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	931	Labor	\$ 1,182,055	\$ 801,343	\$ 270,977	\$ 2,106,977	\$ 484,873	\$ 1,658,197	\$ 903,857	\$ 741,157	\$ 265,467	\$ 845,460	\$ 1,426,214	\$ 558,181	\$ 11,244,756
16		Labor Loadings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17		Materials and Expenses	\$ 131,576	\$ 129,707	\$ 118,259	\$ 144,888	\$ 90,392	\$ 114,622	\$ 1,696,917	\$ 131,633	\$ 145,437	\$ 835,354	\$ 138,048	\$ 604,959	\$ 4,281,793
18		Total	\$ 93,164	\$ 85,763	\$ 105,517	\$ 125,747	\$ 115,452	\$ 159,558	\$ 104,614	\$ 95,375	\$ 107,728	\$ 99,707	\$ 168,793	\$ 88,714	\$ 1,350,120
19	935	Maintenance of General Plant	\$ 37,921	\$ 42,024	\$ 51,703	\$ 56,338	\$ 60,035	\$ 62,970	\$ 64,389	\$ 49,585	\$ 66,019	\$ 51,848	\$ 67,767	\$ 46,131	\$ 678,749
20		Labor Loadings	\$ 1,172,469	\$ 355,647	\$ 1,000,149	\$ 421,400	\$ 675,735	\$ 640,066	\$ 651,590	\$ 589,218	\$ 424,545	\$ 919,658	\$ 790,077	\$ 960,098	\$ 8,570,675
21		Materials and Expenses	\$ 1,303,573	\$ 483,434	\$ 1,157,369	\$ 605,486	\$ 851,222	\$ 882,594	\$ 810,603	\$ 704,188	\$ 588,292	\$ 1,071,213	\$ 1,046,627	\$ 1,094,943	\$ 10,589,545
22		Total	\$ 9,861,088	\$ 6,541,294	\$ 9,265,371	\$ 7,155,320	\$ 7,484,144	\$ 6,277,571	\$ 7,604,381	\$ 8,235,293	\$ 8,330,302	\$ 11,809,215	\$ 8,473,131	\$ 7,614,374	\$ 96,651,485
23		Labor	\$ 1,888,371	\$ 2,298,873	\$ 2,662,963	\$ 2,719,879	\$ 3,006,651	\$ 2,168,494	\$ 3,060,244	\$ 3,025,200	\$ 2,971,932	\$ 2,881,346	\$ 2,584,454	\$ 2,067,555	\$ 31,285,962
24		Labor Loadings	\$ 8,443,526	\$ 3,166,363	\$ 2,726,028	\$ 5,653,378	\$ 3,097,766	\$ 5,978,647	\$ 6,476,202	\$ 3,818,659	\$ 3,872,891	\$ 4,941,927	\$ 5,242,988	\$ 5,321,944	\$ 68,739,340
25		Materials and Expenses	\$ 20,162,985	\$ 12,006,550	\$ 14,654,362	\$ 15,528,577	\$ 13,588,561	\$ 14,424,712	\$ 17,140,827	\$ 15,079,152	\$ 15,175,126	\$ 19,612,488	\$ 16,300,574	\$ 15,003,874	\$ 188,676,788
		Total	\$ 20,162,985	\$ 12,006,550	\$ 14,654,362	\$ 15,528,577	\$ 13,588,561	\$ 14,424,712	\$ 17,140,827	\$ 15,079,152	\$ 15,175,126	\$ 19,612,488	\$ 16,300,574	\$ 15,003,874	\$ 188,676,788

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
															Sum (e) thru (n)
1	A&G Salaries	920	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
3	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-
4	Materials and Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total	Sum Lns 1 - 3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	Office Supplies and Expenses	921	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	A&G Expenses Transferred (Credit)	922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	Outside Services	923	\$ 2,319	\$ 11,480	\$ 2,791	\$ 18,230	\$ 338	\$ 32,838	\$ 13,966	\$ 8,930	\$ 3,232	\$ 16,833	\$ 1,398	\$ 1,277	\$ 113,631
8	Property Insurance	924	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	Injuries and Damages	925	\$ 2,473,003	\$ 35,880	\$ 39,919	\$ 20,507	\$ 82,008	\$ 31,720	\$ 128,862	\$ 78,200	\$ 58,794	\$ (500,068)	\$ 38,910	\$ 38,694	\$ 2,526,427
10	Employee Pension and Benefits	926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 620
11	Regulatory Commission Expenses	928	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 6,643	\$ 79,716
12	Safety Advertising	930.1	\$ -	\$ 35,878	\$ -	\$ 93	\$ 35,878	\$ 1,241	\$ -	\$ 27,907	\$ -	\$ 237	\$ 26,980	\$ -	\$ 128,215
	Miscellaneous General	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
14	Labor Loadings		-	-	-	-	-	-	-	-	-	-	-	-	-
15	Materials and Expenses		119,182	-	(600)	-	-	512,471	4,200	-	-	-	101,244	11,018	747,514
16	Total	Sum Lns 13 - 15	\$ 119,182	\$ -	\$ (600)	\$ -	\$ -	\$ 512,471	\$ 4,200	\$ -	\$ -	\$ -	\$ 101,244	\$ 11,018	\$ 747,514
17	Rents	931	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	Maintenance of General Plant	935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
20	Labor Loadings		252,743	105,901	232,499	103,199	131,233	167,478	151,137	141,483	79,265	184,282	181,217	159,968	1,890,404
21	Materials and Expenses		252,743	105,901	232,499	103,199	131,233	167,478	151,137	141,483	79,265	184,282	181,217	159,968	1,890,404
	Total	Sum Lns 18 - 20	\$ 252,743	\$ 105,901	\$ 232,499	\$ 103,199	\$ 131,233	\$ 167,478	\$ 151,137	\$ 141,483	\$ 79,265	\$ 184,282	\$ 181,217	\$ 159,968	\$ 1,890,404
22	Total A&G Expenses		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Labor		-	-	-	-	-	-	-	-	-	-	-	-	-
24	Labor Loadings		2,853,889	195,781	281,252	148,671	256,100	753,013	304,807	263,162	147,934	(292,073)	356,391	217,599	5,486,528
25	Materials and Expenses		2,853,889	195,781	281,252	148,671	256,100	753,013	304,807	263,162	147,934	(292,073)	356,391	217,599	5,486,528
	Total	Sum Lns 22 - 24	\$ 2,853,889	\$ 195,781	\$ 281,252	\$ 148,671	\$ 256,100	\$ 753,013	\$ 304,807	\$ 263,162	\$ 147,934	\$ (292,073)	\$ 356,391	\$ 217,599	\$ 5,486,528

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	Leak Survey Costs Adj. No. 15 (i)	ILI Normalization Adj. No. 21 (j)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1 + Sch H-5, Sh 3	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-16, Sh 1	Sch H-21, Sh 1	Sum (c) thru (j)	
Purchased Gas Costs												
1	Natural Gas Transmission Line Purchases	803	\$ (139,012,053)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (139,012,053)	1
2	Purchased Gas Cost Adjustments	805.1	(49,292,476)	0	0	0	0	0	0	0	(49,292,476)	2
3	Gas Withdrawn from Storage	808.1	(1,369,477)	0	0	0	0	0	0	0	(1,369,477)	3
4	Gas Delivered to Storage	808.2	1,277,505	0	0	0	0	0	0	0	1,277,505	4
5	Gas Used for Compressor Station Fuel	810	1,816	0	0	0	0	0	0	0	1,816	5
6	Total	Sum Lns 1 - 3	\$ (188,394,685)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (188,394,685)	6
Other Gas Costs												
7	Other Gas Supply	813	\$ 0	\$ 16,009	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,009	7
8	Labor		0	14,280	0	0	0	0	0	0	14,280	8
9	Labor Loadings		0	0	0	(3)	0	0	0	0	(3)	9
10	Materials and Expenses	Sum Lns 7 - 9	\$ 0	\$ 30,289	\$ 0	\$ (3)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,286	10
11	Transmission - Gas Cost	858	\$ (19,605,239)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (19,605,239)	11
Transmission and Compression of Gas by Others												
Transmission Expenses, Excluding Account 858												
Operations												
12	Operation Supervision and Engineering	859	\$ 0	\$ 1,811	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,811	12
13	Labor		0	3,336	0	0	0	0	0	0	3,336	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses	Sum Lns 12 - 14	\$ 0	\$ 5,147	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,147	15
16	System Control and Load Dispatching	851	\$ 0	\$ 10,734	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 10,734	16
17	Labor		0	9,636	0	0	0	0	0	0	9,636	17
18	Labor Loadings		0	0	0	(61)	0	0	0	0	(61)	18
19	Materials and Expenses	Sum Lns 16 - 18	\$ 0	\$ 20,572	\$ 0	\$ (61)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,511	19
20	Communication System Expense	852	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
21	Labor		0	0	0	0	0	0	0	0	0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses	Sum Lns 20 - 22	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24	Communication Station Labor and Expense	853	\$ 0	\$ 1,043	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,043	24
25	Labor		0	1,927	0	0	0	0	0	0	1,927	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses	Sum Lns 24 - 26	\$ 0	\$ 2,970	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,970	27
28	Gas for Compressor Station Fuel	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Labor		0	0	0	0	0	0	0	0	0	29
30	Labor Loadings		0	0	0	0	0	0	0	0	0	30
31	Materials and Expenses	Sum Lns 28 - 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	31
32	Mains Expense	856	\$ 0	\$ 1,383	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,383	32
33	Labor		0	2,574	0	0	0	0	0	0	2,574	33
34	Labor Loadings		0	0	0	(0)	0	0	0	0	(0)	34
35	Materials and Expenses	Sum Lns 32 - 34	\$ 0	\$ 3,957	\$ 0	\$ (0)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,957	35
36	Measuring and Regulating Station Expense	857	\$ 0	\$ 1,154	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,154	36
37	Labor		0	2,156	0	0	0	0	0	0	2,156	37
38	Labor Loadings		0	0	0	(55)	0	0	0	0	(55)	38
39	Materials and Expenses	Sum Lns 36 - 38	\$ 0	\$ 3,310	\$ 0	\$ (55)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,254	39
40	Rents	860	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	40

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 Sch H-2, Sh 1	Labor/Benefits Annualization Adj. No. 3 Sch H-3, Sh 1	Call Center & Customer Supp. Adj. No. 4 Sch H-4, Sh 1	Cost of Service Analysis Adj. No. 5 Sch H-5, Sh 1 + Sch H-5, Sh 3	Uncollectibles Annualization Adj. No. 7 Sch H-7, Sh 1	Promotional Advertising Adj. No. 8 Sch H-8, Sh 1	Leak Survey Costs Adj. No. 15 Sch H-15, Sh 1	ILI Normalization Adj. No. 21 Sch H-21, Sh 1	Total (k)	Line No.
			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
Transmission Expenses, Excluding Account 858 Continued												
Maintenance												
Maintenance Supervision and Engineering 881												
1	Labor		\$ 0 \$	\$ 9 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	1
2	Labor Loadings		0	17	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1-3	\$ 0 \$	\$ 26 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 26 \$	4
Maintenance of Structures and Improvements 882												
5	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	8
Maintenance of Mains 883												
9	Labor		\$ 0 \$	\$ 2,910 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 2,910 \$	9
10	Labor Loadings		0	9,512	0	0	0	0	0	0	9,512	10
11	Materials and Expenses		0	0	0	(1,010)	0	0	0	(329,174)	(330,184)	11
12	Total	Sum Lns 9-11	\$ 0 \$	\$ 12,422 \$	\$ 0 \$	\$ (1,010) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (329,174) \$	\$ (317,762) \$	12
Maintenance of Compressor Station Equipment 884												
13	Labor		\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	(155)	0	0	0	0	(155)	15
16	Total	Sum Lns 13-15	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (155) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (155) \$	16
Maintenance of Measuring & Regulating Station Eq. 885												
17	Labor		\$ 0 \$	\$ 511 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 511 \$	17
18	Labor Loadings		0	963	0	0	0	0	0	0	963	18
19	Materials and Expenses		0	0	0	(1,346)	0	0	0	0	(1,346)	19
20	Total	Sum Lns 17-19	\$ 0 \$	\$ 1,474 \$	\$ 0 \$	\$ (1,346) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 128 \$	20
Maintenance of SCADA Equipment 886												
21	Labor		\$ 0 \$	\$ 57 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 57 \$	21
22	Labor Loadings		0	109	0	0	0	0	0	0	109	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	\$ 0 \$	\$ 166 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 166 \$	24
Total Transmission Expense, Excluding Account 858												
25	Labor		\$ 0 \$	\$ 19,611 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ 19,611 \$	25
26	Labor Loadings		0	30,432	0	0	0	0	0	0	30,432	26
27	Materials and Expenses		0	0	0	(2,628)	0	0	0	(329,174)	(331,802)	27
28	Total	Sum Lns 25-27	\$ 0 \$	\$ 50,043 \$	\$ 0 \$	\$ (2,628) \$	\$ 0 \$	\$ 0 \$	\$ 0 \$	\$ (329,174) \$	\$ (281,759) \$	28

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost (c)		Labor/Benefits Annualization (d)		Call Center & Customer Supp. (e)		Cost of Service Analysis (f)		Uncollectibles Annualization (g)		Promotional Advertising (h)		Leak Survey Costs (i)		ILI Normalization (j)		Total (k)
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1 + Sch H-5, Sh 3	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-16, Sh 1	Sch H-21, Sh 1								
Distribution																			
Operation Supervision and Engineering																			
1	Labor	870	\$ 0	\$ 39,628	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 39,628
2	Labor Loadings		0	73,231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	73,231
3	Materials and Expenses		0	0	0	0	0	0	(24,594)	0	0	0	0	0	0	0	0	0	(24,594)
4	Total	Sum Lns 1-3	\$ 0	\$ 112,859	\$ 0	\$ 0	\$ 0	\$ 0	\$ (24,594)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 88,265
Operation Distribution Load Dispatching																			
5	Labor	871	\$ 0	\$ 7,956	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 7,956
6	Labor Loadings		0	8,152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8,152
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total	Sum Lns 5-7	\$ 0	\$ 16,108	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,108
Operation Mains and Services																			
9	Labor	874	\$ 0	\$ 26,248	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 26,248
10	Labor Loadings		0	48,710	0	0	0	0	0	0	0	0	0	0	0	0	0	0	48,710
11	Materials and Expenses		0	0	0	0	0	0	(1,671)	0	0	0	0	0	0	0	0	0	(1,671)
12	Total	Sum Lns 9-11	\$ 0	\$ 74,958	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,671)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,287
Operation Measuring and Regulation Station																			
13	Labor	875	\$ 0	\$ 918	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 918
14	Labor Loadings		0	1,674	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,674
15	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total	Sum Lns 13-15	\$ 0	\$ 2,592	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,592
Operation Meter and House Regulator																			
17	Labor	878	\$ 0	\$ 42,161	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 42,161
18	Labor Loadings		0	78,184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	78,184
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total	Sum Lns 17-19	\$ 0	\$ 120,345	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 120,345
Customer Installation																			
21	Labor	879	\$ 0	\$ 75,712	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75,712
22	Labor Loadings		0	112,008	0	0	0	0	0	0	0	0	0	0	0	0	0	0	112,008
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Total	Sum Lns 21-23	\$ 0	\$ 187,719	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 187,719
Other																			
25	Labor	880	\$ 0	\$ 17,856	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,856
26	Labor Loadings		0	22,777	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22,777
27	Materials and Expenses		0	0	0	0	0	0	(13,568)	0	0	0	0	0	0	0	0	0	(13,568)
28	Total	Sum Lns 25-27	\$ 0	\$ 40,633	\$ 0	\$ 0	\$ 0	\$ 0	\$ (13,568)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,065
29	Rents	881	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	(b) Account No./Reference	(c) Remove Gas Cost Adj. No. 2	(d) Labor/Benefits Annualization Adj. No. 3	(e) Call Center & Customer Supp. Adj. No. 4	(f) Cost of Service Analysis Adj. No. 5	(g) Uncollectibles Annualization Adj. No. 7	(h) Promotional Advertising Adj. No. 8	(i) Leak Survey Costs Adj. No. 15	(j) ILI Normalization Adj. No. 21	(k) Total	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1 + Sch H-5, Sh 3	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-16, Sh 1	Sch H-21, Sh 1	Sum (c) thru (j)	
1	Maintenance Supervision and Engineering	885										1
2	Labor		\$ 0	\$ 1,296	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,296	2
3	Labor Loadings		0	2,188	0	0	0	0	0	0	2,188	3
4	Materials and Expenses		0	0	0	(1,615)	0	0	0	0	(1,615)	4
	Total	Sum Lns 1-3	\$ 0	\$ 3,484	\$ 0	\$ (1,615)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,869	
5	Maintenance of Structures and Improvements	886										5
6	Labor		0	3	0	0	0	0	0	0	3	6
7	Labor Loadings		0	5	0	0	0	0	0	0	5	7
8	Materials and Expenses		0	0	0	0	0	0	0	0	0	8
	Total	Sum Lns 5-7	\$ 0	\$ 8	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8	
9	Maintenance of Mains	887										9
10	Labor		0	11,432	0	0	0	0	0	0	11,432	10
11	Labor Loadings		0	21,182	0	0	0	0	0	0	21,182	11
12	Materials and Expenses		0	0	0	(486)	0	0	4,925,406	0	4,924,920	12
	Total	Sum Lns 9-11	\$ 0	\$ 32,614	\$ 0	\$ (486)	\$ 0	\$ 0	\$ 4,925,406	\$ 0	\$ 4,957,534	
13	Maintenance of Measuring and Reg. Station Eq.	889										13
14	Labor		0	6,500	0	0	0	0	0	0	6,500	14
15	Labor Loadings		0	12,106	0	0	0	0	0	0	12,106	15
16	Materials and Expenses		0	0	0	(364)	0	0	0	0	(364)	16
	Total	Sum Lns 13-15	\$ 0	\$ 18,606	\$ 0	\$ (364)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 18,241	
17	Maintenance of Services	892										17
18	Labor		0	24,762	0	0	0	0	0	0	24,762	18
19	Labor Loadings		0	45,890	0	0	0	0	0	0	45,890	19
20	Materials and Expenses		0	0	0	(37)	0	0	0	0	(37)	20
	Total	Sum Lns 17-19	\$ 0	\$ 70,652	\$ 0	\$ (37)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 70,615	
21	Maintenance of Meters and House Regulators	893										21
22	Labor		0	15,073	0	0	0	0	0	0	15,073	22
23	Labor Loadings		0	28,024	0	0	0	0	0	0	28,024	23
24	Materials and Expenses		0	0	0	0	0	0	0	0	0	24
	Total	Sum Lns 21-23	\$ 0	\$ 43,103	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,103	
25	Maintenance of Other Equipment	894										25
26	Labor		0	289	0	0	0	0	0	0	289	26
27	Labor Loadings		0	544	0	0	0	0	0	0	544	27
28	Materials and Expenses		0	0	0	(18)	0	0	0	0	(18)	28
	Total	Sum Lns 25-27	\$ 0	\$ 833	\$ 0	\$ (18)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 814	
29	Total Distribution											29
30	Labor		0	269,839	0	0	0	0	0	0	269,839	30
31	Labor Loadings		0	454,676	0	0	0	0	0	0	454,676	31
32	Materials and Expenses		0	0	0	(42,353)	0	0	4,925,406	0	4,883,053	32
	Total	Sum Lns 29-31	\$ 0	\$ 724,515	\$ 0	\$ (42,353)	\$ 0	\$ 0	\$ 4,925,406	\$ 0	\$ 5,607,568	

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost (c)		Labor/Benefits Annualization (d)		Call Center & Customer Supp. (e)		Cost of Service Analysis (f)		Uncollectibles Annualization (g)		Promotional Advertising (h)		Leak Survey Costs (i)		ILI Normalization (j)		Line No.	
			Sch H-2, Sh 1	Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1	Sch H-5, Sh 3	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-16, Sh 1	Sch H-21, Sh 1	Total (k)							
Customer Accounts																				
1	Supervision	901	\$	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	32,979	1
2	Labor			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,415	2
3	Labor Loadings			0	0	0	0	0	(1,966)	0	0	0	0	0	0	0	0	0	(1,966)	3
4	Materials and Expenses			0	0	62,395	0	0	(1,366)	0	0	0	0	0	0	0	0	0	61,029	4
	Total			0	0	62,395	0	0	(1,366)	0	0	0	0	0	0	0	0	0	61,029	
5	Meter Reading	902	\$	0	0	5,205	0	0	0	0	0	0	0	0	0	0	0	0	5,205	5
6	Labor			0	0	9,654	0	0	0	0	0	0	0	0	0	0	0	0	9,654	6
7	Labor Loadings			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	7
8	Materials and Expenses			0	0	14,859	0	0	0	0	0	0	0	0	0	0	0	0	14,859	8
	Total			0	0	14,859	0	0	0	0	0	0	0	0	0	0	0	0	14,859	
Customer Records and Collection																				
9	Labor	903	\$	0	0	123,636	0	0	0	0	0	0	0	0	0	0	0	0	123,636	9
10	Labor Loadings			0	0	115,168	0	0	0	0	0	0	0	0	0	0	0	0	115,168	10
11	Materials and Expenses			0	0	0	19,917	0	(83,966)	0	0	(23)	0	0	0	0	0	0	(64,071)	11
12	Total			0	0	238,804	19,917	0	(83,966)	0	0	(23)	0	0	0	0	0	0	174,733	12
13	Uncollectible Accounts	904	\$	0	0	0	0	0	0	0	(1,431,218)	0	0	0	0	0	0	0	(1,431,218)	13
Miscellaneous																				
14	Labor	905	\$	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Labor Loadings			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Materials and Expenses			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Total			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17
Total Customer Accounts																				
18	Labor			0	0	161,820	0	0	0	0	0	0	0	0	0	0	0	0	161,820	18
19	Labor Loadings			0	0	154,237	0	0	0	0	0	0	0	0	0	0	0	0	154,237	19
20	Materials and Expenses			0	0	0	19,917	0	(85,332)	0	(1,431,218)	(23)	0	0	0	0	0	0	(1,486,655)	20
21	Total			0	0	316,057	19,917	0	(85,332)	0	(1,431,218)	(23)	0	0	0	0	0	0	(1,180,597)	21

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Remove Gas Cost Adj. No. 2 (c)	Labor/Benefits Annualization Adj. No. 3 (d)	Call Center & Customer Supp. Adj. No. 4 (e)	Cost of Service Analysis Adj. No. 5 (f)	Uncollectibles Annualization Adj. No. 7 (g)	Promotional Advertising Adj. No. 8 (h)	Leak Survey Costs Adj. No. 15 (i)	ILI Normalization Adj. No. 21 (j)	Total (k)	Line No.
			Sch H-2, Sh 1	Sch H-3, Sh 1	Sch H-4, Sh 1	Sch H-5, Sh 1 + Sch H-5, Sh 3	Sch H-7, Sh 1	Sch H-8, Sh 1	Sch H-16, Sh 1	Sch H-21, Sh 1	Sum (c) thru (j)	
Customer Service and Information												
Customer Assistance												
1	Labor	908	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Labor Loadings		0	0	0	0	0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1-3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
Informational and Instructional Advertising												
5	Labor	909	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	0	0	0	0	6
7	Materials and Expenses		0	0	0	0	0	0	0	0	0	7
8	Total	Sum Lns 5-7	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
Miscellaneous												
9	Labor	910	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Labor Loadings		0	0	0	0	0	0	0	0	0	10
11	Materials and Expenses		0	0	0	(3,068)	0	(244)	0	0	(3,312)	11
12	Total	Sum Lns 9-11	\$ 0	\$ 0	\$ 0	\$ (3,068)	\$ 0	\$ (244)	\$ 0	\$ 0	\$ (3,312)	12
Total Customer Service and Information												
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	(3,068)	0	(244)	0	0	(3,312)	15
16	Total	Sum Lns 13-15	\$ 0	\$ 0	\$ 0	\$ (3,068)	\$ 0	\$ (244)	\$ 0	\$ 0	\$ (3,312)	16
Sales												
Supervision												
17	Labor	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
18	Labor Loadings		0	0	0	0	0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	0	0	0	0	19
20	Total	Sum Lns 17-19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling												
21	Labor	912	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Labor Loadings		0	0	0	0	0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	0	0	0	0	23
24	Total	Sum Lns 21-23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Advertising												
25	Labor	913	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	Labor Loadings		0	0	0	0	0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	0	0	0	0	27
28	Total	Sum Lns 25-27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
Total Sales												
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	29
30	Labor Loadings		0	0	0	0	0	0	0	0	0	30
31	Materials and Expenses		0	0	0	0	0	0	0	0	0	31
32	Total	Sum Lns 29-31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
Total O&M												
33	Labor		\$ 0	\$ 467,279	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 467,279	33
34	Labor Loadings		0	653,625	0	0	0	0	0	0	653,625	34
35	Materials and Expenses		(207,999,925)	0	19,917	(133,384)	(1,431,218)	(267)	4,925,406	(329,174)	(204,949,644)	35
36	Total	Sum Lns 33-35	\$ (207,999,925)	\$ 1,120,904	\$ 19,917	\$ (133,384)	\$ (1,431,218)	\$ (267)	\$ 4,925,406	\$ (329,174)	\$ (203,827,740)	36

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Account No./Reference	Description	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	October 2025	November 2025	Total
	(b)	(a)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
															Sum (e) thru (n)
		Administrative and General (A&G)													
		A&G Salaries													
1	920	Labor	\$ 9,767,924	\$ 6,455,531	\$ 9,159,854	\$ 7,029,573	\$ 7,368,693	\$ 6,118,014	\$ 7,499,767	\$ 8,139,918	\$ 8,222,574	\$ 11,709,508	\$ 8,304,349	\$ 7,525,660	\$ 97,301,365
2		Labor Loadings	1,820,450	2,256,849	2,611,260	2,661,540	2,946,616	2,085,524	3,005,845	2,975,605	2,915,914	2,809,498	2,496,688	2,021,424	30,607,213
3		Materials and Expenses	(412,486)	(312,967)	(424,314)	(348,352)	(370,969)	(290,747)	(377,496)	(400,673)	(400,606)	(467,574)	(384,693)	(344,022)	(4,534,898)
4		Total	\$ 11,175,889	\$ 8,399,413	\$ 11,346,800	\$ 9,342,762	\$ 9,944,339	\$ 7,912,791	\$ 10,128,116	\$ 10,714,850	\$ 10,737,882	\$ 14,051,433	\$ 10,416,343	\$ 9,203,062	\$ 123,373,679
5		Office Supplies and Expenses	\$ 2,019,039	\$ 1,332,663	\$ 956,199	\$ 1,458,067	\$ 1,465,239	\$ 1,116,398	\$ 1,299,255	\$ 1,521,196	\$ 1,432,989	\$ 1,343,498	\$ 1,289,283	\$ 1,453,845	\$ 16,687,672
6		A&G Expenses Transferred (Credit)	\$ (2,687,429)	\$ (2,202,337)	\$ (2,657,448)	\$ (2,301,343)	\$ (2,507,210)	\$ (1,954,819)	\$ (2,464,323)	\$ (2,658,807)	\$ (2,634,994)	\$ (2,988,685)	\$ (2,539,330)	\$ (2,307,220)	\$ (29,903,945)
7		Outside Services	\$ 3,546,015	\$ 1,853,011	\$ 2,321,606	\$ 3,364,281	\$ 2,103,325	\$ 3,770,082	\$ 3,274,314	\$ 2,541,254	\$ 3,090,422	\$ 3,778,133	\$ 3,193,248	\$ 2,632,718	\$ 35,468,408
8		Property Insurance	\$ 92,486	\$ 92,391	\$ 92,391	\$ 92,391	\$ -	\$ 180,906	\$ 90,453	\$ 90,453	\$ 90,453	\$ 90,453	\$ 90,453	\$ 90,453	\$ 1,093,285
9		Injuries and Damages	\$ 2,012,466	\$ 1,985,202	\$ 2,154,583	\$ 1,731,159	\$ 2,058,689	\$ 1,918,645	\$ 2,005,275	\$ 2,080,445	\$ 2,709,421	\$ 2,201,751	\$ 2,008,339	\$ 2,125,127	\$ 24,991,102
10		Employee Pension and Benefits	\$ (1,328,293)	\$ (1,374,377)	\$ (1,374,377)	\$ (1,460,014)	\$ (1,402,927)	\$ (1,403,547)	\$ (1,343,545)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (1,402,927)	\$ (16,701,716)
11		Regulatory Commission Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12		Safety Advertising	\$ 170,731	\$ 160,875	\$ 119,007	\$ 345,216	\$ 27,878	\$ 11,200	\$ 376,037	\$ 225,443	\$ 5,447	\$ 55,481	\$ 334,738	\$ 52,671	\$ 1,884,723
13		Miscellaneous General	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14		Labor	1,040,232	801,343	271,577	2,106,977	484,873	498,697	898,657	741,157	265,467	845,460	734,130	467,006	9,155,775
15		Labor Loadings	-	-	-	-	-	-	-	-	-	-	-	-	-
16		Materials and Expenses	\$ 1,040,232	\$ 801,343	\$ 271,577	\$ 2,106,977	\$ 484,873	\$ 498,697	\$ 898,657	\$ 741,157	\$ 265,467	\$ 845,460	\$ 734,130	\$ 467,006	\$ 9,155,775
17		Rents	\$ 131,576	\$ 129,707	\$ 118,259	\$ 144,888	\$ 90,392	\$ 114,622	\$ 1,696,917	\$ 131,633	\$ 145,437	\$ 835,354	\$ 136,048	\$ 604,959	\$ 4,281,793
18		Maintenance of General Plant	\$ 90,875	\$ 85,250	\$ 101,150	\$ 124,735	\$ 114,958	\$ 158,996	\$ 103,889	\$ 95,186	\$ 107,080	\$ 99,080	\$ 164,010	\$ 88,190	\$ 1,333,401
19		Labor Loadings	36,989	41,773	49,564	57,812	59,778	82,678	54,022	49,497	55,681	51,522	85,285	45,859	670,460
20		Materials and Expenses	150,931	23,504	188,220	43,054	91,030	138,200	82,290	64,181	26,389	139,034	117,678	81,516	1,146,028
21		Total	\$ 278,795	\$ 150,527	\$ 338,934	\$ 225,601	\$ 265,767	\$ 379,874	\$ 240,202	\$ 208,865	\$ 189,150	\$ 289,635	\$ 366,974	\$ 215,565	\$ 3,149,889
22		Total A&G Expenses	\$ 9,858,800	\$ 6,540,781	\$ 9,261,004	\$ 7,154,308	\$ 7,483,651	\$ 6,277,010	\$ 7,603,656	\$ 8,235,104	\$ 8,329,654	\$ 11,808,588	\$ 8,468,359	\$ 7,613,850	\$ 96,634,766
23		Labor Loadings	1,857,439	2,298,621	2,660,824	2,719,352	3,006,394	2,168,202	3,059,868	3,025,102	2,971,595	2,861,020	2,581,973	2,067,283	31,277,673
24		Materials and Expenses	4,735,268	2,489,016	1,765,704	5,176,324	2,040,319	4,099,636	5,538,035	2,933,357	3,327,978	4,429,978	3,576,966	3,454,125	43,568,227
25		Total	\$ 16,451,508	\$ 11,328,418	\$ 13,687,532	\$ 15,049,984	\$ 12,530,364	\$ 12,544,848	\$ 16,201,559	\$ 14,193,563	\$ 14,628,748	\$ 19,059,586	\$ 14,629,298	\$ 13,135,258	\$ 173,480,666

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE WITHIN TEST YEAR ADJUSTMENTS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c)	To Be Allocated (d)	SNV Allocation Factors			A&G Factor (h)	Allocation to SNV (i)	Total SNV (e) + (i)	Line No.
					4-Factor (e)	Factor II (f)	Factor III (g)				
					28.34%	28.79%	23.77%	30.01%			
					Stmt N, Sh 8, Ln 9(g) Stmt N, Sh 8, Ln 4(g) Stmt N, Sh 8, Ln 6(g) Stmt N, Sh 8, Ln 10(g)						
Administrative and General (A&G)											
920	A&G Salaries										
1	Labor		\$ 0 \$	(9,935,855) \$	(2,815,663) \$	0 \$	0 \$	0 \$	(2,815,663) \$	(2,815,663)	1
2	Labor Loadings		0	1,892,020	536,168	0	0	0	536,168	536,168	2
3	Materials and Expenses		0	(581,956)	(164,917)	0	0	0	(164,917)	(164,917)	3
4	Total	Sum Lns 1 - 3	0 \$	(8,625,791) \$	(2,444,412) \$	0 \$	0 \$	0 \$	(2,444,412) \$	(2,444,412)	4
5	Office Supplies and Expenses	921	(292) \$	(1,258,814) \$	(356,728) \$	0 \$	0 \$	0 \$	(356,728) \$	(357,020)	5
6	A&G Expenses Transferred (Credit)	922	0 \$	66,862 \$	0 \$	0 \$	0 \$	20,068 \$	20,068 \$	20,068	6
7	Outside Services	923	0 \$	(158,710) \$	(44,976) \$	0 \$	0 \$	0 \$	(44,976) \$	(44,976)	7
8	Property Insurance	924	0 \$	(4,006) \$	0 \$	(1,153) \$	0 \$	0 \$	(1,153) \$	(1,153)	8
9	Injuries and Damages	925	(2,087,384) \$	387,246 \$	109,739 \$	0 \$	0 \$	0 \$	109,739 \$	(1,977,644)	9
10	Employee Pension and Benefits	926	0 \$	(753,925) \$	(213,650) \$	0 \$	0 \$	0 \$	(213,650) \$	(213,650)	10
11	Regulatory Commission Expenses	928	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	11
12	Safety Advertising	930.1	(237) \$	(3,208) \$	(909) \$	0 \$	0 \$	0 \$	(909) \$	(1,146)	12
Miscellaneous General											
13	Labor	930.2	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		(96,527)	(1,730,469)	(490,387)	0	0	0	(490,387)	(586,914)	15
16	Total	Sum Lns 13 - 15	(96,527) \$	(1,730,469) \$	(490,387) \$	0 \$	0 \$	0 \$	(490,387) \$	(586,914)	16
17	Rents	931	0 \$	(12,645) \$	(3,583) \$	0 \$	0 \$	0 \$	(3,583) \$	(3,583)	17
Maintenance of General Plant											
18	Labor	935	0 \$	(31,317) \$	(8,875) \$	0 \$	0 \$	0 \$	(8,875) \$	(8,875)	18
19	Labor Loadings		0	41,615	11,793	0	0	0	11,793	11,793	19
20	Materials and Expenses		0	(18,472)	(5,235)	0	0	0	(5,235)	(5,235)	20
21	Total	Sum Lns 18 - 20	0 \$	(8,175) \$	(2,317) \$	0 \$	0 \$	0 \$	(2,317) \$	(2,317)	21
Total A&G Expenses											
22	Labor		0 \$	(9,967,172) \$	(2,824,538) \$	0 \$	0 \$	0 \$	(2,824,538) \$	(2,824,538)	22
23	Labor Loadings		0	1,933,635	547,961	0	0	0	547,961	547,961	23
24	Materials and Expenses		(2,184,440)	(4,068,097)	(1,170,646)	(1,153)	0	20,068	(1,151,731)	(3,336,171)	24
25	Total	Sum Lns 22 - 24	(2,184,440) \$	(12,101,634) \$	(3,447,223) \$	(1,153) \$	0 \$	20,068 \$	(3,428,308) \$	(5,612,748)	25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c) Sch H-3, Sh 1	Cost of Service Analysis Adj. No. 5 (d) Sch H-5, Sh 1	Self-Insured Retention Adj. No. 9 (e) Sch H-9, Sh 1	RD&D Adj. No. 24 (f) Sch H-24, Sh 1	Total SNV (g) Sum Cols (c) - (f)	Line No.
Administrative and General (A&G)								
A&G Salaries								
1	Labor	920	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Office Supplies and Expenses	921	\$ 0	\$ (292)	\$ 0	\$ 0	(292)	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ 0	\$ 0	\$ 0	0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ (2,087,384)	\$ 0	(2,087,384)	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	\$ 0	0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	0	11
12	Safety Advertising	930.1	\$ 0	\$ (237)	\$ 0	\$ 0	(237)	12
Miscellaneous General								
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		0	(25)	0	(96,502)	(96,527)	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ (25)	\$ 0	\$ (96,502)	\$ (96,527)	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	0	17
Maintenance of General Plant								
18	Labor	935	\$ 0	\$ 0	\$ 0	\$ 0	0	18
19	Labor Loadings		0	0	0	0	0	19
20	Materials and Expenses		0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
Total A&G Expenses								
22	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	22
23	Labor Loadings		0	0	0	0	0	23
24	Materials and Expenses		0	(554)	(2,087,384)	(96,502)	(2,184,440)	24
25	Total	Sum Lns 22 - 24	\$ 0	\$ (554)	\$ (2,087,384)	\$ (96,502)	\$ (2,184,440)	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Labor/Benefits Annualization Adj. No. 3	Cost of Service Analysis Adj. No. 5	Promotional Advertising Adj. No. 8	Self-Insured Retention Adj. No. 9	Great Basin Alloc. Annualization Adj. No. 10	Officer Perqs Adj. No. 11	BOD Interest Adj. No. 12	Commitment Fees Adj. No. 13	Credit Union Lease Adj. No. 14	Variable Pay Normalization Adj. No. 19	Co-Operated Aircraft and Chartered Flights Adj. No. 20	Total System Alloc.		
		Sch H-3, Sh 2	Sch H-5, Sh 3	Sch H-8, Sh 1	Sch H-9, Sh 1	Sch H-10, Sh 1	Sch H-11, Sh 1	Sch H-12, Sh 1	Sch H-13, Sh 1	Sch H-14, Sh 1	Sch H-19, Sh 1	Sch H-20, Sh 1	Sum Col (e) - (m)		
Administrative and General (A&G)															
1	A&G Salaries	920													
2	Labor														
3	Labor Loadings														
4	Materials and Expenses														
	Total														
5	Office Supplies and Expenses	921													
6	A&G Expenses Transferred (Credit)	922													
7	Outside Services	923													
8	Property Insurance	924													
9	Injuries and Damages	925													
10	Employee Pension and Benefits	926													
11	Regulatory Commission Expenses	928													
12	Safety Advertising	930.1													
13	Miscellaneous General	930.2													
14	Labor														
15	Labor Loadings														
16	Materials and Expenses														
	Total														
17	Rents	931													
18	Maintenance of General Plant	935													
19	Labor														
20	Labor Loadings														
21	Materials and Expenses														
	Total														
22	Total A&G Expenses														
23	Labor														
24	Labor Loadings														
25	Materials and Expenses														
	Total														

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2025
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./Reference (b)	Labor/Benefits Annualization Adj. No. 3 (c)	Cost of Service Analysis Adj. No. 5 (d)	Promotional Advertising Adj. No. 8 (e)	Self-Insured Retention Adj. No. 9 (f)	Great Basin Alloc. Annualization Adj. No. 10 (g)	Officer Perqs Adj. No. 11 (h)	BOD Interest Adj. No. 12 (i)	Commitment Fees Adj. No. 13 (j)	Credit Union Lease Adj. No. 14 (k)	Variable Pay Normalization Adj. No. 19 (l)	Co-Operated Aircraft and Chartered Flights Adj. No. 20 (m)	Total System Alloc. (n)
Administrative and General (A&G)														
1	A&G Salaries	920												
2	Labor		\$ (399,321)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,416,342)	\$ 0	\$ (2,815,663)
3	Labor Loadings		536,168	0	0	0	0	0	0	0	0	0	0	536,168
4	Materials and Expenses		0	0	0	0	(164,917)	0	0	0	0	0	0	(164,917)
4	Total	Sum Lns 1-3	\$ 136,847	\$ 0	\$ 0	\$ 0	\$ (164,917)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,416,342)	\$ 0	\$ (2,444,412)
5	Office Supplies and Expenses	921	\$ 0	\$ (158,149)	\$ (1,584)	\$ 0	\$ (20,224)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (176,772)	\$ (356,728)
6	A&G Expenses Transferred (Credit)	922	\$ (31,379)	\$ 0	\$ 0	\$ 0	\$ 51,448	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,068
7	Outside Services	923	\$ 0	\$ (2,123)	\$ 0	\$ 0	\$ (42,853)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (44,976)
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,153)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,153)
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 139,966	\$ (30,227)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 109,739
10	Employee Pension and Benefits	926	\$ (199,300)	\$ 0	\$ 0	\$ 0	\$ 0	\$ (14,350)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (213,650)
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
12	Safety Advertising	930.1	\$ 0	\$ (909)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (909)
Miscellaneous General														
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14	Labor Loadings		0	0	0	0	0	0	0	0	0	0	0	0
15	Materials and Expenses		0	(3,043)	0	0	(10,671)	0	(210,506)	(266,168)	0	0	0	(490,387)
16	Total	Sum Lns 13-15	\$ 0	\$ (3,043)	\$ 0	\$ 0	\$ (10,671)	\$ 0	\$ (210,506)	\$ (266,168)	\$ 0	\$ 0	\$ 0	\$ (490,387)
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ (1,583)	\$ 0	\$ 0	\$ 0	\$ (2,001)	\$ 0	\$ 0	\$ (3,583)
Maintenance of General Plant														
18	Labor	935	\$ (8,875)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (8,875)
19	Labor Loadings		11,793	0	0	0	0	0	0	0	0	0	0	11,793
20	Materials and Expenses		0	(1,435)	0	0	(3,799)	0	0	0	0	0	0	(5,235)
21	Total	Sum Lns 18-20	\$ 2,918	\$ (1,435)	\$ 0	\$ 0	\$ (3,799)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,317)
Total A&G Expenses														
22	Labor		\$ (408,196)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (2,416,342)	\$ 0	\$ (2,824,538)
23	Labor Loadings		547,961	0	0	0	0	0	0	0	0	0	0	547,961
24	Materials and Expenses		(230,680)	(165,659)	(1,584)	139,966	(223,980)	(14,350)	(210,506)	(266,168)	(2,001)	0	(176,772)	(1,151,731)
25	Total	Sum Lns 22-24	\$ (90,914)	\$ (165,659)	\$ (1,584)	\$ 139,966	\$ (223,980)	\$ (14,350)	\$ (210,506)	\$ (266,168)	\$ (2,001)	\$ (2,416,342)	\$ (176,772)	\$ (3,428,308)

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Line No.
			Annualization Adj. No. C2 (c)	Total (d)	
			Sch H-C2, Sh 1	Col (c)	
<u>Purchased Gas Costs</u>					
1	Natural Gas Transmission Line Purchases	803	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	0	0	2
3	Gas Withdrawn from Storage	808.1	0	0	3
4	Gas Delivered to Storage	808.2	0	0	4
5	Gas Used for Compressor Station Fuel	810	0	0	5
6	Total	Sum Lns 1 - 5	\$ 0	\$ 0	6
<u>Other Gas Costs</u>					
<u>Other Gas Supply</u>					
7	Labor	813	\$ 17,460	\$ 17,460	7
8	Labor Loadings		2,221	2,221	8
9	Materials and Expenses		0	0	9
10	Total	Sum Lns 7 - 9	\$ 19,681	\$ 19,681	10
<u>Transmission - Gas Cost</u>					
11	Transmission and Compression of Gas by Others	858	\$ 0	\$ 0	11
<u>Transmission Expenses, Excluding Account 858</u>					
<u>Operations</u>					
Operation Supervision and Engineering					
12	Labor	850	\$ 5,295	\$ 5,295	12
13	Labor Loadings		665	665	13
14	Materials and Expenses		0	0	14
15	Total	Sum Lns 12 - 14	\$ 5,960	\$ 5,960	15
System Control and Load Dispatching					
16	Labor	851	\$ 11,707	\$ 11,707	16
17	Labor Loadings		1,530	1,530	17
18	Materials and Expenses		0	0	18
19	Total	Sum Lns 16 - 18	\$ 13,237	\$ 13,237	19
Communication System Expense					
20	Labor	852	\$ 0	\$ 0	20
21	Labor Loadings		0	0	21
22	Materials and Expenses		0	0	22
23	Total	Sum Lns 20 - 22	\$ 0	\$ 0	23
Communication Station Labor and Expense					
24	Labor	853	\$ 3,054	\$ 3,054	24
25	Labor Loadings		384	384	25
26	Materials and Expenses		0	0	26
27	Total	Sum Lns 24 - 26	\$ 3,438	\$ 3,438	27
Gas for Compressor Station Fuel					
28	Labor	854	\$ 0	\$ 0	28
29	Labor Loadings		0	0	29
30	Materials and Expenses		0	0	30
31	Total	Sum Lns 28 - 30	\$ 0	\$ 0	31
Mains Expense					
32	Labor	856	\$ 4,048	\$ 4,048	32
33	Labor Loadings		513	513	33
34	Materials and Expenses		0	0	34
35	Total	Sum Lns 32 - 34	\$ 4,562	\$ 4,562	35
Measuring and Regulating Station Expense					
36	Labor	857	\$ 3,377	\$ 3,377	36
37	Labor Loadings		430	430	37
38	Materials and Expenses		0	0	38
39	Total	Sum Lns 36 - 38	\$ 3,807	\$ 3,807	39
40	Rents	860	\$ 0	\$ 0	40

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	Line No.
<u>Transmission Expenses, Excluding Account 858 Continued</u>					
<u>Maintenance</u>					
Maintenance Supervision and Engineering 861					
1	Labor		\$ 26	\$ 26	1
2	Labor Loadings		3	3	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 30</u>	<u>\$ 30</u>	4
Maintenance of Structures and Improvements 862					
5	Labor		\$ 0	\$ 0	5
6	Labor Loadings		0	0	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 0</u>	<u>\$ 0</u>	8
Maintenance of Mains 863					
9	Labor		\$ 8,517	\$ 8,517	9
10	Labor Loadings		1,897	1,897	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 10,414</u>	<u>\$ 10,414</u>	12
Maintenance of Compressor Station Equipment 864					
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
Maintenance of Measuring & Regulating Station Equipr 865					
17	Labor		\$ 1,497	\$ 1,497	17
18	Labor Loadings		192	192	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 1,689</u>	<u>\$ 1,689</u>	20
Maintenance of SCADA Equipment 866					
21	Labor		\$ 168	\$ 168	21
22	Labor Loadings		22	22	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 190</u>	<u>\$ 190</u>	24
Total Transmission Expense, Excluding Account 858					
25	Labor		\$ 37,688	\$ 37,688	25
26	Labor Loadings		5,638	5,638	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 43,326</u>	<u>\$ 43,326</u>	28

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	
Distribution					
Operation Supervision and Engineering					
		870			
1	Labor		\$ 116,000	\$ 116,000	1
2	Labor Loadings		14,608	14,608	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 130,608</u>	<u>\$ 130,608</u>	4
Operation Distribution Load Dispatching					
		871			
5	Labor		\$ 10,702	\$ 10,702	5
6	Labor Loadings		1,357	1,357	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	<u>\$ 12,059</u>	<u>\$ 12,059</u>	8
Operation Mains and Services					
		874			
9	Labor		\$ 76,833	\$ 76,833	9
10	Labor Loadings		9,716	9,716	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	<u>\$ 86,549</u>	<u>\$ 86,549</u>	12
Operation Measuring and Regulation Station					
		875			
13	Labor		\$ 2,687	\$ 2,687	13
14	Labor Loadings		334	334	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 3,021</u>	<u>\$ 3,021</u>	16
Operation Meter and House Regulator					
		878			
17	Labor		\$ 123,411	\$ 123,411	17
18	Labor Loadings		15,596	15,596	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	<u>\$ 139,006</u>	<u>\$ 139,006</u>	20
Customer Installation					
		879			
21	Labor		\$ 167,887	\$ 167,887	21
22	Labor Loadings		21,200	21,200	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	<u>\$ 189,087</u>	<u>\$ 189,087</u>	24
Other					
		880			
25	Labor		\$ 32,622	\$ 32,622	25
26	Labor Loadings		4,123	4,123	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	<u>\$ 36,745</u>	<u>\$ 36,745</u>	28
29	Rents	881	\$ 0	\$ 0	29

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description	Account No./ Reference	Labor/Benefits		Line No.
			Annualization Adj. No. C2	Total	
	(a)	(b)	(c)	(d)	
			Sch H-C2, Sh 1	Col (c)	
	Maintenance Supervision and Engineering	885			
1	Labor		\$ 3,794	\$ 3,794	1
2	Labor Loadings		436	436	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 4,231	\$ 4,231	4
	Maintenance of Structures and Improvements	886			
5	Labor		\$ 9	\$ 9	5
6	Labor Loadings		1	1	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	\$ 10	\$ 10	8
	Maintenance of Mains	887			
9	Labor		\$ 33,464	\$ 33,464	9
10	Labor Loadings		4,225	4,225	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	\$ 37,689	\$ 37,689	12
	Maintenance of Measuring and Reg. Station Eq.	889			
13	Labor		\$ 19,026	\$ 19,026	13
14	Labor Loadings		2,415	2,415	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 21,441	\$ 21,441	16
	Maintenance of Services	892			
17	Labor		\$ 72,485	\$ 72,485	17
18	Labor Loadings		9,154	9,154	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	\$ 81,639	\$ 81,639	20
	Maintenance of Meters and House Regulators	893			
21	Labor		\$ 44,137	\$ 44,137	21
22	Labor Loadings		5,590	5,590	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	\$ 49,727	\$ 49,727	24
	Maintenance of Other Equipment	894			
25	Labor		\$ 845	\$ 845	25
26	Labor Loadings		109	109	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	\$ 954	\$ 954	28
	Total Distribution				
29	Labor		\$ 703,902	\$ 703,902	29
30	Labor Loadings		88,863	88,863	30
31	Materials and Expenses		0	0	31
32	Total	Sum Lns 29 - 31	\$ 792,765	\$ 792,765	32

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	
Customer Accounts					
Supervision					
		901			
1	Labor		\$ 35,970	\$ 35,970	1
2	Labor Loadings		4,575	4,575	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 40,545	\$ 40,545	4
Meter Reading					
		902			
5	Labor		\$ 15,235	\$ 15,235	5
6	Labor Loadings		1,926	1,926	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	\$ 17,161	\$ 17,161	8
Customer Records and Collection					
		903			
9	Labor		\$ 138,835	\$ 138,835	9
10	Labor Loadings		18,090	18,090	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	\$ 156,925	\$ 156,925	12
13	Uncollectible Accounts	904	\$ 0	\$ 0	13
Miscellaneous					
		905			
14	Labor		\$ 0	\$ 0	14
15	Labor Loadings		0	0	15
16	Materials and Expenses		0	0	16
17	Total	Sum Lns 14 - 16	\$ 0	\$ 0	17
Total Customer Accounts					
18	Labor		\$ 190,040	\$ 190,040	18
19	Labor Loadings		24,591	24,591	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	\$ 214,631	\$ 214,631	21

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits		Line No.
			Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Total (d) Col (c)	
<u>Customer Service and Information</u>					
Customer Assistance 908					
1	Labor		\$ 0	\$ 0	1
2	Labor Loadings		0	0	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 0	4
Informational and Instructional Advertising 909					
5	Labor		\$ 0	\$ 0	5
6	Labor Loadings		0	0	6
7	Materials and Expenses		0	0	7
8	Total	Sum Lns 5 - 7	\$ 0	\$ 0	8
Miscellaneous 910					
9	Labor		\$ 0	\$ 0	9
10	Labor Loadings		0	0	10
11	Materials and Expenses		0	0	11
12	Total	Sum Lns 9 - 11	\$ 0	\$ 0	12
Total Customer Service and Information					
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	16
<u>Sales</u>					
Supervision 911					
17	Labor		\$ 0	\$ 0	17
18	Labor Loadings		0	0	18
19	Materials and Expenses		0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	20
Demonstration and Selling 912					
21	Labor		\$ 0	\$ 0	21
22	Labor Loadings		0	0	22
23	Materials and Expenses		0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	24
Advertising 913					
25	Labor		\$ 0	\$ 0	25
26	Labor Loadings		0	0	26
27	Materials and Expenses		0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	28
Total Sales					
29	Labor		\$ 0	\$ 0	29
30	Labor Loadings		0	0	30
31	Materials and Expenses		0	0	31
32	Total	Sum Lns 29 - 31	\$ 0	\$ 0	32
Total O&M					
33	Labor		\$ 949,091	\$ 949,091	33
34	Labor Loadings		121,312	121,312	34
35	Materials and Expenses		0	0	35
36	Total	Sum Lns 33 - 35	\$ 1,070,403	\$ 1,070,403	36

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE CERTIFICATION ADJUSTMENTS
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Direct SNV (c) WP K-1, Sh 28	To Be Allocated (d) WP K-1, Sh 29	4-Factor (e) 28.34% Smt N, Sh 8, Ln 9(g)	Factor II (f) 28.79% Smt N, Sh 8, Ln 4(g)	Factor III (g) 23.77% Smt N, Sh 8, Ln 6(g)	A&G Factor (h) 30.01% Smt N, Sh 8, Ln 10(g)	Total Allocation to SNV (i) Sum Cois (e) - (h)	Total SNV (j) (c) + (i)	Line No.
Administrative and General (A&G)											
920	A&G Salaries										
1	Labor		\$ 0	\$ 2,076,810	\$ 0	\$ 0	\$ 0	\$ 0	\$ 588,535	\$ 588,535	1
2	Labor Loadings		0	257,379	0	0	0	0	72,937	72,937	2
3	Materials and Expenses		0	0	0	0	0	0	0	0	3
4	Total	Sum Lns 1 - 3	\$ 0	\$ 2,334,189	\$ 0	\$ 0	\$ 0	\$ 0	\$ 661,472	\$ 661,472	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ 0	\$ (505,352)	\$ 0	\$ 0	\$ 0	\$ (151,677)	\$ (151,677)	\$ (151,677)	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 3,706,706	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,050,422	\$ 1,050,422	10
11	Regulatory Commission Expenses	928	\$ 46,768	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 46,768	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
Miscellaneous General											
13	Labor	930.2	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	0	0	0	14
15	Materials and Expenses		0	0	0	0	0	0	0	0	15
16	Total	Sum Lns 13 - 15	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rents	931	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Maintenance of General Plant											
18	Labor	935	\$ 0	\$ 46,157	\$ 13,080	\$ 0	\$ 0	\$ 0	\$ 13,080	\$ 13,080	18
19	Labor Loadings		0	5,661	1,604	0	0	0	1,604	1,604	19
20	Materials and Expenses		0	0	0	0	0	0	0	0	20
21	Total	Sum Lns 18 - 20	\$ 0	\$ 51,818	\$ 14,684	\$ 0	\$ 0	\$ 0	\$ 14,684	\$ 14,684	21
Total A&G Expenses											
22	Labor		\$ 0	\$ 2,122,967	\$ 601,615	\$ 0	\$ 0	\$ 0	\$ 601,615	\$ 601,615	22
23	Labor Loadings		0	263,040	74,541	0	0	0	74,541	74,541	23
24	Materials and Expenses		46,768	3,201,354	1,050,422	0	0	(151,677)	898,745	945,513	24
25	Total	Sum Lns 22 - 24	\$ 46,768	\$ 5,587,361	\$ 1,726,578	\$ 0	\$ 0	\$ (151,677)	\$ 1,574,901	\$ 1,621,669	25

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) Sch H-C2, Sh 1	Regulatory Commission Expense Adj. No. C3 (d) Sch H-C3, Sh 1	Reamort. Adjustment Adj. No. C6 (e) Sch H-C6, Sh 1	Total SNV (f) Sum Cols (c) - (e)	Line No.
<u>Administrative and General (A&G)</u>							
A&G Salaries							
1	Labor	920	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	2
3	Materials and Expenses		0	0	0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	\$ 0	0	5
6	A&G Expenses Transferred (Credit)	922	\$	\$	\$	0	6
7	Outside Services	923	\$ 0	\$ 0	\$ 0	0	7
8	Property Insurance	924	\$ 0	\$ 0	\$ 0	0	8
9	Injuries and Damages	925	\$ 0	\$ 0	\$ 0	0	9
10	Employee Pension and Benefits	926	\$ 0	\$ 0	\$ 0	0	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 46,768	\$ 0	46,768	11
12	Safety Advertising	930.1	\$ 0	\$ 0	\$ 0	0	12
Miscellaneous General							
13	Labor	930.2	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	14
15	Materials and Expenses		0	0	0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	16
17	Rents	931	\$ 0	\$ 0	\$ 0	0	17
Maintenance of General Plant							
18	Labor	935	\$ 0	\$ 0	\$ 0	0	18
19	Labor Loadings		0	0	0	0	19
20	Materials and Expenses		0	0	0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>0</u>	21
Total A&G Expenses							
22	Labor		\$ 0	\$ 0	\$ 0	0	22
23	Labor Loadings		0	0	0	0	23
24	Materials and Expenses		0	46,768	0	46,768	24
25	Total	Sum Lns 22 - 24	<u>\$ 0</u>	<u>\$ 46,768</u>	<u>\$ 0</u>	<u>46,768</u>	25

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 (c) <small>Sch H-C2, Sh 1</small>	Total System Alloc. (d) <small>Sum Cols (c)</small>	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 2,076,810	\$ 2,076,810	1
2	Labor Loadings		257,379	257,379	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 2,334,189</u>	<u>\$ 2,334,189</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ (505,352)	\$ (505,352)	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 3,706,706	\$ 3,706,706	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
	Miscellaneous General	930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
	Maintenance of General Plant	935			
18	Labor		\$ 46,157	\$ 46,157	18
19	Labor Loadings		5,661	5,661	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 51,818</u>	<u>\$ 51,818</u>	21
Total A&G Expenses					
22	Labor		\$ 2,122,967	\$ 2,122,967	22
23	Labor Loadings		263,040	263,040	23
24	Materials and Expenses		3,201,354	3,201,354	24
25	Total	Sum Lns 22 - 24	<u>\$ 5,587,361</u>	<u>\$ 5,587,361</u>	25

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION
FOR THE CERTIFICATION PERIOD ENDED MAY 31, 2026
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	Labor/Benefits Annualization Adj. No. C2 Sch H-C2, Sh 1 (c)	Total System Alloc. (d)	Line No.
<u>Administrative and General (A&G)</u>					
A&G Salaries					
		920			
1	Labor		\$ 588,535	\$ 588,535	1
2	Labor Loadings		72,937	72,937	2
3	Materials and Expenses		0	0	3
4	Total	Sum Lns 1 - 3	<u>\$ 661,472</u>	<u>\$ 661,472</u>	4
5	Office Supplies and Expenses	921	\$ 0	\$ 0	5
6	A&G Expenses Transferred (Credit)	922	\$ (151,677)	\$ (151,677)	6
7	Outside Services	923	\$ 0	\$ 0	7
8	Property Insurance	924	\$ 0	\$ 0	8
9	Injuries and Damages	925	\$ 0	\$ 0	9
10	Employee Pension and Benefits	926	\$ 1,050,422	\$ 1,050,422	10
11	Regulatory Commission Expenses	928	\$ 0	\$ 0	11
12	Safety Advertising	930.1	\$ 0	\$ 0	12
Miscellaneous General					
		930.2			
13	Labor		\$ 0	\$ 0	13
14	Labor Loadings		0	0	14
15	Materials and Expenses		0	0	15
16	Total	Sum Lns 13 - 15	<u>\$ 0</u>	<u>\$ 0</u>	16
17	Rents	931	\$ 0	\$ 0	17
Maintenance of General Plant					
		935			
18	Labor		\$ 13,080	\$ 13,080	18
19	Labor Loadings		1,604	1,604	19
20	Materials and Expenses		0	0	20
21	Total	Sum Lns 18 - 20	<u>\$ 14,684</u>	<u>\$ 14,684</u>	21
Total A&G Expenses					
22	Labor		\$ 601,615	\$ 601,615	22
23	Labor Loadings		74,541	74,541	23
24	Materials and Expenses		898,745	898,745	24
25	Total	Sum Lns 22 - 24	<u><u>\$ 1,574,901</u></u>	<u><u>\$ 1,574,901</u></u>	25

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
ADJUSTMENTS DURING EXPECTED CHANGES IN CIRCUMSTANCES PERIOD
WORKPAPER SUPPORTING SCHEDULE K-1**

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

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
ADJUSTMENTS DURING EXPECTED CHANGES IN CIRCUMSTANCES PERIOD
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	N/A (c)	Total (d) (c)	Line No.
<u>Transmission Expenses, Excluding Account 858 Continued</u>					
<u>Maintenance</u>					
Maintenance Supervision and Engineering 861					
1	Labor		\$	\$ 0	1
2	Labor Loadings			0	2
3	Materials and Expenses			0	3
4	Total	Sum Lns 1 - 3	\$	\$ 0	4
Maintenance of Structures and Improvements 862					
5	Labor		\$	\$ 0	5
6	Labor Loadings			0	6
7	Materials and Expenses			0	7
8	Total	Sum Lns 5 - 7	\$	\$ 0	8
Maintenance of Mains 863					
9	Labor		\$	\$ 0	9
10	Labor Loadings			0	10
11	Materials and Expenses			40,000	11
12	Total	Sum Lns 9 - 11	\$	\$ 40,000	12
Maintenance of Compressor Station Equipment 864					
13	Labor		\$	\$ 0	13
14	Labor Loadings			0	14
15	Materials and Expenses			0	15
16	Total	Sum Lns 13 - 15	\$	\$ 0	16
Maintenance of Measuring & Regulating Station Equip 865					
17	Labor		\$	\$ 0	17
18	Labor Loadings			0	18
19	Materials and Expenses			50,000	19
20	Total	Sum Lns 17 - 19	\$	\$ 50,000	20
Maintenance of SCADA Equipment 866					
21	Labor		\$	\$ 0	21
22	Labor Loadings			0	22
23	Materials and Expenses			0	23
24	Total	Sum Lns 21 - 23	\$	\$ 0	24
Total Transmission Expense, Excluding Account 858					
25	Labor		\$	\$ 0	25
26	Labor Loadings			0	26
27	Materials and Expenses			90,000	27
28	Total	Sum Lns 25 - 27	\$	\$ 90,000	28

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
ADJUSTMENTS DURING EXPECTED CHANGES IN CIRCUMSTANCES PERIOD
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	N/A (c)	Total (d) (c)	Line No.
<u>Distribution</u>					
Operation Supervision and Engineering					
1	Labor	870	\$	\$ 0	1
2	Labor Loadings			0	2
3	Materials and Expenses			0	3
4	Total	Sum Lns 1 - 3	\$	\$ 0	4
Operation Distribution Load Dispatching					
5	Labor	871	\$	\$ 0	5
6	Labor Loadings			0	6
7	Materials and Expenses			0	7
8	Total	Sum Lns 5 - 7	\$	\$ 0	8
Operation Mains and Services					
9	Labor	874	\$	\$ 0	9
10	Labor Loadings			0	10
11	Materials and Expenses			5,000	11
12	Total	Sum Lns 9 - 11	\$	\$ 5,000	12
Operation Measuring and Regulation Station					
13	Labor	875	\$	\$ 0	13
14	Labor Loadings			0	14
15	Materials and Expenses			0	15
16	Total	Sum Lns 13 - 15	\$	\$ 0	16
Operation Meter and House Regulator					
17	Labor	878	\$	\$ 0	17
18	Labor Loadings			0	18
19	Materials and Expenses			0	19
20	Total	Sum Lns 17 - 19	\$	\$ 0	20
Customer Installation					
21	Labor	879	\$	\$ 0	21
22	Labor Loadings			0	22
23	Materials and Expenses			0	23
24	Total	Sum Lns 21 - 23	\$	\$ 0	24
Other					
25	Labor	880	\$	\$ 0	25
26	Labor Loadings			0	26
27	Materials and Expenses			0	27
28	Total	Sum Lns 25 - 27	\$	\$ 0	28
29	Rents	881	\$	\$ 0	29

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
OPERATIONS AND MAINTENANCE EXPENSE
ADJUSTMENTS DURING EXPECTED CHANGES IN CIRCUMSTANCES PERIOD
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	N/A (c)	Total (d) (c)	Line No.
	Maintenance Supervision and Engineering	885			
1	Labor		\$	\$ 0	1
2	Labor Loadings			0	2
3	Materials and Expenses			0	3
4	Total	Sum Lns 1 - 3	\$	\$ 0	4
	Maintenance of Structures and Improvements	886			
5	Labor		\$	\$ 0	5
6	Labor Loadings			0	6
7	Materials and Expenses			0	7
8	Total	Sum Lns 5 - 7	\$	\$ 0	8
	Maintenance of Mains	887			
9	Labor		\$	\$ 0	9
10	Labor Loadings			0	10
11	Materials and Expenses			0	11
12	Total	Sum Lns 9 - 11	\$	\$ 0	12
	Maintenance of Measuring and Reg. Station Eq.	889			
13	Labor		\$	\$ 0	13
14	Labor Loadings			0	14
15	Materials and Expenses			0	15
16	Total	Sum Lns 13 - 15	\$	\$ 0	16
	Maintenance of Services	892			
17	Labor		\$	\$ 0	17
18	Labor Loadings			0	18
19	Materials and Expenses			0	19
20	Total	Sum Lns 17 - 19	\$	\$ 0	20
	Maintenance of Meters and House Regulators	893			
21	Labor		\$	\$ 0	21
22	Labor Loadings			0	22
23	Materials and Expenses			0	23
24	Total	Sum Lns 21 - 23	\$	\$ 0	24
	Maintenance of Other Equipment	894			
25	Labor		\$	\$ 0	25
26	Labor Loadings			0	26
27	Materials and Expenses			0	27
28	Total	Sum Lns 25 - 27	\$	\$ 0	28
	Total Distribution				
29	Labor		\$	\$ 0	29
30	Labor Loadings			0	30
31	Materials and Expenses			5,000	31
32	Total	Sum Lns 29 - 31	\$	\$ 5,000	32

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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ADJUSTMENTS DURING EXPECTED CHANGES IN CIRCUMSTANCES PERIOD
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	N/A (c)	Total (d) (c)	Line No.
Customer Accounts					
Supervision					
		901			
1	Labor		\$	\$ 0	1
2	Labor Loadings			0	2
3	Materials and Expenses			0	3
4	Total	Sum Lns 1 - 3	\$	\$ 0	4
Meter Reading					
		902			
5	Labor		\$	\$ 0	5
6	Labor Loadings			0	6
7	Materials and Expenses			0	7
8	Total	Sum Lns 5 - 7	\$	\$ 0	8
Customer Records and Collection					
		903			
9	Labor		\$	\$ 0	9
10	Labor Loadings			0	10
11	Materials and Expenses			0	11
12	Total	Sum Lns 9 - 11	\$	\$ 0	12
13	Uncollectible Accounts	904	\$	\$ 0	13
Miscellaneous					
		905			
14	Labor		\$	\$ 0	14
15	Labor Loadings			0	15
16	Materials and Expenses			0	16
17	Total	Sum Lns 14 - 16	\$	\$ 0	17
Total Customer Accounts					
18	Labor		\$	\$ 0	18
19	Labor Loadings			0	19
20	Materials and Expenses			0	20
21	Total	Sum Lns 18 - 20	\$	\$ 0	21

**SOUTHWEST GAS CORPORATION
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ADJUSTMENTS DURING EXPECTED CHANGES IN CIRCUMSTANCES PERIOD
WORKPAPER SUPPORTING SCHEDULE K-1**

Line No.	Description (a)	Account No./ Reference (b)	N/A (c)	Total (d) (c)	Line No.
<u>Customer Service and Information</u>					
Customer Assistance 908					
1	Labor		\$	\$ 0	1
2	Labor Loadings			0	2
3	Materials and Expenses			0	3
4	Total	Sum Lns 1 - 3	\$	<u>0</u> \$ <u>0</u>	4
Informational and Instructional Advertising 909					
5	Labor		\$	\$ 0	5
6	Labor Loadings			0	6
7	Materials and Expenses			0	7
8	Total	Sum Lns 5 - 7	\$	<u>0</u> \$ <u>0</u>	8
Miscellaneous 910					
9	Labor		\$	\$ 0	9
10	Labor Loadings			0	10
11	Materials and Expenses			0	11
12	Total	Sum Lns 9 - 11	\$	<u>0</u> \$ <u>0</u>	12
Total Customer Service and Information					
13	Labor		\$	0 \$ 0	13
14	Labor Loadings			0	14
15	Materials and Expenses			0	15
16	Total	Sum Lns 13 - 15	\$	<u>0</u> \$ <u>0</u>	16
<u>Sales</u>					
Supervision 911					
17	Labor		\$	\$ 0	17
18	Labor Loadings			0	18
19	Materials and Expenses			0	19
20	Total	Sum Lns 17 - 19	\$	<u>0</u> \$ <u>0</u>	20
Demonstration and Selling 912					
21	Labor		\$	\$ 0	21
22	Labor Loadings			0	22
23	Materials and Expenses			0	23
24	Total	Sum Lns 21 - 23	\$	<u>0</u> \$ <u>0</u>	24
Advertising 913					
25	Labor		\$	\$ 0	25
26	Labor Loadings			0	26
27	Materials and Expenses			0	27
28	Total	Sum Lns 25 - 27	\$	<u>0</u> \$ <u>0</u>	28
Total Sales					
29	Labor		\$	\$ 0	29
30	Labor Loadings			0	30
31	Materials and Expenses			0	31
32	Total	Sum Lns 29 - 31	\$	<u>0</u> \$ <u>0</u>	32
Total O&M					
33	Labor		\$	0 \$ 0	33
34	Labor Loadings			0	34
35	Materials and Expenses			95,000	35
36	Total	Sum Lns 33 - 35	\$	<u>95,000</u> \$ <u>95,000</u>	36