



# **SOUTHWEST GAS CORPORATION**

January 8, 2024

Ms. Trisha Osborne  
Assistant Commission Secretary  
Public Utilities Commission of Nevada  
1150 East William Street  
Carson City, NV 89701-3109

Re: Docket No. 23-09012  
Application of Southwest Gas Corporation for authority to increase its retail natural gas utility service rates for Southern and Northern Nevada

Dear Ms. Osborne:

Southwest Gas Corporation (Company) respectfully submits for electronic filing the attached Errata containing revised copies of Volumes 1, 2, 3, and 13 of the Company's Certification volumes (Volumes) filed on January 5, 2024. The Company discovered certain administrative items and scrivener's errors as specified in the Errata and hereby resubmits the corrected Volumes 1, 2, 3 and 13 in their entirety, with the inclusion of the corrections identified in the Errata.

Please contact me at (702) 876-7133 with any questions you may have.

Respectfully submitted,

Christopher M. Brown  
Director/Regulation  
Enclosures

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13 **PUBLIC UTILITIES COMMISSION OF NEVADA**

14 In the Matter of the Application of  
15 Southwest Gas Corporation for Authority to  
16 Increase its Retail Natural Gas Utility  
17 Service Rates in its Southern and Northern  
18 Nevada Rate Jurisdictions.

Docket No.: 23-09012

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20  
21 **ERRATA**

22 Southwest Gas Corporation (Southwest Gas or Company) respectfully submits this  
23 Errata to reflect corrections to certain administrative items and scrivener's errors to the  
24 Company's Certification filing as follows:

- 25 • Volume 1
  - 26 ○ Updated cover page to reflect 17 volumes instead of 16;
  - 27 ○ Included TOC (identifying each volume and its contents);
  - 28 ○ Replaced Schedule F with Northern Nevada schedules (filed version contained Southern Nevada schedules); and
  - Cover letter updated to reflect changes identified herein.
- Volume 2
  - Updated cover page to reflect 17 volumes instead of 16;
  - Replaced Schedule F with Southern Nevada schedules (filed version contained Northern Nevada schedules);
  - Updated tab "M" on page 183 to reflect tab "L";
  - Removed incorrect tab "L" on page 218 – renamed to "intentionally left blank"; and
  - Updated Index.
- Volume 3
  - Updated cover page to reflect 17 volumes instead of 16; and
  - Correct lower case "w" in Dylan's middle name and took out the semicolon in his last name.

- Volume 13
  - Updated cover page to reflect 17 volumes.

Consequently, the Company hereby resubmits the corrected Volumes 1, 2, 3, and 13, in their entirety, with the corrections identified above.

Respectfully submitted this 8th day of January 2024.

SOUTHWEST GAS CORPORATION



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1 **CERTIFICATE OF SERVICE**

2 I hereby certify that on the 8th day of January 2024, and pursuant to NAC 703.610 of  
3 the rules and regulations of the Public Utilities Commission of Nevada, I served a copy of the  
4 foregoing Errata upon all parties identified below via email electronic service:

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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.: 23-09012

**VOLUME 2 of 17**

Southern Nevada Supporting Statements and Schedules

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**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
APPLICATION FOR AUTHORITY TO INCREASE NATURAL GAS RATES  
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**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
APPLICATION FOR AUTHORITY TO INCREASE NATURAL GAS RATES  
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# Tab F

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COST OF CAPITAL  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
FOR STATEMENT F CALCULATION**

Line No.	Description (a)	Capital Ratio (b)	Capital Cost (c)	Weighted Cost of Capital (b) x (c) (d)	Line No.
1	Long-Term Debt	47.22% [1]	4.42% [6]	2.09%	1
2	Short-Term Debt	2.11% [2]	6.20% [7]	0.13%	2
3	Customer Deposits	0.67% [3]	5.29% [8]	0.04%	3
4	Total Debt	<u>50.00% [4]</u>	<u>4.50% [9]</u>	<u>2.25%</u>	4
5	Preferred Equity	0.00% [5]	0.00% [10]	0.00%	5
6	Common Equity	<u>50.00% [4]</u>	<u>10.00% [4]</u>	<u>5.00%</u>	6
7	Total	<u><u>100.00%</u></u>		<u><u>7.25%</u></u>	7

[1] Sch F-1, Sh 1, Ln 8, Col (d) x 50.00%

[2] Sch F-1, Sh 1, Ln 9, Col (d) x 50.00%

[3] Sch F-1, Sh 1, Ln 10, Col (d) x 50.00%

[4] See Direct Testimony of Company witness Dylan W. D'Ascendis

[5] Stmt F, Sh 3, Ln 12, Col (c)

[6] Sch F-1, Sh 1, ((Ln 8, Col (f)) / (Ln 8, Col (d)))

[7] Sch F-1, Sh 1, Ln 9, Col (e)

[8] Sch F-1, Sh 1, Ln 10, Col (e)

[9] Sch F-1, Sh 1, Ln 11, Col (f)

[10] Sch F-2, Sh 1, Ln 1, Col (e)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COST OF CAPITAL  
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Capital Ratio (b)	Capital Cost (c)	Weighted Cost of Capital (b) x (c) (d)	Line No.
1	Long-Term Debt	49.76% [1]	4.23% [7]	2.11%	1
2	Short-Term Debt	3.80% [2]	5.07% [8]	0.19%	2
3	Customer Deposits	0.68% [3]	4.55% [9]	0.03%	3
4	Total Debt	<u>54.24% [4]</u>	<u>4.30% [10]</u>	<u>2.33%</u>	4
5	Preferred Equity	0.00% [5]	0.00% [11]	0.00%	5
6	Common Equity	<u>45.76% [6]</u>	<u>10.00% [12]</u>	<u>4.58%</u>	6
7	Total	<u><u>100.00%</u></u>		<u><u>6.91%</u></u>	7

[1] Sch F-1, Sh 2, Ln 8, Col (d) x 54.24%

[2] Sch F-1, Sh 2, Ln 9, Col (d) x 54.24%

[3] Sch F-1, Sh 2, Ln 10, Col (d) x 54.24%

[4] Stmt F, Sh 4, Ln 11, Col (c)

[5] Stmt F, Sh 4, Ln 12, Col (c)

[6] Stmt F, Sh 4, Ln 13, Col (c)

[7] Sch F-1, Sh 2, ((Ln 8, Col (f)) / (Ln 8, Col (d)))

[8] Sch F-1, Sh 2, Ln 9, Col (e)

[9] Sch F-1, Sh 2, Ln 10, Col (e)

[10] Sch F-1, Sh 2, Ln 11, Col (f)

[11] Sch F-2, Sh 2, Ln 1, Col (e)

[12] See Direct Testimony of Company witness Dylan W. D'Ascendis

**SOUTHWEST GAS CORPORATION  
CONSOLIDATED COMPANY CAPITAL COSTS  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Recorded Amount (b)	Capital Ratio [4] (c)	Cost of Capital (d)	Line No.
	<u>Debt [1]</u>				
	Long-Term Debt				
1	Debentures	\$ 3,268,815,771	47.61%	4.34%	1
2	Medium Term Notes	32,438,043	0.47%	7.72%	2
3	Loss on Reacquired Debt	(3,408,592)	-0.05%	-5.04%	3
4	Clark County IDR B's - Fixed	1,491,767	0.02%	-11.73%	4
5	Clark County IDR B's - Var	145,688,767	2.12%	4.66%	5
6	Big Bear IDR B's	49,767,812	0.72%	4.55%	6
7	Term Facilities	12,813,483	0.19%	9.40%	7
8	Total Long-Term Debt	<u>3,507,607,052</u>	<u>51.08%</u>		8
9	Short-Term Debt	179,430,073	2.61%	6.20%	9
10	Customer Deposits [2]	14,563,438	0.21%	5.29%	10
11	Total Debt	<u>3,701,600,564</u>	<u>53.91%</u>		11
	<u>Equity</u>				
12	Preferred Equity	\$ -	0.00%		12
13	Common Equity [3]	<u>3,164,729,959</u>	<u>46.09%</u>	10.00%	13
14	Total Equity	<u>3,164,729,959</u>	<u>46.09%</u>		14
15	Total Capital	<u>\$ 6,866,330,523</u>	<u>100.00%</u>		15

[1] For all recorded amounts of debt and related costs (except California Big Bear IDR B's) see Sch F-1, Sh 1. For California Big Bear IDR B's recorded amounts see Sch F-1, Sh 3.

[2] See Sch F-1, Sh 11, for the recorded amount and cost.

[3] Common equity recorded amount is the total common equity estimated by the Company at November 30, 2023, less capital stock expense. Does not reflect the accumulated other comprehensive income.

[4] Capital Ratios = Recorded Amounts / Total Capital.

**SOUTHWEST GAS CORPORATION  
CONSOLIDATED COMPANY CAPITAL COSTS  
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Recorded Amount (b)	Capital Ratio [4] (c)	Cost of Capital (d)	Line No.
	<u>Debt [1]</u>				
	Long-Term Debt				
1	Debentures	\$ 3,266,433,790	46.50%	4.34%	1
2	Medium Term Notes	32,430,511	0.46%	7.72%	2
	Unamortized Loss				
3	on Reacquired Debt	(3,494,523)	-0.05%	-4.92%	3
4	Clark County IDR B's - Fixed	1,579,282	0.02%	-11.08%	4
5	Clark County IDR B's - Var	145,527,990	2.07%	3.62%	5
6	Big Bear IDR B's	49,700,129	0.71%	4.65%	6
7	Term Facilities	(241,226)	0.00%	-151.23%	7
8	Total Long-Term Debt	<u>3,491,935,952</u>	<u>49.72%</u>		8
9	Short-Term Debt	303,962,230	4.33%	5.07%	9
10	Customer Deposits [2]	14,196,669	0.20%	4.55%	10
11	Total Debt	<u>3,810,094,851</u>	<u>54.24%</u>		11
	<u>Equity</u>				
12	Preferred Equity	\$ -	0.00%		12
13	Common Equity [3]	<u>3,213,805,815</u>	<u>45.76%</u>	10.00%	13
14	Total Equity	<u>3,213,805,815</u>	<u>45.76%</u>		14
15	Total Capital	<u>\$ 7,023,900,666</u>	<u>100.00%</u>		15

[1] For all recorded amounts of debt and related costs (except California Big Bear IDR B's) see Sch F-1, Sh 2. For California Big Bear IDR B's recorded amounts see Sch F-1, Sh 4.

[2] See Sch F-1, Sh 12, for the recorded amount and cost.

[3] Common equity recorded amount is the total common equity recorded by the Company at May 31, 2023, less capital stock expense. Does not reflect the accumulated other comprehensive income.

[4] Capital Ratios = Recorded Amounts / Total Capital.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY COST OF DEBT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base [1] (c)	Ratio (d)	Rate (e)	Weighted Cost (f)	Line No.
1	Debentures [2]	\$ 3,268,815,771	\$ 683,066,615	76.89%	4.34%	3.33%	1
2	Medium Term Notes [3]	32,438,043	6,778,401	0.76%	7.72%	0.06%	2
3	Unamortized Loss on Reacquired Debt [4]	( 3,408,592)	( 712,275)	-0.08%	-5.04%	0.00%	3
4	Term Facility [5]	12,813,483	2,677,564	0.30%	9.40%	0.03%	4
5	Tax Exempt - Fixed Rate [6]	1,491,767	1,491,767	0.17%	-11.73%	-0.02%	5
6	Tax Exempt - Variable Rate [7]	145,688,767	145,688,767	16.40%	4.66%	0.76%	6
7	Big Bear IDRB's [8]	49,767,812	-	0.00%	4.55%	0.00%	7
8	Total Long-Term Debt	<u>\$ 3,507,607,052</u>	<u>\$ 838,990,840</u>	<u>94.44%</u>		<u>4.17%</u>	8
9	Short-Term Debt [9]	179,430,073	37,494,524	4.22%	6.20%	0.26%	9
10	Customer Deposits [10]	14,563,438	11,936,111	1.34%	5.29%	0.07%	10
11	Total Cost of Debt	<u>\$ 3,701,600,564</u>	<u>\$ 888,421,475</u>	<u>100.00%</u>		<u>4.50%</u>	11

[1] Total Debt = Rate Base x Total Debt Ratio = (\$1,776,842,949 X 50.00%)= \$888,421,475

- [2] Sch F-1, Sh 3, Ln 12.
- [3] Sch F-1, Sh 3, Ln 15.
- [4] Sch F-1, Sh 3, Ln 16.
- [5] Sch F-1, Sh 7, Ln 1.
- [6] Sch F-1, Sh 3, Ln 27.
- [7] Sch F-1, Sh 3, Ln 32.
- [8] Sch F-1, Sh 3, Ln 33.
- [9] Sch F-1, Sh 9, Ln 1.
- [10] Sch F-1, Sh 11, Ln 3.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY COST OF DEBT  
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Amount Outstanding (b)	Allocated to Rate Base [1] (c)	Ratio (d)	Rate (e)	Weighted Cost (f)	Line No.
1	Debentures [2]	\$ 3,266,433,790	\$ 697,386,307	75.21%	4.34%	3.27%	1
2	Medium Term Notes [3]	32,430,511	6,923,941	0.75%	7.72%	0.06%	2
3	Unamortized Loss on Reacquired Debt [4]	( 3,494,523)	( 746,084)	-0.08%	-4.92%	0.00%	3
4	Term Facility [5]	( 241,226)	( 51,502)	-0.01%	-151.23%	0.01%	4
5	Tax Exempt - Fixed Rate [6]	1,579,282	1,579,282	0.17%	-11.08%	-0.02%	5
6	Tax Exempt - Variable Rate [7]	145,527,990	145,527,990	15.70%	3.62%	0.57%	6
7	Big Bear IDR's [8]	49,700,129	-	0.00%	4.65%	0.00%	7
8	Total Long-Term Debt	<u>\$ 3,491,935,952</u>	<u>\$ 850,619,934</u>	<u>91.74%</u>		<u>3.88%</u>	8
9	Short-Term Debt [9]	303,962,230	64,896,187	7.00%	5.07%	0.35%	9
10	Customer Deposits [10]	14,196,669	11,708,150	1.26%	4.55%	0.06%	10
11	Total Debt	<u>\$ 3,810,094,851</u>	<u>\$ 927,224,272</u>	<u>100.00%</u>		<u>4.30%</u>	11

[1] Total Debt = Rate Base x Total Debt Ratio = (\$1,709,335,708 X 54.24%) = \$927,224,272

- [2] Sch F-1, Sh 4, Ln 12.
- [3] Sch F-1, Sh 4, Ln 15.
- [4] Sch F-1, Sh 4, Ln 16.
- [5] Sch F-1, Sh 8, Ln 1.
- [6] Sch F-1, Sh 4, Ln 27.
- [7] Sch F-1, Sh 4, Ln 32.
- [8] Sch F-1, Sh 4, Ln 33.
- [9] Sch F-1, Sh 10, Ln 1.
- [10] Sch F-1, Sh 12, Ln 3.



**SOUTHWEST GAS CORPORATION  
COST OF LONG-TERM DEBT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023[1]**

Line No.	Description (a)	Outstanding Principal (b)	Unamortized Debt Expense and Debt Discount (c)	Net Proceeds (d)	Effective Interest Rate (e)	Cost of Debt (f)	Line No.
<b>Debentures &amp; Notes</b>							
1	8.0% Debenture, Due 2026	75,000,000	1,630,482	73,369,518	8.93%	6,555,539	1
2	6.1% Notes, Due 2041	125,000,000	128,998	124,871,002	6.11%	7,629,355	2
3	4.875% Notes, Due 2043	250,000,000	2,255,662	247,744,338	4.95%	12,255,720	3
4	3.80% Notes, Due 2046	300,000,000	3,676,235	296,323,765	3.88%	11,501,528	4
5	3.70% Notes, Due 2028	300,000,000	1,604,520	298,395,480	3.84%	11,458,386	5
6	4.15% Notes, Due 2049	300,000,000	3,258,910	296,741,090	4.22%	12,522,474	6
7	2.2% Notes, Due 2030	450,000,000	3,134,610	446,865,390	2.32%	10,367,277	7
8	3.18% Notes, Due 2051	300,000,000	3,282,099	296,717,901	3.24%	9,613,660	8
9	4.05% Notes, Due 2032	600,000,000	6,841,245	593,158,755	4.21%	24,971,984	9
10	5.80% Notes, Due 2027	300,000,000	2,646,195	297,353,805	6.05%	17,989,905	10
11	5.45% Notes, Due 2028	300,000,000	2,725,274	297,274,726	5.69%	16,914,932	11
12	Total Debentures	<u>\$ 3,300,000,000</u>	<u>\$ 31,184,229</u>	<u>\$ 3,268,815,771</u>	<u>4.34%</u>	<u>\$ 141,780,761</u>	12
Sch F-1, Sh 1 Ln 1, Col (b)							
<b>Medium Term Notes</b>							
13	7.92% MTN, Due 2027	25,000,000	61,957	24,938,043	8.00%	1,995,668	13
14	6.76% MTN, Due 2027	7,500,000	-	7,500,000	6.76%	507,000	14
15	Total Medium Term Notes	<u>\$ 32,500,000</u>	<u>\$ 61,957</u>	<u>\$ 32,438,043</u>	<u>7.72%</u>	<u>\$ 2,502,668</u>	15
Sch F-1, Sh 1 Ln 2, Col (b)							
16	Unamortized Loss on Reacquired Debt[2]	<u>\$ -</u>	<u>\$ 3,408,592</u>	<u>\$ (3,408,592)</u>	<u>-5.04%</u>	<u>\$ 171,862</u>	16
Sch F-1, Sh 1 Ln 3, Col (b)							
<b>Amortization of Gain (Loss) on Retirement of Debt [3]</b>							
17	1999 Series A, Due 2038	\$ -	\$ 280,777	\$ (280,777)	-6.67%	\$ 18,718	17
18	1999 Series C, Due 2038	-	382,731	(382,731)	-6.67%	25,515	18
19	1999 Series D, Due 2038	-	221,531	(221,531)	-6.67%	14,769	19
20	2003 Series C, Due 2038	-	701,528	(701,528)	-7.02%	49,230	20
21	2003 Series D, Due 2038	-	837,426	(837,426)	-7.02%	58,767	21
22	2003 Series E, Due 2038	-	110,614	(110,614)	-7.02%	7,762	22
23	2004 Series A, Due 2034	-	634,497	(634,497)	-9.45%	59,952	23
24	2004 Series B, Due 2033	-	(2,247,355)	2,247,355	-10.00%	(224,736)	24
25	2005 Series A, Due 2035	-	705,822	(705,822)	-8.45%	59,647	25
26	2006 Series A, Due 2036	-	(3,119,339)	3,119,339	-7.84%	(244,654)	26
27	Total Tax Exempt Clark County	<u>\$ -</u>	<u>\$ (1,491,767)</u>	<u>\$ 1,491,767</u>	<u>-11.73%</u>	<u>\$ (175,029)</u>	27
Sch F-1, Sh 1 Ln 5, Col (b)							
28	Total Fixed Rate Debt	<u>\$ 3,332,500,000</u>	<u>\$ 33,163,011</u>	<u>\$ 3,299,336,989</u>	<u>4.37%</u>	<u>\$ 144,280,262</u>	28
<b>Tax Exempt Clark County[4]</b>							
29	2003 Series A, Due 2038	\$ 50,000,000	\$ 1,330,515	\$ 48,669,485	4.77%	\$ 2,322,725	29
30	2008 Series A, Due 2038	50,000,000	2,572,483	47,427,517	4.96%	2,352,139	30
31	2009 Series A, Due 2039	50,000,000	408,234	49,591,766	4.27%	2,116,438	31
32	Total CC Tax Exempt Variable	<u>\$ 150,000,000</u>	<u>\$ 4,311,233</u>	<u>\$ 145,688,767</u>	<u>4.66%</u>	<u>\$ 6,791,303</u>	32
Sch F-1, Sh 1 Ln 6, Col (b)							
33	<b>Tax Exempt Big Bear</b> 1993 Series A, Due 2028	<u>\$ 50,000,000</u>	<u>\$ 232,188</u>	<u>\$ 49,767,812</u>	<u>4.55%</u>	<u>\$ 2,262,208</u>	33
34	<b>Term Facility</b>	<u>\$ 150,000,000</u>	<u>\$ 137,186,517</u>	<u>\$ 12,813,483</u>	<u>9.40%</u>	<u>\$ 1,204,654</u>	34
Sch F-1, Sh 1 Ln 4, Col (b)							
35	Total Variable Rate Debt	<u>\$ 350,000,000</u>	<u>\$ 141,729,937</u>	<u>\$ 208,270,063</u>	<u>4.93%</u>	<u>\$ 10,258,165</u>	35
36	Total Debt	<u>\$ 3,682,500,000</u>	<u>\$ 174,892,948</u>	<u>\$ 3,507,607,052</u>	<u>4.41%</u>	<u>\$ 154,538,427</u>	36

[1] Outstanding principal amounts are the Company's projected amounts at November 30, 2023.

[2] In March 2010, the Company redeemed the \$100 million, 7.70% Subordinated Debentures (Preferred Securities), due 9/15/2043, at par. The unamortized debt expenses were recorded as a reacquisition loss and will be amortized over the remaining life of the retired securities.

[3] The Company has called all of its Clark County fixed rate revenue bonds. The unamortized gains and losses are being amortized and affects the cost of debt.

[4] Rate is based on the previous 12-month period, which is consistent in computing the Average Variable Interest Rate (AVIR) for the Variable Interest Expense Recovery (VIER) mechanism.

**SOUTHWEST GAS CORPORATION  
COST OF LONG-TERM DEBT  
FOR THE TEST PERIOD ENDED MAY 31, 2023[1]**

Line No.	Description (a)	Outstanding Principal (b)	Unamortized Debt Expense and Debt Discount (c)	Net Proceeds (d)	Effective Interest Rate (e)	Cost of Debt (f)	Line No.
<b>Debentures &amp; Notes</b>							
1	8.0% Debenture, Due 2026	75,000,000	1,896,372	73,103,628	8.93%	6,531,782	1
2	6.1% Notes, Due 2041	125,000,000	131,111	124,868,889	6.11%	7,629,226	2
3	4.875% Notes, Due 2043	250,000,000	2,288,949	247,711,051	4.95%	12,254,074	3
4	3.80% Notes, Due 2046	300,000,000	3,726,033	296,273,967	3.88%	11,499,595	4
5	3.70% Notes, Due 2028	300,000,000	1,773,274	298,226,726	3.84%	11,451,906	5
6	4.15% Notes, Due 2049	300,000,000	3,294,343	296,705,657	4.22%	12,520,979	6
7	2.2% Notes, Due 2030	450,000,000	3,357,976	446,642,024	2.32%	10,362,095	7
8	3.18% Notes, Due 2051	300,000,000	3,318,579	296,681,421	3.24%	9,612,478	8
9	4.05% Notes, Due 2032	600,000,000	7,184,134	592,815,866	4.21%	24,957,548	9
10	5.80% Notes, Due 2027	300,000,000	3,011,612	296,988,388	6.06%	17,997,496	10
11	5.45% Notes, Due 2028	300,000,000	3,583,827	296,416,173	5.74%	17,014,288	11
12	Total Debentures	<u>\$ 3,300,000,000</u>	<u>\$ 33,566,210</u>	<u>\$ 3,266,433,790</u>	<u>4.34%</u>	<u>\$ 141,831,468</u>	12
				Sch F-1, Sh 2 Ln 1, Col (b)			
<b>Medium Term Notes</b>							
13	7.92% MTN, Due 2027	25,000,000	69,489	24,930,511	8.00%	1,995,065	13
14	6.76% MTN, Due 2027	7,500,000	-	7,500,000	6.76%	507,000	14
15	Total Medium Term Notes	<u>\$ 32,500,000</u>	<u>\$ 69,489</u>	<u>\$ 32,430,511</u>	<u>7.72%</u>	<u>\$ 2,502,065</u>	15
				Sch F-1, Sh 2 Ln 2, Col (b)			
16	Unamortized Loss on Reacquired Debt[2]	<u>\$ -</u>	<u>\$ 3,494,523</u>	<u>\$ (3,494,523)</u>	<u>-4.92%</u>	<u>\$ 171,862</u>	16
				Sch F-1, Sh 2 Ln 3, Col (b)			
<b>Amortization of Gain (Loss) on Retirement of Debt [3]</b>							
17	1999 Series A, Due 2038	\$ -	\$ 290,137	\$ (290,137)	-6.45%	\$ 18,718	17
18	1999 Series C, Due 2038	-	395,488	(395,488)	-6.45%	25,515	18
19	1999 Series D, Due 2038	-	228,915	(228,915)	-6.45%	14,769	19
20	2003 Series C, Due 2038	-	726,143	(726,143)	-6.78%	49,230	20
21	2003 Series D, Due 2038	-	866,810	(866,810)	-6.78%	58,767	21
22	2003 Series E, Due 2038	-	114,495	(114,495)	-6.78%	7,762	22
23	2004 Series A, Due 2034	-	664,474	(664,474)	-9.02%	59,952	23
24	2004 Series B, Due 2033	-	(2,359,722)	2,359,722	-9.52%	(224,736)	24
25	2005 Series A, Due 2035	-	735,645	(735,645)	-8.11%	59,647	25
26	2006 Series A, Due 2036	-	(3,241,666)	3,241,666	-7.55%	(244,654)	26
27	Total Tax Exempt Clark County	<u>\$ -</u>	<u>\$ (1,579,282)</u>	<u>\$ 1,579,282</u>	<u>-11.08%</u>	<u>\$ (175,029)</u>	27
				Sch F-1, Sh 2 Ln 5, Col (b)			
28	Total Fixed Rate Debt	<u>\$ 3,332,500,000</u>	<u>\$ 35,550,941</u>	<u>\$ 3,296,949,059</u>	<u>4.38%</u>	<u>\$ 144,330,366</u>	28
<b>Tax Exempt Clark County[4]</b>							
29	2003 Series A, Due 2038	\$ 50,000,000	\$ 1,418,917	\$ 48,581,083	3.72%	\$ 1,806,815	29
30	2008 Series A, Due 2038	50,000,000	2,627,150	47,372,850	3.85%	1,822,515	30
31	2009 Series A, Due 2039	50,000,000	425,943	49,574,057	3.30%	1,633,820	31
32	Total CC Tax Exempt Variable	<u>\$ 150,000,000</u>	<u>\$ 4,472,010</u>	<u>\$ 145,527,990</u>	<u>3.62%</u>	<u>\$ 5,263,150</u>	32
				Sch F-1, Sh 2 Ln 6, Col (b)			
<b>Tax Exempt Big Bear</b>							
33	1993 Series A, Due 2028	\$ 50,000,000	\$ 299,871	\$ 49,700,129	4.65%	\$ 2,309,248	33
34	Term Facility	<u>\$ 150,000,000</u>	<u>\$ 150,241,226</u>	<u>\$ (241,226)</u>	<u>-151.23%</u>	<u>\$ 364,816</u>	34
				Sch F-1, Sh 2 Ln 4, Col (b)			
35	Total Variable Rate Debt	<u>\$ 350,000,000</u>	<u>\$ 155,013,107</u>	<u>\$ 194,986,893</u>	<u>4.07%</u>	<u>\$ 7,937,214</u>	35
36	Total Debt	<u>\$ 3,682,500,000</u>	<u>\$ 190,564,048</u>	<u>\$ 3,491,935,952</u>	<u>4.36%</u>	<u>\$ 152,267,580</u>	36

[1] Outstanding principal amounts are the Company's recorded amounts at May 31, 2023.

[2] In March 2010, the Company redeemed the \$100 million, 7.70% Subordinated Debentures (Preferred Securities), due 9/15/2043, at par. The unamortized debt expenses were recorded as a reacquisition loss and will be amortized over the remaining life of the retired securities.

[3] The Company has called all of its Clark County fixed rate revenue bonds. The unamortized gains and losses are being amortized and affects the cost of debt.

[4] Rate is based on the previous 12-month period, which is consistent in computing the Average Variable Interest Rate (AVIR) for the Variable Interest Expense Recovery (VIER) mechanism.

**SOUTHWEST GAS CORPORATION  
COST OF DEBT  
ORIGINAL NET PROCEEDS OF ISSUES OUTSTANDING [1]**

Line No.	Description (a)	Issue Date (b)	Maturity Date (c)	Interest Rate (d)	Offered (e)	Gross Proceeds (f)	Underwriter's Commissions and Discounts (g)		Debt and Issuance Expense (h)		Net Proceeds (i)		Cost of Money [2] (m)	Line No.
							Amount	Percent of Gross Proceeds	Amount	Percent of Gross Proceeds	Amount	Per \$100 Unit		
<b>Debentures</b>														
1	8.0% Debenture, Due 2026	08/01/96	08/01/26	8.00%	75,000,000	75,000,000	894,750	1.19%	6,383,290	8.51%	67,721,960	90.30	8.93%	1
2	6.1% Notes, Due 2041	02/15/11	02/15/41	6.10%	125,000,000	125,000,000	0	0.00%	167,358	0.13%	124,832,642	99.87	6.11%	2
3	4.875% Notes, Due 2043	10/04/13	10/01/43	4.88%	250,000,000	250,000,000	2,382,500	0.95%	413,165	0.17%	247,204,335	98.88	4.95%	3
4	3.80% Notes, Due 2046	09/29/16	10/01/46	3.80%	300,000,000	300,000,000	3,531,000	1.18%	775,217	0.26%	295,693,783	98.56	3.88%	4
5	3.70% Notes, Due 2028	03/15/18	04/01/28	3.70%	300,000,000	300,000,000	2,505,000	0.84%	836,902	0.28%	296,658,098	98.89	3.84%	5
6	4.15% Notes, Due 2049	05/31/19	06/01/49	4.15%	300,000,000	300,000,000	2,778,000	0.93%	774,680	0.26%	296,447,320	98.82	4.22%	6
7	2.2% Notes, Due 2030	06/04/20	06/15/30	2.20%	450,000,000	450,000,000	3,492,000	0.78%	1,166,059	0.26%	445,341,941	98.96	2.32%	7
8	3.18% Notes, Due 2051	08/20/21	08/15/51	3.18%	300,000,000	300,000,000	2,682,000	0.89%	764,555	0.25%	296,553,446	98.85	3.24%	8
9	4.05% Notes, Due 2032	03/22/22	03/15/32	4.05%	600,000,000	600,000,000	6,138,000	1.02%	1,861,147	0.31%	592,000,853	98.67	4.21%	9
10	5.80% Notes, Due 2027	12/01/22	12/01/27	5.80%	300,000,000	300,000,000	2,199,000	0.73%	1,015,874	0.34%	296,785,126	98.93	6.05%	10
11	5.45% Notes, Due 2028	03/23/23	03/23/28	5.45%	300,000,000	300,000,000	2,241,000	0.75%	862,911	0.29%	296,896,089	98.97	5.69%	11
12	Total Debentures				\$ 3,300,000,000	\$ 3,300,000,000	\$ 28,843,250	0.87%	\$ 15,021,159	0.46%	\$ 3,256,135,591	98.67		12
<b>Medium Term Notes</b>														
13	7.92% MTN, Due 2027	06/04/97	06/04/27	7.92%	25,000,000	25,000,000	187,500	0.75%	45,761	0.18%	24,766,739	99.07	8.00%	13
14	6.76% MTN, Due 2027	09/23/97	09/24/27	6.76%	7,500,000	7,500,000	46,875	0.63%	17,228	0.23%	7,435,897	99.15	6.88%	14
15	Total Medium Term Notes				\$ 32,500,000	\$ 32,500,000	\$ 234,375	0.72%	\$ 62,990	0.19%	\$ 32,202,635	99.09		15
<b>Fixed Rate Tax Exempt Clark County [3]</b>														
16	1999 Series A, Due 2038	10/05/99	12/01/38	6.10%	12,410,000	12,410,000	\$	0.43%	\$ 658,490	5.31%	\$ 11,697,590	94.26	6.63%	16
17	1999 Series C, Due 2038	07/19/00	12/01/38	5.95%	14,320,000	14,320,000	38,342	0.27%	936,800	6.54%	13,344,858	93.19	6.58%	17
18	1999 Series D, Due 2038	09/26/01	12/01/38	5.55%	8,270,000	8,270,000	21,451	0.26%	523,760	6.33%	7,724,789	93.41	6.13%	18
19	2003 Series C, Due 2038	03/20/03	03/01/38	3.35%	30,000,000	30,000,000	200,538	0.67%	1,440,962	4.80%	28,358,500	94.53	5.93%	19
20	2003 Series D, Due 2038	03/20/03	03/01/38	3.35%	20,000,000	20,000,000	133,692	0.67%	154,313	0.77%	19,711,994	98.56	3.44%	20
21	2003 Series E, Due 2038	03/20/03	03/01/38	5.80%	15,000,000	15,000,000	100,269	0.67%	115,735	0.77%	14,783,996	98.56	5.93%	21
22	2004 Series A, Due 2034	07/16/04	07/01/34	5.25%	65,000,000	65,000,000	1,081,500	1.66%	2,915,229	4.48%	61,003,271	93.85	6.08%	22
23	2004 Series B, Due 2033	10/19/04	12/01/33	5.00%	75,000,000	75,000,000	956,250	1.28%	5,034,264	6.71%	69,009,487	92.01	5.99%	23
24	2005 Series A, Due 2035	10/05/05	10/01/35	4.85%	100,000,000	100,000,000	1,350,000	1.35%	2,724,048	2.72%	95,925,952	95.93	5.36%	24
25	2006 Series A, Due 2036	09/20/06	09/01/36	4.75%	56,000,000	56,000,000	686,000	1.23%	801,557	1.43%	54,512,443	97.34	5.09%	25
26	Total Fixed Rate Tax Exempt Clark County				\$ 396,000,000	\$ 396,000,000	\$ 4,621,963	1.17%	\$ 15,505,156	3.86%	\$ 376,072,879	94.97		26
<b>Variable Rate Tax Exempt Clark County</b>														
27	2003 Series A, Due 2038	03/20/03	03/01/38	Var	50,000,000	50,000,000	\$ 128,076	0.26%	\$ 2,820,818	5.64%	\$ 47,051,106	94.10	Var	27
28	2008 Series A, Due 2038	09/24/08	03/01/38	Var	50,000,000	50,000,000	1,787,449	0.36%	4,771,935	9.54%	45,049,316	90.10	Var	28
29	2009 Series A, Due 2039	12/09/09	12/01/39	Var	50,000,000	50,000,000	1,750,000	0.35%	7,668,649	15.33%	49,058,351	98.12	Var	29
30	Total Variable Rate Tax Exempt Clark County				\$ 150,000,000	\$ 150,000,000	\$ 481,825	0.32%	\$ 8,359,402	5.57%	\$ 141,158,773	94.11		30
<b>Tax Exempt Big Bear</b>														
31	1993 Series A, Due 2028	12/15/93	12/01/28	Var	50,000,000	50,000,000	\$ 175,000	0.35%	\$ 656,763	1.31%	\$ 49,168,237	98.34	Var	31
32	Term Facility	03/15/12	04/10/25	Var	150,000,000	150,000,000	\$ -	0.00%	\$ 575,880	0.38%	\$ 149,424,121	99.62	Var	32
33	Total Debt Capital				\$ 4,078,500,000	\$ 4,078,500,000	\$ 34,356,413	0.84%	\$ 39,981,351	0.98%	\$ 4,004,162,236	98.18	Var	33

[1] Based on Company records.  
 [2] Based on the Net Proceeds method.  
 [3] The Company has called and retired all of the fixed-rate tax exempt Clark County Industrial Development Revenue Bonds. The unamortized gains and losses are being amortized and are included in the cost of debt.

**SOUTHWEST GAS CORPORATION  
COST OF DEBT  
ORIGINAL NET PROCEEDS OF ISSUES OUTSTANDING [1]**

Line No.	Description (a)	Issue Date (b)	Maturity Date (c)	Interest Rate (d)	Offered (e)	Gross Proceeds (f)	Underwriter's Commission and Discounts (g, h)		Debt and Issuance Expense (i, j)		Net Proceeds (k, l)		Cost of Money [2] (m)	Line No.
							Amount (g)	Percent of Gross Proceeds (h)	Amount (i)	Percent of Gross Proceeds (j)	Amount (k)	Per \$100 Unit (l)		
1	Debtentures													
2	8.0% Debenture, Due 2026	08/01/96	08/01/26	8.00%	75,000,000	75,000,000	894,750	1.19%	6,383,290	8.51%	67,721,960	90.30	8.93%	1
3	6.1% Notes, Due 2041	02/15/11	02/15/41	6.10%	125,000,000	125,000,000	0	0.00%	167,358	0.13%	124,832,642	99.87	6.11%	2
4	4.875% Notes, Due 2043	10/04/13	10/01/43	4.88%	250,000,000	250,000,000	2,882,500	0.95%	413,165	0.17%	247,204,335	98.88	4.95%	3
5	3.80% Notes, Due 2046	09/29/16	10/01/46	3.80%	300,000,000	300,000,000	3,531,000	1.18%	775,217	0.26%	295,693,783	98.56	3.88%	4
6	3.70% Notes, Due 2028	03/15/18	04/01/28	3.70%	300,000,000	300,000,000	2,505,000	0.84%	836,902	0.28%	296,658,098	98.89	3.84%	5
7	4.15% Notes, Due 2049	05/31/19	06/01/49	4.15%	300,000,000	300,000,000	2,778,000	0.93%	774,680	0.26%	296,447,320	98.82	4.22%	6
8	2.2% Notes, Due 2030	06/04/20	06/15/30	2.20%	450,000,000	450,000,000	3,492,000	0.78%	1,166,059	0.26%	445,341,941	98.96	2.32%	7
9	3.18% Notes, Due 2051	08/20/21	08/15/51	3.18%	300,000,000	300,000,000	2,682,000	0.89%	764,555	0.25%	296,553,446	98.85	3.24%	8
10	4.05% Notes, Due 2032	03/22/22	03/15/32	4.05%	600,000,000	600,000,000	6,138,000	1.02%	1,861,147	0.31%	592,000,853	98.67	4.21%	9
11	5.80% Notes, Due 2027	12/01/22	12/01/27	5.80%	300,000,000	300,000,000	2,199,000	0.73%	1,100,000	0.37%	296,701,000	98.90	6.06%	10
12	5.45% Notes, Due 2028	03/23/23	03/23/28	5.45%	300,000,000	300,000,000	2,241,000	0.75%	1,465,717	0.49%	296,293,283	98.76	5.74%	11
	Total Debtentures				\$ 3,300,000,000	\$ 3,300,000,000	\$ 28,843,250	0.87%	\$ 15,708,090	0.48%	\$ 3,255,448,660	98.65		12
13	Medium Term Notes													
14	7.92% MTN, Due 2027	06/04/97	06/04/27	7.92%	25,000,000	25,000,000	187,500	0.75%	46,761	0.18%	24,766,739	99.07	8.00%	13
15	6.76% MTN, Due 2027	09/23/97	09/24/27	6.76%	7,500,000	7,500,000	46,875	0.63%	17,228	0.23%	7,435,897	99.15	6.88%	14
	Total Medium Term Notes				\$ 32,500,000	\$ 32,500,000	\$ 234,375	0.72%	\$ 62,990	0.19%	\$ 32,202,635	99.09		15
16	Fixed Rate Tax Exempt Clark County [3]													
17	1999 Series A, Due 2038	10/05/99	12/01/38	6.10%	\$ 12,410,000	\$ 12,410,000	\$ 53,920	0.43%	\$ 658,490	5.31%	\$ 11,697,590	94.26	6.63%	16
18	1999 Series C, Due 2038	07/19/00	12/01/38	5.95%	14,320,000	14,320,000	38,342	0.27%	936,800	6.54%	13,344,858	93.19	6.58%	17
19	1999 Series D, Due 2038	09/26/01	03/01/38	5.55%	8,270,000	8,270,000	21,451	0.26%	523,760	6.33%	7,724,789	93.41	6.13%	18
20	2003 Series A, Due 2038	03/20/03	03/01/38	5.45%	30,000,000	30,000,000	200,538	0.67%	1,440,962	4.80%	28,358,500	94.53	5.93%	19
21	2003 Series D, Due 2038	03/20/03	03/01/38	3.35%	20,000,000	20,000,000	133,692	0.67%	154,313	0.77%	19,711,994	98.56	3.44%	20
22	2003 Series E, Due 2038	03/20/03	03/01/38	5.80%	15,000,000	15,000,000	100,269	0.67%	115,735	0.77%	14,783,996	98.56	5.93%	21
23	2004 Series A, Due 2034	07/16/04	07/01/34	5.25%	65,000,000	65,000,000	1,081,500	1.66%	2,915,229	4.48%	61,003,271	93.85	6.08%	22
24	2004 Series B, Due 2033	10/19/04	12/01/33	5.00%	75,000,000	75,000,000	956,250	1.28%	5,034,264	6.71%	69,009,487	92.01	5.99%	23
25	2005 Series A, Due 2035	10/05/05	10/01/35	4.85%	100,000,000	100,000,000	1,350,000	1.35%	2,724,048	2.72%	95,925,952	95.93	5.36%	24
26	2006 Series A, Due 2036	09/20/06	09/01/36	4.75%	56,000,000	56,000,000	686,000	1.23%	801,557	1.43%	54,512,443	97.34	5.09%	25
	Total Fixed Rate Tax Exempt Clark County				\$ 386,000,000	\$ 386,000,000	\$ 4,621,963	1.17%	\$ 15,305,158	3.86%	\$ 376,072,879	94.97		26
27	Variable Rate Tax Exempt Clark County													
28	2003 Series A, Due 2038	03/20/03	03/01/38	Var	50,000,000	50,000,000	128,076	0.26%	2,820,818	5.64%	47,051,106	94.10	Var	27
29	2006 Series A, Due 2038	09/24/08	03/01/38	Var	50,000,000	50,000,000	178,749	0.36%	4,771,935	9.54%	45,049,316	90.10	Var	28
30	2009 Series A, Due 2039	12/09/09	12/01/39	Var	50,000,000	50,000,000	175,000	0.35%	766,649	1.53%	49,058,351	98.12	Var	29
	Total Variable Rate Tax Exempt Clark County				\$ 150,000,000	\$ 150,000,000	\$ 481,825	0.32%	\$ 8,359,402	5.57%	\$ 141,158,773	94.11		30
31	Tax Exempt Bio Bear													
32	1993 Series A, Due 2028	12/15/93	12/01/28	Var	50,000,000	50,000,000	175,000	0.35%	656,763	1.31%	49,168,237	98.34	Var	31
33	Term Facility	03/15/12	04/10/25	Var	150,000,000	150,000,000	-	0.00%	575,880	0.38%	149,424,121	99.62	Var	32
	Total Debt Capital				\$ 4,078,500,000	\$ 4,078,500,000	\$ 34,356,413	0.84%	\$ 40,668,283	1.00%	\$ 4,003,475,304	98.16	Var	33

[1] Based on Company records.  
 [2] Based on the Net Proceeds method.  
 [3] The Company has called and retired all of the fixed-rate tax exempt Clark County Industrial Development Revenue Bonds. The unamortized gains and losses are included in the cost of debt.

**SOUTHWEST GAS CORPORATION  
COST OF TERM FACILITY  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023 [1]**

Line No.	Description (a)	Amount (b)	Annual Cost (c)	Cost (d)	Line No.
1	<u>Bank Borrowings</u> Term Facility	\$ 12,813,483	9.40%	\$ 1,204,654	1
		Sch F-1, Sh 1 Ln 4, Col (b)	Sch F-1, Sh 1 Ln 4, Col (e)		

[1] Projected amount and cost

**SOUTHWEST GAS CORPORATION  
COST OF TERM FACILITY  
FOR THE TEST PERIOD ENDED MAY 31, 2023 [1]**

Line No.	Description (a)	Amount (b)	Annual Cost (c)	Cost (d)	Line No.
1	<u>Bank Borrowings</u> Term Facility	<u>\$ (241,226)</u>	<u>-151.23%</u>	<u>\$ 364,816</u>	1
		Sch F-1, Sh 2 Ln 4, Col (b)	Sch F-1, Sh 2 Ln 4, Col (e)		

[1] Based on Company records.

**SOUTHWEST GAS CORPORATION  
COST OF SHORT-TERM DEBT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Principal Amount[1] (b)	Interest Cost (c)	Interest Amount (d)	Line No.
1	Short-Term Borrowing	\$ 179,430,073	6.20%	\$ 11,123,852	1
		Sch F-1, Sh 1 Ln 9, Col (b)	Sch F-1, Sh 1 Ln 9, Col (e)		

[1] 12-Month average balance of short-term borrowings.

**SOUTHWEST GAS CORPORATION  
COST OF SHORT-TERM DEBT  
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Principal Amount[1] (b)	Interest Cost (c)	Interest Amount (d)	Line No.
1	Short-Term Borrowing	\$ 303,962,230	5.07%	\$ 15,416,448	1
		Sch F-1, Sh 2 Ln 9, Col (b)	Sch F-1, Sh 2 Ln 9, Col (e)		

[1] 12-Month average balance of short-term borrowings.



**SOUTHWEST GAS CORPORATION  
CUSTOMER DEPOSITS - INTEREST CALCULATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Deposit Balance (b)	Interest Rate (c)	Interest (d)	Line No.
<u>Customer Deposits by State (Company Estimates)[1]</u>					
1	Southern Nevada	\$ 11,936,111	5.29%	\$ 631,420	1
		Sch F-1, Sh 1 Ln 10, Col (c)			
2	Northern Nevada	<u>2,627,328</u>	<u>5.29%</u>	<u>138,986</u>	2
3	Total Nevada	<u>\$ 14,563,438</u>	<u>5.29%</u>	<u>\$ 770,406</u>	3
		Sch F-1, Sh 1 Ln 10, Col (b)	Sch F-1, Sh 1 Ln 10, Col (e)		
4	Arizona	25,540,482	4.68%	1,195,295	4
5	California	7,450,099	5.46%	406,775	5
6	Total	<u>\$ 47,554,020</u>	<u>4.99%</u>	<u>\$ 2,372,476</u>	6

[1] Does not include Great Basin Transmission Company customer deposits of \$28,953.

**SOUTHWEST GAS CORPORATION  
CUSTOMER DEPOSITS - INTEREST CALCULATION  
AT MAY 31, 2023**

Line No.	Description (a)	Deposit Balance (b)	Interest Rate (c)	Interest (d)	Line No.
<u>Customer Deposits by State (Company Records)[1]</u>					
1	Southern Nevada	\$ 11,708,150	4.55%	\$ 532,721	1
		Sch F-1, Sh 2 Ln 10, Col (c)			
2	Northern Nevada	<u>2,488,518</u>	<u>4.55%</u>	<u>113,228</u>	2
3	Total Nevada	<u>\$ 14,196,669</u>	<u>4.55%</u>	<u>\$ 645,948</u>	3
		Sch F-1, Sh 2 Ln 10, Col (b)	Sch F-1, Sh 2 Ln 10, Col (e)		
4	Arizona	25,833,159	4.68%	1,208,992	4
5	California	8,983,323	5.03%	451,861	5
6	Total	<u>\$ 49,013,151</u>	<u>4.71%</u>	<u>\$ 2,306,801</u>	6

[1] Does not include Great Basin Transmission Company customer deposits of \$28,953.

**SOUTHWEST GAS CORPORATION  
COST OF PREFERRED SECURITIES  
FOR THE CERTIFICATION PERIOD ENDING NOVEMBER 30, 2023**

Line No.	Description (a)	Net Proceeds Per Share (b)	Number of Shares (c)	Net Proceeds (d)	Effective Cost (e)	Annual Cost (f)	Line No.
1	Currently the Company has no preferred securities.	\$ -	-	\$ -	0.00%	-	1

Stmnt F, Sh 1  
Ln 5, Col (c)

**SOUTHWEST GAS CORPORATION  
 COST OF PREFERRED SECURITIES  
 FOR THE TEST PERIOD ENDED MAY 31, 2023**

Line No.	Description (a)	Net Proceeds Per Share (b)	Number of Shares (c)	Net Proceeds (d)	Effective Cost (e)	Annual Cost (f)	Line No.
1	Currently the Company has no preferred securities.	\$ -	-	\$ -	0.00%	-	1
					Stmnt F, Sh 2 Ln 5, Col (c)		

SOUTHWEST GAS CORPORATION  
COST OF PREFERRED SECURITIES  
ISSUES OUTSTANDING AT NOVEMBER 30, 2023

Line No.	Description (a)	Issuance Date (b)	Maturity Date (c)	Call Date (d)	Annual Dividend Rate/Share (e)	At Par (f)	Gross Proceeds (g)	Underwriter's Commission Percent of Gross Proceeds (i)	Amount (h)	Required Debt Expense Percent of Gross Proceeds (k)	Amount (j)	Issuance Expense Percent of Gross Proceeds (m)	Amount (l)	Net Proceeds Amount (n)	Amount Per Share (o)	Line No.
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1

1 Currently the Company has no preferred securities.

SOUTHWEST GAS CORPORATION  
COST OF PREFERRED SECURITIES  
ISSUES OUTSTANDING AT MAY 31, 2023

Line No.	Description (a)	Issuance Date (b)	Maturity Date (c)	Call Date (d)	Annual Dividend Rate/Share (e)	Total Issued		Underwriter's Commission		Required Debt Expense		Issuance Expense		Net Proceeds	
						At Par (f)	Gross Proceeds (g)	Amount (h)	Percent of Gross Proceeds (i)	Amount (j)	Percent of Gross Proceeds (k)	Amount (l)	Percent of Gross Proceeds (m)	Amount (n)	Amount Per Share (o)

1

1 Currently the Company has no preferred securities.

**SOUTHWEST GAS CORPORATION  
COST OF COMMON EQUITY  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Based on analytical model results and the consideration of other relevant factors, Mr. D'Ascendis recommends a range of 10.08% to 12.58% as being representative of the range of equity investors' required rate of return for investment in Southwest Gas. The derivation and justification for this recommended range is detailed in the prepared direct testimony of Southwest Gas witness Mr. Dylan D'Ascendis. Given these ranges, the Company's requested ROE of 10.00% falls within Mr. D'Ascendis' unadjusted range of ROEs, but slightly below his adjusted range of ROEs. The requested ROE of 10.00% is discussed in the prepared direct testimony of Southwest Gas witness Amy L. Timperley. The table below summarizes Mr. D'Ascendis' analytical results.

**Summary of Common Equity Cost Rate**

<b>Discounted Cash Flow Model (DCF)</b>	<b>9.65%</b>
<b>Risk Premium Model (RPM)</b>	<b>10.85%</b>
<b>Capital Asset Pricing Model (CAPM)</b>	<b>11.69%</b>
<b>Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies</b>	<b><u>12.15%</u></b>
<b>Indicated Range of Common Equity Cost Rates Before Adjustments</b>	<b>9.65% - 12.15%</b>
<b>Business Risk Adjustment</b>	<b>0.10%</b>
<b>Credit Risk Adjustment</b>	<b>0.23%</b>
<b>Flotation Cost Adjustment</b>	<b>0.10%</b>
<b>Recommended Range</b>	<b><u>10.08 % - 12.58%</u></b>

**SOUTHWEST GAS CORPORATION  
COST OF COMMON EQUITY  
FOR THE TEST PERIOD ENDED MAY 31, 2023**

Based on analytical model results and the consideration of other relevant factors, Mr. D'Ascendis recommends a range of 10.08% to 12.58% as being representative of the range of equity investors' required rate of return for investment in Southwest Gas. The derivation and justification for this recommended range is detailed in the prepared direct testimony of Southwest Gas witness Mr. Dylan D'Ascendis. Given these ranges, the Company's requested ROE of 10.00% falls within Mr. D'Ascendis' unadjusted range of ROEs, but slightly below his adjusted range of ROEs. The requested ROE of 10.00% is discussed in the prepared direct testimony of Southwest Gas witness Amy L. Timperley. The table below summarizes Mr. D'Ascendis' analytical results.

**Summary of Common Equity Cost Rate**

<b>Discounted Cash Flow Model (DCF)</b>	<b>9.65%</b>
<b>Risk Premium Model (RPM)</b>	<b>10.85%</b>
<b>Capital Asset Pricing Model (CAPM)</b>	<b>11.69%</b>
<b>Cost of Equity Models Applied to Comparable Risk, Non-Price Regulated Companies</b>	<b><u>12.15%</u></b>
<b>Indicated Range of Common Equity Cost Rates Before Adjustments</b>	<b>9.65% - 12.15%</b>
<b>Business Risk Adjustment</b>	<b>0.10%</b>
<b>Credit Risk Adjustment</b>	<b>0.23%</b>
<b>Flotation Cost Adjustment</b>	<b>0.10%</b>
<b>Recommended Range</b>	<b><u>10.08 % - 12.58%</u></b>



**SOUTHWEST GAS CORPORATION**  
**COMMON STOCK SALES**  
**FOR THE PERIOD NOVEMBER 30, 2017 THROUGH NOVEMBER 30, 2023**

Line No.	Description (Company Records) [1] [2]	Date (b)	Number of Shares (c)	Gross Proceeds (d)	Underwriter's Expense		Proceeds to the Company (g)	Issuance Expense		Price (f)	Net (k)	Line No.
					Amount (e)	% of Gross Proceeds (f)		Amount (h)	% of Gross Proceeds (i)			
1	Equity Shelf Program	Various	--	\$ -	--	--	\$ -	--	--	--	--	1
2	Employee Investment Plan	Various	--	--	--	--	--	--	--	--	--	2
3	Dividend Reinvestment Plan (DRSPP)	Various	--	--	--	--	--	--	--	--	--	3
4	Stock Incentive Plan	Various	--	--	--	--	--	--	--	--	--	4
5	Management Incentive Plan	Various	--	--	--	--	--	--	--	--	--	5
6	RSUP	Various	--	--	--	--	--	--	--	--	--	6
7	Accrued Incentive Pay	Various	--	--	--	--	--	--	--	--	--	7
8	Total Issued During the Period		--	\$ -	--	0.00%	\$ -	--	0.00%	\$ -	\$ -	8
9	Issued and Outstanding at 11-30-17 [3]		47,482,068	956,161,471								9
10	Issued and Outstanding at 11-30-23 [3]		47,482,068	956,161,471								10

[1] Southwest Gas Corporation reorganized as a holding company effective January 01, 2017, with Southwest Gas Corporation becoming a wholly-owned subsidiary of Southwest Gas Holdings, Inc. During the period November 30, 2017 through November 30, 2023 no additional common stock has been issued.

[2] Original issues.

[3] Outstanding based on Company records.

**SOUTHWEST GAS CORPORATION  
COMMON STOCK SALES  
FOR THE PERIOD MAY 31, 2017 THROUGH MAY 31, 2023**

Line No.	Description (Company Records) [1] [2]	Date (b)	Number of Shares (c)	Gross Proceeds (d)	Underwriter's Expense Amount (e)	% of Gross Proceeds (f)	Proceeds to the Company (g)	Issuance Expense Amount (h)	% of Gross Proceeds (i)	Price (j)	Net (k)	Line No.
1	Equity Shelf Program	Various	--	\$ --	--	--	--	--	--	--	--	1
2	Employee Investment Plan	Various	--	--	--	--	--	--	--	--	--	2
3	Dividend Reinvestment Plan (DRSPP)	Various	--	--	--	--	--	--	--	--	--	3
4	Stock Incentive Plan	Various	--	--	--	--	--	--	--	--	--	4
5	Management Incentive Plan	Various	--	--	--	--	--	--	--	--	--	5
6	RSUP	Various	--	--	--	--	--	--	--	--	--	6
7	Accrued Incentive Pay	Various	--	--	--	--	--	--	--	--	--	7
8	Total Issued During the Period		--	\$ --	--	0.00%	\$ --	\$ --	0.00%	--	\$ --	8
9	Issued and Outstanding at 05-31-2017 [3]		47,482,068	956,161,471								9
10	Issued and Outstanding at 05-31-2023 [3]		47,482,068	956,161,471		0						10

[1] Southwest Gas Corporation reorganized as a holding company effective January 01, 2017, with Southwest Gas Corporation becoming a wholly-owned subsidiary of Southwest Gas Holdings, Inc.

[2] Original issues.

[3] Outstanding based on Company records.

# Tab G

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF RATE BASE COMPONENTS AND ADJUSTMENTS**

Line No.	Description (a)	Reference (b)	Recorded 5/31/2023 (c)	Test Year Adjustments (d)	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f)	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
1	Gas Plant in Service	Sch G-1	\$ 2,692,005,909	\$ (3,161,772)	\$ 2,688,844,137	\$ 89,879,997	\$ 2,778,724,134	\$ 0	\$ 2,778,724,134	1
2	Accumulated Provision for Depreciation	Sch G-2	703,011,380	(1,535,806)	701,475,574	24,489,016	725,964,589	0	725,964,589	2
3	Net Plant in Service	Ln 1 - Ln 2	\$ 1,988,994,530	\$ (1,625,967)	\$ 1,987,368,563	\$ 65,390,981	\$ 2,052,759,544	\$ 0	\$ 2,052,759,544	3
<b>Other Rate Base</b>										
4	Materials and Supplies	Sch G-4, Sh 1	\$ 18,167,467	\$ 0	\$ 18,167,467	\$ (676,379)	\$ 17,491,088	\$ 0	\$ 17,491,088	4
5	Cash Working Capital	Sch G-5, Sh 1	7,319,695	0	7,319,695	71,780	7,391,475	0	7,391,475	5
6	Other Debits and Credits	Sch G-5, Sh 1	29,375,485	0	29,375,485	6,057,707	35,433,192	0	35,433,192	6
7	Customer Advances	Sch G-6, Sh 1	(70,519,748)	0	(70,519,748)	(1,328,771)	(71,848,519)	0	(71,848,519)	7
8	Deferred Taxes	Sch M-4, Sh 4	(263,393,834)	345,341	(263,048,493)	2,554,679	(260,493,814)	0	(260,493,814)	8
9	Total Other Rate Base	Sum Lns 4 - 8	\$ (279,050,935)	\$ 345,341	\$ (278,705,593)	\$ 6,679,015	\$ (272,026,578)	\$ 0	\$ (272,026,578)	9
10	Total Rate Base	Ln 3 + Ln 9	\$ 1,709,943,595	\$ (1,280,625)	\$ 1,708,662,970	\$ 72,069,996	\$ 1,780,732,966	\$ 0	\$ 1,780,732,966	10

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY COST OF GAS PLANT AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Recorded at 5/31/2023 (b) <small>Sch G-1, Sh 11-12 Col (c)</small>	SNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(g)</small>	SNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>Col (d)</small>	As Allocated at 5/31/2023 (f) <small>(b) + (e)</small>	Line No.
<u>Direct</u>							
1	Intangible Plant	\$ 1,068,130			\$ 108,491,095	\$ 109,559,225	1
2	Transmission Plant	144,168,220			0	144,168,220	2
3	Distribution Plant	2,317,446,769			0	2,317,446,769	3
4	General Plant	92,609,312			28,222,384	120,831,695	4
5	Total	<u>\$ 2,555,292,430</u>			<u>\$ 136,713,479</u>	<u>\$ 2,692,005,909</u>	5
<u>System Allocable</u>							
6	Intangible Plant	\$ 384,809,346	28.19%	\$ 108,491,095			6
7	General Plant	100,102,565	28.19%	28,222,384			7
8	Total	<u>\$ 484,911,911</u>		<u>\$ 136,713,479</u>			8

Stmt G, Sh 1, Ln 1(c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY COST OF GAS PLANT AS ADJUSTED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Adjusted at 5/31/2023 (b) Sch G-1, Sh 11-12 Col (e)	SNV 4-Factor (c) Stmt N, Sh 8, Ln 9(g)	SNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e) Col (d)	As Allocated at 5/31/2023 (f) (b) + (e)	Line No.
<u>Direct</u>							
1	Intangible Plant	\$ 1,068,130			\$ 108,310,576	\$ 109,378,706	1
2	Transmission Plant	144,168,036			0	144,168,036	2
3	Distribution Plant	2,317,444,267			0	2,317,444,267	3
4	General Plant	92,605,874			25,247,253	117,853,127	4
5	Total	<u>\$ 2,555,286,307</u>			<u>\$ 133,557,829</u>	<u>\$ 2,688,844,137</u>	5
						Stmt G, Sh 1, Ln 1(e)	
<u>System Allocable</u>							
6	Intangible Plant	\$ 384,169,058	28.19% \$	108,310,576			6
7	General Plant	89,550,014	28.19%	25,247,253			7
8	Total	<u>\$ 473,719,072</u>		<u>\$ 133,557,829</u>			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY COST OF GAS PLANT AT CERTIFICATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Balance as Adjusted at 11/30/2023 (b) <small>Sch G-1, Sh 11-12 Col (g)</small>	SNV 4-Factor (c) <small>Stmnt N, Sh 8, Ln 9(g)</small>	SNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>Col (d)</small>	As Allocated at 11/30/2023 (f) <small>(b) + (e)</small>	Line No.
<u>Direct</u>							
1	Intangible Plant	\$ 1,068,130			\$ 109,467,433	\$ 110,535,563	1
2	Transmission Plant	144,540,426			0	144,540,426	2
3	Distribution Plant	2,404,947,320			0	2,404,947,320	3
4	General Plant	93,809,487			24,891,338	118,700,825	4
5	Total	<u>\$ 2,644,365,363</u>			<u>\$ 134,358,771</u>	<u>\$ 2,778,724,134</u>	5
						<small>Stmnt G, Sh 1, Ln 1(g)</small>	
<u>System Allocable</u>							
6	Intangible Plant	\$ 388,272,339	28.19%	\$ 109,467,433			6
7	General Plant	88,287,609	28.19%	24,891,338			7
8	Total	<u>\$ 476,559,948</u>		<u>\$ 134,358,771</u>			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY COST OF GAS PLANT AS REQUESTED**

Line No.	Description (a)	Balance as Requested (b) <small>Sch G-1, Sh 11-12 Col (i)</small>	SNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(g)</small>	SNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>Col (d)</small>	As Allocated as Requested (f) <small>(b) + (e)</small>	Line No.
	<u>Direct</u>						
1	Intangible Plant	\$ 1,068,130			\$ 109,467,433	\$ 110,535,563	1
2	Transmission Plant	144,540,426			0	144,540,426	2
3	Distribution Plant	2,404,947,320			0	2,404,947,320	3
4	General Plant	93,809,487			24,891,338	118,700,825	4
5	Total	<u>\$ 2,644,365,363</u>			<u>\$ 134,358,771</u>	<u>\$ 2,778,724,134</u>	5
						<small>Stmt G, Sh 1, Ln 1(i)</small>	
	<u>System Allocable</u>						
6	Intangible Plant	\$ 388,272,339	28.19%	\$ 109,467,433			6
7	General Plant	88,287,609	28.19%	24,891,338			7
8	Total	<u>\$ 476,559,948</u>		<u>\$ 134,358,771</u>			8



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**DIRECT GAS PLANT IN SERVICE AS RECORDED**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Recorded at 5/31/2022 (c)	Additions (d)	Retirements (e)	Transfers (f)	Adjustments (g)	Recorded at 5/31/2023 (h)	Line No.
			[1]	[1]	[1]	[1]	[1]	Sum (c) thru (g)	
<b>Intangible Plant</b>									
1	Organization	301	\$ 68,482	\$ 0	\$ 0	\$ 0	\$ 0	68,482	1
2	Franchise and Consents	302	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	999,648	0	0	0	0	999,648	3
4	Total Intangible Plant		\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,068,130	4
<b>Transmission Plant</b>									
5	Land and Land Rights	365.1	\$ 888,529	\$ 0	\$ 0	\$ 0	\$ 0	888,529	5
6	Rights of Way	365.2	442,098	0	0	0	0	442,098	6
7	Structures - Compressor Stations	366.1	647,857	0	0	0	0	647,857	7
8	Structures - General	366.2	1,275,555	0	0	0	0	1,275,555	8
9	Mains	367	107,296,793	19,250	0	0	0	107,316,042	9
10	Mains - Bridge	367.2	105,956	0	0	0	0	105,956	10
11	Compressor Station Equipment	368	7,105,673	0	0	0	0	7,105,673	11
12	Measuring and Reg. Stations	369	25,690,124	0	0	0	0	25,690,124	12
13	Communication Equipment	370	677,562	0	0	0	0	677,562	13
14	Miscellaneous Equipment	371	18,823	0	0	0	0	18,823	14
15	Total Transmission Plant		\$ 144,148,971	\$ 19,250	\$ 0	\$ 0	\$ 0	\$ 144,168,220	15
<b>Distribution Plant</b>									
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	1,546,772	0	0	0	0	1,546,772	17
18	Structures and Improvements	375	0	0	0	0	0	0	18
19	Mains	376	1,319,099,202	99,995,248	(1,652,080)	0	0	1,417,442,371	19
20	Measuring and Reg. Stations	378	26,181,658	626,474	(167,722)	0	0	26,640,410	20
21	Services	380	561,541,215	55,013,606	(1,407,059)	0	0	615,147,762	21
22	Meters	381	223,060,718	24,294,145	(1,291,556)	0	0	246,063,307	22
23	Industrial Measuring and Reg. Sta.	385	10,084,499	521,648	0	0	0	10,606,147	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 2,141,514,064	\$ 180,451,121	\$ (4,518,416)	\$ 0	\$ 0	\$ 2,317,446,769	25
<b>General Plant</b>									
26	Land and Land Rights	389	\$ 3,730,567	\$ 0	\$ 0	\$ 0	\$ 0	3,730,567	26
27	Structures and Improv - Co. Owned	390.1	42,089,276	658,659	(311,123)	0	0	42,436,812	27
28	Structures and Improv - Leasehold	390.2	383,663	18,190	0	0	0	401,853	28
29	Office Furniture and Fixtures	391	3,163,364	29,397	(7,629)	0	0	3,185,131	29
30	Computer Software and Hardware	391.1	1,706,019	1,170,264	(1,198,500)	0	0	1,677,784	30
31	Transportation Equipment - Light	392.11	11,532,559	975,879	(1,972,383)	37,287	0	10,573,342	31
32	Transportation Equipment - Heavy	392.12	9,025,385	432,870	(204,654)	0	0	9,253,600	32
33	Stores Equipment	393	605,541	81,131	0	0	0	686,672	33
34	Tool, Shop, and Garage Equip.	394	6,985,757	3,875,677	(145,036)	0	0	10,716,398	34
35	Laboratory Equipment	395	301,928	0	0	0	0	301,928	35
36	Power Operated Equipment	396	3,809,418	1,289,696	(99,183)	0	0	4,999,931	36
37	Communication Equipment	397	2,581,899	0	(2,903)	0	0	2,578,996	37
38	Telemetry Equipment	397.2	4,755	0	0	0	0	4,755	38
39	Miscellaneous Equipment	398	2,089,658	24,883	(52,998)	0	0	2,061,543	39
40	Total General Plant		\$ 88,009,789	\$ 8,556,646	\$ (3,994,410)	\$ 37,287	\$ 0	\$ 92,609,312	40
41	Total Gas Plant in Service		\$ 2,374,740,953	\$ 189,027,017	\$ (8,512,826)	\$ 37,287	\$ 0	\$ 2,555,292,430	41

Sch G-1, Sh 11, Col (c)

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
GAS PLANT IN SERVICE AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference/ Account Number (b)	Recorded at 5/31/2022 (c)	Additions (d)	Retirements (e)	Transfers (f)	Adjustments (g)	Recorded at 5/31/2023 (h)	Line No.
			[1]	[1]	[1]	[1]	[1]	Sum (c) thru (g)	
<u>Intangible Plant</u>									
1	Organization	301	\$ 61,816	\$ 0	\$ 0	\$ 0	\$ 0	\$ 61,816	1
2	Miscellaneous Intangible	303	376,274,895	8,472,635				384,747,530	2
3	Total Intangible Plant		\$ 376,336,711	\$ 8,472,635	\$ 0	\$ 0	\$ 0	\$ 384,809,346	3
<u>General Plant</u>									
4	Land and Land Rights	389	\$ 8,254,272	\$ 2,072,557	\$ 0	\$ (6,289,263)	\$ 0	\$ 4,037,565	4
5	Structures and Improv - Co. Owned	390.10	75,357,081	65,838	(52,140)	(32,097,548)	(2,900,000)	40,373,231	5
6	Structures and Improv - Leasehold	390.20	1,793,232	0	0	(1,785,259)	0	7,973	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	9,275,305	72,648	(90,609)	0	0	9,257,345	8
9	Computer Software and Hardware	391.1	20,340,390	1,157,608	(3,567,393)	0	0	17,930,606	9
10	Transportation Equipment - Light	392.11	2,336,778	159,071	(605,269)	0	0	1,890,581	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	8,221,361	0	0	0	0	8,221,361	12
13	Stores Equipment	393	66,522	0	0	0	0	66,522	13
14	Tool, Shop, and Garage Equip.	394	1,315,973	43,377	(76,102)	0	0	1,283,247	14
15	Laboratory Equipment	395	1,765,525	915,658	(17,836)	0	0	2,663,346	15
16	Power Operated Equipment	396	259,442	0	0	0	0	259,442	16
17	Communication Equipment	397	8,296,127	9,414	(330,685)	0	0	7,974,856	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	5,088,143	1,086,465	(38,119)	0	0	6,136,489	19
20	Total General Plant		\$ 142,370,150	\$ 5,582,637	\$ (4,778,152)	\$ (40,172,070)	\$ (2,900,000)	\$ 100,102,565	20
21	Total Gas Plant in Service		\$ 518,706,861	\$ 14,055,272	\$ (4,778,152)	\$ (40,172,070)	\$ (2,900,000)	\$ 484,911,911	21

Sch G-1, Sh 12, Col (c)

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS PLANT IN SERVICE ADJUSTMENTS  
AT MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 (c) <small>Sch I-6, Sh 1</small>	Misc Rate Base Adj. No. 23 (d) <small>Sch I-23, Sh 1</small>	Total Adjustments (e) <small>Sum (c) thru (d)</small>	Line No.
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	0	0	5
6	Rights of Way	365.2	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	7
8	Structures - General	366.2	0	(184)	(184)	8
9	Mains	367	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	12
13	Communication Equipment	370	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	14
15	Total Transmission Plant		<u>\$ 0</u>	<u>\$ (184)</u>	<u>\$ (184)</u>	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	0	0	16
17	Rights of Way	374.2	0	0	0	17
18	Structures and Improvements	375	0	0	0	18
19	Mains	376	0	(2,390)	(2,390)	19
20	Measuring and Reg. Stations	378	0	0	0	20
21	Services	380	0	0	0	21
22	Meters	381	0	(109)	(109)	22
23	Industrial Measuring and Reg. Sta.	385	0	(2)	(2)	23
24	Miscellaneous Equipment	387	0	0	0	24
25	Total Distribution Plant		<u>\$ 0</u>	<u>\$ (2,502)</u>	<u>\$ (2,502)</u>	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	0	0	26
27	Structures and Improv - Co. Owned	390.1	0	0	0	27
28	Structures and Improv - Leasehold	390.2	0	0	0	28
29	Office Furniture and Fixtures	391	0	0	0	29
30	Computer Software and Hardware	391.1	0	0	0	30
31	Transportation Equipment - Light	392.11	0	0	0	31
32	Transportation Equipment - Heavy	392.12	0	0	0	32
33	Stores Equipment	393	0	0	0	33
34	Tool, Shop, and Garage Equip.	394	0	0	0	34
35	Laboratory Equipment	395	0	0	0	35
36	Power Operated Equipment	396	0	0	0	36
37	Communication Equipment	397	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	38
39	Miscellaneous Equipment	398	0	(3,438)	(3,438)	39
40	Total General Plant		<u>\$ 0</u>	<u>\$ (3,438)</u>	<u>\$ (3,438)</u>	40
41	Total Gas Plant in Service		<u>\$ 0</u>	<u>\$ (6,123)</u>	<u>\$ (6,123)</u>	41

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
GAS PLANT IN SERVICE ADJUSTMENTS  
AT MAY 31, 2023**

Line No.	(a) Description	(b) Account Number	(c) Co-Owned Vehicles Adj. No. 6 Sch I-6, Sh 1	(d) Co-Operated Aircraft Adj. No. 20 Sch I-20, Sh 1	(e) Remittance Processing and Print to Mail Assets Adj. No. 22 Sch I-22, Sh 1	(f) Misc Rate Base Adj. No. 23 Sch I-23, Sh 1	(g) Total Adjustments Sum (c) thru (f)	(h) Total Allocated to SNV (g) * Ln 22(h)	Line No.
1	<u>Intangible Plant</u>								
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Miscellaneous Intangible	303	0	0	0	(640,288)	(640,288)	(180,519)	2
	Total Intangible Plant		0	0	0	(640,288)	(640,288)	(180,519)	3
4	<u>General Plant</u>								
5	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
6	Structures and Improv - Co. Owned	390.1	0	(917,750)	0	0	(917,750)	(258,745)	5
7	Structures and Improv - Leasehold	390.2	0	0	0	0	0	0	6
8	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	7
9	Office Furniture and Fixtures	391	0	0	(1,031,069)	0	(1,031,069)	(290,694)	8
10	Computer Software and Hardware	391.1	0	0	0	(10,978)	(10,978)	(3,095)	9
11	Transportation Equipment - Light	392.11	(611,529)	0	0	(35,168)	(646,697)	(182,326)	10
12	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	11
13	Transportation Equipment-Aircraft	392.21	0	(7,909,429)	0	0	(7,909,429)	(2,229,942)	12
14	Stores Equipment	393	0	0	(28,869)	0	(28,869)	(8,139)	13
15	Tool, Shop, and Garage Equip.	394	0	0	(3,144)	0	(3,144)	(886)	14
16	Laboratory Equipment	395	0	0	0	0	0	0	15
17	Power Operated Equipment	396	0	0	0	0	0	0	16
18	Communication Equipment	397	0	0	0	0	0	0	17
19	Telemetry Equipment	397.2	0	0	0	0	0	0	18
20	Miscellaneous Equipment	398	0	0	0	(4,615)	(4,615)	(1,301)	19
	Total General Plant		(611,529)	(8,827,179)	(1,063,082)	(50,761)	(10,552,552)	(2,975,130)	20
21	Total Gas Plant in Service		(611,529)	(8,827,179)	(1,063,082)	(691,049)	(11,192,839)	(3,155,649)	21

Sch G-1, Sh 12, Col (d)  
Sch G-1, Sh 8, Ln 9(g)  
28.19%

4-Factor

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS PLANT IN SERVICE ADJUSTMENTS  
AT NOVEMBER 30, 2023**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization Adj. No. C6 (c) WP I-C6, Sh 1	Total Adjustments (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	2
3	Miscellaneous Intangible	303	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>					
5	Land and Land Rights	365.1	\$ 0	0	5
6	Rights of Way	365.2	0	0	6
7	Structures - Compressor Stations	366.1	0	0	7
8	Structures - General	366.2	0	0	8
9	Mains	367	0	0	9
10	Mains - Bridge	367.2	0	0	10
11	Compressor Station Equipment	368	0	0	11
12	Measuring and Reg. Stations	369	360,627	360,627	12
13	Communication Equipment	370	11,763	11,763	13
14	Miscellaneous Equipment	371	0	0	14
15	Total Transmission Plant		<u>\$ 372,390</u>	<u>\$ 372,390</u>	15
<u>Distribution Plant</u>					
16	Land and Land Rights	374.1	\$ 0	0	16
17	Rights of Way	374.2	0	0	17
18	Structures and Improvements	375	0	0	18
19	Mains	376	58,403,946	58,403,946	19
20	Measuring and Reg. Stations	378	345,115	345,115	20
21	Services	380	14,227,042	14,227,042	21
22	Meters	381	14,391,941	14,391,941	22
23	Industrial Measuring and Reg. Sta.	385	135,008	135,008	23
24	Miscellaneous Equipment	387	0	0	24
25	Total Distribution Plant		<u>\$ 87,503,052</u>	<u>\$ 87,503,052</u>	25
<u>General Plant</u>					
26	Land and Land Rights	389	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	175,271	175,271	27
28	Structures and Improv - Leasehold	390.2	0	0	28
29	Office Furniture and Fixtures	391	3,955	3,955	29
30	Computer Software and Hardware	391.1	62,751	62,751	30
31	Transportation Equipment - Light	392.11	111,644	111,644	31
32	Transportation Equipment - Heavy	392.12	604,285	604,285	32
33	Stores Equipment	393	6,944	6,944	33
34	Tool, Shop, and Garage Equip.	394	240,196	240,196	34
35	Laboratory Equipment	395	(9,929)	(9,929)	35
36	Power Operated Equipment	396	17,232	17,232	36
37	Communication Equipment	397	0	0	37
38	Telemetry Equipment	397.2	0	0	38
39	Miscellaneous Equipment	398	(8,736)	(8,736)	39
40	Total General Plant		<u>\$ 1,203,613</u>	<u>\$ 1,203,613</u>	40
41	Total Gas Plant in Service		<u>\$ 89,079,055</u>	<u>\$ 89,079,055</u>	41

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
GAS PLANT IN SERVICE ADJUSTMENTS  
AT NOVEMBER 30, 2023**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization		Total Adjustments (d)	As Allocated to SNV (e)	Line No.
			Adj. No. C6 (c)	WP I-C6, Sh 6			
<b>Intangible Plant</b>							
1	Organization	301	\$ 0	\$ 0	0	0	1
2	Miscellaneous Intangible	303	4,103,280		4,103,280	1,156,857	2
3	Total Intangible Plant		\$ 4,103,280	\$	4,103,280	\$ 1,156,857	3
<b>General Plant</b>							
4	Land and Land Rights	389	\$ 0	\$ 0	0	0	4
5	Structures and Improv - Co. Owned	390.1	23,717		23,717	6,687	5
6	Structures and Improv - Leasehold	390.2	0		0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0		0	0	7
8	Office Furniture and Fixtures	391	(47,040)		(47,040)	(13,262)	8
9	Computer Software and Hardware	391.1	(1,106,231)		(1,106,231)	(311,885)	9
10	Transportation Equipment - Light	392.11	(127,650)		(127,650)	(35,989)	10
11	Transportation Equipment - Heavy	392.12	0		0	0	11
12	Transportation Equipment-Aircraft	392.21	0		0	0	12
13	Stores Equipment	393	(20,499)		(20,499)	(5,779)	13
14	Tool, Shop, and Garage Equip.	394	0		0	0	14
15	Laboratory Equipment	395	0		0	0	15
16	Power Operated Equipment	396	0		0	0	16
17	Communication Equipment	397	(74,774)		(74,774)	(21,081)	17
18	Telemetry Equipment	397.2	0		0	0	18
19	Miscellaneous Equipment	398	90,073		90,073	25,395	19
20	Total General Plant		\$ (1,262,404)	\$	(1,262,404)	\$ (355,916)	20
21	Total Gas Plant in Service		\$ 2,840,876	\$	2,840,876	\$ 800,941	21
22	4-Factor						22

Stmnt N, Sh 8, Ln 9(g)  
28.19%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GAS PLANT IN SERVICE AS REQUESTED**

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2023 (c)	Test Year Adjustments (d)	As Adjusted at 5/31/2023 (e)	Certification Adjustments (f)	At Certification 11/30/2023 (g)	ECIC Adjustments (h)	Requested (i)	Line No.
			Sch G-1, Sh 5	Sch G-1, Sh 7	(c) + (d)	Sch G-1, Sh 9	(e) + (f)	(h)	(g) + (h)	
<b>Intangible Plant</b>										
1	Organization	301	\$ 68,482	\$ 0	\$ 68,482	\$ 0	\$ 68,482	\$ 0	\$ 68,482	1
2	Franchise and Consents	302	0	0	0	0	0	0	0	2
3	Miscellaneous Intangible	303	999,648	0	999,648	0	999,648	0	999,648	3
4	Total Intangible Plant		\$ 1,068,130	\$ 0	\$ 1,068,130	\$ 0	\$ 1,068,130	\$ 0	\$ 1,068,130	4
<b>Transmission Plant</b>										
5	Land and Land Rights	365.1	\$ 888,529	\$ 0	\$ 888,529	\$ 0	\$ 888,529	\$ 0	\$ 888,529	5
6	Rights of Way	365.2	442,098	0	442,098	0	442,098	0	442,098	6
7	Structures - Compressor Stations	366.1	647,857	0	647,857	0	647,857	0	647,857	7
8	Structures - General	366.2	1,275,555	(184)	1,275,371	0	1,275,371	0	1,275,371	8
9	Mains	367	107,316,042	0	107,316,042	0	107,316,042	0	107,316,042	9
10	Mains - Bridge	367.2	105,956	0	105,956	0	105,956	0	105,956	10
11	Compressor Station Equipment	368	7,105,673	0	7,105,673	0	7,105,673	0	7,105,673	11
12	Measuring and Reg. Stations	369	25,690,124	0	25,690,124	360,627	26,050,750	0	26,050,750	12
13	Communication Equipment	370	677,562	0	677,562	11,763	689,326	0	689,326	13
14	Miscellaneous Equipment	371	18,823	0	18,823	0	18,823	0	18,823	14
15	Total Transmission Plant		\$ 1,441,168,220	\$ (184)	\$ 1,441,168,036	\$ 372,390	\$ 1,441,540,426	\$ 0	\$ 1,441,540,426	15
<b>Distribution Plant</b>										
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,546,772	0	1,546,772	0	1,546,772	0	1,546,772	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	1,417,442,371	(2,390)	1,417,439,981	58,403,946	1,475,843,927	0	1,475,843,927	19
20	Measuring and Reg. Stations	378	26,640,410	0	26,640,410	345,115	26,985,525	0	26,985,525	20
21	Services	380	615,147,762	0	615,147,762	14,227,042	629,374,804	0	629,374,804	21
22	Meters	381	246,063,307	(109)	246,063,198	14,391,941	260,455,140	0	260,455,140	22
23	Industrial Measuring and Reg. Sta.	385	10,606,147	(2)	10,606,144	135,008	10,741,152	0	10,741,152	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 2,317,446,769	\$ (2,502)	\$ 2,317,444,267	\$ 87,503,052	\$ 2,404,947,320	\$ 0	\$ 2,404,947,320	25
<b>General Plant</b>										
26	Land and Land Rights	389	\$ 3,730,567	\$ 0	\$ 3,730,567	\$ 0	\$ 3,730,567	\$ 0	\$ 3,730,567	26
27	Structures and Improv - Co. Owned	390.1	42,436,812	0	42,436,812	175,271	42,612,083	0	42,612,083	27
28	Structures and Improv - Leasehold	390.2	401,853	0	401,853	0	401,853	0	401,853	28
29	Office Furniture and Fixtures	391	3,185,131	0	3,185,131	3,955	3,189,087	0	3,189,087	29
30	Computer Software and Hardware	391.1	1,677,784	0	1,677,784	62,751	1,740,534	0	1,740,534	30
31	Transportation Equipment - Light	392.11	10,573,342	0	10,573,342	111,644	10,684,985	0	10,684,985	31
32	Transportation Equipment - Heavy	392.12	9,253,600	0	9,253,600	604,285	9,857,886	0	9,857,886	32
33	Stores Equipment	393	686,672	0	686,672	6,944	693,616	0	693,616	33
34	Tool, Shop, and Garage Equip.	394	10,716,398	0	10,716,398	240,196	10,956,594	0	10,956,594	34
35	Laboratory Equipment	395	301,928	0	301,928	(9,929)	291,999	0	291,999	35
36	Power Operated Equipment	396	4,999,931	0	4,999,931	17,232	5,017,162	0	5,017,162	36
37	Communication Equipment	397	2,578,996	0	2,578,996	0	2,578,996	0	2,578,996	37
38	Telemetry Equipment	397.2	4,755	0	4,755	0	4,755	0	4,755	38
39	Miscellaneous Equipment	398	2,061,543	(3,438)	2,058,106	(8,736)	2,049,370	0	2,049,370	39
40	Total General Plant		\$ 92,609,312	\$ (3,438)	\$ 92,605,874	\$ 1,203,613	\$ 93,809,487	\$ 0	\$ 93,809,487	40
41	Total Gas Plant in Service		\$ 2,555,292,430	\$ (6,123)	\$ 2,555,286,307	\$ 89,079,055	\$ 2,644,365,363	\$ 0	\$ 2,644,365,363	41

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
GAS PLANT IN SERVICE AS REQUESTED  
BEFORE ALLOCATION**

Line No.	Reference/ Account Number	Description (a)	Recorded 5/31/2023 (c) Sch G-1, Sh 6	Test Year Adjustments (d) Sch G-1, Sh 8	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch G-1, Sh 10	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h) N/A	Requested (i) (g) + (h)	Line No.
1		<u>Intangible Plant</u>								
	301	Organization	\$ 61,816	0	\$ 61,816	0	\$ 61,816	0	\$ 61,816	1
2	303	Miscellaneous Intangible	384,747,530	(640,288)	384,107,242	4,103,280	388,210,523	0	388,210,523	2
3		Total Intangible Plant	\$ 384,809,346	\$ (640,288)	\$ 384,169,058	\$ 4,103,280	\$ 388,272,339	0	\$ 388,272,339	3
4		<u>General Plant</u>								
	389	Land and Land Rights	\$ 4,037,565	0	\$ 4,037,565	0	\$ 4,037,565	0	\$ 4,037,565	4
5	390.1	Structures and Improv - Co. Owned	40,373,231	(917,750)	39,455,481	23,717	39,479,198	0	39,479,198	5
6	390.2	Structures and Improv - Leasehold	7,973	0	7,973	0	7,973	0	7,973	6
7	390.21	Structures and Improv - Leasehold Fully Amort.	0	0	0	0	0	0	0	7
8	391	Office Furniture and Fixtures	9,257,345	(1,031,069)	8,226,276	(47,040)	8,179,236	0	8,179,236	8
9	391.1	Computer Software and Hardware	17,930,606	(10,978)	17,919,628	(1,106,231)	16,813,396	0	16,813,396	9
10	392.11	Transportation Equipment - Light	1,890,581	(646,697)	1,243,884	(127,650)	1,116,234	0	1,116,234	10
11	392.12	Transportation Equipment - Heavy	0	0	0	0	0	0	0	11
12	392.21	Transportation Equipment-Aircraft	8,221,361	(7,909,429)	311,932	0	311,932	0	311,932	12
13	393	Stores Equipment	66,522	(28,869)	37,653	(20,499)	17,154	0	17,154	13
14	394	Tool, Shop, and Garage Equip.	1,283,247	(3,144)	1,280,103	0	1,280,103	0	1,280,103	14
15	395	Laboratory Equipment	2,663,346	0	2,663,346	0	2,663,346	0	2,663,346	15
16	396	Power Operated Equipment	259,442	0	259,442	0	259,442	0	259,442	16
17	397	Communication Equipment	7,974,856	0	7,974,856	(74,774)	7,900,082	0	7,900,082	17
18	397.2	Telemetry Equipment	0	0	0	0	0	0	0	18
19	398	Miscellaneous Equipment	6,136,489	(4,615)	6,131,874	90,073	6,221,947	0	6,221,947	19
20		Total General Plant	\$ 100,102,565	\$ (10,552,552)	\$ 89,550,014	\$ (1,262,404)	\$ 88,287,609	0	\$ 88,287,609	20
21		Total Gas Plant in Service	\$ 484,911,911	\$ (11,192,839)	\$ 473,719,072	\$ 2,840,876	\$ 476,559,948	0	\$ 476,559,948	21



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Recorded at 5/31/2023 (b)	SNV 4-Factor (c)	SNV Allocation (d)	Allocation of System Allocable Amounts (e)	As Allocated at 5/31/2023 (f)	Line No.
		Sch G-2, Sh 11-12	Stmnt N, Sh 8, Ln 9(g)	(b) * (c)	(d)	(b) + (e)	
	<b>SNV</b>						
1	Intangible Plant	\$ 999,648			\$ 75,160,857	\$ 76,160,505	1
2	Transmission Plant	55,724,546			0	55,724,546	2
3	Distribution Plant	532,971,577			0	532,971,577	3
4	General Plant	30,535,602			7,619,151	38,154,752	4
5	Total	<u>\$ 620,231,372</u>			<u>\$ 82,780,008</u>	<u>\$ 703,011,380</u>	5
						Stmnt G, Sh 1, Ln 2(c)	
	<b>System Allocable</b>						
6	Intangible Plant	\$ 266,589,623	28.19%	\$ 75,160,857			6
7	General Plant	27,024,526	28.19%	7,619,151			7
8	Total	<u>\$ 293,614,149</u>		<u>\$ 82,780,008</u>			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS ADJUSTED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Balance as Adjusted at 5/31/2023 (b) <small>Sch G-2, Sh 11-12</small>	SNV 4-Factor (c) <small>Stmt N, Sh 8, Ln 9(g)</small>	SNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e)	As Allocated at 5/31/2023 (f) <small>(b) + (e)</small>	Line No.
	<b>SNV</b>						
1	Intangible Plant	\$ 999,648			\$ 75,160,857	\$ 76,160,505	1
2	Transmission Plant	55,724,546			0	55,724,546	2
3	Distribution Plant	532,971,577			0	532,971,577	3
4	General Plant	30,534,375			6,084,572	36,618,947	4
5	Total	<u>\$ 620,230,145</u>			<u>\$ 81,245,429</u>	<u>\$ 701,475,574</u>	5
						<small>Stmt G, Sh 1, Ln 2(e)</small>	
	<b>System Allocable</b>						
6	Intangible Plant	\$ 266,589,623	28.19%	\$ 75,160,857			6
7	General Plant	21,581,496	28.19%	6,084,572			7
8	Total	<u>\$ 288,171,119</u>		<u>\$ 81,245,429</u>			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AT CERTIFICATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Balance as Adjusted at 11/30/2023 (b) <small>Sch G-2, Sh 11-12</small>	SNV 4-Factor (c) <small>Stmnt N, Sh 8, Ln 9(g)</small>	SNV Allocation (d) <small>(b) * (c)</small>	Allocation of System Allocable Amounts (e) <small>(d)</small>	As Allocated at 11/30/2023 (f) <small>(b) + (e)</small>	Line No.
	<b>SNV</b>						
1	Intangible Plant	\$ 999,648			\$ 77,819,906	\$ 78,819,553	1
2	Transmission Plant	57,057,861			0	57,057,861	2
3	Distribution Plant	552,005,565			0	552,005,565	3
4	General Plant	31,658,693			6,422,918	38,081,610	4
5	Total	<u>\$ 641,721,766</u>			<u>\$ 84,242,823</u>	<u>\$ 725,964,589</u>	5
						<small>Stmnt G, Sh 1, Ln 2(g)</small>	
	<b>System Allocable</b>						
6	Intangible Plant	\$ 276,021,059	28.19%	\$ 77,819,906			6
7	General Plant	22,781,582	28.19%	6,422,918			7
8	Total	<u>\$ 298,802,641</u>		<u>\$ 84,242,823</u>			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY ACCUMULATED DEPRECIATION AND AMORTIZATION AS REQUESTED**

Line No.	Description (a)	Balance as Requested (b) Sch G-2, Sh 11-12	SNV 4-Factor (c) Stmt N, Sh 8, Ln 9(g)	SNV Allocation (d) (b) * (c)	Allocation of System Allocable Amounts (e) (d)	As Allocated as Requested (f) (b) + (e)	Line No.
	<b>SNV</b>						
1	Intangible Plant	\$ 999,648			\$ 77,819,906	\$ 78,819,553	1
2	Transmission Plant	57,057,861			0	57,057,861	2
3	Distribution Plant	552,005,565			0	552,005,565	3
4	General Plant	31,658,693			6,422,918	38,081,610	4
5	Total	<u>\$ 641,721,766</u>			<u>\$ 84,242,823</u>	<u>\$ 725,964,589</u>	5
						Stmt G, Sh 1, Ln 2(i)	
	<b>System Allocable</b>						
6	Intangible Plant	\$ 276,021,059	28.19%	\$ 77,819,906			6
7	General Plant	22,781,582	28.19%	6,422,918			7
8	Total	<u>\$ 298,802,641</u>		<u>\$ 84,242,823</u>			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Recorded at 5/31/2022 (c) [1]	Provision (d) [1]	Salvage (e) [1]	Cost of Removal (f) [1]	Retirements (g) WP G-2, Sh. 1	Transfers (h) [1]	Adjustments (i) [1]	Recorded at 5/31/2023 (j) Sum (c) thru (i)	Line No.
1	<u>Intangible Plant</u>										
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Franchise and Consents	302	0	0	0	0	0	0	0	0	2
4	Miscellaneous Intangible	303	999,648	0	0	0	0	0	0	999,648	3
	Total Intangible Plant		\$ 999,648	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 999,648	4
5	<u>Transmission Plant</u>										
6	Land and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
7	Rights of Way	365.2	(47,051)	5,791	0	0	0	0	0	(41,259)	6
8	Structures - Compressor Stations	366.1	608,685	7,515	0	0	0	0	0	616,201	7
9	Structures - General	366.2	265,988	27,935	0	0	0	0	0	293,923	8
10	Mains	367	41,782,693	1,845,643	0	(10,471)	0	0	0	43,617,864	9
11	Mains - Bridge	367.2	127,146	0	0	0	0	0	0	127,146	10
12	Compressor Station Equipment	368	2,954,382	128,613	0	0	0	0	0	3,082,994	11
13	Measuring and Reg. Stations	369	7,029,785	629,408	0	(6,142)	0	0	0	7,653,051	12
14	Communication Equipment	370	338,893	15,584	0	0	0	0	0	354,477	13
15	Miscellaneous Equipment	371	20,150	0	0	0	0	0	0	20,150	14
	Total Transmission Plant		\$ 53,080,670	\$ 2,660,488	\$ 0	\$ (16,613)	\$ 0	\$ 0	\$ 0	\$ 55,724,546	15
16	<u>Distribution Plant</u>										
17	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
18	Rights of Way	374.2	389,549	20,572	0	0	0	0	0	410,121	17
19	Structures and Improvements	375	0	375	0	0	0	0	0	375	18
20	Mains	376	282,279,011	27,812,144	0	(767,136)	(5,299,860)	0	0	304,024,158	19
21	Measuring and Reg. Stations	378	13,204,430	954,822	0	(5,084)	(167,722)	0	0	13,986,447	20
22	Services	380	188,034,755	14,039,775	0	(2,456,559)	(1,755,658)	0	0	177,862,313	21
23	Meters	381	24,179,173	9,097,544	0	(572)	(1,291,556)	0	0	31,984,589	22
24	Industrial Measuring and Reg. Sta.	385	4,464,698	239,251	0	0	0	0	0	4,703,949	23
25	Miscellaneous Equipment	387	0	0	0	0	0	0	0	0	24
	Total Distribution Plant		\$ 492,551,615	\$ 52,164,108	\$ 0	\$ (3,229,351)	\$ (8,514,796)	\$ 0	\$ 0	\$ 532,971,577	25
26	<u>General Plant</u>										
27	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
28	Structures and Improv - Co. Owned	390.1	10,385,911	929,070	0	(54,510)	(311,123)	0	0	10,949,348	27
29	Office Furniture and Fixtures	391	1,464,468	158,255	0	0	(7,629)	0	0	1,615,093	28
30	Computer Software and Hardware	391.1	1,108,885	330,667	0	0	(1,198,500)	0	0	241,051	29
31	Transportation Equipment - Light	392.11	4,689,119	1,196,042	78,000	0	(1,972,383)	592	0	3,991,369	30
32	Transportation Equipment - Heavy	392.12	4,960,037	519,678	111,700	0	(204,654)	0	0	5,386,760	31
33	Stores Equipment	393	285,833	25,711	350	0	0	0	0	311,894	32
34	Tool, Shop, and Garage Equip.	394	2,932,711	571,197	1,305	0	(145,036)	0	0	3,360,177	33
35	Laboratory Equipment	395	160,864	15,096	0	0	0	0	0	175,960	34
36	Power Operated Equipment	396	1,702,359	237,151	35,750	0	(99,183)	0	0	1,876,077	35
37	Communication Equipment	397	1,343,852	172,067	0	0	(2,903)	0	0	1,513,017	36
38	Telemetry Equipment	397.2	(1,969)	317	0	0	0	0	0	(1,652)	37
39	Miscellaneous Equipment	398	774,344	137,610	0	0	(52,998)	0	0	858,956	38
40	Total General Plant		\$ 29,987,231	\$ 4,369,593	\$ 227,105	\$ (54,510)	\$ (3,994,410)	\$ 592	\$ 0	\$ 30,535,602	39
41	Total		\$ 576,619,165	\$ 59,194,190	\$ 227,105	\$ (3,283,860)	\$ (12,525,819)	\$ 592	\$ 0	\$ 620,231,372	40

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference/ Account Number (b)	Recorded at 5/31/2022 (c)	Provision (d)	Salvage (e)	Cost of Removal (f)	Retirements (g)	Transfers (h)	Adjustments (i)	Recorded at 5/31/2023 (j)	Line No.
			[1]	[1]	[1]	[1]	[1]	[1]	[1]	Sum (c) thru (i)	
	<u>Intangible Plant</u>										
1	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 245,622,417	\$ 20,967,206	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266,589,623	2
3	Total Intangible Plant		\$ 245,622,417	\$ 20,967,206	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 266,589,623	3
	<u>General Plant</u>										
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	\$ 10,840,396	\$ 1,367,684	\$ 0	\$ (4,700)	\$ (52,140)	\$ (9,328,452)	\$ 0	\$ 2,822,788	5
6	Structures and Improv - Leasehold	390.2	\$ 1,684,607	\$ 89,910	\$ 0	\$ 0	\$ 0	\$ (1,753,560)	\$ (12,985)	\$ 7,973	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture and Fixtures	391	\$ 2,859,184	\$ 618,152	\$ 0	\$ 0	\$ (90,609)	\$ 0	\$ 0	\$ 3,386,727	8
9	Computer Software and Hardware	391.1	\$ 8,978,814	\$ 3,843,850	\$ 0	\$ 0	\$ (3,567,393)	\$ 0	\$ 0	\$ 9,255,271	9
10	Transportation Equipment - Light	392.11	\$ 766,344	\$ 205,309	\$ 10,850	\$ 0	\$ (605,269)	\$ 0	\$ 0	\$ 377,235	10
11	Transportation Equipment - Heavy	392.12	\$ 6,113	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 6,113	11
12	Transportation Equipment - Aircraft	392.21	\$ 3,587,552	\$ 328,854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,916,406	12
13	Stores Equipment	393	\$ 40,384	\$ 4,437	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 44,821	13
14	Tool, Shop, and Garage Equip.	394	\$ 577,879	\$ 86,560	\$ 0	\$ 0	\$ (76,102)	\$ 0	\$ 0	\$ 588,338	14
15	Laboratory Equipment	395	\$ 554,016	\$ 95,204	\$ 0	\$ 0	\$ (17,836)	\$ 0	\$ 0	\$ 631,384	15
16	Power Operated Equipment	396	\$ 12,577	\$ 14,710	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,287	16
17	Communication Equipment	397	\$ 4,281,307	\$ 548,269	\$ 0	\$ 0	\$ (330,685)	\$ 0	\$ 0	\$ 4,498,891	17
18	Telemetry Equipment	397.2	\$ 17,044	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,044	18
19	Miscellaneous Equipment	398	\$ 1,095,231	\$ 387,136	\$ 0	\$ 0	\$ (38,119)	\$ 0	\$ 0	\$ 1,444,248	19
20	Total General Plant		\$ 35,301,449	\$ 7,590,076	\$ 10,850	\$ (4,700)	\$ (4,778,152)	\$ (11,082,011)	\$ (12,985)	\$ 27,024,526	20
21	Total		\$ 280,923,866	\$ 28,557,282	\$ 10,850	\$ (4,700)	\$ (4,778,152)	\$ (11,082,011)	\$ (12,985)	\$ 293,614,149	21

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS  
AT MAY 31, 2023**

Line No.	Description	Account Number	Co-Owned	Misc	Total Adjustments	Line No.
			Vehicles Adj. No. 6 Sch I-6, Sh 1	Rate Base Adj. No. 23 Sch I-23, Sh 1		
	(a)	(b)	(c)	(d)	(e)	
					(c) + (d)	
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	0	1
2	Franchise and Consents	302	0	0	0	2
3	Miscellaneous Intangible	303	0	0	0	3
4	Total Intangible Plant		\$ 0	\$ 0	0	4
<u>Transmission Plant</u>						
5	Land and Land Rights	365.1	\$ 0	\$ 0	0	5
6	Rights of Way	365.2	0	0	0	6
7	Structures - Compressor Stations	366.1	0	0	0	7
8	Structures - General	366.2	0	0	0	8
9	Mains	367	0	0	0	9
10	Mains - Bridge	367.2	0	0	0	10
11	Compressor Station Equipment	368	0	0	0	11
12	Measuring and Reg. Stations	369	0	0	0	12
13	Communication Equipment	370	0	0	0	13
14	Miscellaneous Equipment	371	0	0	0	14
15	Total Transmission Plant		\$ 0	\$ 0	0	15
<u>Distribution Plant</u>						
16	Land and Land Rights	374.1	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	0	0	0	17
18	Structures and Improvements	375	0	0	0	18
19	Mains	376	0	0	0	19
20	Measuring and Reg. Stations	378	0	0	0	20
21	Services	380	0	0	0	21
22	Meters	381	0	0	0	22
23	Industrial Measuring and Reg. Sta.	385	0	0	0	23
24	Miscellaneous Equipment	387	0	0	0	24
25	Total Distribution Plant		\$ 0	\$ 0	0	25
<u>General Plant</u>						
26	Land and Land Rights	389	\$ 0	\$ 0	0	26
27	Structures and Improv - Co. Owned	390.1	0	0	0	27
28	Structures and Improv - Leasehold	390.2	0	0	0	28
29	Office Furniture and Fixtures	391	0	0	0	29
30	Computer Software and Hardware	391.1	0	0	0	30
31	Transportation Equipment - Light	392.11	0	0	0	31
32	Transportation Equipment - Heavy	392.12	0	0	0	32
	Transportation Equipment - Aircraft	392.21	0	0	0	
33	Stores Equipment	393	0	0	0	33
34	Tool, Shop, and Garage Equip.	394	0	0	0	34
35	Laboratory Equipment	395	0	0	0	35
36	Power Operated Equipment	396	0	0	0	36
37	Communication Equipment	397	0	0	0	37
38	Telemetry Equipment	397.2	0	0	0	38
39	Miscellaneous Equipment	398	0	1,227	1,227	39
40	Total General Plant		\$ 0	\$ 1,227	\$ 1,227	40
41	Total		\$ 0	\$ 1,227	\$ 1,227	41

Sch G-2, Sh 11, Col (d)

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS  
AT MAY 31, 2023**

Line No.	Description (a)	Account Number (b)	Co-Owned Vehicles Adj. No. 6 (c) Sch I-6, Sh 1	Co-Operated Aircraft Adj. No. 20 (d) Sch I-20, Sh 1	Remittance Processing and Print to Mail Assets Adj. No. 22 (e) Sch I-22, Sh 1	Misc Rate Base Adj. No. 23 (f) Sch I-23, Sh 1	Total Adjustments (g) (c) through (f)	Total Allocated SNV (h) (g) * Ln 22(h)	Line No.
<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 and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	0	558,992	0	0	558,992	157,599	5
6	Structures and 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 and Fixtures	391	0	0	696,847	0	696,847	196,465	8
9	Computer Software and Hardware	391.1	0	0	0	0	0	0	9
10	Transportation Equipment - Light	392.11	375,183	0	0	0	375,183	105,777	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	0	3,767,811	0	0	3,767,811	1,062,277	12
13	Stores Equipment	393	0	0	30,429	0	30,429	8,579	13
14	Tool, Shop, and Garage Equip.	394	0	0	3,052	0	3,052	860	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	10,716	10,716	3,021	19
20	Total General Plant		\$ 375,183	\$ 4,326,803	\$ 730,328	\$ 10,716	\$ 5,443,030	\$ 1,534,579	20
21	Total		\$ 375,183	\$ 4,326,803	\$ 730,328	\$ 10,716	\$ 5,443,030	\$ 1,534,579	21

Sch G-2, Sh 12, Col (d)

Stmnt N, Sh 8, Ln 9(g)

28.19%

4-Factor



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS  
AT NOVEMBER 30, 2023**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization Adj. No. C6 (c) <small>Sch I-C6, Sh 1</small>	Total Adjustments (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	0	2
3	Miscellaneous Intangible	303	0	0	3
4	Total Intangible Plant		<u>\$ 0</u>	<u>\$ 0</u>	4
<u>Transmission Plant</u>					
5	Land and Land Rights	365.1	\$ 0	\$ 0	5
6	Rights of Way	365.2	2,896	2,896	6
7	Structures - Compressor Stations	366.1	3,758	3,758	7
8	Structures - General	366.2	13,967	13,967	8
9	Mains	367	922,918	922,918	9
10	Mains - Bridge	367.2	0	0	10
11	Compressor Station Equipment	368	64,306	64,306	11
12	Measuring and Reg. Stations	369	317,611	317,611	12
13	Communication Equipment	370	7,860	7,860	13
14	Miscellaneous Equipment	371	0	0	14
15	Total Transmission Plant		<u>\$ 1,333,315</u>	<u>\$ 1,333,315</u>	15
<u>Distribution Plant</u>					
16	Land and Land Rights	374.1	\$ 0	\$ 0	16
17	Rights of Way	374.2	10,286	10,286	17
18	Structures and Improvements	375	0	0	18
19	Mains	376	12,423,231	12,423,231	19
20	Measuring and Reg. Stations	378	397,021	397,021	20
21	Services	380	2,100,317	2,100,317	21
22	Meters	381	3,979,977	3,979,977	22
23	Industrial Measuring and Reg. Sta.	385	123,156	123,156	23
24	Miscellaneous Equipment	387	0	0	24
25	Total Distribution Plant		<u>\$ 19,033,988</u>	<u>\$ 19,033,988</u>	25
<u>General Plant</u>					
26	Land and Land Rights	389	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	361,009	361,009	27
28	Structures and Improv - Leasehold	390.2	40,185	40,185	28
29	Office Furniture and Fixtures	391	79,661	79,661	29
30	Computer Software and Hardware	391.1	161,657	161,657	30
31	Transportation Equipment - Light	392.11	69,318	69,318	31
32	Transportation Equipment - Heavy	392.12	44,682	44,682	32
33	Stores Equipment	393	13,768	13,768	33
34	Tool, Shop, and Garage Equip.	394	318,505	318,505	34
35	Laboratory Equipment	395	(2,505)	(2,505)	35
36	Power Operated Equipment	396	(105,713)	(105,713)	36
37	Communication Equipment	397	86,010	86,010	37
38	Telemetry Equipment	397.2	159	159	38
39	Miscellaneous Equipment	398	57,583	57,583	39
40	Total General Plant		<u>\$ 1,124,318</u>	<u>\$ 1,124,318</u>	40
41	Total		<u>\$ 21,491,621</u>	<u>\$ 21,491,621</u>	41

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION ADJUSTMENTS**  
**AT NOVEMBER 30, 2023**

Line No.	Description (a)	Account Number (b)	Rate Base and Property Tax Annualization	Total	As Allocated to	Line No.
			Adj. No. C6 (c) <small>Sch I-C6, Sh 1</small>	Adjustments (d)	SNV (e) <small>(d) * Ln 22(e)</small>	
<u>Intangible Plant</u>						
1	Organization	301	\$ 0	\$ 0	0	1
2	Miscellaneous Intangible	303	9,431,436	9,431,436	2,659,049	2
3	Total Intangible Plant		\$ 9,431,436	\$ 9,431,436	\$ 2,659,049	3
<u>General Plant</u>						
4	Land and Land Rights	389	\$ 0	\$ 0	0	4
5	Structures and Improv - Co. Owned	390.1	416,864	416,864	117,528	5
6	Structures and Improv - Leasehold	390.2	0	0	0	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	7
8	Office Furniture and Fixtures	391	193,469	193,469	54,546	8
9	Computer Software and Hardware	391.1	(23,697)	(23,697)	(6,681)	9
10	Transportation Equipment - Light	392.11	(23,878)	(23,878)	(6,732)	10
11	Transportation Equipment - Heavy	392.12	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	164,427	164,427	46,358	12
13	Stores Equipment	393	(26,832)	(26,832)	(7,565)	13
14	Tool, Shop, and Garage Equip.	394	42,796	42,796	12,066	14
15	Laboratory Equipment	395	66,584	66,584	18,772	15
16	Power Operated Equipment	396	7,355	7,355	2,074	16
17	Communication Equipment	397	189,957	189,957	53,555	17
18	Telemetry Equipment	397.2	0	0	0	18
19	Miscellaneous Equipment	398	193,040	193,040	54,425	19
20	Total General Plant		\$ 1,200,086	\$ 1,200,086	\$ 338,346	20
21	Total		\$ 10,631,522	\$ 10,631,522	\$ 2,997,395	21
22	4-Factor				Stmt N, Sh 8, Ln 9(g) 28.19%	22

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION AS REQUESTED**

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2023 (c) Sch G-2, Sh 5	Test Year Adjustments (d) Sch G-2, Sh 7	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch G-2, Sh 9	At Certification 11/30/2023 (g) (e) + (f)	EC/C Adjustments (h)	Requested (i) (g) + (h)	Line No.
<b>Intangible Plant</b>										
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	999,648	0	999,648	0	999,648	0	999,648	3
4	Total Intangible Plant		<u>999,648</u>	<u>0</u>	<u>999,648</u>	<u>0</u>	<u>999,648</u>	<u>0</u>	<u>999,648</u>	4
<b>Transmission Plant</b>										
5	Land and Land Rights	365.1	0	0	0	0	0	0	0	5
6	Rights of Way	365.2	(41,259)	0	(41,259)	2,896	(38,364)	0	(38,364)	6
7	Structures - Compressor Stations	366.1	616,201	0	616,201	3,758	619,958	0	619,958	7
8	Structures - General	366.2	293,923	0	293,923	13,967	307,890	0	307,890	8
9	Mains	367	43,617,864	0	43,617,864	922,918	44,540,782	0	44,540,782	9
10	Mains - Bridge	367.2	127,146	0	127,146	0	127,146	0	127,146	10
11	Compressor Station Equipment	368	3,082,994	0	3,082,994	64,306	3,147,301	0	3,147,301	11
12	Measuring and Reg. Stations	369	7,653,051	0	7,653,051	317,611	7,970,662	0	7,970,662	12
13	Communication Equipment	370	354,477	0	354,477	7,860	362,337	0	362,337	13
14	Miscellaneous Equipment	371	20,150	0	20,150	0	20,150	0	20,150	14
15	Total Transmission Plant		<u>55,724,546</u>	<u>0</u>	<u>55,724,546</u>	<u>1,333,315</u>	<u>57,057,861</u>	<u>0</u>	<u>57,057,861</u>	15
<b>Distribution Plant</b>										
16	Land and Land Rights	374.1	0	0	0	0	0	0	0	16
17	Rights of Way	374.2	410,121	0	410,121	10,286	420,407	0	420,407	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	304,024,158	0	304,024,158	12,423,231	316,447,389	0	316,447,389	19
20	Measuring and Reg. Stations	378	13,986,447	0	13,986,447	397,021	14,383,467	0	14,383,467	20
21	Services	380	177,862,313	0	177,862,313	2,100,317	179,962,630	0	179,962,630	21
22	Meters	381	31,984,589	0	31,984,589	3,979,977	35,964,566	0	35,964,566	22
23	Industrial Measuring and Reg. Sta.	385	4,703,949	0	4,703,949	123,156	4,827,105	0	4,827,105	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		<u>532,971,577</u>	<u>0</u>	<u>532,971,577</u>	<u>19,033,988</u>	<u>552,005,565</u>	<u>0</u>	<u>552,005,565</u>	25
<b>General Plant</b>										
26	Land and Land Rights	389	0	0	0	0	0	0	0	26
27	Structures and Improv - Co. Owned	390.1	10,949,348	0	10,949,348	361,009	11,310,357	0	11,310,357	27
28	Structures and Improv - Leasehold	390.2	257,550	0	257,550	40,185	297,736	0	297,736	28
29	Office Furniture and Fixtures	391	1,615,093	0	1,615,093	79,661	1,694,754	0	1,694,754	29
30	Computer Software and Hardware	391.1	241,051	0	241,051	161,657	402,708	0	402,708	30
31	Transportation Equipment - Light	392.11	3,991,369	0	3,991,369	69,318	4,060,687	0	4,060,687	31
32	Transportation Equipment - Heavy	392.12	5,386,760	0	5,386,760	44,682	5,431,442	0	5,431,442	32
33	Stores Equipment	393	311,894	0	311,894	13,768	325,662	0	325,662	33
34	Tool, Shop, and Garage Equip.	394	3,360,177	0	3,360,177	318,505	3,678,682	0	3,678,682	34
35	Laboratory Equipment	395	175,960	0	175,960	(2,505)	173,455	0	173,455	35
36	Power Operated Equipment	396	1,876,077	0	1,876,077	(105,713)	1,770,364	0	1,770,364	36
37	Communication Equipment	397	1,513,017	0	1,513,017	86,010	1,599,026	0	1,599,026	37
38	Telemetry Equipment	397.2	(1,652)	0	(1,652)	159	(1,493)	0	(1,493)	38
39	Miscellaneous Equipment	398	858,956	(1,227)	857,729	57,583	915,312	0	915,312	39
40	Total General Plant		<u>30,535,602</u>	<u>(1,227)</u>	<u>30,534,375</u>	<u>1,124,318</u>	<u>31,658,693</u>	<u>0</u>	<u>31,658,693</u>	40
41	Total		<u>620,231,372</u>	<u>(1,227)</u>	<u>620,230,145</u>	<u>21,491,621</u>	<u>641,721,766</u>	<u>0</u>	<u>641,721,766</u>	41

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION AS REQUESTED  
BEFORE ALLOCATION**

Line No.	Description (a)	Reference/ Account Number (b)	Recorded 5/31/2023 (c) Sch G-2, Sh 6	Test Year Adjustments (d) Sch G-2, Sh 8	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch G-2, Sh 10	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h)	Requested (i) (g) + (h)	Line No.
<b>Intangible Plant</b>										
1	Organization	301	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Miscellaneous Intangible	303	266,589,623	0	266,589,623	9,431,436	276,021,059	0	276,021,059	2
3	Total Intangible Plant		\$ 266,589,623	0 \$	\$ 266,589,623	\$ 9,431,436	\$ 276,021,059	0	\$ 276,021,059	3
<b>General Plant</b>										
4	Land and Land Rights	389	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	4
5	Structures and Improv - Co. Owned	390.1	2,822,788	(558,992)	2,263,796	416,864	2,680,660	0	2,680,660	5
6	Structures and Improv - Leasehold	390.2	7,973	0	7,973	0	7,973	0	7,973	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	3,386,727	(696,847)	2,689,880	193,469	2,883,349	0	2,883,349	8
9	Computer Software and Hardware	391.1	9,255,271	0	9,255,271	(23,697)	9,231,575	0	9,231,575	9
10	Transportation Equipment - Light	392.11	377,235	(375,183)	2,052	(23,878)	(21,826)	0	(21,826)	10
11	Transportation Equipment - Heavy	392.12	6,113	0	6,113	0	6,113	0	6,113	11
12	Transportation Equipment - Aircraft	392.21	3,916,406	(3,767,811)	148,595	164,427	313,022	0	313,022	12
13	Stores Equipment	393	44,821	(30,429)	14,392	(26,832)	(12,439)	0	(12,439)	13
14	Tool, Shop, and Garage Equip.	394	588,338	(3,052)	585,286	42,796	628,082	0	628,082	14
15	Laboratory Equipment	395	631,384	0	631,384	66,584	697,968	0	697,968	15
16	Power Operated Equipment	396	27,287	0	27,287	7,355	34,642	0	34,642	16
17	Communication Equipment	397	4,498,891	0	4,498,891	189,957	4,688,848	0	4,688,848	17
18	Telemetry Equipment	397.2	17,044	0	17,044	0	17,044	0	17,044	18
19	Miscellaneous Equipment	398	1,444,248	(10,716)	1,433,532	193,040	1,626,572	0	1,626,572	19
20	Total General Plant		\$ 27,024,526	\$ (5,443,030)	\$ 21,581,496	\$ 1,200,086	\$ 22,781,582	0	\$ 22,781,582	20
21	Total		\$ 293,614,149	\$ (5,443,030)	\$ 288,171,119	\$ 10,631,522	\$ 298,802,641	0	\$ 298,802,641	21

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEPRECIATION AND AMORTIZATION RATES**

Line No.	Description (a)	Account Number (b)	Current Rate (c) [1]	Proposed Rate (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	N/A	N/A	1
2	Franchise and Consents	302	Amortized	Amortized	2
3	Miscellaneous Intangible	303	Amortized	Amortized	3
<u>Transmission Plant</u>					
4	Land and Land Rights	365.1	N/A	N/A	4
5	Rights of Way	365.2	1.31%	1.96%	5
6	Structures - Compressor Stations	366.1	1.16%	0.93%	6
7	Structures - General	366.2	2.19%	2.31%	7
8	Mains	367	1.72%	1.85%	8
9	Mains - Bridge	367.2	0.00%	0.00%	9
10	Compressor Station Equipment	368	1.81%	2.01%	10
11	Measuring and Reg. Stations	369	2.45%	2.13%	11
12	Communication Equipment	370	2.30%	7.12%	12
13	Miscellaneous Equipment	371	0.00%	0.00%	13
<u>Distribution Plant</u>					
14	Land and Land Rights	374.1	N/A	N/A	14
15	Rights of Way	374.2	1.33%	1.33%	15
16	Structures and Improvements	375	0.45%	0.00%	16
17	Mains	376	2.04%	2.06%	17
18	Measuring and Reg. Stations	378	3.62%	3.93%	18
19	Services	380	2.40%	2.63%	19
20	Meters	381	3.92%	5.95%	20
21	Industrial Measuring and Reg. Sta.	385	2.31%	2.14%	21
22	Miscellaneous Equipment	387	0.00%	0.00%	22
<u>General Plant</u>					
23	Land and Land Rights	389	N/A	N/A	23
24	Structures and Improv - Co. Owned	390.1	2.20%	2.39%	24
25	Structures and Improv - Leasehold	390.2	20.00%	20.00%	25
26	Office Furniture and Fixtures	391	5.00%	6.67%	26
27	Computer Software and Hardware	391.1	19.80%	20.00%	27
28	Transportation Equipment - Light	392.11	11.13%	10.63%	28
29	Transportation Equipment - Heavy	392.12	5.67%	5.67%	29
30	Stores Equipment	393	4.00%	5.00%	30
31	Tool, Shop, and Garage Equip.	394	6.67%	6.67%	31
32	Laboratory Equipment	395	5.00%	6.67%	32
33	Power Operated Equipment	396	5.67%	5.33%	33
34	Communication Equipment	397	6.67%	6.67%	34
35	Telemetry Equipment	397.2	6.67%	6.67%	35
36	Miscellaneous Equipment	398	6.67%	6.67%	36

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
DEPRECIATION AND AMORTIZATION RATES**

Line No.	Description (a)	Account Number (b)	Current Rate (c) [1]	Proposed Rate (d)	Line No.
<u>Intangible Plant</u>					
1	Organization	301	N/A	N/A	1
2	Miscellaneous Intangible	303	Amortized	Amortized	2
<u>General Plant</u>					
3	Land and Land Rights	389	N/A	N/A	3
4	Structures and Improv - Co. Owned	390.1	2.25%	2.34%	4
5	Structures and Improv - Leasehold	390.2	12.31%	12.31%	5
6	Office Furniture and Fixtures	391	6.67%	6.67%	6
7	Computer Software and Hardware	391.1	19.80%	20.00%	7
8	Transportation Equipment - Light	392.11	10.13%	9.38%	8
9	Transportation Equipment - Heavy	392.12	6.00%	6.00%	9
10	Transportation Equipment - Aircraft	392.21	4.00%	4.00%	10
11	Stores Equipment	393	6.67%	5.00%	11
12	Tool, Shop, and Garage Equip.	394	6.67%	6.67%	12
13	Laboratory Equipment	395	5.00%	6.67%	13
14	Power Operated Equipment	396	5.67%	6.00%	14
15	Communication Equipment	397	6.67%	6.67%	15
16	Telemetry Equipment	397.2	16.67%	16.67%	16
17	Miscellaneous Equipment	398	6.67%	6.67%	17

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MATERIALS AND SUPPLIES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)		Account Number		Subtotal		Account Number		System Allocable		Total (k)	Line No.
		(b)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
1	May 2022			\$ 11,547,773	\$ 162,090	\$ 339,193	\$ 12,049,055	\$ 0	\$ (313,064)	\$ 0	(21,384)	\$ 11,714,607	1
2	June 2022			11,907,624	192,011	289,948	12,389,583	0	(337,079)	0	(21,384)	12,031,119	2
3	July 2022			12,310,374	124,084	249,200	12,683,657	0	(261,482)	3,985,156	(21,384)	16,385,947	3
4	August 2022			12,875,426	250,778	193,265	13,319,469	0	(259,283)	5,680,281	(21,384)	18,719,083	4
5	September 2022			14,055,257	241,295	224,701	14,521,253	0	(309,879)	6,509,833	(21,384)	20,699,823	5
6	October 2022			15,008,492	263,013	268,769	15,540,274	0	(713,511)	6,589,220	(21,384)	21,394,599	6
7	November 2022			15,256,333	310,351	340,063	15,906,747	0	(870,678)	6,589,220	(21,384)	21,603,905	7
8	December 2022			15,423,681	252,013	371,778	16,047,472	0	(805,881)	6,562,309	(21,384)	21,782,516	8
9	January 2023			15,702,251	268,777	435,911	16,406,938	0	(1,129,379)	4,825,639	(21,384)	20,081,814	9
10	February 2023			15,353,497	285,115	442,835	16,081,447	0	(1,275,926)	2,798,388	(21,384)	17,582,525	10
11	March 2023			14,053,397	225,200	452,512	14,731,109	0	939,047	2,536,678	(21,384)	18,185,450	11
12	April 2023			14,113,450	349,023	580,241	15,042,714	0	846,096	2,532,329	(21,384)	18,399,755	12
13	May 2023			14,406,182	484,329	672,418	15,562,930	0	(986,127)	3,040,505	(21,384)	17,595,924	13
14	Thirteen Month Total			\$ 182,013,737	\$ 3,408,077	\$ 4,860,833	\$ 190,282,648	\$ 0	\$ (5,477,147)	\$ 51,649,558	\$ (277,990)	\$ 236,177,069	14
15	Thirteen Month Average			\$ 14,001,057	\$ 262,160	\$ 373,910	\$ 14,637,127	\$ 0	\$ (421,319)	\$ 3,973,043	\$ (21,384)	\$ 18,167,467	15
16	Test Year M&S											\$ 18,167,467	16

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
MATERIALS AND SUPPLIES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Account Number		Total Common (e) (c) + (d)	4-Factor (f) Stmt N, Sh 8, Ln 9(g)	Allocated to	
			154 (c)	163 (d)			SNV (g)	No.
1	May 2022		\$ 2,875	(78,721)	(75,847)	28.19%	\$ (21,384)	1
2	June 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	2
3	July 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	3
4	August 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	4
5	September 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	5
6	October 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	6
7	November 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	7
8	December 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	8
9	January 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	9
10	February 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	10
11	March 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	11
12	April 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	12
13	May 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 37,370	\$ (1,023,376)	\$ (986,008)		\$ (277,990)	14
15	Thirteen Month Average	Ln 14 /13	\$ 2,875	(78,721)	(75,847)		\$ (21,384)	15
16	Test Year M&S	Ln 15					\$ (21,384)	16

[1] Source: Company Records

Sch G-4, Sh 1, Col (f)



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MATERIALS AND SUPPLIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Account Number (c)	Account Number (d)	Account Number (e)	Subtotal (f)	Account Number (g)	Account Number (h)	System Allocable (i)	Total (j)	Line No.
			154000000	15400115	154001118	Sum (c) thru (e)	155	163	Sch G-4, Sh 4	Sum (f) thru (i)	
			(1)	[1]	[1]		[1]	(h)	(i)	(j)	
1	November 2022		\$ 15,256,333	\$ 310,351	\$ 340,063	\$ 15,906,747	\$ 0	\$ 6,589,220	\$ (21,384)	\$ 22,474,583	1
2	December 2022		15,423,681	252,013	371,778	16,047,472	0	6,562,309	(21,384)	22,588,397	2
3	January 2023		15,702,251	268,777	435,911	16,406,938	0	4,825,639	(21,384)	21,211,193	3
4	February 2023		15,353,497	285,115	442,835	16,081,447	0	2,798,388	(21,384)	18,858,451	4
5	March 2023		14,053,397	225,200	452,512	14,731,109	0	2,536,678	(21,384)	17,246,404	5
6	April 2023		14,113,450	349,023	580,241	15,042,714	0	2,532,329	(21,384)	17,553,660	6
7	May 2023		14,406,182	484,329	672,418	15,562,930	0	3,040,505	(21,384)	18,582,051	7
8	June 2023		14,375,292	547,410	730,178	15,652,880	0	(1,193,970)	(21,384)	14,437,527	8
9	July 2023		14,323,455	586,154	779,532	15,689,142	0	(1,262,440)	(21,384)	14,405,317	9
10	August 2023		14,915,804	615,882	857,643	16,389,330	0	(1,889,870)	(21,384)	14,478,075	10
11	September 2023		14,938,734	680,111	867,935	16,486,780	0	(1,822,107)	(21,384)	14,643,289	11
12	October 2023		15,626,386	628,225	828,154	17,082,764	0	(1,948,569)	(21,384)	15,112,812	12
13	November 2023		16,058,228	684,497	851,253	17,593,978	0	(1,780,208)	(21,389)	15,792,381	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 194,546,691	\$ 5,917,087	\$ 8,210,453	\$ 208,674,230	\$ 0	\$ 18,987,904	\$ (277,995)	\$ 227,384,139	14
15	Thirteen Month Average	Ln 14 /13	\$ 14,965,130	\$ 455,161	\$ 631,573	\$ 16,051,864	\$ 0	\$ 1,460,608	\$ (21,384)	\$ 17,491,088	15
16	Test Year M&S	Ln 15								\$ 17,491,088	16
										Sum G, Sh 1, Ln 4(g)	

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
MATERIALS AND SUPPLIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Account Number		Total Common (e) (c) + (d)	4-Factor (f) Stmt N, Sh 8, Ln 9(g)	Allocated to	
			154 (c)	163 (d)			SNV (g)	No.
1	November 2022		\$ 2,875	\$ (78,721)	(75,847)	28.19%	\$ (21,384)	1
2	December 2022		2,875	(78,721)	(75,847)	28.19%	(21,384)	2
3	January 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	3
4	February 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	4
5	March 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	5
6	April 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	6
7	May 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	7
8	June 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	8
9	July 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	9
10	August 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	10
11	September 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	11
12	October 2023		2,875	(78,721)	(75,847)	28.19%	(21,384)	12
13	November 2023		2,856	(78,721)	(75,866)	28.19%	(21,389)	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ 37,351	\$ (1,023,378)	(986,026)		\$ (277,995)	14
15	Thirteen Month Average	Ln 14 /13	\$ 2,873	\$ (78,721)	(75,848)		\$ (21,384)	15
16	Test Year M&S	Ln 15					\$ (21,384)	16

[1] Source: Company Records

Sch G-4, Sh 3  
Col (i)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LEAD LAG STUDY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Test Year Cost (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 527,718,286	41.74	\$ 22,026,977,719	1
2	Labor and Benefits Expense		55,544,212	11.26	625,494,837	2
3	Pension Costs Charged to O&M		8,475,417	0.00	0	3
4	Prepayments Amortized to O&M		11,366,033	0.00	0	4
5	Uncollectibles Expense		3,598,136	90.83	326,830,703	5
6	Other O&M Expense		<u>47,960,708</u>	42.55	<u>2,040,775,983</u>	6
7	Total O&M Expense	WP G-5 TY, Sh 29	<u>\$ 654,662,792</u>	38.22	<u>\$ 25,020,079,242</u>	7
8	Interest	Stmt M, Sh 1, Ln 14	\$ 39,826,496	75.29	\$ 2,998,686,560	8
9	Taxes Other than Income Taxes	Stmt I, Sh 1	12,591,142	39.87	501,998,558	9
10	Income Taxes - Current	Stmt M, Sh 1, Ln 11	<u>10,579,756</u>	37.25	<u>394,095,894</u>	10
11	Total	Sum Lns 7 - 10	<u>\$ 717,660,185</u>	40.29	<u>\$ 28,914,860,255</u>	11
12	Number of Days in Test Period		365			12
13	Average Daily Operating Expense	Ln 11 / Ln 12	\$ 1,966,192			13
14	Lag in Receipt of Revenue			<u>44.01</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>3.72</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	<u>\$ 7,319,695</u>			16
			Stmt G, Sh 1, Ln 5(e)			
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds		\$ 0			17
18	Account 165 - Prepayments		6,987,481			18
19	Account 165 - Expenses Reclassified as Prepays		122,442			19
20	Account 174 - Misc Current And Accrued Assets		0			20
21	Account 182.3 - Other Regulatory Assets		709,185			21
22	Account 186 - Miscellaneous Deferred Debits		67,988			22
23	Account 190 - Alternative Minimum Tax		0			23
24	Account 228.2 - Injuries And Damages		(1,335,100)			24
25	Account 242 - Misc Current And Accrued Liabilities		38,753,186			25
26	Account 242 Accrued SERP		(6,513,214)			26
27	Account 253 - Other Deferred Credits		(9,416,482)			27
28	Account 254 - Other Regulatory Liabilities		0			28
29	Total Other Working Capital Required	Sum Lns 17 - 28	<u>\$ 29,375,485</u>			29
			Stmt G, Sh 1, Ln 6(e)			
30	Total Working Capital Requirements	Ln 16 + Ln 29	<u>\$ 36,695,180</u>			30

[1] Gas Costs adjusted for present volumes and rates.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LEAD LAG STUDY  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Certification Cost (c)	Lead Days (d)	Dollar Days (e) (c) * (d)	Line No.
<u>Cash Working Capital</u>						
1	Cost of Gas	[1]	\$ 545,469,222	41.74	\$ 22,767,902,334	1
2	Labor and Benefits Expense		55,409,943	11.28	624,749,125	2
3	Pension Costs Charge to O&M		8,475,417	0.00	0	3
4	Prepayments Amortized to O&M		11,366,033	0.00	0	4
5	Uncollectibles Expense		3,598,136	90.83	326,830,703	5
6	Other O&M Expense		49,669,510	42.55	2,113,487,206	6
7	Total O&M Expense	WP H-C6, Sh 23	\$ 673,988,261	38.33	\$ 25,832,969,368	7
8	Interest	Stmt M, Sh 1, Ln 14	\$ 40,066,492	75.01	\$ 3,005,302,889	8
9	Taxes Other than Income Taxes	Stmt H, Sh 1	12,547,861	39.87	500,273,016	9
10	Income Taxes - Current	Stmt M, Sh 1, Ln 11	8,324,313	37.25	310,080,669	10
11	Total	Sum Lns 7 - 10	\$ 734,926,928	40.34	\$ 29,648,625,942	11
12	Number of Days in Certification Period		365			12
13	Average Daily Operating Expense	Ln 11 / Ln 12	\$ 2,013,498			13
14	Lag in Receipt of Revenue			<u>44.01</u>		14
15	Net Revenue Lag (Expense Lead)	Ln 14(d) - Ln 11(d)	<u>3.67</u>			15
16	Cash Working Capital for Operating Expense	Ln 13 * Ln 15	\$ 7,391,475			16
			Stmt G, Sh 1, Ln 5(g)			
<u>Other Working Capital Required</u>						
17	Account 135 - Working Funds		\$ 0			17
18	Account 165 - Prepayments		6,997,832			18
19	Account 165 - Expenses Reclassified as Prepays		122,442			19
20	Account 174 - Misc Current And Accrued Assets		0			20
21	Account 182.3 - Other Regulatory Assets		2,276,731			21
22	Account 186 - Miscellaneous Deferred Debits		69,828			22
23	Account 190 - Alternative Minimum Tax		0			23
24	Account 228.2 - Injuries And Damages		(1,657,532)			24
25	Account 242 - Misc Current And Accrued Liabilities		43,496,841			25
26	Account 242 Accrued SERP		(6,527,921)			26
27	Account 253 - Other Deferred Credits		(9,345,029)			27
28	Account 254 - Other Regulatory Liabilities		0			28
29	Total Other Working Capital Required	Sum Lns 17 - 28	\$ 35,433,192			29
			Stmt G, Sh 1, Ln 6(g)			
30	Total Working Capital Requirements	Ln 16 + Ln 29	\$ 42,824,667			30

[1] Gas Costs adjusted for present volumes and rates.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CUSTOMER ADVANCES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
			Company Records	
1	May 2022		\$ 67,247,068	1
2	June 2022		69,547,978	2
3	July 2022		69,931,184	3
4	August 2022		69,999,109	4
5	September 2022		72,110,680	5
6	October 2022		71,919,659	6
7	November 2022		71,946,109	7
8	December 2022		72,887,086	8
9	January 2023		71,383,617	9
10	February 2023		70,947,063	10
11	March 2023		68,713,154	11
12	April 2023		69,258,391	12
13	May 2023		<u>70,865,623</u>	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ <u>916,756,721</u>	14
15	Thirteen Month Average	Ln 14 /13	\$ <u>70,519,748</u>	15
16	Test Year Customer Advances	Ln 15	\$ <u>70,519,748</u> Stmnt G, Sh 1, Ln 7(c)	16

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CUSTOMER ADVANCES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
			Company Records	
1	November 2022		\$ 71,946,109	1
2	December 2022		72,887,086	2
3	January 2023		71,383,617	3
4	February 2023		70,947,063	4
5	March 2023		68,713,154	5
6	April 2023		69,258,391	6
7	May 2023		70,865,623	7
8	June 2023		72,559,256	8
9	July 2023		72,834,417	9
10	August 2023		72,645,500	10
11	September 2023		74,128,216	11
12	October 2023		73,326,269	12
13	November 2023		<u>72,536,041</u>	13
14	Thirteen Month Total	Sum Lns 1 thru 13	\$ <u>934,030,742</u>	14
15	Thirteen Month Average	Ln 14 /13	\$ <u>71,848,519</u>	15
16	Certification Customer Advances	Ln 15	\$ <u>71,848,519</u> Stmnt G, Sh 1, Ln 7(g)	16
17	Test Year Customer Advances	Sch G-6, Sh 1	\$ 70,519,748	17
18	Certification Adjustment	Ln 16 - Ln 17	\$ <u>1,328,771</u>	18

# Tab I

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF THE AUTHORIZED OVERALL RESULTS OF OPERATIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Recorded 5/31/2023 (c)	Within Test Year Adjustments (d)	Test Year As Adjusted (e)	Certification Adjustments (f)	As Adjusted After Certification (g)	ECIC Adjustments (h)	As Adjusted After ECIC (i)	Commission Adjustments (j)	As Adjusted After Commission Adjustments (k)	Deficiency (l)	Adjusted for Deficiency (m)	Line No.
1	Operating Revenue	Statement J	\$ 725,057,683	\$ (416,347,022)	\$ 308,710,661	\$ 1,503,683	\$ 310,214,344	\$ 0	\$ 310,214,344	\$ 0	\$ 310,214,344	\$ 63,504,348	\$ 373,718,693	1
2	Gas Cost	Statement K	\$ 395,964,020	\$ (395,964,020)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Operating Margin	Ln 1 - Ln 2	\$ 329,093,663	\$ (20,383,002)	\$ 308,710,661	\$ 1,503,683	\$ 310,214,344	\$ 0	\$ 310,214,344	\$ 0	\$ 310,214,344	\$ 63,504,348	\$ 373,718,693	3
4	Operating Expenses													
5	Other Gas Costs	Statement K	\$ 730,767	\$ (23,361)	\$ 707,406	\$ 20,805	\$ 728,211	\$ 0	\$ 728,211	\$ 0	\$ 728,211	\$ 0	\$ 728,211	4
6	Transmission	Statement K	\$ 3,668,037	\$ (169,464)	\$ 3,498,573	\$ 64,869	\$ 3,563,442	\$ 0	\$ 3,563,442	\$ 0	\$ 3,563,442	\$ 0	\$ 3,563,442	5
7	Distribution	Statement K	\$ 55,191,630	\$ (1,466,359)	\$ 53,725,271	\$ 825,266	\$ 54,550,537	\$ 0	\$ 54,550,537	\$ 0	\$ 54,550,537	\$ 0	\$ 54,550,537	6
8	Customer Accounts	Statement K	\$ 23,436,619	\$ (1,551,175)	\$ 21,885,444	\$ 269,312	\$ 22,154,757	\$ 0	\$ 22,154,757	\$ 0	\$ 22,154,757	\$ 740,167	\$ 22,894,923	7
9	Customer Service & Info.	Statement K	\$ 341,759	\$ (88,166)	\$ 253,593	\$ 0	\$ 253,593	\$ 0	\$ 253,593	\$ 0	\$ 253,593	\$ 0	\$ 253,593	8
10	Sales	Statement K	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
11	Administrative & General	Statement K	\$ 4,768,391	\$ (715,138)	\$ 4,053,253	\$ (390,182)	\$ 3,663,070	\$ 0	\$ 3,663,070	\$ 0	\$ 3,663,070	\$ 0	\$ 3,663,070	10
12	Direct	Statement K	\$ 42,171,428	\$ 449,538	\$ 42,620,966	\$ 784,464	\$ 43,405,430	\$ 0	\$ 43,405,430	\$ 0	\$ 43,405,430	\$ 0	\$ 43,405,430	11
13	System Allocable	Statement K	\$ 59,194,190	\$ 2,102,776	\$ 61,296,966	\$ 9,473,697	\$ 70,770,663	\$ 0	\$ 70,770,663	\$ 0	\$ 70,770,663	\$ 0	\$ 70,770,663	12
14	System Amortization	Statement L	\$ 8,051,288	\$ (672,336)	\$ 7,378,952	\$ 230,693	\$ 7,609,645	\$ 0	\$ 7,609,645	\$ 0	\$ 7,609,645	\$ 0	\$ 7,609,645	13
15	Taxes Other Than Income	Schedule M-5	\$ 12,256,859	\$ 334,283	\$ 12,591,142	\$ (43,280)	\$ 12,547,861	\$ 0	\$ 12,547,861	\$ 0	\$ 12,547,861	\$ 192,418	\$ 12,740,280	14
16	Regulatory Amortizations	Sch. I-18, Sh. 1	\$ 6,034,751	\$ (4,029,848)	\$ 2,004,903	\$ 768,245	\$ 2,773,148	\$ 0	\$ 2,773,148	\$ 0	\$ 2,773,148	\$ 0	\$ 2,773,148	15
17	Subtotal Expenses	Sum Lns 4 - 15	\$ 216,045,717	\$ (5,829,249)	\$ 210,216,468	\$ 12,003,888	\$ 222,220,356	\$ 0	\$ 222,220,356	\$ 0	\$ 222,220,356	\$ 932,585	\$ 223,152,941	16
18	Net Operating Income Before FIT	Ln 3 - Ln 16	\$ 113,047,946	\$ (14,553,753)	\$ 98,494,193	\$ (10,500,205)	\$ 87,993,988	\$ 0	\$ 87,993,988	\$ 0	\$ 87,993,988	\$ 62,571,764	\$ 150,565,752	17
19	Federal Income Taxes	Statement M	\$ 13,629,775	\$ (3,050,020)	\$ 10,579,756	\$ (2,255,442)	\$ 8,324,313	\$ 0	\$ 8,324,313	\$ 0	\$ 8,324,313	\$ 13,140,070	\$ 21,464,384	18
20	Net Operating Income	Ln 17 - Ln 19	\$ 99,418,171	\$ (11,503,733)	\$ 87,914,438	\$ (8,244,763)	\$ 79,669,675	\$ 0	\$ 79,669,675	\$ 0	\$ 79,669,675	\$ 49,433,465	\$ 129,103,140	19
21	Rate Base													
22	Gross Plant in Service	Schedule G-1	\$ 2,555,292,430	\$ (6,123)	\$ 2,555,286,307	\$ 89,079,055	\$ 2,644,365,363	\$ 0	\$ 2,644,365,363	\$ 0	\$ 2,644,365,363	\$ 0	\$ 2,644,365,363	20
23	System Allocable	Schedule G-1	\$ 136,713,479	\$ (3,155,649)	\$ 133,557,829	\$ 800,941	\$ 134,358,771	\$ 0	\$ 134,358,771	\$ 0	\$ 134,358,771	\$ 0	\$ 134,358,771	21
24	Total Gross Plant in Service	Ln 20 + Ln 21	\$ 2,692,005,909	\$ (3,161,772)	\$ 2,688,844,137	\$ 89,879,997	\$ 2,778,724,134	\$ 0	\$ 2,778,724,134	\$ 0	\$ 2,778,724,134	\$ 0	\$ 2,778,724,134	22
25	Accumulated Depreciation													
26	Direct	Schedule G-2	\$ 620,231,372	\$ (1,227)	\$ 620,230,145	\$ 21,491,621	\$ 641,721,766	\$ 0	\$ 641,721,766	\$ 0	\$ 641,721,766	\$ 0	\$ 641,721,766	23
27	System Allocable	Schedule G-2	\$ 82,780,008	\$ (1,534,579)	\$ 81,245,429	\$ 2,997,395	\$ 84,242,823	\$ 0	\$ 84,242,823	\$ 0	\$ 84,242,823	\$ 0	\$ 84,242,823	24
28	Total Accumulated Depreciation	Ln 23 + Ln 24	\$ 703,011,380	\$ (1,535,806)	\$ 701,475,574	\$ 24,489,016	\$ 725,964,589	\$ 0	\$ 725,964,589	\$ 0	\$ 725,964,589	\$ 0	\$ 725,964,589	25
29	Net Plant in Service	Ln 22 - Ln 25	\$ 1,988,994,530	\$ (1,625,967)	\$ 1,987,368,563	\$ 65,390,981	\$ 2,052,759,544	\$ 0	\$ 2,052,759,544	\$ 0	\$ 2,052,759,544	\$ 0	\$ 2,052,759,544	26
30	Other Rate Base													
31	Materials and Supplies	Schedule G-4	\$ 18,167,467	\$ 0	\$ 18,167,467	\$ (676,379)	\$ 17,491,088	\$ 0	\$ 17,491,088	\$ 0	\$ 17,491,088	\$ 0	\$ 17,491,088	27
32	Cash Working Capital	Schedule G-5	\$ 7,319,695	\$ 0	\$ 7,319,695	\$ 71,760	\$ 7,391,475	\$ 0	\$ 7,391,475	\$ 0	\$ 7,391,475	\$ 0	\$ 7,391,475	28
33	Other Debits and Credits	Schedule G-5	\$ 29,375,485	\$ 0	\$ 29,375,485	\$ 6,057,707	\$ 35,433,192	\$ 0	\$ 35,433,192	\$ 0	\$ 35,433,192	\$ 0	\$ 35,433,192	29
34	Customer Advances	Schedule G-6	\$ (70,519,748)	\$ 0	\$ (70,519,748)	\$ (1,328,771)	\$ (71,848,519)	\$ 0	\$ (71,848,519)	\$ 0	\$ (71,848,519)	\$ 0	\$ (71,848,519)	30
35	Deferred Taxes	Schedule M-4	\$ (263,393,834)	\$ 345,341	\$ (263,048,493)	\$ 2,554,679	\$ (260,493,814)	\$ 0	\$ (260,493,814)	\$ 0	\$ (260,493,814)	\$ 0	\$ (260,493,814)	31
36	Total Other Rate Base	Sum Lns 27 - 31	\$ (79,050,935)	\$ 345,341	\$ (78,705,593)	\$ 6,679,015	\$ (72,026,578)	\$ 0	\$ (72,026,578)	\$ 0	\$ (72,026,578)	\$ 0	\$ (72,026,578)	32
37	Total Rate Base	Ln 26 + Ln 32	\$ 1,709,943,595	\$ (1,280,625)	\$ 1,708,662,970	\$ 72,069,996	\$ 1,780,732,966	\$ 0	\$ 1,780,732,966	\$ 0	\$ 1,780,732,966	\$ 0	\$ 1,780,732,966	33
38	Rate of Return	Ln 19 / Ln 33	5.81%		5.15%		4.47%		4.47%		4.47%		7.25%	34

HI Deficiency



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Revenues & Volumes (b)	Remove Gas Cost (c)	Labor/Benefits Annualization (d)	Call Center & Customer Supp. (e)	Cost of Service Analysis (f)	Co-Owned Vehicles (g)	Uncollectibles Annualization (h)	Promotional Advertising (i)	Self-Insured Retention (j)	Great Basin Alloc. Annualization (k)	Line No.
		Sch I-1, Sh 1	Sch I-2, Sh 1	Sch I-3, Sh 1	Sch I-4, Sh 1	Sch I-5, Sh 1 + Sch I-5, Sh 2	Sch I-6, Sh 1	Sch I-7, Sh 1	Sch I-8, Sh 1	Sch I-9, Sh 1	Sch I-10, Sh 1	
		Adj. No. 1	Adj. No. 2	Adj. No. 3	Adj. No. 4	Adj. No. 5	Adj. No. 6	Adj. No. 7	Adj. No. 8	Adj. No. 9	Adj. No. 10	
1	Operating Revenue	\$ (416,347,022)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Gas Cost	0	(395,964,020)	0	0	0	0	0	0	0	0	2
3	Operating Margin	\$ (416,347,022)	\$ 395,964,020	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	3
4	<u>Operating Expenses</u>	\$ 0	\$ 0	\$ (23,347)	\$ 0	\$ (14)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Other Gas Supply	0	0	(78,581)	0	(8,152)	0	0	0	0	0	5
6	Distribution	0	0	(1,013,891)	0	(452,468)	0	0	0	0	0	6
7	Customer Accounts	0	0	(304,752)	12,059	(77,524)	0	(1,180,958)	0	0	0	7
8	Customer Service & Info.	0	0	0	0	(87,353)	0	0	(813)	0	0	8
9	Sales	0	0	0	0	0	0	0	0	0	0	9
10	Administrative & General	0	0	0	0	(851)	0	0	0	(798,331)	0	10
11	Direct System Allocable	0	0	1,036,685	0	55,889	0	0	(233)	(266,929)	297,035	11
12	<u>Depreciation &amp; Amortization</u>	0	0	0	0	0	0	0	0	0	0	12
13	Direct System Allocable	0	0	0	0	0	0	0	0	0	0	13
14	Taxes Other Than Income	0	0	0	0	0	0	0	0	0	0	14
15	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	0	15
16	Subtotal Expenses	\$ 0	\$ 0	\$ (383,885)	\$ 12,059	\$ (570,473)	\$ 0	\$ (1,180,958)	\$ (1,046)	\$ (1,065,260)	\$ 297,035	16
17	Net Operating Income Before FIT	\$ (416,347,022)	\$ 395,964,020	\$ 383,885	\$ (12,059)	\$ 570,473	\$ 0	\$ 1,180,958	\$ 1,046	\$ 1,065,260	\$ (297,035)	17
18	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	18
19	Total Other Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	19
20	Net Operating Income	\$ (416,347,022)	\$ 395,964,020	\$ 383,885	\$ (12,059)	\$ 570,473	\$ 0	\$ 1,180,958	\$ 1,046	\$ 1,065,260	\$ (297,035)	20
<u>Rate Base</u>												
21	Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21
22	Direct System Allocable	0	0	0	0	0	(172,411)	0	0	0	0	22
23	Total Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (172,411)	\$ 0	\$ 0	\$ 0	\$ 0	23
<u>Accumulated Provision for Depr and Amorts</u>												
24	Direct System Allocable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
25	Total Accumulated Provision	0	0	0	0	0	(105,777)	0	0	0	0	25
26	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (105,777)	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (66,634)	\$ 0	\$ 0	\$ 0	\$ 0	27
<u>Other Rate Base</u>												
28	Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Cash Working Capital	0	0	0	0	0	0	0	0	0	0	29
30	Other Debits and Credits	0	0	0	0	0	0	0	0	0	0	30
31	Customer Advances	0	0	0	0	0	0	0	0	0	0	31
32	Deferred Taxes	0	0	0	0	0	207	0	0	0	0	32
33	Total Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 207	\$ 0	\$ 0	\$ 0	\$ 0	33
34	Total Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (66,427)	\$ 0	\$ 0	\$ 0	\$ 0	34

HI TY Adj

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Officer Perqs Adj. No. 11 Sch I-11, Sh 1	BOD Interest Adj. No. 12 Sch I-12, Sh 1	Commitment Fees Adj. No. 13 Sch I-13, Sh 1	Wrongful Termination Adj. No. 14 Sch I-14, Sh 1	General Plant Maint. Adj. No. 15 Sch I-15, Sh 1	Dep/Amort Annualization Adj. No. 16 Sch I-16, Sh 1 + Sch I-16, Sh 2	Property Tax Annualization Adj. No. 17 Sch I-17, Sh 1	Regulatory Amortizations Adj. No. 18 Sch I-18, Sh 1	Variable Pay Normalization Adj. No. 19 Sch I-19, Sh 1	Co-Operated Aircraft Adj. No. 20 Sch I-20, Sh 1 + Sch I-20, Sh 2	Line No.
		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
1	Operating Revenue	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1
2	Gas Cost	0	0	0	0	0	0	0	0	0	0	2
3	Operating Margin	0	0	0	0	0	0	0	0	0	0	3
4	<u>Operating Expenses</u>											
5	Other Gas Supply	0	0	0	0	0	0	0	0	0	0	4
6	Transmission	0	0	0	0	0	0	0	0	0	0	5
7	Distribution	0	0	0	0	0	0	0	0	0	0	6
8	Customer Accounts	0	0	0	0	0	0	0	0	0	0	7
9	Customer Service & Info.	0	0	0	0	0	0	0	0	0	0	8
10	Sales	0	0	0	0	0	0	0	0	0	0	9
11	Administrative & General	0	0	0	84,044	0	0	0	0	0	0	10
12	Direct	(11,300)	(210,746)	(147,595)	0	(289,012)	0	0	0	311,899	(214,657)	11
13	System Allocable											
14	<u>Depreciation &amp; Amortization</u>											
15	Direct	0	0	0	0	0	2,102,776	0	0	0	0	12
16	System Allocable	0	0	0	0	0	(672,336)	0	0	0	0	13
17	Taxes Other Than Income	0	0	0	0	0	0	334,283	0	0	0	14
18	Regulatory Amortizations	0	0	0	0	0	0	0	(4,029,848)	0	0	15
19	Net Operating Income Before FIT	(11,300)	(210,746)	(147,595)	84,044	(289,012)	1,430,440	334,283	(4,029,848)	311,899	(214,657)	16
20	Subtotal Expenses	11,300	210,746	147,595	(84,044)	289,012	(1,430,440)	(334,283)	4,029,848	(311,899)	214,657	17
21	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	18
22	Total Other Expenses	0	0	0	0	0	0	0	0	0	0	19
23	Net Operating Income	11,300	210,746	147,595	(84,044)	289,012	(1,430,440)	(334,283)	4,029,848	(311,899)	214,657	20
24	<u>Rate Base</u>											
25	Gas Plant in Service	0	0	0	0	0	0	0	0	0	0	21
26	Direct	0	0	0	0	0	0	0	0	0	0	22
27	System Allocable	0	0	0	0	0	0	0	0	0	(2,488,688)	23
28	Total Gas Plant in Service	0	0	0	0	0	0	0	0	0	(2,488,688)	
29	<u>Accumulated Provision for Depr and Amorts</u>											
30	Direct	0	0	0	0	0	0	0	0	0	0	24
31	System Allocable	0	0	0	0	0	0	0	0	0	(1,219,876)	25
32	Total Accumulated Provision	0	0	0	0	0	0	0	0	0	(1,219,876)	26
33	Net Plant in Service	0	0	0	0	0	0	0	0	0	(1,268,812)	27
34	<u>Other Rate Base</u>											
35	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	28
36	Cash Working Capital	0	0	0	0	0	0	0	0	0	0	29
37	Other Debits and Credits	0	0	0	0	0	0	0	0	0	0	30
38	Customer Advances	0	0	0	0	0	0	0	0	0	0	31
39	Deferred Taxes	0	0	0	0	0	0	0	0	0	317,186	32
40	Total Other Rate Base	0	0	0	0	0	0	0	0	0	317,186	33
41	Total Rate Base	0	0	0	0	0	0	0	0	0	(951,626)	34

HI TY Adj

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**SUMMARY OF ADJUSTMENTS WITHIN TEST PERIOD**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Prepayments (b)		Remittance Processing and Print to Mail Assets (c)		Misc Rate Base (d)		ILI Normalization (e)		Total of Adjustments (f)	Line No.
		Sch I-21, Sh 1 Adj. No. 21	Sch I-22, Sh 1 Adj. No. 22	Sch I-23, Sh 1 Adj. No. 23	Sch I-24, Sh 1 Adj. No. 24						
1	Operating Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (416,347,022)	1
2	Gas Cost	0	0	0	0	0	0	0	0	(395,964,020)	2
3	Operating Margin	0	0	0	0	0	0	0	0	(20,383,002)	3
<b>Operating Expenses</b>											
4	Other Gas Supply	0	0	0	0	0	0	0	0	(23,361)	4
5	Transmission	0	0	0	0	0	(82,730)	0	0	(169,464)	5
6	Distribution	0	0	0	0	0	0	0	0	(1,466,359)	6
7	Customer Accounts	0	0	0	0	0	0	0	0	(1,551,175)	7
8	Customer Service & Info.	0	0	0	0	0	0	0	0	(88,166)	8
9	Sales	0	0	0	0	0	0	0	0	0	9
<b>Administrative &amp; General</b>											
10	Direct	0	0	0	0	0	0	0	0	(715,138)	10
11	System Allocable	(111,499)	0	0	0	0	0	0	0	449,538	11
<b>Depreciation &amp; Amortization</b>											
12	Direct	0	0	0	0	0	0	0	0	2,102,776	12
13	System Allocable	0	0	0	0	0	0	0	0	(672,336)	13
14	Taxes Other Than Income	0	0	0	0	0	0	0	0	334,283	14
15	Regulatory Amortizations	0	0	0	0	0	0	0	0	(4,029,848)	15
16	Subtotal Expenses	(111,499)	0	0	0	0	(82,730)	0	(82,730)	(5,829,249)	16
17	Net Operating Income Before FIT	111,499	0	0	0	0	82,730	0	82,730	(14,553,753)	17
18	Federal Income Taxes	0	0	0	0	0	0	0	0	0	18
19	Total Other Expenses	0	0	0	0	0	0	0	0	0	19
20	Net Operating Income	111,499	0	0	0	0	82,730	0	82,730	(14,553,753)	20
<b>Rate Base</b>											
<b>Gas Plant in Service</b>											
21	Direct	0	0	0	0	(6,123)	0	0	0	(6,123)	21
22	System Allocable	0	(299,720)	(194,831)	0	0	0	0	0	(3,155,649)	22
23	Total Gas Plant in Service	0	(299,720)	(200,954)	0	0	0	0	0	(3,161,772)	23
<b>Accumulated Provision for Depr. and Amortis</b>											
24	Direct	0	0	0	0	(1,227)	0	0	0	(1,227)	24
25	System Allocable	0	(205,905)	(3,021)	0	0	0	0	0	(1,534,579)	25
26	Total Accumulated Provision	0	(205,905)	(4,248)	0	0	0	0	0	(1,535,806)	26
27	Net Plant in Service	0	(93,815)	(196,705)	0	0	0	0	0	(1,625,967)	27
<b>Other Rate Base</b>											
28	Materials and Supplies	0	0	0	0	0	0	0	0	0	28
29	Cash Working Capital	0	0	0	0	0	0	0	0	0	29
30	Other Debits and Credits	0	0	0	0	0	0	0	0	0	30
31	Customer Advances	0	0	0	0	0	0	0	0	0	31
32	Deferred Taxes	0	26,864	1,085	0	0	0	0	0	345,341	32
33	Total Other Rate Base	0	26,864	1,085	0	0	0	0	0	345,341	33
34	Total Rate Base	0	(66,951)	(195,621)	0	0	0	0	0	(1,280,625)	34

HI TY Adj

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF ADJUSTMENTS WITHIN CERTIFICATION PERIOD  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Customer Annualization		Labor/Benefits Annualization		Regulatory Commission Expense		Dep/Amort Annualization		New Depreciation Rates		Rate Base and Property Tax Annualization		Reamort. Adjustment		Mill Assessment Adjustment		Total of Adjustments (i)	Line No.	
		Adj. No. C1 (b)	Sch I-C1, Sh 1	Adj. No. C2 (c)	Sch I-C2, Sh 1	Adj. No. C3 (d)	Sch I-C3, Sh 1	Adj. No. C4 (e)	Sch I-C4, Sh 1 Sch I-C4, Sh 2	Adj. No. C5 (f)	Sch I-C5, Sh 1 Sch I-C5, Sh 2	Adj. No. C6 (g)	Sch I-C6, Sh 1	Adj. No. C7 (h)	Sch I-C7, Sh 1	Adj. No. C8 (i)	Sch I-C8, Sh 1			
1	Operating Revenue	\$ 1,503,681	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,503,683	1	
2	Gas Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Operating Margin	\$ 1,503,681	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1,503,683	3	
4	Operating Expenses	\$ 0	\$ 20,805	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20,805	4	
5	Other Gas Supply	0	64,869	0	0	0	0	0	0	0	0	0	0	0	0	0	0	64,869	5	
6	Transmission	0	825,266	0	0	0	0	0	0	0	0	0	0	0	0	0	0	825,266	6	
7	Distribution	0	269,312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	269,312	7	
8	Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
9	Customer Service & Info.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	
10	Sales	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10	
11	Administrative & General	0	0	0	0	(390,182)	0	0	0	0	0	0	0	0	0	0	0	(390,182)	11	
12	Direct	0	784,464	0	0	0	0	0	0	0	0	0	0	0	0	0	0	784,464	12	
13	System Allocable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	
14	Depreciation & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	14	
15	Direct	0	0	0	0	0	0	2,189,872	0	7,283,825	0	0	0	0	0	0	0	9,473,697	15	
16	System Allocable	0	0	0	0	0	0	200,417	0	30,276	0	0	0	0	0	0	0	230,693	16	
17	Taxes Other Than Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	
18	Regulatory Amortizations	0	0	0	0	0	0	0	0	0	0	301,042	0	0	0	(344,323)	0	(43,280)	18	
19	Subtotal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	768,245	19	
20	Net Operating Income Before FIT	\$ 1,503,681	\$ 1,964,716	\$ (1,964,716)	\$ 0	\$ (390,182)	\$ 2,390,289	\$ (2,390,289)	\$ (7,314,101)	\$ 7,314,101	\$ 301,042	\$ 301,042	\$ (768,245)	\$ (768,245)	\$ 344,323	\$ 344,323	\$ 0	12,003,888	20	
21	Federal Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(10,500,207)	21	
22	Ratemaking Amort	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	
23	Total Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	23	
24	Net Operating Income	\$ 1,503,681	\$ (1,964,716)	\$ 0	\$ 0	\$ 390,182	\$ (2,390,289)	\$ (2,390,289)	\$ (7,314,101)	\$ 7,314,101	\$ (301,042)	\$ (301,042)	\$ (768,245)	\$ (768,245)	\$ 344,323	\$ 344,323	\$ 0	(10,500,207)	24	
25	Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89,079,055	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	89,079,055	25	
26	System Allocable	0	0	0	0	0	0	0	0	0	800,941	0	0	0	0	0	0	800,941	26	
27	Total Gas Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 89,879,997	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	89,879,997	27	
28	Accumulated Provision for Depr and Amorts	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 21,491,621	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	21,491,621	28	
29	Direct	0	0	0	0	0	0	0	0	0	2,997,395	0	0	0	0	0	0	2,997,395	29	
30	System Allocable	0	0	0	0	0	0	0	0	0	24,489,016	0	0	0	0	0	0	24,489,016	30	
31	Total Accumulated Provision	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,390,981	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	65,390,981	31	
32	Net Plant in Service	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 65,390,981	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	65,390,981	32	
33	Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (676,379)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(676,379)	33	
34	Materials and Supplies	0	0	0	0	0	0	0	0	0	71,780	0	0	0	0	0	0	71,780	34	
35	Cash Working Capital	0	0	0	0	0	0	0	0	0	6,057,707	0	0	0	0	0	0	6,057,707	35	
36	Other Debts and Credits	0	0	0	0	0	0	0	0	0	(1,328,771)	0	0	0	0	0	0	(1,328,771)	36	
37	Customer Advances	0	0	0	0	0	0	0	0	0	2,554,679	0	0	0	0	0	0	2,554,679	37	
38	Deferred Taxes	0	0	0	0	0	0	0	0	0	6,679,015	0	0	0	0	0	0	6,679,015	38	
39	Total Other Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,069,996	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	72,069,996	39	
40	Total Rate Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 72,069,996	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	72,069,996	40	

HI Cert Adj

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COMPUTATION OF GROSS REVENUE CONVERSION FACTOR**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
1	Gross Operating Revenues		\$ 1,000.00	1
2	Less: Uncollectibles	Sch I-7, Sh 1	1.1655%	2
3	Subtotal	Ln 1 * (1- Ln 2)	\$ 988.34	3
4	Less: Mill Assessment		0.303%	4
5	Subtotal	Ln 3 - (Ln 3 * Ln 4)	\$ 985.35	5
6	Less: Federal Income Tax	Stmt M, Sh 1	21.00%	6
7	Total	Ln 5 - (Ln 5 * Ln 6)	\$ 778.43	7
8	Gross Revenue Conversion Factor	Ln 1 / Ln 7	<u>1.2846</u>	8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SALES AND TRANSPORTATION QUANTITY AND REVENUES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 1**

Line No.	Description (a)	Recorded 5/31/2023 (b) <small>Sch J-2, Sh 1</small>	Increase/ (Decrease) (c) <small>(d) - (b)</small>	Test Year As Adjusted (d) <small>Sch J-1, Sh 8 and Sh 11</small>	Line No.
1	Sales Volumes (Therms)	509,512,492	(9,650,176)	499,862,316	1
2	Transportation Volumes (Therms)	<u>456,202,564</u>	<u>23,928,739</u>	<u>480,131,303</u>	2
3	Total Volumes (Therms)	<u><u>965,715,056</u></u>	<u><u>14,278,563</u></u>	<u><u>979,993,619</u></u>	3
4	Revenue	\$ 725,057,683	\$ (416,347,022)	\$ 308,710,661	4
5	Total Revenue Adjustment		<u><u>(416,347,022)</u></u> <small>Stmt I, Sh 2 Col (b)</small>		5

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REMOVE GAS COST  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 2**

Line No.	Description (a)	Account (b)	Increase/ Amount (c)	Line No.
<u>Gas Supply Expenses</u>				
1	Natural Gas Transmission Line Purchases	803.0	\$ (653,787,279)	1
2	Purchased Gas Cost Adjustments	805.1	268,800,644	2
3	Gas Withdrawn from Storage	808.1	(5,848,453)	3
4	Gas Delivered to Storage	808.2	8,888,958	4
5	Gas Withdrawn from Storage	810.0	48,951	5
6	Total Other Gas Supply Expenses		<u>\$ (381,897,178)</u>	6
<u>Transmission Expenses</u>				
7	Transmission and Compression of Gas by Others	858.0	<u>\$ (14,066,842)</u>	7
8	Total Gas Cost Removed		<u>\$ (395,964,020)</u>	8

Stmt I, Sh 2  
Col (c)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND BENEFITS ANNUALIZATION  
ADJUSTMENT NO. 3**

Line No.	Description (a)	Labor (b) WP I-3, Sh 1 thru 3, Col (h)	Labor Loading (c) WP I-3, Sh 1 thru 3, Col (i)	Total (d) (b) + (c)	Line No.
<u>Operations</u>					
1	Account 813	\$ (17,725)	\$ (5,621)	\$ (23,347)	1
2	Account 840	0	0	0	2
3	Account 841	0	0	0	3
4	Account 850	(8,685)	(2,775)	(11,460)	4
5	Account 851	(12,448)	(3,977)	(16,425)	5
6	Account 852	(89)	(25)	(114)	6
7	Account 853	(2,292)	(724)	(3,016)	7
8	Account 856	(3,748)	(1,162)	(4,910)	8
9	Account 857	(611)	(191)	(802)	9
10	Account 859	0	0	0	10
11	Account 870	(146,659)	(45,442)	(192,102)	11
12	Account 871	(10,573)	(3,366)	(13,939)	12
13	Account 874	(59,612)	(18,902)	(78,514)	13
14	Account 875	(3,221)	(1,020)	(4,241)	14
15	Account 878	(125,707)	(39,930)	(165,637)	15
16	Account 879	(159,510)	(50,582)	(210,092)	16
17	Account 880	(64,381)	(20,379)	(84,760)	17
18	Account 901	(36,799)	(11,918)	(48,716)	18
19	Account 902	(13,990)	(4,439)	(18,429)	19
20	Account 903	(180,458)	(57,149)	(237,607)	20
21	Account 905	0	0	0	21
22	Account 908	0	0	0	22
23	Account 910	0	0	0	23
24	Account 920	(487,351)	197,598	(289,753)	24
25	Account 922	76,144	(30,873)	45,271	25
26	Account 930.2	0	0	0	26
27	Total Operations	\$ (1,257,715)	\$ (100,877)	\$ (1,358,591)	27
<u>Maintenance</u>					
28	Account 861	\$ (581)	\$ (185)	\$ (766)	28
29	Account 863	(30,170)	(9,598)	(39,768)	29
30	Account 864	(126)	(42)	(168)	30
31	Account 865	(710)	(227)	(936)	31
32	Account 866	(164)	(53)	(218)	32
33	Account 885	(6,879)	(2,182)	(9,061)	33
34	Account 886	0	0	0	34
35	Account 887	(44,215)	(14,093)	(58,308)	35
36	Account 889	(14,749)	(4,671)	(19,420)	36
37	Account 892	(81,983)	(25,954)	(107,937)	37
38	Account 893	(50,703)	(16,147)	(66,850)	38
39	Account 894	(2,289)	(742)	(3,031)	39
40	Account 935 - Direct	0	0	0	40
41	Account 935 - System Alloc.	(9,062)	3,679	(5,383)	41
42	Total Maintenance	\$ (241,630)	\$ (70,214)	\$ (311,844)	42
43	Total O&M	\$ (1,499,345)	\$ (171,091)	\$ (1,670,435)	43
Stmt I, Sh 2 Col (d)					
<u>Functionalization</u>					
44	Other Gas Supply	\$ (17,725)	\$ (5,621)	\$ (23,347)	44
45	Storage	0	0	0	45
46	Transmission	(59,623)	(18,958)	(78,581)	46
47	Distribution	(770,481)	(243,410)	(1,013,891)	47
48	Customer Accounts	(231,246)	(73,505)	(304,752)	48
49	Customer Service & Info.	0	0	0	49
50	Sales	0	0	0	50
51	A&G - Direct	0	0	0	51
52	A&G - Sys. Alloc.	(420,269)	170,404	(249,865)	52
53	Total	\$ (1,499,345)	\$ (171,091)	\$ (1,670,435)	53

To annualize labor and benefits at May 31, 2023.



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ALLOCATION OF NON-SERVICE PENSION COSTS  
LABOR AND BENEFITS ANNUALIZATION  
ADJUSTMENT NO. 3**

Line No.	Description (a)	Reference (b)	Pension (c)	PBOP (d)	SERP (e) [1]	Total (f) (c) + (d) + (e)	Line No.
1	Normalized Total Retirement Benefit Cost	Actuarial Studies	\$ 31,381,424	\$ 1,754,957	\$ 2,307,321		1
2	Normalized Current Service Cost	WP 1-3, Sh 35	37,036,311	1,633,666	87,108		2
3	Normalized Non-Service Cost	Ln 1 - Ln 2	\$ (5,654,887)	\$ 121,291	\$ 2,220,213	\$ (3,313,383)	3
4	Recorded Non-Service Cost	Sch K-4				(8,056,641)	4
5	Adjustment	Ln 3 - Ln 4				\$ 4,743,258	5
6	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(f)+(i)				3.79%	6
7	Adjustment after MMF Allocation	Ln 5 * (1- Ln 6)				4,563,291	7
8	Allocation to SNV	Stmt N, Sh 8, Ln 9(g)				28.19%	8
9	Amount After Allocation	Ln 7 * Ln 8				\$ 1,286,550	9
						Stmt 1, Sh 2	
						Col (d)	

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

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALL CENTER AND CUSTOMER SUPPORT ALLOCATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 4**

Line No.	Description (a)	Account Number (b)	Amount (c) WP I-4, Sh 1	Line No.
1	Call Center and Customer Support Allocation	903	\$ <u>12,059</u> Stmt I, Sh 2 Col (e)	1

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COST OF SERVICE ANALYSIS  
ADJUSTMENT NO. 5**

Line No.	Account Number	Reference	Expenses Removed											Total	Line No.
			Donation/ Civic Activity	Employee Events	Employee Recognition	Other Emp. Welfare	Sponsorships, Ads. Promo.	Non-Utility Expense	Non-Recurring Expense	Retirement Gifts/Meals	Accounting Correction	Out of Period Expenses	Expense Annualization		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)		
1	813	WP I-5, Sh 12	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	(5)	1
2	850	WP I-5, Sh 12	(258)	(352)	0	(50)	0	(2,570)	0	(65)	0	0	0	(3,295)	2
3	853	WP I-5, Sh 12	0	0	0	0	0	0	0	(604)	0	0	0	(604)	3
4	856	WP I-5, Sh 12	0	0	0	0	0	(221)	0	0	0	0	0	(221)	4
5	857	WP I-5, Sh 12	0	0	0	0	0	(145)	0	0	0	0	0	(145)	5
6	863	WP I-5, Sh 12	0	0	0	0	0	(2,459)	0	0	0	0	0	(2,459)	6
7	865	WP I-5, Sh 12	0	0	0	0	0	(869)	0	(207)	0	0	0	(1,075)	7
8	866	WP I-5, Sh 12	0	0	0	0	0	(34)	0	0	0	0	0	(34)	8
9	870	WP I-5, Sh 12	(806)	(1,824)	(5,197)	(7,995)	(600)	(17,354)	0	(1,211)	0	0	0	(39,659)	9
10	874	WP I-5, Sh 12	0	0	0	0	0	(263)	0	0	0	0	0	(263)	10
11	880	WP I-5, Sh 12	(44)	0	(1,240)	(3,695)	0	(397,567)	0	(276)	0	0	0	(403,769)	11
12	885	WP I-5, Sh 2	0	0	(143)	(156)	(1,200)	(1,085)	0	0	0	0	0	(2,583)	12
13	887	WP I-5, Sh 12	0	0	0	0	0	(887)	0	(681)	0	0	0	(1,568)	13
14	889	WP I-5, Sh 12	0	0	(60)	0	0	(1,507)	0	(157)	0	0	0	(1,724)	14
15	892	WP I-5, Sh 12	0	0	0	0	0	(671)	0	0	0	0	0	(752)	15
16	893	WP I-5, Sh 12	0	0	0	0	0	0	0	0	0	0	0	0	16
17	894	WP I-5, Sh 12	0	0	0	0	0	(27)	0	0	0	0	0	(27)	17
18	903	WP I-5, Sh 3	(171)	(200)	0	(233)	(2,500)	(47,769)	0	(44)	0	0	0	(50,917)	18
19	910	WP I-5, Sh 12	0	0	0	0	0	(236)	0	0	0	0	0	(236)	19
20	921	WP I-5, Sh 12	0	0	0	0	0	(56)	0	0	(107)	0	0	(163)	20
21	923	WP I-5, Sh 4	0	0	0	0	0	(464)	0	0	0	0	0	(464)	21
22	930.1		0	0	0	0	0	0	0	0	0	0	0	0	22
23	930.2	WP I-5, Sh 5	0	0	0	0	(150)	(75)	0	0	0	0	0	(225)	23
24	Total	Sum Lns 1 - 23	\$ (1,279)	\$ (2,376)	\$ (6,639)	\$ (12,130)	\$ (4,450)	\$ (474,262)	\$ 0	\$ (3,244)	\$ (107)	\$ 0	\$ 0	\$ (510,186)	24

Col (f)  
Slmt 1, Sh 2

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

Line No.	Account Number	Reference	Expenses Removed										Total (n)	MMF (o) Smt.N, Sh.10	Amount Before Alloc. to SNV (p) (h) * (1 - (o))	SNV Alloc. Factor (q) Smt.N, Sh.8	Amount After Alloc. to SNV (r) (p) * (q)	Line No.
			Donation/Civic Activity (c)	Employee Events (d)	Employee Recognition (e)	Other Emp. Welfare (f)	Expenses Sponsors, Ads, Promo. (g)	Non-Utility Expense (h)	Non-Recuring Expense (i)	Retirement Gifts/Meals (j)	Accounting Correction (k)	Out of Period Expenses (l)						
1	813	WP I-5, Sh.12	0	0	0	0	0	0	0	0	0	0	0	0	0	28.19%	\$ (31)	(9)
2	851	WP I-5, Sh.12	0	(10)	(189)	0	0	(750)	0	0	(23)	(162)	(1,134)	n/a	(1,134)	28.19%	(320)	2
3	870	WP I-5, Sh.12	0	0	(293)	(29)	0	(658)	0	0	0	0	(980)	n/a	(980)	28.19%	(276)	3
4	871	WP I-5, Sh.12	0	0	0	0	0	0	0	0	0	0	0	n/a	0	28.19%	0	4
5	880	WP I-5, Sh.12	0	(173)	(1,980)	(658)	0	(3,487)	0	(104)	0	(51)	(6,452)	n/a	(6,452)	28.19%	(1,819)	5
6	885	WP I-5, Sh.12	0	0	0	0	0	(99)	0	0	0	0	(89)	n/a	(89)	28.19%	(28)	6
7	901	WP I-5, Sh.12	(4)	(519)	(4,523)	(489)	0	(4,118)	0	(805)	(225)	0	(10,683)	n/a	(10,683)	32.49%	(3,470)	7
8	903	WP I-5, Sh.7	(1,367)	(1,424)	(928)	(795)	(4,891)	(53,762)	0	0	(6,596)	(1,457)	(71,220)	n/a	(71,220)	32.49%	(23,137)	8
9	910	WP I-5, Sh.12	0	(533)	(122)	0	0	(268,960)	0	0	(549)	0	(268,164)	n/a	(268,164)	32.49%	(87,117)	9
10	920	WP I-5, Sh.8	0	0	(200)	0	0	(2,461)	0	0	0	0	(2,661)	3.79%	(2,560)	28.19%	(722)	10
11	921	WP I-5, Sh.12	(65,659)	(4,978)	(18,691)	(33,309)	(88,395)	(281,398)	0	(3,933)	(102,346)	(31,278)	(629,986)	3.79%	(606,084)	28.19%	(170,876)	11
12	923	WP I-5, Sh.10	0	0	0	0	0	(21,651)	0	0	(53,708)	0	(75,359)	3.79%	(72,500)	28.19%	(20,440)	12
13	925	WP I-5, Sh.12	0	0	0	0	0	(195)	0	0	0	0	(185)	3.79%	(187)	28.19%	(53)	13
14	930.1	WP I-5, Sh.12	0	0	0	0	0	0	0	0	0	(900)	(900)	n/a	(900)	28.19%	(254)	14
15	930.2	WP I-5, Sh.12	0	0	(867)	(181)	0	(7,945)	0	0	8,950	0	939,482	3.79%	903,796	28.19%	254,811	15
16	931	WP I-5, Sh.12	0	0	0	0	0	0	0	0	0	0	0	3.79%	0	28.19%	0	16
17	935	WP I-5, Sh.12	0	(389)	0	(199)	0	(11,376)	0	0	(12,287)	0	(24,252)	3.79%	(23,332)	28.19%	(6,578)	17
18	Total	Sum Lns 1 - 17	\$ (67,030)	\$ (6,027)	\$ (27,792)	\$ (35,661)	\$ (93,286)	\$ (654,889)	\$ 0	\$ (4,843)	\$ (166,784)	\$ (33,847)	\$ (939,482)	\$ (152,676)	\$ (160,529)	\$	\$ (60,287)	18

Col (f)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COMPANY-OWNED VEHICLES  
RATE BASE  
ADJUSTMENT NO. 6**

Line No.	Description (a)	Reference (b)	Remove Company-Owned Vehicles					Line No.
			Original Cost (c)	Accum. Reserve (d)	Deferred Taxes (e)	Rate Base (f)	Amortization Expense [1] (g)	
1	SNV	Company Records	\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	System Allocable	Company Records	\$ (635,646)	\$ 389,979	\$ 764	\$ (244,904)	\$ (64,391)	2
3	Less: MMF Allocation	Stmnt N, Sh 10	3.79%	3.79%	3.79%	3.79%	3.79%	3
4	Adjustment after MMF Allocation	Ln 2 * (1-Ln 3)	\$ (611,529)	\$ 375,183	\$ 735	\$ (235,612)	\$ (61,948)	4
5	SNV 4-Factor	Stmnt N, Sh 8, Ln 9(g)	28.19%	28.19%	28.19%	28.19%	28.19%	5
6	Adjustment Allocated to SNV	Ln 4 * Ln 5	\$ (172,411)	\$ 105,777	\$ 207	\$ (66,427)	\$ (17,465)	6
7	Total Adjustment	Ln 1 + Ln 6	\$ (172,411)	\$ 105,777	\$ 207	\$ (66,427)	\$ (17,465)	7

To remove company-owned vehicles used by Directors and above.

[1] Removed automatically in the Company's depreciation and annualization adjustment as a result of the adjustment to rate base.

Stmnt 1, Sh 2  
Col (g)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
UNCOLLECTIBLES EXPENSE ANNUALIZATION AND NORMALIZATION  
ADJUSTMENT NO. 7**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Margin at Present Rates	Stmt I, Sh 1		\$ 308,710,661	1
2	Write-Off Percent of Revenue	WP I-7, Sh 1		<u>1.1655%</u>	2
3	Annualized Uncollectible Expense	Ln 1 * Ln 2		\$ 3,598,136	3
4	Less: Test Year Recorded	Stmt K, Sh 1, Ln 4(c)	904	<u>4,779,094</u>	4
5	Adjustment	Ln 3 - Ln 4	904	<u>\$ (1,180,958)</u>	5
				Stmt I, Sh 2 Col (h)	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REMOVE PROMOTIONAL ADVERTISING  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 8**

Line No.	Account Number (a)	Amount (b) [1] * -1	MMF Allocation 3.79% (c) (c) * [2]	Net of MMF (d) (b) - (c)	Allocation Factor (e)	Total (f) (d) * (e)	Line No.
<u>Southern Nevada</u>							
1	870	\$ 0				\$ 0	1
2	930.1	0				0	2
2	Subtotal	0				0	2
3	Total Southern Nevada	0				0	3
<u>System Allocable</u>							
4	903	(851)	(32)	(819)	28.19%	(231)	4
5	910	(2,146)	(81)	(2,065)		(582)	5
6	921	3,640	138	3,502		987	6
7	930.1	(4,500)	(171)	(4,329)		(1,221)	7
8	930.2	0	0	0		0	8
9	Subtotal	(3,857)	(146)	(3,711)		(1,046)	9
10	Total System Allocable	(3,857)	(146)	(3,711)		(1,046)	10
11	Total Adjustment					(1,046)	11
						Stmnt 1, Sh 2	
						Col (i)	

Eliminates dollars spent on promotional advertising that does not fall within the guidelines set forth in NAC 704.280 through NAC 704.295.

[1] Sch K-2, Sh 1-2

[2] Stmnt N, Sh 10, Ln 7 (i)+ (j)

[3] Stmnt N, Sh 8, Ln 9 (g)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SELF-INSURED RETENTION NORMALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 9**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Southern Nevada	Sch I-9, Sh 2, Ln 7(c)	925	\$ (798,331)	1
2	System Allocable	Sch I-9, Sh 2, Ln 7(d)	925	(984,115)	2
3	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	3
4	Adjustment after MMF Allocation	Ln 2 * (1 - Ln 3)		\$ (946,776)	4
5	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.19%	5
6	Adjustment Allocated to SNV	Ln 4 * Ln 5		\$ (266,929)	6
7	Total Adjustment	Ln 1 + Ln 6		\$ (1,065,260)	7
				Stmt I, Sh 2 Col (j)	



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SELF-INSURED RETENTION NORMALIZATION  
ADJUSTMENT NO. 9**

Line No.	Description (a)	Reference (b)	SNV Direct (c)	System Allocable (d)	Line No.
	<u>Claims Paid</u>				
1	< \$1,000,000	WP I-9, Sh 1, Ln 11	\$ 2,016,692	\$ 1,658,854	1
2	at \$1,000,000	WP I-9, Sh 1, Ln 22	0	0	2
3	\$4,000,000 Aggregate	WP I-9, Sh 1, Ln 33	0	0	3
4	Total Claims Paid	Sum Lns 1 - 3	<u>\$ 2,016,692</u>	<u>\$ 1,658,854</u>	4
5	10-Year Average	Ln 4 /10	\$ 201,669	\$ 165,885	5
6	Recorded During Test Year	Company Records	\$ 1,000,000	\$ 1,150,000	6
7	Adjustment	Ln 5 - Ln 6	<u>\$ (798,331)</u>	<u>\$ (984,115)</u>	7
			Sch I-9, Sh 1 Ln 1(d)	Sch I-9, Sh 1 Ln 2(d)	

Purpose: to normalize self-insured retention expense.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
GREAT BASIN ALLOCATION ANNUALIZATION  
ADJUSTMENT NO. 10**

Line No.	Description (a)	Ref/ Account Number (b)	For The Twelve Months Ended May 31, 2023		Great Basin Allocation [1] (f)	Great Basin Annualized (g)	Change to Alloc. of GB's A&G Expenses (h)	SNV Allocation Factor [2] (i)	Amount Allocated to SNV (j)	Line No.	
			Net Recorded (c)	Gross Recorded (e)							Company Records Charged to Great Basin (d)
		WP K-1, Sh 7 Col (f)	(c) + (d)		Stmnt N, Sh 10 Ln 7(i)	(e) * (f)	(d) - (g)	Stmnt N, Sh 8 Col(g)	(h) * (i)		
1	A&G Salaries	920	\$ 91,017,849	\$ 95,013,120	3.74%	\$ 3,556,475	\$ 438,796	28.19%	\$ 123,712	1	
2	Office Supplies and Expenses	921	18,703,821	19,500,469	3.74%	729,930	66,717	28.19%	18,810	2	
3	A&G Expenses Transferred (Credit)	922	(17,035,377)	(17,761,509)	3.74%	(664,838)	(61,293)	28.98%	(17,763)	3	
4	Outside Services	923	30,285,659	31,877,631	3.74%	1,193,225	398,747	28.19%	112,421	4	
5	Property Insurance	924	996,678	1,145,344	12.96%	148,490	176	28.67%	50	5	
6	Injuries and Damages	925	18,508,328	19,367,688	3.74%	724,960	134,400	28.19%	37,892	6	
7	Misc. General Expenses	930.2	8,147,788	8,533,709	3.74%	319,429	66,492	28.19%	18,746	7	
8	Rents	931	940,889	960,339	3.74%	35,947	(16,497)	28.19%	(4,651)	8	
9	Maint. Of General Plant	935	3,714,618	3,887,877	3.74%	145,529	27,730	28.19%	7,818	9	
10	Total	Sum Lns 1 - 9	\$ 155,280,254	\$ 162,524,668		\$ 6,189,146	\$ 1,055,267		\$ 297,035	10	

[1] Account 924 is allocated using the insurable property factor calculated on WP L-10, Sh 1.

[2] All accounts are allocated using the 4-Factor except Accounts 922 and 924, which are allocated using the A&G Transfer Rate and Factor II, respectively.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OFFICER PERQUISITES  
ADJUSTMENT NO. 11**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Officer Perquisites	Company Records	926	\$ (41,660)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		<u>3.79%</u>	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ <u>(40,079)</u>	3
4	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		<u>28.19%</u>	4
5	Adjustment Allocated to SNV	Ln 3 * Ln 4		\$ <u><u>(11,300)</u></u>	5
				Stmt I, Sh 3 Col (b)	

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To remove Test Year officer perquisites.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REMOVE BOARD OF DIRECTORS INTEREST  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 12**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Board of Directors Interest	Company Records	930.2	\$ (776,979)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (747,499)	3
4	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.19%	4
5	Adjustment Allocated to SNV	Ln 3 * Ln 4		\$ (210,746)	5
				<u>                    </u> <u>                    </u> Stmt I, Sh 3 Col (c)	

To remove interest earned by Southwest Gas' current and past directors on deferred compensation and annuities from test year expenses in compliance with the Order in Docket Nos. 93-3003/3004.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REMOVE COMMITMENT FEES RELATED TO SHORT-TERM DEBT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 13**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Commitment Fees - Short-Term Debt	Company Records	930.2	\$ (544,153)	1
2	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	2
3	Adjustment after MMF Allocation	Ln 1 * (1 - Ln 2)		\$ (523,507)	3
4	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)		28.19%	4
5	Adjustment Allocated to SNV	Ln 3 * Ln 4		\$ (147,595)	5
				Stmt I, Sh 3 Col (d)	

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To remove commitment fees related to short-term debt from test year expenses  
in compliance with the Order in Docket Nos. 93-3003/3004.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
NORMALIZE WRONGFUL TERMINATION CLAIMS  
ADJUSTMENT NO. 14**

Line No.	Description (a)	Reference (b)	Account Number (c)	SNV Cash Payments (d)	System Alloc. Cash Payments (e)	Line No.
	<u>Settled Litigation - Three Years</u>					
1	Payments	Company Records	925	\$ 48,490	\$ 0	1
2	Legal and Related Fees	Company Records	925	203,641	0	2
3	Total Settled Litigation	Ln 1 + Ln 2		<u>\$ 252,131</u>	<u>0</u>	3
4	Three-Year Average	Ln 3 / 3		<u>\$ 84,044</u>	<u>0</u>	4
	<u>Settled Litigation - Test Year</u>					
5	Payments	Company Records		\$ 0	\$ 0	5
6	Legal and Related Fees	Company Records		0	0	6
7	Total Recorded Test Year Amounts	Ln 5 + Ln 6		<u>\$ 0</u>	<u>0</u>	7
8	Adjustment Before Allocation	Ln 4 / Ln 7		<u>\$ 84,044</u>	0	8
9	Less: MMF Allocation	Stmnt N, Sh 10, Ln 7(i)+(i)			3.79%	9
10	Adjustment after MMF Allocation	Ln 8(e) * (1 - Ln 9(e))		\$	<u>0</u>	10
11	SNV 4-Factor	Stmnt N, Sh 8, Ln 9(g)			28.19%	11
12	Adjustment Allocated to SNV	Ln 10 * Ln 11		\$	<u>0</u>	12
13	Total Adjustment	Ln 8(d) + Ln 12(e)		<u>\$ 84,044</u>	<u>84,044</u>	13
					Stmnt 1, Sh 3	
					Col (e)	

To adjust test year expenses to reflect a three-year average of legal expense related to settled litigation or wrongful termination claims found in favor of the Company.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CORPORATE HEADQUARTERS - GENERAL PLANT MAINTENANCE COST  
ADJUSTMENT NO. 15**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Remove: Spring Mountain Maintenance Expense [1]		Company Records	\$ (1,065,530)	1
2	Less: MMF Allocation		Stmt N, Sh 10, Ln 7(i)+(j)	3.79%	2
3	Adjustment after MMF Allocation		Ln 1 * (1 - Ln 2)	\$ (1,025,102)	3
4	SNV 4-Factor		Stmt N, Sh 8, Ln 9(g)	28.19%	4
5	Adjustment Allocated to SNV		Ln 3 * Ln 4	\$ (289,012)	5
				Stmt I, Sh 3 Col (f)	

[1] To remove Test Year Spring Mountain campus maintenance expenses.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**ADJUSTMENT NO. 16**

Line No.	Description	Account Number	Gas Plant as Adjusted at 5/31/2023	Depreciation/Amortization Rate	Annualized Depreciation/Amortization	Expense Percent	Adjusted Annualized Depreciation/Amortization	Recorded Depreciation/Amortization	Test Year Adjustment	Line No.
(a)	(b)	(c)	Sch G-1, Sh 11 Col (e)	Sch G-3, Sh 3 Col (c)	(e) * (d)	(f)	(g) * (f)	Sch G-2, Sh 5 Col (d)	(g) - (h)	
<b>Intangible Plant</b>										
1	Organization	301	\$ 68,482	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	999,648	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		\$ 1,068,130		\$ 0		\$ 0	\$ 0	\$ 0	4
<b>Transmission Plant</b>										
5	Land & Land Rights	365.1	\$ 888,529	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	442,098	1.31%	5,782	100%	5,782	5,791	(10)	6
7	Structures - Compressor Stations	366.1	647,857	1.16%	7,500	100%	7,500	7,515	(15)	7
8	Structures	366.2	1,275,371	2.19%	27,943	100%	27,943	27,935	8	8
9	Mains	367	107,316,042	1.72%	1,845,836	100%	1,845,836	1,845,643	193	9
10	Mains - Bridge	367.2	105,956	0.00%	0	100%	0	0	0	10
11	Compressor Stations	368	7,105,673	1.81%	128,399	100%	128,399	128,613	(214)	11
12	Measuring and Reg. Stations	369	25,690,124	2.45%	629,431	100%	629,431	629,408	24	12
13	Communication Equipment	370	677,562	2.30%	15,584	100%	15,584	15,584	0	13
14	Other Equipment	371	18,823	0.00%	0	100%	0	0	0	14
15	Total Transmission Plant		\$ 144,168,036		\$ 2,660,475		\$ 2,660,475	\$ 2,660,488	\$ (13)	15
<b>Distribution Plant</b>										
16	Land & Land Rights	374.1	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,546,772	1.33%	20,527	100%	20,527	20,572	(45)	17
18	Structures & Improvements	375	0	0.45%	0	100%	0	0	0	18
19	Mains	376	1,417,439,981	2.04%	28,915,776	100%	28,915,776	27,812,144	1,103,632	19
20	Measuring and Reg. Stations	378	26,640,410	3.62%	964,341	100%	964,341	954,822	9,519	20
21	Services	380	615,147,762	2.40%	14,749,226	100%	14,749,226	14,039,775	709,451	21
22	Meters	381	246,063,198	3.92%	9,647,472	100%	9,647,472	9,097,544	549,928	22
23	Industrial Measuring and Reg. Sta.	385	10,606,144	2.31%	245,002	100%	245,002	239,251	5,751	23
24	Miscellaneous Equipment	387	0	0.00%	0	100%	0	0	0	24
25	Total Distribution Plant		\$ 2,317,444,267		\$ 54,542,344		\$ 54,542,344	\$ 52,164,108	\$ 2,378,236	25
<b>General Plant</b>										
26	Land & Land Rights	389	\$ 3,730,567	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	42,436,812	2.20%	933,640	100%	933,640	929,070	4,570	27
28	Structures & Improv - Leasehold	390.2	401,853	20.00%	76,733	100%	76,733	76,733	0	28
29	Office Furniture & Fixtures	391	3,185,131	5.00%	159,257	100%	159,257	158,255	1,002	29
30	Computer Software & Hardware	391.1	1,677,784	19.80%	332,201	100%	332,201	330,667	1,535	30
31	Transportation Equipment - Light	392.11	10,573,342	11.13%	1,176,813	76.84%	[1] 904,318	1,196,042	(291,724)	31
32	Transportation Equipment - Heavy	392.12	9,253,600	5.67%	524,679	76.84%	[1] 403,188	519,678	(116,490)	32
33	Stores Equipment	393	686,672	4.00%	27,467	100%	27,467	25,711	1,756	33
34	Tool, Shop, & Garage Equip.	394	10,716,398	6.67%	714,784	100%	714,784	571,197	143,587	34
35	Laboratory Equipment	395	301,928	5.00%	15,096	100%	15,096	15,096	0	35
36	Power-Operated Equipment	396	4,999,931	5.67%	283,496	76.84%	[1] 217,852	237,151	(19,299)	36
37	Communication Equipment	397	2,578,996	6.67%	172,019	100%	172,019	172,067	(48)	37
38	Telemetry Equipment	397.2	4,755	6.67%	317	100%	317	317	(0)	38
39	Miscellaneous Equipment	398	2,058,106	6.67%	137,276	100%	137,276	137,610	(335)	39
40	Total General Plant		\$ 92,605,874		\$ 4,553,777		\$ 4,094,147	\$ 4,369,593	\$ (275,447)	40
41	Total Depreciation		\$ 2,553,816,325		\$ 61,679,864		\$ 61,220,233	\$ 59,117,457	\$ 2,102,776	41
42	Total Amortization		1,469,983		76,733		76,733	76,733	0	42
43	Total Depreciation and Amortization		\$ 2,555,286,307		\$ 61,756,596		\$ 61,296,966	\$ 59,194,190	\$ 2,102,776	43

Stmnt I, Sh 3  
Col (g)

[1] Depreciation expense is being reduced by the amount transferred to capital per WP Sch I-16.



**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 16**

Line No.	Description (a)	Account Number (b)	Gas Plant as Adjusted at 5/31/2023 (c) Sch G-1, Sh 12	Depreciation/Amortization Rate (d) Company Records	Annualized Depreciation/Amortization (e) (c) * (d)	Recorded Depreciation/Amortization (f) Sch G-2, Sh 6	Adjustment before Alloc. To SNV (g) (e) - (f)	Adjustment after Alloc. To SNV (h) (g) * Ln 24(c)	Line No.
<b>Intangible Plant</b>									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	384,107,242	Amortized	19,871,878 [1]	20,967,206	(1,095,328)	(308,811)	2
3	Total Intangible Plant		<u>384,169,058</u>		<u>19,871,878</u>	<u>20,967,206</u>	<u>(1,095,328)</u>	<u>(308,811)</u>	3
<b>General Plant</b>									
4	Land & Land Rights	389	4,037,565	N/A	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	39,455,481	2.25%	887,748	1,367,684	(479,935)	(135,310)	5
6	Structures & Improv - Leasehold	390.2	7,973	12.31%	982	89,910	(88,929)	(25,072)	6
7	Structures & Improv - Leasehold Fully Amort.	390.21	0	N/A	0	0	0	0	7
8	Office Furniture & Fixtures	391	8,226,276	6.67%	548,693	618,152	(69,459)	(19,583)	8
9	Computer Software & Hardware	391.1	17,919,628	19.80%	3,548,086	3,843,850	(295,763)	(83,386)	9
10	Transportation Equipment-Light	392.11	1,243,884	10.13%	126,005	205,309	(79,304)	(22,358)	10
11	Transportation Equipment-Heavy	392.12	0	6.00%	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	311,932	4.00%	12,477	328,854	(316,377)	(89,198)	12
13	Stores Equipment	393	37,653	6.67%	2,511	4,437	(1,926)	(543)	13
14	Tool, Shop, & Garage Equip.	394	1,280,103	6.67%	85,383	86,560	(1,177)	(332)	14
15	Laboratory Equipment	395	2,663,346	5.00%	133,167	95,204	37,963	10,703	15
16	Power-Operated Equipment	396	259,442	5.67%	14,710	14,710	(0)	(0)	16
17	Communication Equipment	397	7,974,856	6.67%	531,923	548,269	(16,346)	(4,608)	17
18	Telemetry Equipment	397.2	0	16.67%	0	0	0	0	18
19	Miscellaneous Equipment	398	6,131,874	6.67%	408,996	387,136	21,860	6,163	19
20	Total General Plant		<u>89,550,014</u>		<u>6,300,682</u>	<u>7,590,076</u>	<u>(1,289,393)</u>	<u>(363,525)</u>	20
21	Total Depreciation		\$ 89,542,040		\$ 6,299,701	\$ 7,500,165	\$ (1,200,464)	\$ (338,453)	21
22	Total Amortization		384,177,032		19,872,860	21,057,116	(1,184,257)	(333,883)	22
23	Total Depreciation and Amortization		<u>473,719,072</u>		<u>26,172,560</u>	<u>28,557,282</u>	<u>(2,384,721)</u>	<u>(672,336)</u>	23
24	SNV 4-Factor		28.19%						24

[1] Annualized amortization expense for Acct 303 calculated on WP I-16.  
SNV 2023 Deficiency I Cert.xlsm TY Dep Ann-Sys

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PROPERTY TAX ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 17**

Line No.	Description (a)	Reference (b)	Taxes As Assessed (c) WP L-17, Sh 1	Net Taxable Plant in Service (d) WP L-17, Sh 3	Tax Rate Per \$1 Taxable Plant In Service (e) (c) / (d)	Adjusted Net Taxable Plant in Service (f) WP L-17, Sh 3	Annualized Property Taxes (g)	Property Tax Adjustment (h)	Line No.
1	<u>SNV Property Taxes - Direct</u> Determination of Effective Rate		\$ 8,542,617	\$ 1,797,450,589	0.0047526	\$ 1,924,607,350			1
2	Net Taxable Plant in Service								2
3	Annualized Property Taxes	Ln 1(e) + Ln 2(f)					\$ 9,146,946		3
4	Less: Capitalized Portion	Ln 3(g) * Ln 4(c)	2.20%				(201,553)		4
5	Net Annualized Property Taxes	Ln 3(g) + Ln 4(g)					\$ 8,945,393		5
6	Recorded Test Year Property Taxes	Sch M-5, Sh 1					8,858,068		6
7	Adjustment						\$ 87,325		7
8	<u>System Allocable</u> Determination of Effective Rate		\$ 368,478	\$ 77,531,358	0.0047526				8
9	Net Taxable Plant in Service					\$ 61,798,200			9
10	Annualized Property Taxes	Ln 8(e) + Ln 9(f)					\$ 293,704		10
11	Percentage of Common Related to SNV	Ln 17(d)					84.08% [1]		11
12	Net Annualized Property Taxes	Ln 10(g) + Ln 11(g)					246,958		12
13	Recorded Test Year Property Taxes	Sch M-5, Sh 1					0		13
14	Adjustment	Ln 12(g) - Ln 13(g)					\$ 246,958		14
15	Total Adjustment	Ln 7 + Ln 14					\$ 334,283		15

**Explanation:**

To synchronize actual billed and paid amounts to amounts that apply to plant in service at 5/31/2023.

[1] Percentage of Common related to Southern Nevada based on the ratio of the 4-Factor for Nevada as follows:

	4-Factor Stmnt N, Sh 8	Ratio
NNV	5.34%	15.92%
SNV	28.19%	<b>84.08%</b>
Total NV	33.53%	100.00%

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REGULATORY AMORTIZATIONS ADJUSTMENT  
ADJUSTMENT NO. 18**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
1	Substation Incident	21-09001	407.3	\$ 1,328,124	1
2	Gas Lamps: Post-May 2012 to July 2020	21-09001	407.3	169,467	2
3	Pre-May 2012 Incremental Pipe Replacement	21-09001	407.3	29,249	3
4	Gas Lamps: Pre-May 2009	21-09001	407.3	41,940	4
5	Gas Lamps: 5/09-5/12	21-09001	407.3	436,125	5
6	Total Requested			\$ 2,004,903	6
7	Recorded Regulatory Amortizations	Company Records	407.3	\$ 6,034,751	7
8	Adjustment	Ln 6 - Ln 7	407.3	\$ (4,029,848)	8
				Stmt I, Sh 3 Col (i)	

Purpose: to include only the annualized portion of authorized regulatory amortization expense collected through base rates and exclude the expense related to items collected through a surcharge.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
VARIABLE PAY NORMALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 19**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.	
1	2021 Performance Share Plan Expense	[2]	Company Records	920	\$ 2,960,268	1
2	2022 Performance Share Plan Expense	[3]	Company Records	920	3,774,016	2
3	2023 Performance Share Plan Expense	[4]	Company Records	920	1,463,558	3
4	3-Year Average		Average Ln 1 - Ln 3		\$ 2,732,614	4
5	2021 Restricted Stock Plan Expense	[2]	Company Records	920	\$ 2,914,783	5
6	2022 Restricted Stock Plan Expense	[3]	Company Records	920	3,068,164	6
7	2023 Restricted Stock Plan Expense	[4]	Company Records	920	3,896,552	7
8	3-Year Average		Average Ln 5 - Ln 7		\$ 3,293,166	8
9	Management Incentive Plan [1]	[5]	Company Records		\$ 8,327,624	9
10	Less: Non-Utility Measure - PS		Company Records	920	\$ (157,132)	10
11	Less: Non-Utility Measure - RSU		Company Records	920	(221,329)	11
12	Less: Non-Utility Measure - MIP		Company Records	920	\$ (78,400)	12
13	Less: Non-Utility Measure Total		Ln 10 + Ln 11 + Ln 12		\$ (456,861)	13
14	Total Employee Variable Pay		Ln 4 + Ln 8 +Ln 9 +Ln 13		\$ 13,896,543	14
15	Recorded Employee Variable Pay		Company Records	920	12,746,631	15
16	Adjustment		Ln 14 - Ln 15		\$ 1,149,912	16
17	Less: MMF Allocation		Stmt N, Sh 10, Ln 7(i)+(j)		3.79%	17
18	Adjustment after MMF Allocation		Ln 16 * (1 - Ln 17)		\$ 1,106,282	18
19	SNV 4-Factor		Stmt N, Sh 8, Ln 9(g)		28.19%	19
20	Adjustment Allocated to SNV		Ln 18 * Ln 19	920	\$ 311,899	20

Stmt I, Sh 3  
Col (j)

Purpose: to normalize employee variable pay based on current plans.

[1] Based on three year average of awarded percent of target of 85.7 percent on test year salaries of eligible participants.

[2] For the 12 months ended May 31, 2021.

[3] For the 12 months ended May 31, 2022.

[4] For the 12 months ended May 31, 2023.

[5] Includes Long-Term Incentive (LTI) Time Lapse Cash Awards, however, the Company is not currently requesting recovery for these expenses.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COMPANY-OPERATED AIRCRAFT  
REMOVE RATE BASE  
ADJUSTMENT NO. 20**

Line No.	Description (a)	Airplane 392.21 (b)	Airplane Hangar 390.1 (c)	Total (d)	Adjustment After MMF Allocation (e)	Total Alloc. To SNV (f)	Line No.
		Sch G-1, Sh 6	Company Records	Sum (b) - (c)	3.79%	28.19%	
		Sch G-2, Sh 6					
1	Original Cost	\$ 8,221,361	\$ 953,944	\$ 9,175,305			1
2	Adjustment	(8,221,361)	(953,944)	(9,175,305)	(8,827,179)	\$ (2,488,688)	2
3	Accumulated Depreciation	3,916,406	581,037	4,497,443	4,326,803	1,219,876	3
4	Accumulated Deferred Income Taxes [1]			1,169,402	1,125,033	317,186	4
5	Rate Base		\$ (3,508,460)	\$ (3,375,343)	\$ (951,626)		5

Stmt 1, Sh 3  
Col (k)

To remove the rate base associated with company-operated aircraft from the test year in compliance with the Order in Docket Nos. 93-3003/3004.

[1] Company Records

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
COMPANY-OPERATED AIRCRAFT  
OPERATING EXPENSES ADJUSTMENT  
ADJUSTMENT NO. 20**

Line No.	Description (a)	Reference (b)	Airplane (c)	Airplane Hangar (d)	Total (e)	Line No.
	<u>Test Year Aircraft Costs</u>					
1	Labor	Company Records	\$ 289,311	\$ 0	289,311	1
2	Labor-Related Loadings	Company Records	156,576	0	156,576	2
3	Fuel and Oil	Company Records	149,534	0	149,534	3
4	Repairs and Maintenance	Company Records	118,788	0	118,788	4
5	Licenses and Fees	Company Records	1,441	44,750	46,191	5
6	Other Business Expenses	Company Records	100,894	0	100,894	6
7	Insurance	Company Records	33,849	0	33,849	7
8	Total Costs [1]	Sum Lns 1 - 7	<u>\$ 850,393</u>	<u>\$ 44,750</u>	<u>\$ 895,143</u>	8
9	Aircraft Expenses Cleared to Centuri	Company Records			(80,200)	9
10	Aircraft Expenses Cleared to HoldCo.	Company Records			(37,000)	10
11	HoldCo. Aircraft Expenses Allocated to Centuri	Ln 10 * 12%			\$ (4,440)	11
12	Total Aircraft Expenses to SWG	Ln 8 + Ln 9 + Ln 11			<u>\$ 810,503</u>	12
13	Total SWG Aircraft Costs to be Removed [2]	- Ln 12			<u>(810,503)</u>	13
14	Allowable Comparable Commercial Airfare	Company Records			19,104	14
15	Net Adjustment Before Allocation	Ln 13 + Ln 14			<u>\$ (791,399)</u>	15
16	Less: MMF Allocation	Stmt N, Sh 10, Ln 7(i)+(j)			3.79%	16
17	Adjustment after MMF Allocation	Ln 15 * (1 - Ln 16)			<u>\$ (761,372)</u>	17
18	SNV 4-Factor	Stmt N, Sh 8, Ln 9(g)			28.19%	18
19	Adjustment Allocated to SNV	Ln 17 * Ln 18			<u>\$ (214,657)</u>	19
					Stmt I, Sh 3	
					Col (k)	

To remove test year O&M expenses associated with company-operated aircraft and add back cost of comparable commercial airfare in compliance with the Order in Docket Nos. 93-3003/3004.

[1] The related adjustments to depreciation and property taxes due to removing aircraft from rate base are in annualization adjustments 16 and 17.

[2] To remove all Test Year Southwest Gas Aircraft Costs.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
EXPENSES RECLASSIFIED AS PREPAYMENTS  
ADJUSTMENT NO. 21**

Line No.	Description (a)	Invoiced (b)	Annualized (c)	Adjustment (d)	MMF Allocation (e)	Amount to be Allocated (f)	Total Alloc. To SNV (g)	Line No.
	WP I-21, Sh 1 Col (c)		WP I-21, Sh 1 Col (q)	(c) - (b)	(d) * Ln 1(e)	(d) - (e)	(f) * Ln 1(g)	
1	Allocation Factor				Stmnt N, Sh 10, Ln 7(i)+(j) 3.79%		Stmnt N, Sh 8, Ln 9(g) 28.19%	1
2	<u>System Allocable</u>	581,175	170,100	(411,075)	(15,597)	(395,478)	(111,499)	2
3	<u>Total Adjustment</u>	\$ 581,175	\$ 170,100	\$ (411,075)	\$ (15,597)	\$ (395,478)	\$ (111,499)	3
							Stmnt I, Sh 4 Col (b)	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REMITTANCE PROCESSING AND PRINT TO MAIL ASSETS  
REMOVE RATE BASE  
ADJUSTMENT NO. 22**

Line No.	Description (a)	Remittance Processing (b)	Remittance Processing (c)	Print to Mail Assets (d)	Print to Mail Assets (e)	Total (g)	Total Allocated to SNV (e)	Line No.
		391.00	391.10	391.00	393.00	394.00		
		[1]	[1]	[1]	[1]	[1]	28.19%	
1	<u>System Allocable</u>							
1	Original Cost	\$ 400,691	0 \$	630,378 \$	28,869 \$	3,144 \$	1,063,082	1
2	Adjustment	(400,691)	0	(630,378)	(28,869)	(3,144)	(1,063,082)	2
3	SNV 4-Factor	28.19%	28.19%	28.19%	28.19%	28.19%	28.19%	3
4	Adjustment Allocated to SNV	\$ (112,969)	0 \$	(177,725) \$	(8,139) \$	(886) \$	(299,720) \$	4
5	Accumulated Depreciation	274,619	0	422,228	30,429	3,052	730,328	5
6	SNV 4-Factor	28.19%	28.19%	28.19%	28.19%	28.19%	28.19%	6
7	Adjustment Allocated to SNV	\$ 77,425	0 \$	119,041 \$	8,579 \$	860 \$	205,905	7
8	Accumulated Deferred Income Taxes [1]						95,284	8
9	Rate Base						1,469	9
							\$ (66,951)	
							Stmnt 1, Sh 4	
							Col (c)	

To remove the rate base associated with Remittance Processing and Print to Mail functions.

[1] Company Records



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MISCELLANEOUS CAPITAL EXPENDITURES**  
**REMOVE RATE BASE**  
**ADJUSTMENT NO. 23**

Line No.	Description (a)	Reference (b)	Intangible Plant (c)	Structures & Improvements (d)	Mains (e)	Meters (f)	Industrial Measuring and Reg. Sta. (g)	Computer Equipment (h)	Transportation Equipment-Light (i)	Miscellaneous Equipment (k)	Total (l)	Adjustment After MMF Allocation (m)	Total Allocation To SNV (n)	Line No.
			Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Company Records	Sum (c) thru (i)	3.79%	(n)	
1	Southern Nevada													
2	Original Cost	WP 1-23, Sh 1	\$ 303	\$ 184	\$ 2,380	\$ 109	\$ 2	\$	\$	\$ 3,438	\$ 6,123	\$ 3,438	\$ 28.19%	1
3	Adjustment			(184)	(2,390)	(109)	(2)			(3,438)	(6,123)			2
4	Accumulated Depreciation			20	232					975	1,227			3
5	Accumulated Deferred Income Taxes										184			4
6	Rate Base										(4,712)			5
6	System Allocable													
7	Original Cost	WP 1-23, Sh 1	\$ 665,539					\$ 11,411	\$ 36,555	\$ 4,797	\$ 718,303	\$ 4,797	\$ (194,831)	6
8	Adjustment		(665,539)					(11,411)	(36,555)	(4,797)	(718,303)			7
9	Less: MMF Allocation							3.79%	3.79%	3.79%	3.79%			8
10	SNV 4-Factor		\$ (640,288)					(10,978)	(35,168)	(4,615)	(691,049)			9
11	Adjustment Allocated to SNV							28.19%	28.19%	28.19%	28.19%			10
12	Accumulated Depreciation [2]							(3,095)	(9,915)	(1,301)	(194,831)			11
13	Accumulated Deferred Income Taxes													12
14	Rate Base							\$	\$ 10,184	\$ 955	\$ 11,139	\$ 10,716	\$ 3,021	13
15	Total Adjustment	Ln 5 (f) + Ln 11 (h)									\$ 3,321	\$ 3,195	\$ 901	14
											\$ (871,419)	\$ (677,138)	\$ (190,909)	15
													\$ (195,621)	
													Sum I, Sh 4	
													Col (d)	

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

[1] Account 303 detailed adjustments are found on WP TY 303 and WP Cert 303.

[2] Accumulated depreciation for work order 0073W0004415.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
IN-LINE INSPECTION NORMALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
ADJUSTMENT NO. 24**

Line No.	Description (a)	Ref/ Account Number (b)	Southern Nevada (c)	Line No.
1	2020 Actual Inline Inspection Costs	863	\$ 0	1
2	2021 Actual Inline Inspection Costs	863	187,380	2
3	2022 Actual Inline Inspection Costs	863	128,700	3
4	2023 Actual Inline Inspection Costs	863	215,667	4
5	Total Inline Inspection Costs		\$ 531,747	5
6	4-Year Average		\$ 132,937	6
7	Annual ILI Expense Amortization	863	\$ 215,667	7
8	Adjustment		\$ (82,730)	8

Stmt I, Sh 4  
Col (e)

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SALES AND TRANSPORTATION QUANTITY AND REVENUES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
ADJUSTMENT NO. C1**

Line No.	Description (a)	Adjusted at 5/31/2023 (b) Sch J-1, Sh 8 and Sh 11	Increase/ (Decrease) (c) (d) - (b)	Certification 11/30/2023 (d)	Line No.
1	Sales Volumes (Therms)	499,862,316	14,909,486	514,771,802	1
2	Transportation Volumes (Therms)	480,131,303	0	480,131,303	2
3	Total Volumes (Therms)	<u>979,993,619</u>	<u>14,909,486</u>	<u>994,903,105</u>	3
4	Revenue	\$ 308,710,661	\$ 1,503,681	\$ 310,214,342	4
5	Total Revenue Adjustment		<u>1,503,681</u> Stmt I, Sh 5 Col (b)		5

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
LABOR AND BENEFITS ANNUALIZATION AT CERTIFICATION  
ADJUSTMENT NO. C2**

Line No.	Description (a)	Labor (b) WP H-C2, Sh 1 thru 3, Col(h)	Labor Loading (c) WP H-C2, Sh 1 thru 3, Col(i)	Total (d) (b) + (c)	Line No.
<u>Operations</u>					
1	Account 813	\$ 15,739	\$ 5,066	\$ 20,805	1
2	Account 840	0	0	0	2
3	Account 841	0	0	0	3
4	Account 850	6,960	2,302	9,261	4
5	Account 851	11,053	3,584	14,637	5
6	Account 852	71	21	92	6
7	Account 853	1,837	600	2,437	7
8	Account 856	3,003	964	3,967	8
9	Account 857	490	158	648	9
10	Account 859	0	0	0	10
11	Account 870	117,530	37,690	155,221	11
12	Account 871	9,070	2,949	12,019	12
13	Account 874	47,772	15,677	63,449	13
14	Account 875	2,581	846	3,427	14
15	Account 878	100,737	33,118	133,855	15
16	Account 879	130,793	42,733	173,526	16
17	Account 880	52,733	17,203	69,936	17
18	Account 901	32,675	10,739	43,414	18
19	Account 902	11,210	3,681	14,892	19
20	Account 903	159,659	51,348	211,006	20
21	Account 905	0	0	0	21
22	Account 908	0	0	0	22
23	Account 910	0	0	0	23
24	Account 920	576,907	193,232	770,140	24
25	Account 922	0	0	0	25
26	Account 930.2	0	0	0	26
27	Total Operations	\$ 1,280,820	\$ 421,911	\$ 1,702,731	27
<u>Maintenance</u>					
28	Account 861	\$ 466	\$ 153	\$ 619	28
29	Account 863	24,178	7,961	32,139	29
30	Account 864	101	35	136	30
31	Account 865	569	188	757	31
32	Account 866	132	44	176	32
33	Account 885	5,513	1,809	7,322	33
34	Account 886	0	0	0	34
35	Account 887	35,432	11,688	47,121	35
36	Account 889	11,819	3,874	15,693	36
37	Account 892	65,699	21,526	87,225	37
38	Account 893	40,631	13,392	54,023	38
39	Account 894	1,834	616	2,450	39
40	Account 935 - Direct	0	0	0	40
41	Account 935 - System Alloc.	10,727	3,598	14,325	41
42	Total Maintenance	\$ 197,101	\$ 64,884	\$ 261,985	42
43	Total O&M	\$ 1,477,921	\$ 486,795	\$ 1,964,716	43
Stmt I, Sh 5 Col (c)					
<u>Functionalization</u>					
44	Other Gas Supply	\$ 15,739	\$ 5,066	\$ 20,805	44
45	Storage	0	0	0	45
46	Transmission	48,859	16,009	64,869	46
47	Distribution	622,144	203,122	825,266	47
48	Customer Accounts	203,544	65,768	269,312	48
49	Customer Service & Info.	0	0	0	49
50	Sales	0	0	0	50
51	A&G - Direct	0	0	0	51
52	A&G - Sys. Alloc.	587,634	196,830	784,464	52
53	Total	\$ 1,477,921	\$ 486,795	\$ 1,964,716	53

To annualize labor and labor-related loadings at November 30, 2023  
to reflect a 3.75% general wage increase effective June 2023.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ALLOCATION OF NON-SERVICE PENSION COSTS  
LABOR AND BENEFITS ANNUALIZATION  
ADJUSTMENT NO. C2**

Line No.	Description (a)	Reference (b)	Pension (c)	PBOP (d)	SERP (e)	Total (f) (c) + (d) + (e)	Line No.
1	Normalized Total Retirement Benefit Cost	Actuarial Studies	\$ 31,381,424	\$ 1,754,957	\$ 2,307,321		1
2	Normalized Current Service Cost	WP I-C2, Sh 23	37,036,311	1,633,666	87,108		2
3	Normalized Non-Service Cost	Ln 1 - Ln 2	(5,654,887)	121,291	2,220,213	(3,313,383)	3
4	Test Year Normalized Non-Service Cost	Sch I-3, Sh 2				(3,313,383)	4
5	Adjustment	Ln 3 - Ln 4				\$ 0	5
6	Less: MMF Allocation	Stmnt N, Sh 10, Ln 7(b)+(i)				3.79%	6
7	Adjustment after MMF Allocation	Ln 5 * (1- Ln 6)				0	7
8	Allocation to SNV	Stmnt N, Sh 8, Ln 9(g)				28.19%	8
9	Amount After Allocation	Ln 7 * Ln 8				\$ 0	9
						Stmnt I, Sh 5 Col (c)	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
INCREMENTAL RATE CASE EXPENSE  
ADJUSTMENT NO. C3**

Line No.	Description (a)	Reference (b)	Southern Nevada (c)	Northern Nevada (d)	Total Nevada (e)	Line No.
<b>Rate Case Expense from Docket No. 21-09001 (December 1, 2021 to May 31, 2022)</b>						
1	Printing/Copying/Postage/Freight	[3] Company Records			\$ 16,851	1
2	Professional Services	[3] Company Records			253,972	2
3	Notice/Publication	[3] Company Records			4,775	3
4	Court Reporting	[3] Company Records			0	4
5	Travel/Transportation/Misc.	[3] Company Records			0	5
6	Total Rate Case Expense (21-09001) December 1, 2021 to May 31, 2022	Sum Lns 1 - 5			\$ 275,598	6
<b>Current Rate Case Expense Docket No. 23-09012 (June 1, 2022 to November 30, 2023)</b>						
7	Printing/Copying/Postage/Freight	Company Records			\$ 19,409	7
8	Professional Services	Company Records			95,891	8
9	Notice/Publication	Company Records			8,486	9
10	Court Reporting	Company Records			0	10
11	Travel/Transportation/Misc.	Company Records			1,240	11
12	Total Current Rate Case Expense (23-09012) June 1, 2022 to November 30, 2023	Sum Lns 7 - 11			125,025	12
13	Total Rate Case Expense	Ln 6 + Ln 12			\$ 400,623	13
14	Nevada Jurisdictional 4-Factor Percentages	[1]	84.08%	15.92%	100.00%	14
15	Allocated Total		\$ 336,859	\$ 63,764	\$ 400,623	15
16	Amortization Period (Years)	[2]	2	2	2	16
17	Annual Rate Case Expense	928	\$ 168,430	\$ 31,882	\$ 200,312	17
18	Test Year Recorded Rate Case Expense	WP K-1, Sh 7, Ln11(f)	\$ 558,612			18
19	Adjustment	Ln 17 - 18	\$ (390,182)			19
			Stmt I, Sh 5 Col (d)			

[1] The rate case expense was allocated to Southern and Northern Nevada based on the 4-Factor percentages of 84.08% and 15.92%, derived as follows:

	4-Factor	Ratio
Northern Nevada	5.34%	15.92%
Southern Nevada	<b>28.19%</b>	<b>84.08%</b>
Total Nevada	33.53%	100.00%

[2] The Company proposes to amortize rate case expense over its estimated rate case cycle.

[3] As provided in the compliance filing dated June 20, 2022 in Docket No. 21-09001 (18230 5051 and 18230 5112).

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**ADJUSTMENT NO. C4**

Line No.	Description	Account Number	Gas Plant at Certification 11/30/2023	Depreciation/Amortization Rate	Certification Annualized Depreciation/Amortization	Expense Percent	Certification			Line No.
							Adjusted Annualized Depreciation/Amortization	Test Year Annualized Depreciation/Amortization	Certification Annualization Adjustment	
							(g)	(h)	(i)	
			Sch G-1, Sh 11 Col (e)	Sch G-3, Sh 3	(c) * (d)	[1]	(e) * (f) [2]	Sch I-16, Sh 1	(g) - (h)	
<b>Intangible Plant</b>										
1	Organization	301	\$ 68,482	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	999,648	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		\$ 1,068,130		\$ 0		\$ 0	\$ 0	\$ 0	4
<b>Transmission Plant</b>										
5	Land & Land Rights	365.1	\$ 888,529	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	442,098	1.31%	5,782	100%	5,782	5,782	0	6
7	Structures - Compressor Stations	366.1	647,857	1.16%	7,500	100%	7,500	7,500	0	7
8	Structures	366.2	1,275,371	2.19%	27,943	100%	27,943	27,943	0	8
9	Mains	367	107,316,042	1.72%	1,845,836	100%	1,845,836	1,845,836	0	9
10	Mains - Bridge	367.2	105,956	0.00%	0	100%	0	0	0	10
11	Compressor Stations	368	7,105,673	1.81%	128,399	100%	128,399	128,399	0	11
12	Measuring and Reg. Stations	369	26,050,750	2.45%	638,267	100%	638,267	629,431	8,836	12
13	Communication Equipment	370	689,326	2.30%	15,854	100%	15,854	15,584	271	13
14	Other Equipment	371	18,823	0.00%	0	100%	0	0	0	14
15	Total Transmission Plant		\$ 144,540,426		\$ 2,669,582		\$ 2,669,582	\$ 2,660,475	\$ 9,106	15
<b>Distribution Plant</b>										
16	Land & Land Rights	374.1	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	1,546,772	1.33%	20,527	100%	20,527	20,527	0	17
18	Structures & Improvements	375	0	0.45%	0	100%	0	0	0	18
19	Mains	376	1,475,843,927	2.04%	30,107,216	100%	30,107,216	28,915,776	1,191,441	19
20	Measuring and Reg. Stations	378	26,985,525	3.62%	976,834	100%	976,834	964,341	12,493	20
21	Services	380	629,374,804	2.40%	15,090,344	100%	15,090,344	14,749,226	341,118	21
22	Meters	381	260,455,140	3.92%	10,211,742	100%	10,211,742	9,647,472	564,269	22
23	Industrial Measuring and Reg. Sta.	385	10,741,152	2.31%	248,121	100%	248,121	245,002	3,119	23
24	Miscellaneous Equipment	387	0	0.00%	0	100%	0	0	0	24
25	Total Distribution Plant		\$ 2,404,947,320		\$ 56,654,782		\$ 56,654,782	\$ 54,542,344	\$ 2,112,439	25
<b>General Plant</b>										
26	Land & Land Rights	389	\$ 3,730,567	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	26
27	Structures & Improv - Co. Owned	390.1	42,612,083	2.20%	937,496	100%	937,496	933,640	3,856	27
28	Structures & Improv - Leasehold	390.2	401,853	20.00%	76,733	100%	76,733	76,733	0	28
29	Office Furniture & Fixtures	391	3,189,087	5.00%	159,454	100%	159,454	159,257	198	29
30	Computer Software & Hardware	391.1	1,740,534	19.80%	344,626	100%	344,626	332,201	12,425	30
31	Transportation Equipment - Light	392.11	10,684,985	11.13%	1,189,239	76.84%	[1] 913,867	904,318	9,549	31
32	Transportation Equipment - Heavy	392.12	9,857,886	5.67%	558,942	76.84%	[1] 429,517	403,188	26,329	32
33	Stores Equipment	393	693,616	4.00%	27,745	100%	27,745	27,467	278	33
34	Tool, Shop, & Garage Equip.	394	10,956,594	6.67%	730,805	100%	730,805	714,784	16,021	34
35	Laboratory Equipment	395	291,999	5.00%	14,600	100%	14,600	15,096	(496)	35
36	Power-Operated Equipment	396	5,017,162	5.67%	284,473	76.84%	[1] 218,602	217,852	751	36
37	Communication Equipment	397	2,578,996	6.67%	172,019	100%	172,019	172,019	0	37
38	Telemetry Equipment	397.2	4,755	6.67%	317	100%	317	317	0	38
39	Miscellaneous Equipment	398	2,049,370	6.67%	136,693	100%	136,693	137,276	(583)	39
40	Total General Plant		\$ 93,809,487		\$ 4,633,142		\$ 4,162,474	\$ 4,094,147	\$ 68,327	40
41	Total Depreciation		\$ 2,642,895,380		\$ 63,880,773		\$ 63,410,105	\$ 61,220,233	\$ 2,189,872	41
42	Total Amortization		1,469,983		76,733		76,733	76,733	0	42
43	Total Depreciation and Amortization		\$ 2,644,365,363		\$ 63,957,505		\$ 63,486,837	\$ 61,296,966	\$ 2,189,872	43

Stmnt I, Sh 5  
Col (e)

[1] Depreciation expense is being reduced by the amount transferred to capital per WP Sch I-16.

[2] Includes the depreciation and amortization provision for the test year less the amounts capitalized in accounts 392.0, 392.11, 392.12 and 396 per Order in Docket 93-3003/3004.

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
DEPRECIATION AND AMORTIZATION EXPENSE ANNUALIZATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
ADJUSTMENT NO. C4**

Line No.	Description (a)	Account Number (b)	Gas Plant at Certification 11/30/2023 (c)	Depreciation/Amortization Rate (d)	Certification Annualized Depreciation/Amortization [1] (e)	TY Annualized Depreciation/Amortization (f)	Certification Adjustment before Alloc. To SNV (g)	Certification Adjustment after Alloc. To SNV (h)	Line No.
			L-1, Sh 2	Sch G-3, Sh 6	(c) * (d)	Sch I-16, Sh 2	(e) - (f)	(g) * Ln 24(c)	
			Col (c)	Col (c)		Col (e)			
<u>Intangible Plant</u>									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	388,210,523	Amortized	20,817,658	19,871,878	945,780	266,648	2
3	Total Intangible Plant		388,272,339		20,817,658	19,871,878	945,780	266,648	3
<u>General Plant</u>									
4	Land & Land Rights	389	4,037,565	N/A	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	39,479,198	2.25%	888,282	887,748	534	150	5
6	Structures & Improv - Leasehold	390.2	7,973	12.31%	982	982	0	0	6
7	Structures & Improv - Leasehold Fully Amort.	390.21	0	N/A	0	0	0	0	7
8	Office Furniture & Fixtures	391	8,179,236	6.67%	545,555	548,693	(3,138)	(885)	8
9	Computer Software & Hardware	391.1	16,813,396	19.80%	3,329,052	3,548,086	(219,034)	(61,753)	9
10	Transportation Equipment-Light	392.11	1,116,234	10.13%	113,074	126,005	(12,931)	(3,646)	10
11	Transportation Equipment-Heavy	392.12	0	6.00%	0	0	0	0	11
12	Transportation Equipment-Aircraft	392.21	311,932	4.00%	12,477	12,477	0	0	12
13	Stores Equipment	393	17,154	6.67%	1,144	2,511	(1,367)	(385)	13
14	Tool, Shop, & Garage Equip.	394	1,280,103	6.67%	85,383	85,383	0	0	14
15	Laboratory Equipment	395	2,663,346	5.00%	133,167	133,167	0	0	15
16	Power-Operated Equipment	396	259,442	5.67%	14,710	14,710	0	0	16
17	Communication Equipment	397	7,900,082	6.67%	526,935	531,923	(4,987)	(1,406)	17
18	Telemetry Equipment	397.2	0	16.67%	0	0	0	0	18
19	Miscellaneous Equipment	398	6,221,947	6.67%	415,004	408,996	6,008	1,694	19
20	Total General Plant		88,287,609		6,065,767	6,300,682	(234,916)	(66,231)	20
21	Total Depreciation		88,279,636		6,064,785	6,299,701	(234,916)	(66,231)	21
22	Total Amortization		388,280,312		20,818,639	19,872,860	945,780	266,648	22
23	Total Depreciation and Amortization		476,559,948		26,883,424	26,172,560	710,864	200,417	23
24	SNV 4-Factor		28.19%						24

[1] Annualized amortization expense for Acct 303 calculated on WP I-C6, Sh 11.



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**DEPRECIATION AND ANNUALIZATION EXPENSE AT NEW RATES**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**ADJUSTMENT NO. C5**

Line No.	Description	Account Number	Gas Plant as Adjusted at 11/30/2023	Depreciation/Amortization New Rates	Adjusted New Rates Depreciation/Amortization	Expense Percent	Adjusted New Rates Depreciation/Amortization	Certification Annualized Depreciation/Amortization	New Rates Adjustment	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
			Sch I-C4, Sh 1	Sch G-3, Sh 3	(e) * (d)	[1]	(e) * (f) [2]	Sch I-C4, Sh 1	(g) - (h)	
<b>Intangible Plant</b>										
1	Organization	301	\$ 68,482	N/A	\$ 0	100%	\$ 0	\$ 0	\$ 0	1
2	Franchise and Consents	302	0	Amortized	0	100%	0	0	0	2
3	Miscellaneous Intangible	303	999,648	Amortized	0	100%	0	0	0	3
4	Total Intangible Plant		\$ 1,068,130		\$ 0		\$ 0	\$ 0	\$ 0	4
<b>Transmission Plant</b>										
5	Land & Land Rights	365.1	\$ 888,529	N/A	0	100%	\$ 0	0	0	5
6	Rights of Way	365.2	442,098	1.96%	8,665	100%	8,665	5,782	2,883	6
7	Structures - Compressor Stations	366.1	647,857	0.93%	6,003	100%	6,003	7,500	(1,497)	7
8	Structures	366.2	1,275,371	2.31%	29,412	100%	29,412	27,943	1,469	8
9	Mains	367	107,316,042	1.85%	1,981,713	100%	1,981,713	1,845,836	135,877	9
10	Mains - Bridge	367.2	105,956	0.00%	0	100%	0	0	0	10
11	Compressor Stations	368	7,105,673	2.01%	142,808	100%	142,808	128,399	14,409	11
12	Measuring and Reg. Stations	369	26,050,750	2.13%	554,260	100%	554,260	638,267	(84,007)	12
13	Communication Equipment	370	689,326	7.12%	49,057	100%	49,057	15,854	33,203	13
14	Other Equipment	371	18,823	0.00%	0	100%	0	0	0	14
15	Total Transmission Plant		\$ 144,540,426	\$ 0	\$ 2,771,919		\$ 2,771,919	\$ 2,669,582	\$ 102,338	15
<b>Distribution Plant</b>										
16	Land & Land Rights	374.1	\$ 0	N/A	\$ 0	100%	\$ 0	\$ 0	0	16
17	Rights of Way	374.2	1,546,772	1.33%	20,524	100%	20,524	20,527	(2)	17
18	Structures & Improvements	375	0	0.00%	0	100%	0	0	0	18
19	Mains	376	1,475,843,927	2.06%	30,357,511	100%	30,357,511	30,107,216	250,295	19
20	Measuring and Reg. Stations	378	26,985,525	3.93%	1,059,766	100%	1,059,766	976,834	82,932	20
21	Services	380	629,374,804	2.63%	16,573,213	100%	16,573,213	15,090,344	1,482,869	21
22	Meters	381	260,455,140	5.95%	15,501,659	100%	15,501,659	10,211,742	5,289,917	22
23	Industrial Measuring and Reg. Sta.	385	10,741,152	2.14%	229,732	100%	229,732	248,121	(18,389)	23
24	Miscellaneous Equipment	387	0	0.00%	0	100%	0	0	0	24
25	Total Distribution Plant		\$ 2,404,947,320		\$ 63,742,404		\$ 63,742,404	\$ 56,654,782	\$ 7,087,622	25
<b>General Plant</b>										
26	Land & Land Rights	389	\$ 3,730,567	N/A	\$ 0	100%	\$ 0	\$ 0	0	26
27	Structures & Improv - Co. Owned	390.1	42,612,083	2.39%	1,016,973	100%	1,016,973	937,496	79,477	27
28	Structures & Improv - Leasehold	390.2	401,853	20.00%	76,733	100%	76,733	76,733	0	28
29	Office Furniture & Fixtures	391	3,189,087	6.67%	212,712	100%	212,712	159,454	53,258	29
30	Computer Software & Hardware	391.1	1,740,534	20.00%	348,107	100%	348,107	344,626	3,481	30
31	Transportation Equipment - Light	392.11	10,684,985	10.63%	1,135,814	76.84%	[1] 872,812	913,867	(41,054)	31
32	Transportation Equipment - Heavy	392.12	9,857,886	5.67%	558,942	76.84%	[1] 429,517	429,517	0	32
33	Stores Equipment	393	693,616	5.00%	34,681	100%	34,681	27,745	6,936	33
34	Tool, Shop, & Garage Equip.	394	10,956,594	6.67%	730,805	100%	730,805	730,805	0	34
35	Laboratory Equipment	395	291,999	6.67%	19,476	100%	19,476	14,600	4,876	35
36	Power-Operated Equipment	396	5,017,162	5.33%	267,415	76.84%	[1] 205,494	218,602	(13,108)	36
37	Communication Equipment	397	2,578,996	6.67%	172,019	100%	172,019	172,019	0	37
38	Telemetry Equipment	397.2	4,755	6.67%	317	100%	317	317	0	38
39	Miscellaneous Equipment	398	2,049,370	6.67%	136,693	100%	136,693	136,693	0	39
40	Total General Plant		\$ 93,809,487		\$ 4,710,686		\$ 4,256,339	\$ 4,162,474	\$ 93,865	40
41	Total Depreciation		\$ 2,498,354,954		\$ 68,376,358		\$ 70,693,930	\$ 63,410,105	\$ 7,283,825	41
42	Total Amortization		1,469,983		76,733		76,733	76,733	0	42
43	Total Depreciation and Amortization		\$ 2,499,824,937		\$ 68,453,091		\$ 70,770,663	\$ 63,486,837	\$ 7,283,825	43

[1] Depreciation expense is being reduced by the amount transferred to capital per WP I-16.

Smt I, Sh 5  
Col (f)

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
DEPRECIATION AND ANNUALIZATION EXPENSE AT NEW RATES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
ADJUSTMENT NO. C5**

Line No.	Description (a)	Account Number (b)	Gas Plant as Adjusted at 11/30/2023 (c) Sch G-1, Sh 12	Depreciation/Amortization New Rates (d) Sch G-3, Sh 6	Adjusted Depreciation/Amortization (e) (c) * (d)	Certification Annualized Depreciation/Amortization (f) Sch I-C4, Sh 2 Col (e)	New Rates Adjustment before Alloc. To SNV (g) (e) - (f)	Adjustment after Alloc. To SNV (h) (g) * Ln 24(c)	Line No.
<b>Intangible Plant</b>									
1	Organization	301	\$ 61,816	N/A	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Miscellaneous Intangible	303	\$ 388,210,523	Amortized	\$ 20,817,658	\$ 20,817,658	\$ 0	\$ 0	2
3	Total Intangible Plant		\$ 388,272,339		\$ 20,817,658	\$ 20,817,658	\$ 0	\$ 0	3
<b>General Plant</b>									
4	Land & Land Rights	389	\$ 4,037,565	N/A	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures & Improv - Co. Owned	390.1	\$ 39,479,198	2.34%	\$ 925,364	\$ 888,282	\$ 37,082	\$ 10,455	5
6	Structures & Improv - Leasehold	390.2	\$ 7,973	12.31%	\$ 982	\$ 982	\$ 0	\$ 0	6
7	Structures & Improv - Leasehold Fully Ar	390.21	\$ 0	0	\$ 0	\$ 0	\$ 0	\$ 0	7
8	Office Furniture & Fixtures	391	\$ 8,179,236	6.67%	\$ 545,555	\$ 545,555	\$ 0	\$ 0	8
9	Computer Software & Hardware	391.1	\$ 16,813,396	20.00%	\$ 3,362,679	\$ 3,329,052	\$ 33,627	\$ 9,481	9
10	Transportation Equipment-Light	392.11	\$ 1,116,234	9.38%	\$ 104,703	\$ 113,074	\$ (8,372)	\$ (2,360)	10
11	Transportation Equipment-Heavy	392.12	\$ 0	6.00%	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Transportation Equipment-Aircraft	392.21	\$ 311,932	4.00%	\$ 12,477	\$ 12,477	\$ 0	\$ 0	12
13	Stores Equipment	393	\$ 17,154	5.00%	\$ 858	\$ 1,144	\$ (286)	\$ (81)	13
14	Tool, Shop, & Garage Equip.	394	\$ 1,280,103	6.67%	\$ 85,383	\$ 85,383	\$ 0	\$ 0	14
15	Laboratory Equipment	395	\$ 2,663,346	6.67%	\$ 177,645	\$ 133,167	\$ 44,478	\$ 12,540	15
16	Power-Operated Equipment	396	\$ 259,442	6.00%	\$ 15,567	\$ 14,710	\$ 856	\$ 241	16
17	Communication Equipment	397	\$ 7,900,082	6.67%	\$ 526,935	\$ 526,935	\$ 0	\$ 0	17
18	Telemetry Equipment	397.2	\$ 0	16.67%	\$ 0	\$ 0	\$ 0	\$ 0	18
19	Miscellaneous Equipment		\$ 6,221,947	6.67%	\$ 415,004	\$ 415,004	\$ 0	\$ 0	19
20	Total General Plant		\$ 88,287,609		\$ 6,173,152	\$ 6,065,767	\$ 107,385	\$ 30,276	20
21	Total Depreciation		\$ 88,279,636		\$ 6,172,170	\$ 6,064,785	\$ 107,385	\$ 30,276	21
22	Total Amortization		\$ 388,280,312		\$ 20,818,639	\$ 20,818,639	\$ 0	\$ 0	22
23	Total Depreciation and Amortization		\$ 476,559,948		\$ 26,990,809	\$ 26,883,424	\$ 107,385	\$ 30,276	23
24	SNV 4-Factor			28.19%					24

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
RATE BASE AND PROPERTY TAX CHANGES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
ADJUSTMENT NO. C6**

Line No.	Description (a)	Reference (b)	Amount (c)	Line No.
<u>Rate Base</u>				
<u>Gross Plant in Service</u>				
1	Direct	WP I-C6, Sh 1	\$ 89,079,055	1
2	System Allocable	WP I-C6, Sh 6	800,941	2
3	Total Gross Plant in Service	Ln 1 + Ln 2	<u>\$ 89,879,997</u>	3
<u>Accumulated Depreciation</u>				
4	Direct	WP I-C6, Sh 1	\$ 21,491,621	4
5	System Allocable	WP I-C6, Sh 6	2,997,395	5
6	Total Accumulated Depreciation	Ln 4 + Ln 5	<u>\$ 24,489,016</u>	6
7	Net Plant in Service	Ln 3 - Ln 6	<u>\$ 65,390,981</u>	7
<u>Other Rate Base</u>				
8	Materials and Supplies	WP I-C6, Sh 20	\$ (676,379)	8
9	Cash Working Capital		71,780	9
10	Other Debits and Credits		6,057,707	10
11	Customer Advances		(1,328,771)	11
12	Deferred Taxes		2,554,679	12
13	Total Other Rate Base	Sum Lns 8 - 12	<u>\$ 6,679,015</u>	13
14	Total Rate Base	Ln 7 + Ln 13	<u>\$ 72,069,996</u>	14
15	Property Tax Annualization	WP I-C6, Sh 19	<u>301,042</u>	15
			Stmt I, Sh 5	
			Col (g)	

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
REAMORTIZATION ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
ADJUSTMENT NO. C7**

Line No.	Description (a)	Reference (b)	Account Number (c)	Amount (d)	Line No.
	<u>Regulatory Amortizations to Reamortize</u>				
1	Substation Incident	Company Records	182.3	\$ 0	1
2	Amortization Period	Sch I-C3, Sh 1		2	2
3	Annual Amortization Expense	Ln 1 / Ln 2	407.3	\$ 0	3
4	Gas Lamps: Post-May 2012 to July 2020	Company Records	182.3	\$ 0	4
5	Amortization Period	Sch I-C3, Sh 1		2	5
6	Annual Amortization Expense	Ln 4 / Ln 5	407.3	\$ 0	6
7	Pre-May 2012 Incremental Pipe Replacement	Company Records	182.3	\$ 0	7
8	Amortization Period	Sch I-C3, Sh 1		2	8
9	Annual Amortization Expense	Ln 7 / Ln 8	407.3	\$ 0	9
10	Gas Lamps: Pre-May 2009	Company Records	182.3	\$ 0	10
11	Amortization Period	Sch I-C3, Sh 1		2	11
12	Annual Amortization Expense	Ln 10 / Ln 11	407.3	\$ 0	12
13	Gas Lamps 5/09-5/12	Company Records	182.3	\$ 0	13
14	Amortization Period	Sch I-C3, Sh 1		2	14
15	Annual Amortization Expense	Ln 13 / Ln 14	407.3	0	15
16	Leak Survey Incremental Costs	Company Records	182.3	\$ 5,546,296	16
17	Amortization Period	Sch I-C3, Sh 1		2	17
18	Annual Amortization Expense	Ln 16 / Ln 17	407.3	2,773,148	18
19	COYL Replacement Program	Company Records	182.3	\$ 0	19
20	Amortization Period	Sch I-C3, Sh 1		2	20
21	Annual Amortization Expense	Ln 19 / Ln 20	407.3	0	21
22	Total Regulatory Amortization Expense at Certification	Lns 3 + 6 + 9 + 12 + 15 + 18 + 21		\$ 2,773,148	22
23	Adjusted Regulatory Amortizations	Sch I-18, Sh 1	407.3	\$ 2,004,903	23
24	Adjustment	Ln 22 - Ln 23		\$ 768,245	24
				Stmnt I, Sh 5 Col (h)	
25	General Rate Case Expense 5/12-7/18		928	\$ 0	25
26	Amortization Period			2	26
27	Annual Amortization Expense			\$ 0	27
28	General Rate Case Expense 8/18-5/20		928	\$ 0	28
29	Amortization Period			2	29
30	Annual Amortization Expense			\$ 0	30
31	General Rate Case Expense 5/20-11/21		928	\$ 0	31
32	Amortization Period			2	32
33	Annual Amortization Expense			\$ 0	33
31	Total Annual Amortization Expense	Ln 27 + Ln 30+ Ln 33	928	\$ 0	31
				Stmnt I, Sh 5 Col (h)	

Purpose: To reamortize regulatory amortizations and rate case expense authorized in prior GRC based on the projected balance at March 2024 and the anticipated length of the next rate case cycle.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
NEVADA MILL ASSESSMENT ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
ADJUSTMENT NO. C8**

Line No.	Description (a)	Reference (b)	SNV (c)	NNV (d)	Line No.
1	Mill Assessment at Certification	Company Records	\$ <u>1,758,634</u>	\$ <u>419,695</u> [1]	1
2	Mill Assessment in Test Year	Sch M-5, Sh 1, Ln 9(h)	\$ <u>2,102,957</u>	\$ <u>(162,372)</u>	2
3	Mill Assessment Adjustment	Ln 1 - Ln 2	\$ <u>(344,323)</u>	\$ <u>582,067</u>	3
		Strnt I, Sh 5 Col (i)			

[1] Annual Regulatory Assessment for Fiscal Year 2024

# Tab J

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PRESENT AND PROPOSED RATES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Current Schedule (b)	Proposed Schedule (c)	Revenues		Proposed Increase/(Decrease)		Line No.
				Present Rates [1]	Proposed Rates [2]	Dollars	Percent	
				(d)	(e)	(f) (e)-(d)	(g) (f)/(d)	
1	Single-Family Residential Gas Service	SG-RS	SG-RS	\$ 518,803,773	\$ 569,574,448	\$ 50,770,675	9.79%	1
2	Multi-Family Residential Gas Service	SG-RM	SG-RM	70,518,686	76,817,638	6,298,952	8.93%	2
3	Air Conditioning Residential Gas Service	SG-RAC	SG-RAC	226,016	233,597	7,581	3.35%	3
4	General Gas Service - 1	SG-G1	SG-G1	51,789,149	52,265,506	476,357	0.92%	4
5	General Gas Service - 2	SG-G2	SG-G2	80,236,343	80,056,071	(180,272)	(0.22%)	5
6	General Gas Service - 3	SG-G3	SG-G3	30,184,381	30,691,816	507,435	1.68%	6
7	General Gas Service - 4	SG-G4	SG-G4	74,601,465	79,698,075	5,096,610	6.83%	7
8	General Gas Service - 5	ST-1	ST-1	515,072	619,585	104,513	20.29%	8
9	General Gas Service - 6	ST-1	ST-1	1,425,742	1,674,846	249,104	17.47%	9
10	Air Conditioning Gas Service	SG-AC	SG-AC	328,806	328,962	156	0.05%	10
11	Water Pumping Gas Service	SG-WP	SG-WP	239,823	234,571	(5,252)	(2.19%)	11
12	Small Electric Generation Gas Service	SG-EG	SG-EG	574,033	675,174	101,141	17.62%	12
13	Gas Service for Compression on Customer's Premises	SG-CNG	SG-CNG	708,918	723,959	15,041	2.12%	13
14	Street and Outdoor Lighting Gas Service	SG-L	SG-L	525,739	588,836	63,097	12.00%	14
15	Optional Gas Service	SG-OS	SG-OS	0	0	0	0.00%	15
16	Total Tariff Sales and Transportation			\$ 830,677,946	\$ 894,183,084	\$ 63,505,138	7.64%	16
17	General Gas Service - 5	ST-1	ST-1	3,803,107	3,803,107	0	0.00%	17
18	General Gas Service - 6	ST-1	ST-1	11,194,900	11,194,900	0	0.00%	18
19	Other Operating Revenues			10,007,611	10,007,611	0	0.00%	19
20	Total Revenue			\$ 855,683,564	\$ 919,188,702	\$ 63,505,138	7.42%	20
21	Total Revenue Requirement				919,187,915			21
	Over/(Under)				787			

[1] Schedule J-1, Sheets 5-6, Column (m).  
[2] Schedule J-1, Sheets 1-2, Column (l).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF MARGIN AT PRESENT AND PROPOSED RATES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Current Schedule (b)	Proposed Schedule (c)	Margin				Proposed Rates [4] (g)	Proposed Increase/(Decrease)		Line No.
				Margin at Present Rates [1] (d)	GRA Adjustment [2] (e) (f)-(d)	Adjusted Revenue at Present Rates [3] (f)	Increase/(Decrease) Dollars (h)		Percent (i) (h)/(f)		
1	Single-Family Residential Gas Service	SG-RS	SG-RS	\$ 194,097,292	\$ 6,665,237	\$ 200,762,529	251,533,204	\$ 50,770,675	25.29%	1	
2	Multi-Family Residential Gas Service	SG-RM	SG-RM	29,969,215	660,466	30,629,681	36,928,633	6,298,952	20.56%	2	
3	Air Conditioning Residential Gas Service	SG-RAC	SG-RAC	22,623	0	22,623	30,204	7,581	33.51%	3	
4	General Gas Service - 1	SG-G1	SG-G1	18,651,495	(1,647,369)	17,004,126	17,480,483	476,357	2.80%	4	
5	General Gas Service - 2	SG-G2	SG-G2	13,600,493	(417,159)	13,183,333	13,003,061	(180,272)	(1.37%)	5	
6	General Gas Service - 3	SG-G3	SG-G3	4,142,243	(357,296)	3,784,947	4,292,382	507,435	13.41%	6	
7	General Gas Service - 4	SG-G4	SG-G4	18,372,930	(1,335,147)	17,037,783	22,134,393	5,096,610	29.91%	7	
8	General Gas Service - 5	ST-1	ST-1	515,072	0	515,072	619,585	104,513	20.29%	8	
9	General Gas Service - 6	ST-1	ST-1	1,425,742	0	1,425,742	1,674,846	249,104	17.47%	9	
10	Air Conditioning Gas Service	SG-AC	SG-AC	29,222	0	29,222	29,378	156	0.53%	10	
11	Water Pumping Gas Service	SG-WP	SG-WP	21,499	0	21,499	16,247	(5,252)	(24.43%)	11	
12	Small Electric Generation Gas Service	SG-EG	SG-EG	574,033	0	574,033	675,174	101,141	17.62%	12	
13	Gas Service for Compression on Customer's Premises	SG-CNG	SG-CNG	60,334	0	60,334	75,375	15,041	24.93%	13	
14	Street and Outdoor Lighting Gas Service	SG-L	SG-L	157,800	0	157,800	220,897	63,097	39.99%	14	
15	Optional Gas Service	SG-OS	SG-OS	0	0	0	0	0	0.00%	15	
16	Total Tariff Sales and Transportation			\$ 281,639,992	\$ 3,568,732	\$ 285,208,724	\$ 348,713,862	\$ 63,505,138	22.27%	16	
17	General Gas Service - 5	ST-1	ST-1	3,803,107	0	3,803,107	3,803,107	0	0.00%	17	
18	General Gas Service - 6	ST-1	ST-1	11,194,900	0	11,194,900	11,194,900	0	0.00%	18	
19	Other Operating Revenues			10,007,611	0	10,007,611	10,007,611	0	0.00%	19	
20	Total Margin			\$ 306,645,610	\$ 3,568,732	\$ 310,214,342	\$ 373,719,480	\$ 63,505,138	20.47%	20	
21	Total Revenue Requirement						\$ 373,718,693			21	
22	Over/(Under)						\$ 787			22	

[1] Schedule J-1, Sheets 5-6, Columns (d), (e), (f), and (h).  
 [2] Adjustment to authorized margin per customer for certification volumes.  
 [3] Schedule J-1, Sheets 5-6, Column (k).  
 [4] Schedule J-1, Sheets 1-2, Column (i).



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF OPERATING REVENUES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	FERC Account Number (b)	As Recorded		Test Year		Certification		Revenues at Proposed Rates [4] (j)	Line No.
			Sales in Therms (c)	Twelve Months Ended May 31, 2023 [1] Revenue (d)	Increase/ (Decrease) (e) (f)-(d)	Revenues at Present Rates [2] (f)	Increase/ (Decrease) (g) (h)-(f)	Revenues at Present Rates [3] (h)		
1	Gas Sales									1
2	Residential Sales	48000.2501	355,590,975	\$ 518,974,106	\$ 67,098,504	\$ 586,072,610	\$ 589,548,475	\$ 56,151,113	\$ 645,699,588	2
3	General Service and Industrial Sales	48100.2502	153,287,983	179,301,093	30,825,676	210,126,769	225,911,520	2,365,139	228,276,660	3
4	Other Sales to Public Authorities	48200.2518	474,450	437,763	125,164	562,927	562,927	1,551	564,477	4
5	Total Gas Sales		509,353,408	\$ 698,712,962	\$ 98,049,344	\$ 796,762,306	\$ 816,022,923	\$ 58,517,803	\$ 874,540,725	5
6	Transportation									6
7	Revenue from Transportation of Gas for Others	48900.2525	456,202,564	\$ 16,337,110	\$ 13,321,920	\$ 29,659,031	\$ 29,653,031	\$ 4,989,176	\$ 34,642,207	7
8	Other Operating Revenues [5]									8
9	Late Charges	48700.25		\$ 5,900,296	\$ 0	\$ 5,900,296	\$ 5,900,296	\$ 0	\$ 5,900,296	9
10	Service Establishment Charge	48800.2531		3,484,220	0	3,484,220	3,484,220	0	3,484,220	10
11	Reconnect and Reread Charge	48800.2532		47,325	0	47,325	47,325	0	47,325	11
12	Other Revenue-Labor	48800.2533		402	0	402	402	0	402	12
13	Other Revenue-Parts & Materials	48800.2534		99	0	99	99	0	99	13
14	Other Revenue-Returned Item Fee	48800.2536		575,270	0	575,270	575,270	0	575,270	14
15	UESC Revenue	48800.2537		0	0	0	0	0	0	15
16	Rent from Gas Property	49300.0000		0	0	0	0	0	0	16
17	Other Gas Revenue	49500.0000		0	0	0	0	0	0	17
18	Unbilled Revenue	49500.2592		268,000	(268,000)	0	0	0	0	18
19	Nevada General Revenue Adjustment	49500.2561		(23,033,663)	23,033,663	0	0	0	0	19
20	NV UGCE Revenue Recovery	49500.2562		0	0	0	0	0	0	20
21	NV Renewable Energy Program	49500.2563		0	0	0	0	0	0	21
22	Total Other Operating Revenues			\$ (12,758,052)	\$ 22,765,663	\$ 10,007,611	\$ 10,007,611	\$ 0	\$ 10,007,611	22
23	Total Revenue		965,555,972	\$ 702,292,020	\$ 134,136,927	\$ 836,428,948	\$ 856,683,564	\$ 63,506,979	\$ 919,190,543	23
24										24

[1] Schedule J-2, Sheet 1.  
[2] Schedule J-1, Sheets 7-8.  
[3] Schedule J-1, Sheets 3-4.  
[4] Schedule J-1, Sheets 1-2.  
[5] Statement O, Sheet 8.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Billing Determinants		Proposed Margin Rates (1)		Margin at Proposed Rates		Revenue at Proposed Rates		Line No.	
		Schedule Number (b)	Number of Bills (c)	Sales (Therms) (d)	Basic Service Charge (e)	Delivery Charge (f)	Basic Service Charge (g)	Delivery Charge (h)	Total Margin (i)		Gas Cost (j)
1	Single-Family Residential Gas Service	SG-RS	6,782,136	267,131,351	\$ 10.80	\$ 0.21579	\$ 73,247,069	\$ 0	\$ 73,247,069	\$ 0	\$ 73,247,069
2	Basic Service Charge per Month										
3	Commodity Charge per Therm:										
4	All Usage		6,782,136	267,131,351			57,644,274	57,644,274	318,041,244	318,041,244	375,685,518
5	Total Single-Family Residential Gas Service										448,932,587
6	Multi-Family Residential Gas Service	SG-RM	1,550,412	33,503,843	\$ 9.00	\$ 0.21320	\$ 13,953,708	\$ 0	\$ 13,953,708	\$ 0	\$ 13,953,708
7	Basic Service Charge per Month										
8	Commodity Charge per Therm:										
9	All Usage		1,550,412	33,503,843			7,143,019	7,143,019	39,889,005	39,889,005	47,032,024
10	Total Multi-Family Residential Gas Service										60,985,732
11	Air-Conditioning Residential Gas Service	SG-RAC	288	170,835	\$ 10.80	\$ 0.06992	\$ 3,110	\$ 0	\$ 3,110	\$ 0	\$ 3,110
12	Basic Service Charge per Month										
13	Commodity Charge per Therm:										
14	All Usage		288	170,835			11,945	11,945	203,393	203,393	215,338
15	Total Air-Conditioning Residential Gas Service										218,448
16	Total Residential Gas Service		8,332,836	300,806,029			87,203,887	64,799,238	152,003,125	358,133,642	510,136,767
17	General Gas Service - 1	SG-G1	249,816	170,835	\$ 25.80	\$ 0.07831	\$ 6,445,253	\$ 0	\$ 6,445,253	\$ 0	\$ 6,445,253
18	Basic Service Charge per Month										
19	Sales Customers		12		25.80		310	0	310	0	310
20	Transportation Customers										
21	Commodity Charge per Therm:										
22	Sales Customers		249,828	29,216,872			2,287,973	2,287,973	34,785,023	34,785,023	37,072,996
23	Transportation Customers										
24	Total General Gas Service - 1										43,518,550
25	General Gas Service - 2	SG-G2	45,624	56,319,617	\$ 160.00	\$ 0.02122	\$ 7,299,840	\$ 0	\$ 7,299,840	\$ 0	\$ 7,299,840
26	Basic Service Charge per Month										
27	Sales Customers		132		160.00		21,120	0	21,120	0	21,120
28	Transportation Customers		0		500.00		0	0	0	0	0
29	Transportation Service Charge										
30	Commodity Charge per Therm:										
31	Sales Customers		45,756	427,629			(9,074)	(9,074)	67,053,010	67,053,010	65,857,908
32	Transportation Customers										
33	Total General Gas Service - 2										(9,074)
34	General Gas Service - 3	SG-G3	3,600	24,333,695	\$ 350.00	\$ 0.03111	\$ 1,266,000	\$ 757,021	\$ 2,023,021	\$ 26,399,434	\$ 28,422,455
35	Basic Service Charge per Month										
36	Sales Customers		3,288		350.00		1,150,800	0	1,150,800	0	1,150,800
37	Transportation Customers		312		350.00		109,200	0	109,200	0	109,200
38	Transportation Service Charge		12		500.00		6,000	0	6,000	0	6,000
39	Commodity Charge per Therm:										
40	Sales Customers		3,600	22,173,591			689,820	689,820	26,399,434	26,399,434	27,089,254
41	Transportation Customers										
42	Total General Gas Service - 3										67,201
43	General Gas Service - 4	SG-G4	660	162,921,132	\$ 1,000.00	\$ 0.01303	\$ 660,000	\$ 0	\$ 660,000	\$ 0	\$ 660,000
44	Basic Service Charge per Month										
45	Sales Customers		1,476		1,000.00		1,476,000	0	1,476,000	0	1,476,000
46	Transportation Customers		1,092		500.00		546,000	0	546,000	0	546,000
47	Transportation Service Charge										
48	Demand Charges										
49	Sales Customers		43	35,842,740			466,945	466,945	466,945	0	466,945
50	Transportation Customers										
51	Commodity Charge per Therm:										
52	Sales Customers		660	162,921,132			2,122,473	2,122,473	0	0	2,122,473
53	Transportation Customers										
54	Total General Gas Service - 4										57,563,682

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Billing Determinants		Proposed Margin Rates [1]		Margin at Proposed Rates			Revenue at Proposed Rates		Line No.
		Schedule Number (b)	Number of Bills (c)	Sales (Therms) (d)	Basic Service Charge (e)	Delivery Charge (f)	Basic Service Charge (g)	Delivery Charge (h)	Total Margin (i)	Gas Cost [2] (k)	
55	General Gas Service - 5										
56	Basic Service Charge per Month		0	\$	1,000.00	\$	0	\$	0	\$	0
57	Sales Customers		12		1,000.00		12,000		12,000		12,000
58	Transportation Customers		12		500.00		6,000		6,000		6,000
59	Transportation Service Charge										
60	Demand Charges										
61	Sales Customers			0	\$	0.00365	0	\$	0	\$	0
62	Transportation Customers			74,637,084	\$	0.00365	272,540	\$	272,540	\$	272,540
63	Commodity Charge per Therm:										
64	Sales Customers			0	\$	0.00973	0	\$	0	\$	0
65	Transportation Customers			23,218,251	\$	0.00973	225,802	\$	225,802	\$	225,802
66	Total General Gas Service - 5		12	23,218,251	\$		498,342	\$	516,342	\$	516,342
67	General Gas Service - 6										
68	Basic Service Charge per Month		0	\$	1,000.00	\$	0	\$	0	\$	0
69	Sales Customers		24		1,000.00		24,000		24,000		24,000
70	Transportation Customers		12		500.00		6,000		6,000		6,000
71	Transportation Service Charge										
72	Demand Charges										
73	Sales Customers			0	\$	0.01485	0	\$	0	\$	0
74	Transportation Customers			31,561,320	\$	0.01485	468,651	\$	468,651	\$	468,651
75	Commodity Charge per Therm:										
76	Sales Customers			0	\$	0.02418	0	\$	0	\$	0
77	Transportation Customers			24,440,914	\$	0.02418	590,971	\$	590,971	\$	590,971
78	Total General Gas Service - 6		24	24,440,914	\$		1,059,622	\$	1,089,622	\$	1,089,622
79	Total General Gas Service		301,356	326,023,192	\$		11,259,618	\$	29,022,141	\$	185,801,149

[1] Proposed margin per Statement O, Sheets 4 - 6.  
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Billing Determinants		Proposed Margin Rates [1]		Margin at Proposed Rates		Revenue at Proposed Rates		Line No.	
		Schedule Number (b)	Number of Bills (c)	Sales (Therms) (d)	Basic Service Charge (e)	Delivery Charge (f)	Basic Service Charge (g)	Delivery Charge (h)	Total Margin (i)		Gas Cost [2] (k)
82	Air Conditioning Gas Service	SG-AC	168								
83	Meters Without Basic Service Charge		24								
84	Meters With Basic Service Charge										
85	All Usage			251,629	\$ 25.80	\$ 0.05033	\$ 619	\$ 12,664	\$ 12,664	\$ 299,584	\$ 619
86	Total Air Conditioning Gas Service		192	251,629			619	12,664	13,283	299,584	312,867
87	Water Pumping Gas Service	SG-WP	12								
88	Basic Service Charge per Month										
89	Commodity Charge per Therm:										
90	All Usage		12	183,376	\$ 250.00	\$ 0.03020	\$ 3,000	\$ 5,538	\$ 5,538	\$ 218,324	\$ 3,000
91	Total Water Pumping Gas Service		12	183,376			3,000	5,538	8,538	218,324	226,862
92	Small Electric Generation Gas Service	SG-EG									
93	Basic Service Charge per Month										
94	Sales Customers		0		\$ 0.00		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
95	Transportation Customers		48		1,000		48,000	0	48,000	0	48,000
96	Transportation Service Charge		36		500		18,000	0	18,000	0	18,000
97	Commodity Charge per Therm:										
98	Sales Customers			0			0	0	0	0	0
99	Transportation Customers			8,958,442		0.03563	0	319,189	319,189	0	319,189
100	Total Small Electric Generation Gas Service		48	8,958,442		0.03563	66,000	319,189	385,189	0	385,189
101	Gas Service for Compression on Customer's Premises	SG-CNG									
102	Basic Service Charge per Month										
103	Residential		0		\$ 10.80		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
104	Non-Residential		48		25.80		1,238	0	1,238	0	1,238
105	Commodity Charge per Therm:										
106	All Usage			544,763		0.06172	0	33,623	33,623	648,584	682,207
107	Total Gas Service for Compression on Customer's Premises		48	544,763		0.06172	1,238	33,623	34,861	648,584	683,445
108	Street and Outdoor Lighting Gas Service	SG-L									
109	Commodity Charge per Therm:										
110	Total Street and Outdoor Lighting Gas Service		8,436	309,042		0.38418	0	118,728	118,728	367,839	486,667
111	Total Tariff Sales and Transportation		8,642,928	637,076,473			105,037,267	76,548,598	181,585,865	545,469,222	727,055,087
112	Optional Gas Service	SG-OS	0				0	0	0	0	0
113	Negotiated Contract (General Gas Service - 5)	ST-1	24	103,250,568			3,803,107	0	3,803,107	0	3,803,107
114	Negotiated Contract (General Gas Service - 6)	ST-1	36	254,576,064			9,366,170	1,828,729	11,194,900	0	11,194,900
115	Other Operating Revenues						0	0	10,007,611	0	10,007,611
116	Total Revenue		8,642,988	994,903,105			118,206,545	78,377,327	206,591,483	545,469,222	752,060,705
117	Proposed Margin Including Contract Revenue Adjustment						0	0	0	545,469,222	545,469,222
118	Over/(Under)						0	0	0	0	206,591,483

[1] Proposed margin per Statement O, Sheets 4 - 6.  
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**CUSTOMER CLASS MARGIN REVENUE ALLOCATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Total Amount	Single-Family Residential Gas Service	Multi-Family Residential Gas Service	Air Conditioning Residential Gas Service	General Gas Service - 1	General Gas Service - 2	General Gas Service - 3	General Gas Service - 4	Air Conditioning Gas Service	Water Pumping Gas Service	Small Electric Generation Gas Service	Gas Service for Compression	Street and Outdoor Lighting Gas Service	
1	Allocated Margin	\$ 179,980,798	\$ 130,892,561	\$ 21,096,685	\$ 15,054	\$ 8,733,402	\$ 6,116,516	\$ 2,023,098	\$ 10,542,837	\$ 13,284	\$ 8,537	\$ 385,232	\$ 34,861	\$ 118,729	
2	Present Margin	283,267,910	200,762,529	30,629,681	22,623	17,004,126	13,183,333	3,784,947	17,037,783	29,222	21,499	574,033	60,334	157,800	
3	Allocated Change in Revenue	(103,287,113)	(69,869,968)	(9,532,996)	(7,569)	(6,270,724)	(7,066,817)	(1,761,849)	(6,494,946)	(15,938)	(12,962)	(188,801)	(25,473)	(39,071)	
4	Maximum Increase - System Average plus 10% Increase Cap		(12,779,141)	(1,737,012)	(5,567)	(1,275,667)	(1,976,376)	(743,500)	(1,837,578)	(8,099)	(5,907)	(14,140)	(17,462)	(12,950)	
5	Revenue Requirement Capped Schedules (Ln 2 + Ln 4) [1]	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
6	Increase Amount Exceeding 10% Cap (Ln 3 - Ln 4)	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	
7	Proposed Revenue Requirement Non-Capped Schedules [2]	179,980,798	130,892,561	21,096,685	15,054	8,733,402	6,116,516	2,023,098	10,542,837	13,284	8,537	385,232	34,861	118,729	
8	Proposed Revenue Including capped rate schedules	179,980,798	130,892,561	21,096,685	15,054	8,733,402	6,116,516	2,023,098	10,542,837	13,284	8,537	385,232	34,861	118,729	
9	[1] Revenue requirement for schedules impacted by 10% increase cap.														9
10	[2] Revenue requirement including allocation of amount exceeding 10% cap.														10

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Reference	Schedule Number	Billing Determinants		Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates		Line No.
				Number of Bills	Sales (Therms)	Basic Service Charge	GRA Revenue Per Customer	Delivery Charge	Basic Service Charge	Delivery Charge	Total Margin	Gas Cost [2]	Total Revenue	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	Single-Family Residential Gas Service	Sch J-1, Sh 14	SG-RS	6,782,136		\$ 10.80	\$ 355.22		\$ 200,762,529	\$ 0	\$ 0	\$ 0	\$ 200,762,529	1
2	Basic Service Charge per Month													2
3	Commodity Charge per Therm:													3
4	All Usage	Sch J-1, Sh 14		6,782,136	267,131,351		\$	0.45240	\$ 200,762,529	\$ 318,041,244	\$ 318,041,244	\$ 318,041,244	\$ 318,041,244	4
5	Total Single-Family Residential Gas Service								\$ 200,762,529	\$ 318,041,244	\$ 318,041,244	\$ 318,041,244	\$ 518,803,773	5
6	Multi-Family Residential Gas Service	Sch J-1, Sh 14	SG-RM	1,550,412		\$ 9.00	\$ 237.07		\$ 30,629,681	\$ 0	\$ 0	\$ 0	\$ 30,629,681	6
7	Basic Service Charge per Month													7
8	Commodity Charge per Therm:													8
9	All Usage	Sch J-1, Sh 14		1,550,412	33,503,843		\$	0.47802	\$ 30,629,681	\$ 39,889,005	\$ 39,889,005	\$ 39,889,005	\$ 39,889,005	9
10	Total Multi-Family Residential Gas Service								\$ 30,629,681	\$ 39,889,005	\$ 39,889,005	\$ 39,889,005	\$ 70,518,686	10
11	Air-Conditioning Residential Gas Service	Sch J-1, Sh 14	SG-RAC	288		\$ 10.80	\$		\$ 3,110	\$ 3,110	\$ 0	\$ 0	\$ 3,110	11
12	Basic Service Charge per Month													12
13	Commodity Charge per Therm:													13
14	All Usage	Sch J-1, Sh 14		288	170,835		\$	0.11422	\$ 3,110	\$ 19,513	\$ 19,513	\$ 203,393	\$ 222,906	14
15	Total Air Conditioning Residential Gas Service								\$ 3,110	\$ 22,623	\$ 203,393	\$ 203,393	\$ 226,016	15
16	Total Residential Gas Service								\$ 231,095,210	\$ 231,414,833	\$ 388,133,642	\$ 388,133,642	\$ 586,548,475	16
17	General Gas Service - 1	Sch J-1, Sh 14	SG-G1	249,816		\$ 25.80	\$ 816.76		\$ 17,003,310	\$ 17,003,310	\$ 0	\$ 0	\$ 17,003,310	17
18	Basic Service Charge per Month													18
19	Sales Customers	WP J-1, Sh 63		12					817	817	0	0	817	19
20	Transportation Customers													20
21	Commodity Charge per Therm:													21
22	All Usage	Sch J-1, Sh 14		249,828	29,216,872		\$	0.41777	\$ 17,004,126	\$ 34,785,023	\$ 34,785,023	\$ 34,785,023	\$ 34,785,023	22
23	Transportation Customers	WP J-1, Sh 63												23
24	Total General Gas Service - 1								\$ 17,004,126	\$ 34,785,023	\$ 34,785,023	\$ 34,785,023	\$ 51,789,149	24
25	General Gas Service - 2	Sch J-1, Sh 14	SG-G2	45,756		\$ 135.00	\$ 3,457.47		\$ 13,145,301	\$ 13,145,301	\$ 0	\$ 0	\$ 13,145,301	25
26	Basic Service Charge per Month													26
27	Sales Customers	WP J-1, Sh 63		132					38,032	38,032	0	0	38,032	27
28	Transportation Customers													28
29	Commodity Charge per Therm:													29
30	All Usage	Sch J-1, Sh 14		45,756	56,319,617		\$	0.13071	\$ 13,183,333	\$ 67,053,010	\$ 67,053,010	\$ 67,053,010	\$ 67,053,010	30
31	Transportation Customers	WP J-1, Sh 63												31
32	Total General Gas Service - 2								\$ 13,183,333	\$ 67,053,010	\$ 67,053,010	\$ 67,053,010	\$ 80,236,343	32
33	General Gas Service - 3	Sch J-1, Sh 14	SG-G3	3,288		\$ 350.00	\$ 12,616.49		\$ 3,456,918	\$ 3,456,918	\$ 0	\$ 0	\$ 3,456,918	33
34	Basic Service Charge per Month													34
35	Sales Customers	WP J-1, Sh 63		312					328,029	328,029	0	0	328,029	35
36	Transportation Customers													36
37	Commodity Charge per Therm:													37
38	All Usage	Sch J-1, Sh 14		3,288	22,173,591		\$	0.11820	\$ 3,784,947	\$ 26,399,434	\$ 26,399,434	\$ 26,399,434	\$ 26,399,434	38
39	Transportation Customers	WP J-1, Sh 63												39
40	Sales Customers													40
41	Transportation Customers													41
42	Total General Gas Service - 3								\$ 3,784,947	\$ 26,399,434	\$ 26,399,434	\$ 26,399,434	\$ 30,184,381	42

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Reference	Schedule Number	Billing Determinants		Present Margin Rates [1]		Margin at Present Rates		Revenue at Present Rates		Line No.
				Number of Bills	Sales (Therms)	Basic Service Charge	GRA Revenue Per Customer	Delivery Charge	Basic Service Charge	Delivery Charge	Gas Cost [2]	
			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
43	General Gas Service - 4		SG-G4									43
44	Basic Service Charge per Month			660		\$ 1,000.00	95,717.88		\$ 5,264,483	\$ 0	\$ 0	44
45	Sales Customers	Sch J-1, Sh 14		1,476		1,000.00	95,717.88		11,773,299	0	0	45
46	Transportation Customers	WP J-1, Sh 64 & 69		1,104		500.00			0	0	0	46
47	Transportation Service Charge											47
48	Demand Charges											48
49	Sales Customers	WP J-1, Sh 66-67			35,842,740			\$ 0.02560	0	0	0	49
50	Transportation Customers	WP J-1, Sh 67 & 69			162,921,132			0.02560	0	0	0	50
51	Commodity Charge per Therm:				48,349,277				0	0	0	51
52	Sales Customers	Sch J-1, Sh 14			119,716,938			0.06305	0	0	57,563,682	52
53	Transportation Customers	WP J-1, Sh 64 & 69						0.06305	0	0	0	53
54	Total General Gas Service - 4			2,136	168,066,215				\$ 17,037,783	\$ 0	\$ 17,037,783	54
55	General Gas Service - 5		SG-G5									55
56	Basic Service Charge per Month			0		\$ 1,000.00			\$ 0	\$ 0	\$ 0	56
57	Sales Customers	Sch J-1, Sh 14		12		1,000.00			12,000	0	12,000	57
58	Transportation Customers	WP J-1, Sh 64 & 69		12		500.00			6,000	0	6,000	58
59	Transportation Service Charge											59
60	Demand Charges											60
61	Sales Customers	WP J-1, Sh 66-67			74,637,084			\$ 0.00279	208,237	0	0	61
62	Transportation Customers	WP J-1, Sh 67 & 69						0.00279	0	0	208,237	62
63	Commodity Charge per Therm:											63
64	Sales Customers	Sch J-1, Sh 14			23,218,251			0.01244	0	0	288,835	64
65	Transportation Customers	WP J-1, Sh 64 & 69						0.01244	0	0	0	65
66	Total General Gas Service - 5			12	23,218,251				\$ 18,000	\$ 497,072	\$ 515,072	66
67	General Gas Service - 6		SG-G6									67
68	Basic Service Charge per Month			0		\$ 1,000.00			\$ 0	\$ 0	\$ 0	68
69	Sales Customers	Sch J-1, Sh 14		24		1,000.00			24,000	0	24,000	69
70	Transportation Customers	WP J-1, Sh 64 & 69		12		500.00			6,000	0	6,000	70
71	Transportation Service Charge											71
72	Demand Charges											72
73	Sales Customers	WP J-1, Sh 66-67			31,561,320			\$ 0.02079	656,160	0	0	73
74	Transportation Customers	WP J-1, Sh 67 & 69						0.02079	0	0	656,160	74
75	Commodity Charge per Therm:											75
76	Sales Customers	Sch J-1, Sh 14			24,440,914			0.03026	739,582	0	0	76
77	Transportation Customers	WP J-1, Sh 64 & 69			24,440,914			0.03026	1,395,742	0	0	77
78	Total General Gas Service - 6			24	24,440,914				\$ 30,000	\$ 1,395,742	\$ 1,425,742	78
79	Total General Gas Service			301,356	326,023,192				\$ 51,058,189	\$ 1,892,814	\$ 52,951,003	79

[1] Proposed margin per Statement O, Sheets 4 - 6.  
[2] BTER effective January 1, 2016. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PROPOSED RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	Reference	Schedule Number	Billing Determinants		Present Margin Rates [1]		Margin at Present Rates		Revenue at Present Rates		Line No.
				Number of Bills	Sales (Therms)	Basic Service Charge	GRA Revenue Per Customer	Delivery Charge	Basic Service Charge	Delivery Charge	Total Margin	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
82	Air Conditioning Gas Service	Sch J-1, Sh 14	SG-AC	168								
83	Meters Without Basic Service Charge	Sch J-1, Sh 14		24	251,629	\$ 25.80	\$	\$ 0.11367	\$ 619	\$ 28,603	\$ 619	\$ 0
84	Meters With Basic Service Charge	Sch J-1, Sh 14		192	251,629				\$ 619	\$ 28,603	\$ 299,584	\$ 0
85	All Usage								\$ 619	\$ 28,603	\$ 299,584	\$ 328,187
86	Total Air Conditioning Gas Service								\$ 619	\$ 28,603	\$ 299,584	\$ 328,800
87	Water Pumping Gas Service	Sch J-1, Sh 14	SG-WP	12								
88	Basic Service Charge per Month	Sch J-1, Sh 14			183,376	\$ 250.00	\$	\$ 0.10088	\$ 3,000	\$ 18,489	\$ 3,000	\$ 0
89	Commodity Charge per Therm:	Sch J-1, Sh 14		12	183,376				\$ 3,000	\$ 18,489	\$ 21,489	\$ 218,324
90	All Usage								\$ 3,000	\$ 18,489	\$ 21,489	\$ 236,823
91	Total Water Pumping Gas Service								\$ 3,000	\$ 18,489	\$ 21,489	\$ 239,823
92	Small Electric Generation Gas Service	Sch J-1, Sh 14	SG-EG	0								
93	Basic Service Charge per Month	Sch J-1, Sh 14		48		\$ 0.00	\$		\$ 0	\$ 48,000	\$ 0	\$ 0
94	Sales Customers	WP J-1, Sh 64		36		1,000	\$		\$ 48,000	\$ 18,000	\$ 0	\$ 48,000
95	Transportation Customers	Sch J-1, Sh 14				500	\$		\$ 18,000	\$ 0	\$ 0	\$ 18,000
96	Transportation Service Charge	WP J-1, Sh 64					\$		\$ 0	\$ 0	\$ 0	\$ 0
97	Commodity Charge per Therm:	Sch J-1, Sh 14		48	8,958,442			\$ 0.05671	\$ 66,000	\$ 508,033	\$ 0	\$ 0
98	Sales Customers	WP J-1, Sh 64			8,958,442			\$ 0.05671	\$ 66,000	\$ 508,033	\$ 0	\$ 508,033
99	Transportation Customers				8,958,442				\$ 66,000	\$ 508,033	\$ 0	\$ 508,033
100	Total Small Electric Generation Gas Service								\$ 66,000	\$ 508,033	\$ 0	\$ 574,033
101	Gas Service for Compression on Customer's Premises	Sch J-1, Sh 14	SG-CNG	0								
102	Basic Service Charge per Month	Sch J-1, Sh 14		48		\$ 10.80	\$		\$ 0	\$ 1,238	\$ 0	\$ 0
103	Residential	Sch J-1, Sh 14				25.80	\$		\$ 1,238	\$ 0	\$ 0	\$ 1,238
104	Non-Residential	Sch J-1, Sh 14					\$		\$ 0	\$ 0	\$ 0	\$ 0
105	Commodity Charge per Therm:	Sch J-1, Sh 14		48	544,763			\$ 0.10848	\$ 1,238	\$ 59,096	\$ 60,334	\$ 646,584
106	All Usage				544,763				\$ 1,238	\$ 59,096	\$ 60,334	\$ 707,680
107	Total Gas Service for Compression on Customer's Premises								\$ 1,238	\$ 59,096	\$ 60,334	\$ 708,918
108	Street and Outdoor Lighting Gas Service	Sch J-1, Sh 14	SG-L	8,436					\$ 0	\$ 157,800	\$ 157,800	\$ 367,939
109	Commodity Charge per Therm:	Sch J-1, Sh 14		8,436	309,042			\$ 0.51061	\$ 0	\$ 157,800	\$ 157,800	\$ 367,939
110	Total Street and Outdoor Lighting Gas Service				309,042				\$ 0	\$ 157,800	\$ 157,800	\$ 525,739
111	Total Tariff Sales and Transportation			8,642,928	637,076,473			\$ 282,524,366	\$ 2,684,358	\$ 285,208,724	\$ 545,469,222	\$ 830,677,946
112	Optional Gas Service	Sch J-1, Sh 14	SG-OS	0					\$ 0	\$ 0	\$ 0	\$ 0
113	Negotiated Contract (General Gas Service - 5)	Sch J-2, Sh 1	SG-G5	24	103,250,568				\$ 3,803,107	\$ 0	\$ 3,803,107	\$ 3,803,107
114	Negotiated Contract (General Gas Service - 6)	Sch J-2, Sh 1	SG-G6	36	254,576,064				\$ 9,366,170	\$ 1,828,729	\$ 11,194,900	\$ 11,194,900
115	Other Operating Revenues	Statement O, Sh 8							\$ 0	\$ 0	\$ 10,007,611	\$ 10,007,611
116	Total Revenue			8,642,968	994,903,105			\$ 285,693,644	\$ 4,513,067	\$ 310,214,342	\$ 545,469,222	\$ 855,683,564
117	[1] Proposed margin per Statement O, Sheets 4 - 6.											
118	[2] BTER effective January 1, 2018. Excludes all surcharges.											



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES AT CERTIFICATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates (1)			Margin at Present Rates			Revenue at Present Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)		
1	Single-Family Residential Gas Service	Sch J-1, Sh 13	SG-RS	6,782,136		\$ 10.80	\$ 355.22	\$ 200,762,529	\$ 0	\$ 200,762,529	\$ 0	\$ 200,762,529			
2	Basic Service Charge per Month														
3	Commodity Charge per Therm:														
4	All Usage			267,131,351			\$ 0.45240	\$ 200,762,529	\$ 0	\$ 200,762,529	\$ 318,041,244	\$ 318,041,244	\$ 518,803,773		
5	Total Single-Family Residential Gas Service			6,782,136	267,131,351		\$ 355.22	\$ 200,762,529	\$ 0	\$ 200,762,529	\$ 318,041,244	\$ 518,803,773			
6	Multi-Family Residential Gas Service	Sch J-1, Sh 13	SG-RM	1,550,412		\$ 9.00	\$ 237.07	\$ 30,629,681	\$ 0	\$ 30,629,681	\$ 0	\$ 30,629,681			
7	Basic Service Charge per Month														
8	Commodity Charge per Therm:														
9	All Usage			33,503,843			\$ 0.47802	\$ 30,629,681	\$ 0	\$ 30,629,681	\$ 39,889,005	\$ 39,889,005	\$ 70,518,686		
10	Total Multi-Family Residential Gas Service			1,550,412	33,503,843		\$ 237.07	\$ 30,629,681	\$ 0	\$ 30,629,681	\$ 39,889,005	\$ 70,518,686			
11	Air Conditioning Residential Gas Service	Sch J-1, Sh 13	SG-RAC	288		\$ 10.80		\$ 3,110	\$ 0	\$ 3,110	\$ 0	\$ 3,110			
12	Basic Service Charge per Month														
13	Commodity Charge per Therm:														
14	All Usage			170,835			\$ 0.11422	\$ 3,110	\$ 19,513	\$ 19,513	\$ 203,393	\$ 222,906	\$ 226,016		
15	Total Air Conditioning Residential Gas Service			288	170,835		\$ 0.11422	\$ 3,110	\$ 19,513	\$ 19,513	\$ 203,393	\$ 222,906	\$ 226,016		
16	Total Residential Gas Service			8,332,836	300,806,029		\$ 237.07	\$ 231,395,320	\$ 19,513	\$ 231,414,833	\$ 358,133,642	\$ 689,548,475			
17	General Gas Service - 1	Sch J-1, Sh 13	SG-G1	249,816		\$ 25.80	\$ 816.76	\$ 17,003,310	\$ 0	\$ 17,003,310	\$ 0	\$ 17,003,310			
18	Basic Service Charge per Month														
19	Sales Customers			12			\$ 816.76	\$ 17,003,310	\$ 0	\$ 17,003,310	\$ 0	\$ 17,003,310			
20	Transportation Customers														
21	Commodity Charge per Therm:														
22	Sales Customers			29,216,872			\$ 0.41777	\$ 17,003,310	\$ 0	\$ 17,003,310	\$ 34,785,023	\$ 34,785,023	\$ 51,789,149		
23	Transportation Customers														
24	Total General Gas Service - 1			249,828	29,216,872		\$ 816.76	\$ 17,004,126	\$ 0	\$ 17,004,126	\$ 34,785,023	\$ 51,789,149			
25	General Gas Service - 2	Sch J-1, Sh 13	SG-G2	45,624		\$ 135.00	\$ 3,457.47	\$ 13,145,301	\$ 0	\$ 13,145,301	\$ 0	\$ 13,145,301			
26	Basic Service Charge per Month														
27	Sales Customers			132			\$ 3,457.47	\$ 13,145,301	\$ 0	\$ 13,145,301	\$ 0	\$ 13,145,301			
28	Transportation Customers														
29	Commodity Charge per Therm:														
30	Transportation Service Charge			12			\$ 38,032	\$ 13,145,301	\$ 38,032	\$ 13,183,333	\$ 0	\$ 13,183,333			
31	Sales Customers														
32	Transportation Customers			45,756	56,747,246		\$ 3,457.47	\$ 13,183,333	\$ 0	\$ 13,183,333	\$ 67,053,010	\$ 80,236,343			
33	Total General Gas Service - 2			45,756	56,747,246		\$ 3,457.47	\$ 13,183,333	\$ 0	\$ 13,183,333	\$ 67,053,010	\$ 80,236,343			
34	General Gas Service - 3	Sch J-1, Sh 13	SG-G3	3,288		\$ 350.00	\$ 12,616.49	\$ 3,456,918	\$ 0	\$ 3,456,918	\$ 0	\$ 3,456,918			
35	Basic Service Charge per Month														
36	Sales Customers			312			\$ 12,616.49	\$ 3,456,918	\$ 0	\$ 3,456,918	\$ 0	\$ 3,456,918			
37	Transportation Customers														
38	Commodity Charge per Therm:														
39	Transportation Service Charge			12			\$ 328,029	\$ 3,456,918	\$ 328,029	\$ 3,784,947	\$ 0	\$ 3,784,947			
40	Sales Customers														
41	Transportation Customers			3,600	24,333,695		\$ 12,616.49	\$ 3,784,947	\$ 0	\$ 3,784,947	\$ 26,399,434	\$ 30,184,361			
42	Total General Gas Service - 3			3,600	24,333,695		\$ 12,616.49	\$ 3,784,947	\$ 0	\$ 3,784,947	\$ 26,399,434	\$ 30,184,361			
43	General Gas Service - 4	Sch J-1, Sh 13	SG-G4	660		\$ 1,000.00	\$ 95,717.88	\$ 5,264,483	\$ 0	\$ 5,264,483	\$ 0	\$ 5,264,483			
44	Basic Service Charge per Month														
45	Sales Customers			1,476			\$ 95,717.88	\$ 5,264,483	\$ 0	\$ 5,264,483	\$ 0	\$ 5,264,483			
46	Transportation Customers														
47	Commodity Charge per Therm:														
48	Demand Charges			1,104			\$ 0	\$ 5,264,483	\$ 0	\$ 5,264,483	\$ 0	\$ 5,264,483			
49	Sales Customers														
50	Transportation Customers			35,842,740			\$ 0.02560	\$ 5,264,483	\$ 0	\$ 5,264,483	\$ 0	\$ 5,264,483			
51	Commodity Charge per Therm:														
52	All Usage			162,921,132			\$ 0.02560	\$ 5,264,483	\$ 0	\$ 5,264,483	\$ 0	\$ 5,264,483			
53	Transportation Customers														
54	Total General Gas Service - 4			2,136	168,066,215		\$ 95,717.88	\$ 17,037,783	\$ 0	\$ 17,037,783	\$ 57,563,662	\$ 74,601,465			

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES AT CERTIFICATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates			
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)			
55	General Gas Service - 5	SG-G5														
56	Basic Service Charge per Month			0	\$	1,000.00	\$	0	\$	0	\$	0	\$	0	\$	0
57	Sales Customers		Sch J-1, Sh 13	12		1,000.00										
58	Transportation Customers		WP J-1, Sh 64 & 69	12		500.00										
59	Transportation Service Charge		WP J-1, Sh 64													
60	Demand Charges															
61	Sales Customers		WP J-1, Sh 66-67		74,637,084	0	\$	0.00279	0	208,237	0	0	208,237	0	0	0
62	Transportation Customers		WP J-1, Sh 67 & 69													
63	Commodity Charge per Therm:															
64	Sales Customers		Sch J-1, Sh 13		23,218,251	0	\$	0.01244	0	288,835	0	0	288,835	0	0	0
65	Transportation Customers		WP J-1, Sh 64 & 69		23,218,251			0.01244	0	288,835	0	0	288,835	0	0	0
66	Total General Gas Service - 5			12	23,218,251		\$	18,000	497,072	515,072	0	0	515,072	0	0	515,072
67	General Gas Service - 6	SG-G6														
68	Basic Service Charge per Month			0	\$	1,000.00	\$	0	\$	0	\$	0	\$	0	\$	0
69	Sales Customers		Sch J-1, Sh 13	24		1,000.00										
70	Transportation Customers		WP J-1, Sh 64 & 69	24		500.00										
71	Transportation Service Charge		WP J-1, Sh 64													
72	Demand Charges															
73	Sales Customers		WP J-1, Sh 66-67		31,561,320	0	\$	0.02079	0	656,160	0	0	656,160	0	0	0
74	Transportation Customers		WP J-1, Sh 67 & 69													
75	Commodity Charge per Therm:															
76	Sales Customers		Sch J-1, Sh 13		24,440,914	0	\$	0.03026	0	739,582	0	0	739,582	0	0	0
77	Transportation Customers		WP J-1, Sh 64 & 69		24,440,914			0.03026	0	739,582	0	0	739,582	0	0	0
78	Total General Gas Service - 6			24	24,440,914		\$	30,000	1,395,742	1,425,742	0	0	1,425,742	0	0	1,425,742
79	Total General Gas Service			301,356	326,023,192		\$	51,058,189	1,892,814	52,951,003	0	0	52,951,003	0	0	238,752,152

[1] Proposed margin per Statement O, Sheets 4 - 6.  
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES AT CERTIFICATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates		
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)		
82	All Conditioning Gas Service	Sch J-1, Sh 13	SG-AC	168											
83	Meters Without Basic Service Charge	Sch J-1, Sh 13		24	251,629	\$ 25.80									
84	Meters With Basic Service Charge	Sch J-1, Sh 13		192	251,629										
85	All Usage														
86	Total All Conditioning Gas Service														
87	Water Pumping Gas Service	Sch J-1, Sh 13	SG-WP	12											
88	Basic Service Charge per Month					\$ 250.00									
89	Commodity Charge per Therm:														
90	All Usage				183,376										
91	Total Water Pumping Gas Service				183,376										
92	Small Electric Generation Gas Service	Sch J-1, Sh 13	SG-EG	0											
93	Basic Service Charge per Month					\$ 0.00									
94	Sales Customers	WP J-1, Sh 64		48		1,000									
95	Transportation Customers	WP J-1, Sh 64		36		500									
96	Transportation Service Charge														
97	Commodity Charge per Therm:														
98	Sales Customers	Sch J-1, Sh 13		48	8,958,442										
99	Transportation Customers	WP J-1, Sh 64			8,958,442										
100	Total Small Electric Generation Gas Service														
101	Gas Service for Compression on Customer's Premises	Sch J-1, Sh 13	SG-CNG	0											
102	Basic Service Charge per Month					\$ 10.80									
103	Residential	Sch J-1, Sh 13		48		25.80									
104	Non-Residential														
105	Commodity Charge per Therm:														
106	All Usage				544,763										
107	Total Gas Service for Compression on Customer's Premises				544,763										
108	Street and Outdoor Lighting Gas Service	Sch J-1, Sh 13	SG-L	8,436	309,042										
109	Commodity Charge per Therm:			8,436	309,042										
110	Total Street and Outdoor Lighting Gas Service														
111	Total Tariff Sales and Transportation			8,642,928	637,076,473										
112	Optional Gas Service	Sch J-1, Sh 13	SG-OS	0											
113	Negotiated Contract (General Gas Service - 5)	Sch J2, Sh 1	SG-G5	24	103,250,568										
114	Negotiated Contract (General Gas Service - 6)	Sch J2, Sh 1	SG-G6	36	254,576,064										
115	Other Operating Revenues	Statement O, Sh 8													
116	Total Revenue			8,642,988	964,903,105										
117	[1] Proposed margin per Statement O, Sheets 4 - 6.														
118	[2] BTER effective January 1, 2018. Excludes all surcharges.														

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description	Reference	Schedule Number	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates		
				Number of Bills	Sales (Therms)	Basic Service Charge	GRA Revenue Per Customer	Delivery Charge	Basic Service Charge	Delivery Charge	Total Margin	Gas Cost [2]	Total Revenue	Total Revenue	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)		
1	Single-Family Residential Gas Service	Sch J-1, Sh 12	SG-RS	6,735,624		10.80	355.22		199,385,696						
2	Basic Service Charge per Month														
3	Commodity Charge per Therm:														
4	All Usage			265,296,342			0.45240								
5	Total Single-Family Residential Gas Service			6,735,624					199,385,696				199,385,696		
6	Multi-Family Residential Gas Service	Sch J-1, Sh 12	SG-RM	1,552,296		9.00	237.07		30,666,901						
7	Basic Service Charge per Month														
8	Commodity Charge per Therm:														
9	All Usage			33,544,556			0.47802								
10	Total Multi-Family Residential Gas Service			1,552,296					30,666,901				30,666,901		
11	Air Conditioning Residential Gas Service	Sch J-1, Sh 12	SG-RAC	288		10.80			3,110						
12	Basic Service Charge per Month														
13	Commodity Charge per Therm:														
14	All Usage			170,635			0.11422								
15	Total Air Conditioning Residential Gas Service			288					3,110				3,110		
16	Total Residential Gas Service			8,288,208					230,055,708				230,055,708		
17	General Gas Service - 1		SG-G1												
18	Basic Service Charge per Month														
19	Sales Customers			251,448		25.80	816.76		17,114,389						
20	Transportation Customers			12		25.80	816.76								
21	Commodity Charge per Therm:														
22	Sales Customers			29,409,882											
23	Transportation Customers			0											
24	Total General Gas Service - 1			251,460					17,115,206				17,115,206		
25	General Gas Service - 2		SG-G2												
26	Basic Service Charge per Month														
27	Sales Customers			45,444		135.00	3,457.47		13,093,439						
28	Transportation Customers			132		135.00	3,457.47		38,032						
29	Commodity Charge per Therm:														
30	Sales Customers			56,093,262											
31	Transportation Customers			427,629											
32	Total General Gas Service - 2			45,576					13,131,471				13,131,471		
33	General Gas Service - 3		SG-G3												
34	Basic Service Charge per Month														
35	Sales Customers			3,252		350.00	12,616.49		3,419,069						
36	Transportation Customers			312		350.00	12,616.49		328,029						
37	Commodity Charge per Therm:														
38	Sales Customers			21,933,497											
39	Transportation Customers			2,160,104											
40	Total General Gas Service - 3			3,564					3,747,098				3,747,098		
41	General Gas Service - 4		SG-G4												
42	Basic Service Charge per Month														
43	Sales Customers			636		1,000.00	95,717.88		5,073,048						
44	Transportation Customers			1,476		1,000.00	95,717.88		11,773,299						
45	Commodity Charge per Therm:														
46	Sales Customers			35,842,740											
47	Transportation Customers			162,921,132											
48	Demand Charges														
49	Sales Customers			35,507,526											
50	Transportation Customers			119,716,938											
51	Commodity Charge per Therm:														
52	Sales Customers			155,224,464											
53	Transportation Customers														
54	Total General Gas Service - 4			2,112					16,846,347				16,846,347		

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates			Line No.	
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k)	Gas Cost [2] (l)	Total Revenue (m)	Total Revenue (n)			
55	General Gas Service - 5	SG-G5														55	
56	Basic Service Charge per Month		Sch J-1, Sh 13	0		\$ 1,000.00		\$	0		\$	0		\$	0	56	
57	Sales Customers		WP J-1, Sh 64 & 69	12		1,000.00									0	57	
58	Transportation Customers		WP J-1, Sh 64	12		500.00									0	58	
59	Transportation Service Charge														0	59	
60	Demand Charges														0	60	
61	Sales Customers		WP J-1, Sh 66-67		74,637,084	0		\$	0.00279		0				0	61	
62	Transportation Customers		WP J-1, Sh 67 & 69						0.00279		208,237				0	62	
63	Commodity Charge per Therm:								0.01244						0	63	
64	Sales Customers		Sch J-1, Sh 13		23,218,251	0		\$	0.01244						0	64	
65	Transportation Customers		WP J-1, Sh 64 & 69		23,218,251				0.01244		288,835				0	65	
66	Total General Gas Service - 5			12	23,218,251			\$	18,000	\$	497,072	\$	515,072	\$	0	515,072	66
67	General Gas Service - 6	SG-G6														67	
68	Basic Service Charge per Month		Sch J-1, Sh 13	0		\$ 1,000.00		\$	0		\$	0		\$	0	68	
69	Sales Customers		WP J-1, Sh 64 & 69	24		1,000.00									0	69	
70	Transportation Customers		WP J-1, Sh 64	12		500.00									0	70	
71	Transportation Service Charge														0	71	
72	Demand Charges														0	72	
73	Sales Customers		WP J-1, Sh 66-67		31,561,320	0		\$	0.02079		0				0	73	
74	Transportation Customers		WP J-1, Sh 67 & 69						0.02079		656,160				0	74	
75	Commodity Charge per Therm:								0.03026						0	75	
76	Sales Customers		Sch J-1, Sh 13		24,440,914	0		\$	0.03026						0	76	
77	Transportation Customers		WP J-1, Sh 64 & 69		24,440,914				0.03026		739,582				0	739,582	77
78	Total General Gas Service - 6			24	24,440,914			\$	30,000	\$	1,395,742	\$	1,425,742	\$	0	1,425,742	78
79	Total General Gas Service			302,748	312,908,002			\$	50,888,121	\$	1,892,814	\$	52,780,935	\$	170,186,466	222,967,401	79
80																	80
81																	81

[1] Proposed margin per Statement O, Sheets 4 - 6.  
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF REVENUES AT PRESENT RATES BY PRESENT RATE SCHEDULES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Present Margin Rates [1]			Margin at Present Rates			Revenue at Present Rates						
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	GRA Revenue Per Customer (g)	Delivery Charge (h)	Basic Service Charge (i)	Delivery Charge (j)	Total Margin (k) (h)+(i)	Gas Cost [2] (l)	Total Revenue (m) (j)+(k)						
82	Air Conditioning Gas Service	SG-AC	Sch J-1, Sh 13	168															
83	Meters Without Basic Service Charge		WP J-1, Sh 13	24			25.80		0.11367		619	28,603		619		0			619
84	Meters With Basic Service Charge		Sch J-1, Sh 13		251,629						28,603	299,584		28,603	299,584				328,187
85	All Usage			192	251,629						619	299,584		29,222	299,584				328,806
86	Total Air Conditioning Gas Service																		
87	Water Pumping Gas Service	SG-WP	Sch J-1, Sh 13	12			250.00				3,000			3,000		0			3,000
88	Basic Service Charge per Month																		
89	Commodity Charge per Therm:				183,376				0.10088		18,499	218,324		18,499	218,324				236,823
90	All Usage			12	183,376						3,000	21,499		21,499	218,324				239,823
91	Total Water Pumping Gas Service																		
92	Small Electric Generation Gas Service	SG-EG																	
93	Basic Service Charge per Month																		
94	Sales Customers		Sch J-1, Sh 13	0			0.00				0			0		0			0
95	Transportation Customers		WP J-1, Sh 64 & 69	48			1,000				48,000			48,000		0			48,000
96	Transportation Service Charge		WP J-1, Sh 64 & 69	48			500				24,000			24,000		0			24,000
97	Commodity Charge per Therm:																		
98	Sales Customers		Sch J-1, Sh 13		8,958,442				0.05671		0			0		0			0
99	Transportation Customers		WP J-1, Sh 64 & 69	48	8,958,442				0.05671		72,000	580,033		580,033		0			580,033
100	Total Small Electric Generation Gas Service																		
101	Gas Service for Compression on Customer's Premises	SG-CNG																	
102	Basic Service Charge per Month																		
103	Residential		Sch J-1, Sh 12	0			10.80				0			0		0			0
104	Non-Residential		Sch J-1, Sh 12	48			25.80				1,238			1,238		0			1,238
105	Commodity Charge per Therm:																		
106	All Usage		Sch J-1, Sh 12	48	544,763				0.10648		1,238	59,096		59,096	648,584				707,680
107	Total Gas Service for Compression on Customer's Premises				544,763							60,334		60,334	648,584				708,918
108	Street and Outdoor Lighting Gas Service	SG-L	Sch J-1, Sh 12	8,436															
109	Commodity Charge per Therm:			8,436	309,042				0.51061		0	157,800		157,800	367,939				525,739
110	Total Street and Outdoor Lighting Gas Service			8,436	309,042										367,939				525,739
111	Total Tariff Sales and Transportation			8,599,692	622,166,987						281,020,666	2,684,357		283,705,044	527,716,286				811,423,330
112	Optional Gas Service	SG-OS	Sch J-1, Sh 12	0							0			0		0			0
113	Negotiated Contract (General Gas Service - 5)	ST-1	Sch J-2, Sh 1	24	105,250,568						3,803,107			3,803,107		0			3,803,107
114	Negotiated Contract (General Gas Service - 6)	ST-1	Sch J-2, Sh 1	36	254,576,064						9,386,170	1,828,729		11,194,900		0			11,194,900
115	Other Operating Revenues		Statement O, Sh 8								0			10,007,611		0			10,007,611
116	Total Revenue			8,599,752	979,993,619						294,189,964	4,513,087		308,710,661	527,716,286				636,428,948

[1] Proposed margin per Statement O, Sheets 4 - 6.  
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	Billing Adjustments [1]		Reclassification [2]		Volume Annualized [3]		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
1	Single-Family Residential Gas Service	SG-RS	0	0	0	0	0	0	1
2	Multi-Family Residential Gas Service	SG-RM	0	0	0	0	0	0	2
3	Air Conditioning Residential Gas Service	SG-RAC	8	13,387	0	0	0	0	3
4	General Gas Service - 1	SG-G1	(1)	0	14	(4,394)	27	2,305	4
5	General Gas Service - 2	SG-G2	0	0	5	9,240	27	47,499	5
6	General Gas Service - 3	SG-G3	(23)	45,423	6	(18,618)	9	57,229	6
7	General Gas Service - 4	SG-G4	6	667,087	27	1,148,302	0	0	7
8	General Gas Service - 5	SG-G5	0	0	0	0	0	0	8
9	General Gas Service - 6	SG-G6	0	0	0	0	0	0	9
10	Air Conditioning Gas Service	SG-AC	0	0	0	0	0	0	10
11	Water Pumping Gas Service	SG-WP	0	0	0	0	0	0	11
12	Small Electric Generation Gas Service	SG-EG	0	0	0	0	0	0	12
13	Compress (CNG)	SG-CNG	0	0	0	0	4	15,000	13
14	Street and Outdoor Lighting Gas Service	SG-L	(2)	0	0	0	166	2,395	14
15	Optional Gas Service	SG-OS	0	0	0	0	0	0	15
16	Total Tariff Sales		(12)	725,897	52	1,134,530	233	124,428	16
17	Transportation of Customer-Secured Natural Gas	ST-1	46	80,261,070	(22)	(1,002,150)	(19)	1,162,384	17
18	Total		34	80,986,967	30	132,380	214	1,286,812	18

[1] Adjustments to recorded amounts to correct billing errors. See Schedule J-1 Workpapers, Sheets 40 - 53.  
 [2] Adjustment to reclassify bills and volumes to other schedule in compliance with Southwest's Nevada Gas Tariff. See Schedule J-1 Workpapers, Sheets 40 - 53.  
 [3] Adjustments to annualize partial test year volumes to reflect loss or addition of load within the test year. See Schedule J-1 Workpapers, Sheets 40 - 53.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Weather Normalization [1]		Customer [2]		Total Adjustments Within Test Year		Line No.	
		Schedule Number (b)	Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)		Sales (Therms) (h)
19	Single-Family Residential Gas Service	SG-RS	0	(54,171,545)	59,513	1,749,122	59,513	(52,422,423)	19
20	Multi-Family Residential Gas Service	SG-RM	0	(4,502,291)	8,595	174,637	8,595	(4,327,654)	20
21	Air Conditioning Residential Gas Service	SG-RAC	0	(1,636)	0	0	8	11,751	21
22	General Gas Service - 1	SG-G1	0	(4,034,929)	3,080	208,897	3,120	(3,828,121)	22
23	General Gas Service - 2	SG-G2	0	(5,646,997)	1,246	1,538,915	1,278	(4,051,343)	23
24	General Gas Service - 3	SG-G3	0	(1,967,046)	(2)	(266)	(10)	(1,883,278)	24
25	General Gas Service - 4	SG-G4	0	(1,291,441)	(8)	(308,283)	25	215,665	25
26	General Gas Service - 5	SG-G5	0	0	0	0	0	0	26
27	General Gas Service - 6	SG-G6	0	0	0	0	0	0	27
28	Air Conditioning Gas Service	SG-AC	0	226	0	0	0	226	28
29	Water Pumping Gas Service	SG-WP	0	0	0	0	0	0	29
30	Small Electric Generation Gas Service	SG-EG	0	0	0	0	0	0	30
31	Compress (CNG)	SG-CNG	0	0	0	0	4	15,000	31
32	Street and Outdoor Lighting Gas Service	SG-L	0	0	0	0	164	2,395	32
33	Optional Gas Service	SG-OS	0	0	0	0	0	0	33
34	Total Tariff Sales		0	(71,615,659)	72,424	3,363,022	72,697	(66,267,782)	34
35	Transportation of Customer-Secured Natural Gas	ST-1	0	(805,897)	0	0	5	79,615,407	35
36	Total		0	(72,421,556)	72,424	3,363,022	72,702	13,347,625	36

[1] Adjustment to reflect normal weather within the test period. See Schedule J-1 Workpapers, Sheets 31 - 34.

[2] Adjustment to reflect the end of period number of customers. See Schedule J-1 Workpapers, Sheets 21 - 25.



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	As Recorded at May 31, 2021 [1]		Total Adjustments [2]		Total as Adjusted Within Test Year		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
37	Single-Family Residential Gas Service	SG-RS	6,676,111	317,718,765	59,513	(52,422,423)	6,735,624	265,296,342	37
38	Multi-Family Residential Gas Service	SG-RM	1,543,701	37,872,210	8,595	(4,327,654)	1,552,296	33,544,556	38
39	Air Conditioning Residential Gas Service	SG-RAC	280	159,084	8	11,751	288	170,835	39
40	General Gas Service - 1	SG-G1	248,328	33,238,003	3,120	(3,828,121)	251,448	29,409,882	40
41	General Gas Service - 2	SG-G2	44,166	60,144,605	1,278	(4,051,343)	45,444	56,093,262	41
42	General Gas Service - 3	SG-G3	3,262	23,816,775	(10)	(1,883,278)	3,252	21,933,497	42
43	General Gas Service - 4	SG-G4	611	35,291,861	25	215,665	636	35,507,526	43
44	General Gas Service - 5	SG-G5	0	0	0	0	0	0	44
45	General Gas Service - 6	SG-G6	0	0	0	0	0	0	45
46	Air Conditioning Gas Service	SG-AC	192	251,403	0	226	192	251,629	46
47	Water Pumping Gas Service	SG-WP	12	183,376	0	0	12	183,376	47
48	Small Electric Generation Gas Service	SG-EG	0	0	0	0	0	0	48
49	Compress (CNG)	SG-CNG	44	529,763	4	15,000	48	544,763	49
50	Street and Outdoor Lighting Gas Service	SG-L	8,272	306,647	164	2,395	8,436	309,042	50
51	Optional Gas Service	SG-OS	0	0	0	0	0	0	51
52	Total Tariff Sales		8,524,979	509,512,492	72,697	(66,267,782)	8,597,676	443,244,710	52
53	Transportation of Customer-Secured Natural Gas	ST-1	2,059	456,202,564	5	79,615,407	2,064	535,817,971	53
54	Total		8,527,038	965,715,056	72,702	13,347,625	8,599,740	979,062,681	54

[1] Sales and bills as recorded, Schedule J-2, Sheet 1.

[2] See Schedule J-1 Sheet 10 , Columns (g) and (h).

**SOUTHWEST GAS CORPORATION**

**SOUTHERN NEVADA**  
**SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Schedule Number (b)	Total as Adjusted Within the Test Year [1]		Total as Adjusted at Present Rate Schedules [2]		Total as Adjusted at Present Rates Schedules	
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)
55	Single-Family Residential Gas Service	SG-RS	6,735,624	265,296,342	0	0	6,735,624	265,296,342
56	Multi-Family Residential Gas Service	SG-RM	1,552,296	33,544,556	0	0	1,552,296	33,544,556
57	Air Conditioning Residential Gas Service	SG-RAC	288	170,835	0	0	288	170,835
58	General Gas Service - 1	SG-G1	251,448	29,409,882	12	0	251,460	29,409,882
59	General Gas Service - 2	SG-G2	45,444	56,093,262	132	427,629	45,576	56,520,891
60	General Gas Service - 3	SG-G3	3,252	21,933,497	312	2,160,104	3,564	24,093,601
61	General Gas Service - 4	SG-G4	636	35,507,526	1,476	119,716,938	2,112	155,224,464
62	General Gas Service - 5	SG-G5	0	0	12	23,218,251	12	23,218,251
63	General Gas Service - 6	SG-G6	0	0	24	24,440,914	24	24,440,914
64	Air Conditioning Gas Service	SG-AC	192	251,629	0	0	192	251,629
65	Water Pumping Gas Service	SG-WP	12	183,376	0	0	12	183,376
66	Small Electric Generation Gas Service	SG-EG	0	0	48	8,958,442	48	8,958,442
67	Compress (CNG)	SG-CNG	48	544,763	0	0	48	544,763
68	Street and Outdoor Lighting Gas Service	SG-L	8,436	309,042	0	0	8,436	309,042
69	Optional Gas Service	SG-OS	0	0	0	0	0	0
70	Total Tariff Sales and Transportation		8,597,676	443,244,710	2,016	178,922,277	8,599,692	622,166,987
71	Transportation of Customer-Secured Natural Gas	ST-1	2,064	535,817,971	(2,016)	(178,922,277)	48	356,895,694
72	Total		8,599,740	979,062,681	0	0	8,599,740	979,062,681

[1] See Schedule J-1, Sheet 11, Columns (g) and (h).

[2] Adjustment to move bills and volumes for full-margin transportation customers to the rate schedule they are priced under at present rates. See WP J-1, Sheets 63 - 64.

**SOUTHWEST GAS CORPORATION**

**SOUTHERN NEVADA**  
**SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Total as Adjusted at Present Rate Schedules [1]				Certification Adjustment [2]		Total as Adjusted at Certification		Line No.
		Schedule Number (b)	Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)		
73	Single-Family Residential Gas Service	SG-RS	6,735,624	265,296,342	46,512	1,835,009	6,782,136	267,131,351	73	
74	Multi-Family Residential Gas Service	SG-RM	1,552,296	33,544,556	(1,894)	(40,713)	1,550,412	33,503,843	74	
75	Air Conditioning Residential Gas Service	SG-RAC	288	170,835	0	0	288	170,835	75	
76	General Gas Service - 1	SG-G1	251,460	29,409,882	(1,632)	(193,010)	249,828	29,216,872	76	
77	General Gas Service - 2	SG-G2	45,576	56,520,891	180	226,355	45,756	56,747,246	77	
78	General Gas Service - 3	SG-G3	3,564	24,093,601	36	240,094	3,600	24,333,695	78	
79	General Gas Service - 4	SG-G4	2,112	155,224,464	24	12,841,751	2,136	168,066,215	79	
80	General Gas Service - 5	SG-G5	12	23,218,251	0	0	12	23,218,251	80	
81	General Gas Service - 6	SG-G6	24	24,440,914	0	0	24	24,440,914	81	
82	Air Conditioning Gas Service	SG-AC	192	251,629	0	0	192	251,629	82	
83	Water Pumping Gas Service	SG-WP	12	183,376	0	0	12	183,376	83	
84	Small Electric Generation Gas Service	SG-EG	48	8,958,442	0	0	48	8,958,442	84	
85	Compress (CNG)	SG-CNG	48	544,763	0	0	48	544,763	85	
86	Street and Outdoor Lighting Gas Service	SG-L	8,436	309,042	0	0	8,436	309,042	86	
87	Optional Gas Service	SG-OS	0	0	0	0	0	0	87	
88	Total Tariff Sales and Transportation		8,599,692	622,166,987	43,236	14,909,486	8,642,928	637,076,473	88	
89	Negotiated Contracts	ST-1	48	356,895,694	12	930,938	60	357,826,632	89	
90	Total		8,599,740	979,062,681	43,248	15,840,424	8,642,988	994,903,105	90	

[1] See Schedule J-1, Sheet 12, Columns (g) and (h).

[2] Adjustment to reflect the end of Certification period number of customers. See Schedule J-1 Workpapers, Sheets 1 - 5.

**SOUTHWEST GAS CORPORATION**

**SOUTHERN NEVADA**  
**SUMMARY OF ADJUSTMENTS OF SALES AND ANNUAL NUMBER OF BILLS BY RATE SCHEDULE**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (b)	Total as Adjusted Certification [1]		Ratemaking Adjustment at Proposed Rate Schedules		Total As Adjusted at Proposed Rates Schedules		Line No.
			Annual Bills (c)	Sales (Therms) (d)	Annual Bills (e)	Sales (Therms) (f)	Annual Bills (g)	Sales (Therms) (h)	
91	Single-Family Residential Gas Service	SG-RS	6,782,136	267,131,351	0	0	6,782,136	267,131,351	91
92	Multi-Family Residential Gas Service	SG-RM	1,550,412	33,503,843	0	0	1,550,412	33,503,843	92
93	Air Conditioning Residential Gas Service	SG-RAC	288	170,835	0	0	288	170,835	93
94	General Gas Service - 1	SG-G1	249,828	29,216,872	0	0	249,828	29,216,872	94
95	General Gas Service - 2	SG-G2	45,756	56,747,246	0	0	45,756	56,747,246	95
96	General Gas Service - 3	SG-G3	3,600	24,333,695	0	0	3,600	24,333,695	96
97	General Gas Service - 4	SG-G4	2,136	168,066,215	0	0	2,136	168,066,215	97
98	General Gas Service - 5	SG-G5	12	23,218,251	24	103,250,568	36	126,468,819	98
99	General Gas Service - 6	SG-G6	24	24,440,914	36	254,576,064	60	279,016,978	99
100	Air Conditioning Gas Service	SG-AC	192	251,629	0	0	192	251,629	100
101	Water Pumping Gas Service	SG-WP	12	183,376	0	0	12	183,376	101
102	Small Electric Generation Gas Service	SG-EG	48	8,958,442	0	0	48	8,958,442	102
103	Compress (CNG)	SG-CNG	48	544,763	0	0	48	544,763	103
104	Street and Outdoor Lighting Gas Service	SG-L	8,436	309,042	0	0	8,436	309,042	104
105	Optional Gas Service	SG-OS	0	0	0	0	0	0	105
106	Total Tariff Sales and Transportation		8,642,928	637,076,473	60	357,826,632	8,642,988	994,903,105	106
107	Negotiated Contracts	ST-1	60	357,826,632	(60)	(357,826,632)	0	0	107
108	Total		8,642,988	994,903,105	0	0	8,642,988	994,903,105	108

[1] See Schedule J-1, Sheet 13, Columns (g) and (h).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SALES AND REVENUE BY RATE SCHEDULE AS RECORDED  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Sales (Therms) (d)	Revenues (e)	Number of Bills (f)	Line No.
1	Single-Family Residential Gas Service	Sch J-2, Sh 2	SG-RS	317,718,765	\$ 457,829,408	6,676,111	1
2	Multi-Family Residential Gas Service	Sch J-2, Sh 3	SG-RM	37,872,210	61,144,697	1,543,701	2
3	Air Conditioning Residential Gas Service	Sch J-2, Sh 4	SG-RAC	159,084	139,780	280	3
4	General Gas Service - 1	Sch J-2, Sh 5	SG-G1	33,238,003	47,498,330	248,328	4
5	General Gas Service - 2	Sch J-2, Sh 6	SG-G2	60,144,605	60,863,280	44,166	5
6	General Gas Service - 3	Sch J-2, Sh 7	SG-G3	23,816,775	22,757,180	3,262	6
7	General Gas Service - 4	Sch J-2, Sh 8	SG-G4	35,291,861	47,251,573	611	7
8	General Gas Service - 5	Sch J-2, Sh 8	SG-G5	0	0	0	8
9	General Gas Service - 6	Sch J-2, Sh 8	SG-G6	0	0	0	9
10	Air Conditioning Gas Service	Sch J-2, Sh 9	SG-AC	251,403	217,041	192	10
11	Water Pumping Gas Service	Sch J-2, Sh 10	SG-WP	183,376	152,368	12	11
12	Small Electric Generation Gas Service	Sch J-2, Sh 11	SG-EG	0	0	0	12
13	Gas Service for Compression on Customer's Premises	Sch J-2, Sh 12	SG-CNG	529,763	473,168	44	13
14	Street and Outdoor Lighting Gas Service	Sch J-2, Sh 13	SG-L	306,647	386,136	8,272	14
15	Optional Gas Service	Sch J-2, Sh 15	SG-OS	0	0	0	15
16	Total Tariff Sales			509,512,492	\$ 698,712,962	8,524,979	16
17	General Gas Service - 5	Sch J-2, Sh 16	ST-1	140,295,070	7,315,929	12	17
18	General Gas Service - 6	Sch J-2, Sh 17	ST-1	56,704,500	1,578,971	24	18
19	Extra-6	Sch J-2, Sh 19	ST-1	86,509,046	2,654,991	48	19
20	Extra-7	Sch J-2, Sh 20	ST-1	16,741,522	1,148,116	24	20
21	Extra-8	Sch J-2, Sh 21	ST-1	0	0	0	21
22	Non-Negotiated Contract - Transportation	Sch J-2, Sh 13	ST-1	155,952,426	3,639,103	1,951	22
23	Transportation of Customer-Secured Natural Gas	Sch J-2, Sh 14	ST-1	456,202,564	16,337,110	2,059	23
24	Total Tariff				\$ 715,050,073		24
25	Other Operating Revenues	Stmt O, Sh 8			10,007,611		25
26	Total Southern Nevada			965,715,056	\$ 725,057,683	8,527,038	26
27	Residential Sales	Sch J-2, Sh 2-4	FERC 480	355,750,059	519,113,886	8,220,092	27
28	Commercial and Industrial Sales	Sch J-2, Sh 2-16	FERC 481	153,287,983	179,161,313	304,863	28
29	Other Sales to Public Authorities	Sch J-2, Sh 16	FERC 482	474,450	437,763	24	29
30	Transportation Service	Sch J-2, Sh 14	FERC 489	456,202,564	16,337,110	2,059	30

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-RS, SINGLE-FAMILY RESIDENTIAL GAS SERVICE**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
1	June 2022	12,038,465	\$ 18,950,028	551,655	1
2	July 2022	9,618,391	16,290,704	552,293	2
3	August 2022	8,531,594	15,091,761	552,735	3
4	September 2022	8,876,978	15,484,105	553,240	4
5	October 2022	9,942,827	17,112,729	554,588	5
6	November 2022	21,949,033	31,598,641	555,167	6
7	December 2022	47,112,326	60,953,786	557,059	7
8	January 2023	56,533,348	74,035,666	558,243	8
9	February 2023	55,635,475	74,884,194	558,867	9
10	March 2023	45,552,251	62,430,260	560,309	10
11	April 2023	28,222,135	44,594,192	560,653	11
12	May 2023	13,705,942	26,403,342	561,302	12
13	Total	<u>317,718,765</u>	<u>\$ 457,829,408</u>	<u>6,676,111</u>	13
14	Average			<u>556,343</u>	14

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-RM, MULTI-FAMILY RESIDENTIAL GAS SERVICE**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
15	June 2022	2,003,236	\$ 3,426,274	128,721	15
16	July 2022	1,803,498	3,180,038	128,569	16
17	August 2022	1,712,248	3,064,464	128,259	17
18	September 2022	1,770,158	3,127,422	128,259	18
19	October 2022	1,772,605	3,210,825	128,081	19
20	November 2022	2,805,714	4,540,098	128,101	20
21	December 2022	4,774,694	6,910,161	128,353	21
22	January 2023	5,528,922	8,018,119	128,653	22
23	February 2023	5,521,012	8,207,424	128,941	23
24	March 2023	4,722,760	7,194,687	129,082	24
25	April 2023	3,300,370	5,806,292	129,324	25
26	May 2023	<u>2,156,993</u>	<u>4,458,893</u>	<u>129,358</u>	26
27	Total	<u><u>37,872,210</u></u>	<u><u>\$ 61,144,697</u></u>	<u><u>1,543,701</u></u>	27
28	Average			<u><u>128,642</u></u>	28

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-RAC, AIR CONDITIONING RESIDENTIAL GAS SERVICE**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
29	June 2022	10,208	\$ 8,075	22	29
30	July 2022	13,921	10,754	23	30
31	August 2022	14,371	10,932	23	31
32	September 2022	14,271	10,858	23	32
33	October 2022	13,774	11,029	23	33
34	November 2022	12,902	11,105	23	34
35	December 2022	15,417	13,223	23	35
36	January 2023	13,520	12,121	23	36
37	February 2023	13,789	12,839	23	37
38	March 2023	14,637	13,646	26	38
39	April 2023	12,310	13,407	24	39
40	May 2023	9,964	11,791	24	40
41	Total	<u>159,084</u>	<u>\$ 139,780</u>	<u>280</u>	41
42	Average			<u>23</u>	42

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE SG-G1, GENERAL GAS SERVICE - 1  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
43	June 2022	1,554,939	\$ 2,176,660	20,413	43
44	July 2022	1,343,208	1,974,552	20,408	44
45	August 2022	1,257,932	1,929,268	20,367	45
46	September 2022	1,287,752	1,941,010	20,390	46
47	October 2022	1,354,119	2,072,596	20,423	47
48	November 2022	2,321,407	3,316,287	20,549	48
49	December 2022	4,202,699	5,566,300	20,884	49
50	January 2023	5,339,676	7,102,199	20,900	50
51	February 2023	5,404,182	7,393,813	20,993	51
52	March 2023	4,485,186	6,229,190	21,045	52
53	April 2023	2,967,778	4,657,397	21,002	53
54	May 2023	1,719,125	3,139,059	20,954	54
55	Total	33,238,003	\$ 47,498,330	248,328	55
56	Average			20,694	56

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE SG-G2, GENERAL GAS SERVICE - 2  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
57	June 2022	3,647,579	\$ 3,367,550	3,647	57
58	July 2022	3,276,666	3,060,559	3,668	58
59	August 2022	3,010,152	2,840,269	3,667	59
60	September 2022	3,113,829	2,916,024	3,649	60
61	October 2022	3,287,033	3,190,544	3,654	61
62	November 2022	4,709,367	4,617,586	3,650	62
63	December 2022	7,099,331	6,714,646	3,669	63
64	January 2023	7,776,163	7,565,363	3,678	64
65	February 2023	7,636,499	7,729,735	3,661	65
66	March 2023	7,025,582	7,152,199	3,704	66
67	April 2023	5,578,601	6,457,171	3,731	67
68	May 2023	<u>3,983,803</u>	<u>5,251,635</u>	<u>3,788</u>	68
69	Total	<u>60,144,605</u>	<u>\$ 60,863,280</u>	<u>44,166</u>	69
70	Average			<u>3,681</u>	70

[1] Workpapers Schedule J-1, Sheet 54.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE SG-G3, GENERAL GAS SERVICE - 3  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
71	June 2022	1,467,979	\$ 1,230,812	269	71
72	July 2022	1,123,520	967,878	273	72
73	August 2022	1,231,533	1,048,120	274	73
74	September 2022	1,178,786	1,009,291	267	74
75	October 2022	1,347,956	1,184,784	275	75
76	November 2022	1,877,673	1,729,872	283	76
77	December 2022	2,748,807	2,487,719	266	77
78	January 2023	2,988,689	2,784,441	265	78
79	February 2023	3,004,424	2,927,444	279	79
80	March 2023	2,829,703	2,763,215	270	80
81	April 2023	2,402,640	2,612,427	271	81
82	May 2023	<u>1,615,065</u>	<u>2,011,176</u>	<u>270</u>	82
83	Total	<u><u>23,816,775</u></u>	<u><u>\$ 22,757,180</u></u>	<u><u>3,262</u></u>	83
84	Average			<u><u>272</u></u>	84

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-G4, GENERAL GAS SERVICE - 4**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
85	June 2022	2,565,778	\$ 3,469,323	49	85
86	July 2022	2,540,764	3,236,593	48	86
87	August 2022	2,360,854	3,066,878	46	87
88	September 2022	2,436,836	3,692,320	48	88
89	October 2022	2,532,908	3,067,663	50	89
90	November 2022	2,606,717	3,427,554	49	90
91	December 2022	3,315,787	4,258,653	52	91
92	January 2023	3,426,605	5,372,072	51	92
93	February 2023	3,409,117	4,120,512	52	93
94	March 2023	3,796,137	4,609,416	60	94
95	April 2023	3,317,183	4,407,573	53	95
96	May 2023	2,983,175	4,523,016	53	96
97	Total	<u>35,291,861</u>	<u>\$ 47,251,573</u>	<u>611</u>	97
98	Average			<u>51</u>	98

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE SG-G5, GENERAL GAS SERVICE - 5  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
99	June 2022	0	\$ 0	0	99
100	July 2022	0	0	0	100
101	August 2022	0	0	0	101
102	September 2022	0	0	0	102
103	October 2022	0	0	0	103
104	November 2022	0	0	0	104
105	December 2022	0	0	0	105
106	January 2023	0	0	0	106
107	February 2023	0	0	0	107
108	March 2023	0	0	0	108
109	April 2023	0	0	0	109
110	May 2023	0	0	0	110
111	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	111
112	Average			<u>0</u>	112

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-G6, GENERAL GAS SERVICE - 6**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
113	June 2022	0	\$ 0	0	113
114	July 2022	0	0	0	114
115	August 2022	0	0	0	115
116	September 2022	0	0	0	116
117	October 2022	0	0	0	117
118	November 2022	0	0	0	118
119	December 2022	0	0	0	119
120	January 2023	0	0	0	120
121	February 2023	0	0	0	121
122	March 2023	0	0	0	122
123	April 2023	0	0	0	123
124	May 2023	0	0	0	124
125	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	125
126	Average			<u>0</u>	126

[1] Workpapers Schedule J-1, Sheet 55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-AC, AIR CONDITIONING GAS SERVICE**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
127	June 2022	25,851	\$ 20,244	16	127
128	July 2022	31,645	24,239	16	128
129	August 2022	30,018	22,713	16	129
130	September 2022	33,009	24,935	16	130
131	October 2022	23,545	19,070	16	131
132	November 2022	15,354	13,326	16	132
133	December 2022	14,307	12,446	16	133
134	January 2023	16,568	15,985	16	134
135	February 2023	13,859	13,060	16	135
136	March 2023	14,633	13,766	16	136
137	April 2023	13,871	15,162	16	137
138	May 2023	18,743	22,095	16	138
139	Total	<u>251,403</u>	<u>\$ 217,041</u>	<u>192</u>	139
140	Average			<u>16</u>	140

[1] Workpapers Schedule J-1, Sheet 56.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE SG-WP, WATER PUMPING GAS SERVICE  
NATURAL GAS ON CUSTOMER PREMISES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
141	June 2022	11,095	\$ 8,608	1	141
142	July 2022	4,146	3,351	1	142
143	August 2022	17,981	13,378	1	143
144	September 2022	10,993	8,276	1	144
145	October 2022	23,241	17,612	1	145
146	November 2022	37,027	30,918	1	146
147	December 2022	42,378	35,350	1	147
148	January 2023	5,586	4,961	1	148
149	February 2023	14,379	13,187	1	149
150	March 2023	5,035	4,780	1	150
151	April 2023	9,329	9,196	1	151
152	May 2023	2,186	2,751	1	152
153	Total	<u>183,376</u>	<u>\$ 152,368</u>	<u>12</u>	153
154	Average			<u>1</u>	154

[1] Workpapers Schedule J-1, Sheet 56.

[2] Workpapers Schedule J-1, Sheet 65.



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-EG, SMALL ELECTRIC GENERATION GAS SERVICE**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
155	June 2022	0	\$ 0	0	155
156	July 2022	0	0	0	156
157	August 2022	0	0	0	157
158	September 2022	0	0	0	158
159	October 2022	0	0	0	159
160	November 2022	0	0	0	160
161	December 2022	0	0	0	161
162	January 2023	0	0	0	162
163	February 2023	0	0	0	163
164	March 2023	0	0	0	164
165	April 2023	0	0	0	165
166	May 2023	0	0	0	166
167	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	167
168	Average			<u>0</u>	168

[1] Workpapers Schedule J-1, Sheets 56-57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-CNG, GAS SERVICE FOR COMPRESSION**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
169	June 2022	24,651	\$ 18,835	3	169
170	July 2022	21,843	16,490	3	170
171	August 2022	21,615	16,023	3	171
172	September 2022	25,303	18,743	3	172
173	October 2022	31,276	24,194	3	173
174	November 2022	42,299	35,433	3	174
175	December 2022	60,383	50,549	3	175
176	January 2023	58,169	50,226	3	176
177	February 2023	62,564	56,844	3	177
178	March 2023	59,374	53,950	3	178
179	April 2023	54,821	55,613	3	179
180	May 2023	<u>67,465</u>	<u>76,269</u>	<u>11</u>	180
181	Total	<u>529,763</u>	<u>\$ 473,168</u>	<u>44</u>	181
182	Average			<u>4</u>	182

[1] Workpapers Schedule J-1, Sheet 57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE SG-L, STREET AND OUTDOOR LIGHTING GAS SERVICE**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
183	June 2022	25,907	\$ 30,132	678	183
184	July 2022	24,825	28,628	676	184
185	August 2022	25,252	28,786	677	185
186	September 2022	25,570	29,142	682	186
187	October 2022	24,761	29,100	687	187
188	November 2022	25,259	31,225	693	188
189	December 2022	26,934	33,343	695	189
190	January 2023	27,776	35,224	693	190
191	February 2023	25,100	32,870	694	191
192	March 2023	24,641	32,343	690	192
193	April 2023	25,176	35,800	704	193
194	May 2023	25,446	39,541	703	194
195	Total	<u>306,647</u>	<u>\$ 386,136</u>	<u>8,272</u>	195
196	Average			<u>689</u>	196

[1] Workpapers Schedule J-1, Sheet 57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**MONTHLY GAS SALES AND REVENUES AS RECORDED**  
**SCHEDULE ST-1, TRANSPORTATION CUSTOMER-SECURED NATURAL GAS**  
**TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
197	June 2022	36,487,195	\$ 1,203,928	179	197
198	July 2022	50,870,217	1,120,204	179	198
199	August 2022	50,036,166	1,139,116	163	199
200	September 2022	46,494,763	1,150,905	178	200
201	October 2022	23,499,463	1,207,099	173	201
202	November 2022	40,193,017	1,427,279	173	202
203	December 2022	48,585,455	1,552,591	174	203
204	January 2023	23,201,591	1,690,018	168	204
205	February 2023	26,485,569	1,735,312	151	205
206	March 2023	44,922,895	1,587,484	175	206
207	April 2023	41,903,618	1,232,729	175	207
208	May 2023	<u>23,522,615</u>	<u>1,290,446</u>	<u>171</u>	208
209	Total	<u><u>456,202,564</u></u>	<u><u>\$ 16,337,110</u></u>	<u><u>2,059</u></u>	209
210	Average			<u><u>172</u></u>	210

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE SG-OS, OPTIONAL GAS SERVICE  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
211	June 2022	0	\$ 0	0	211
212	July 2022	0	0	0	212
213	August 2022	0	0	0	213
214	September 2022	0	0	0	214
215	October 2022	0	0	0	215
216	November 2022	0	0	0	216
217	December 2022	0	0	0	217
218	January 2023	0	0	0	218
219	February 2023	0	0	0	219
220	March 2023	0	0	0	220
221	April 2023	0	0	0	221
222	May 2023	0	0	0	222
223	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	223
224	Average			<u>0</u>	224

[1] Workpapers Schedule J-1, Sheet 57.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE OTHER SALES TO PUBLIC AUTHORITIES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
225	June 2022	18,330	\$ 16,126	2	225
226	July 2022	14,900	13,613	2	226
227	August 2022	13,822	12,619	2	227
228	September 2022	14,414	13,012	2	228
229	October 2022	15,686	14,061	2	229
230	November 2022	18,220	17,519	2	230
231	December 2022	53,994	46,612	2	231
232	January 2023	79,777	68,116	2	232
233	February 2023	85,232	78,112	2	233
234	March 2023	75,097	69,155	2	234
235	April 2023	58,548	56,043	2	235
236	May 2023	26,430	32,777	2	236
237	Total	<u>474,450</u>	<u>\$ 437,763</u>	<u>24</u>	237
238	Average			<u>2</u>	238

[1] Workpapers Schedule J-1, Sheet 54-55.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE ST-1, EXTRA-1  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
239	June 2022	5,912,210	\$ 567,641	1	239
240	July 2022	13,976,800	626,279	1	240
241	August 2022	22,592,930	688,927	1	241
242	September 2022	18,148,010	656,608	1	242
243	October 2022	2,067,190	539,684	1	243
244	November 2022	18,805,510	661,388	1	244
245	December 2022	17,988,680	655,449	1	245
246	January 2023	3,209,030	547,986	1	246
247	February 2023	4,995,000	560,972	1	247
248	March 2023	16,176,040	642,270	1	248
249	April 2023	14,713,380	631,635	1	249
250	May 2023	<u>1,710,290</u>	<u>537,089</u>	1	250
251	Total	<u>140,295,070</u>	<u>\$ 7,315,929</u>	<u>12</u>	251
252	Average			<u>1</u>	252

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE ST-1, EXTRA-4  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
253	June 2022	5,822,190	\$ 131,581	2	253
254	July 2022	6,052,820	131,581	2	254
255	August 2022	5,899,870	131,581	2	255
256	September 2022	5,811,410	131,581	2	256
257	October 2022	5,882,350	131,581	2	257
258	November 2022	5,645,000	131,581	2	258
259	December 2022	4,734,110	131,581	2	259
260	January 2023	285,000	131,581	2	260
261	February 2023	4,870,000	131,581	2	261
262	March 2023	5,913,800	131,581	2	262
263	April 2023	5,634,950	131,581	2	263
264	May 2023	153,000	131,581	2	264
265	Total	<u>56,704,500</u>	<u>\$ 1,578,971</u>	<u>24</u>	265
266	Average			<u>2</u>	266

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE ST-1, EXTRA-5  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
267	June 2022	5,881,490	\$ 191,667	1	267
268	July 2022	5,978,690	191,667	1	268
269	August 2022	6,114,800	191,667	1	269
270	September 2022	5,880,710	191,667	1	270
271	October 2022	5,445,080	191,667	1	271
272	November 2022	5,769,730	191,667	1	272
273	December 2022	4,075,630	191,667	1	273
274	January 2023	3,465,494	191,667	1	274
275	February 2023	3,017,880	191,667	1	275
276	March 2023	5,943,980	191,667	1	276
277	April 2023	5,829,670	191,667	1	277
278	May 2023	173,340	191,667	1	278
279	Total	<u>57,576,494</u>	<u>\$ 2,299,999</u>	<u>12</u>	279
280	Average			<u>1</u>	280

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE ST-1, EXTRA-6  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
281	June 2022	11,670,000	\$ 221,249	4	281
282	July 2022	17,101,436	221,249	4	282
283	August 2022	11,072,160	221,249	4	283
284	September 2022	9,668,810	221,249	4	284
285	October 2022	8,721,000	221,249	4	285
286	November 2022	3,605,000	221,249	4	286
287	December 2022	9,373,840	221,249	4	287
288	January 2023	465,050	221,249	4	288
289	February 2023	496,750	221,249	4	289
290	March 2023	2,185,000	221,249	4	290
291	April 2023	3,350,000	221,249	4	291
292	May 2023	<u>8,800,000</u>	<u>221,249</u>	<u>4</u>	292
293	Total	<u>86,509,046</u>	<u>\$ 2,654,991</u>	<u>48</u>	293
294	Average			<u>4</u>	294

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE ST-1, EXTRA-7  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
295	June 2022	2,640,000	\$ 95,676	2	295
296	July 2022	3,515,332	95,676	2	296
297	August 2022	1,124,000	95,676	2	297
298	September 2022	1,626,000	95,676	2	298
299	October 2022	27,690	95,676	2	299
300	November 2022	706,000	95,676	2	300
301	December 2022	1,339,000	95,676	2	301
302	January 2023	444,000	95,676	2	302
303	February 2023	81,500	95,676	2	303
304	March 2023	904,000	95,676	2	304
305	April 2023	1,926,000	95,676	2	305
306	May 2023	<u>2,408,000</u>	<u>95,676</u>	<u>2</u>	306
307	Total	<u>16,741,522</u>	<u>\$ 1,148,116</u>	<u>24</u>	307
308	Average			<u>2</u>	308

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
MONTHLY GAS SALES AND REVENUES AS RECORDED  
SCHEDULE ST-1, EXTRA-8  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	Sales (Therms) [1] (b)	Revenues [2] (c)	Number of Bills [1] (d)	Line No.
309	June 2022	0	\$ 0	0	309
310	July 2022	0	0	0	310
311	August 2022	0	0	0	311
312	September 2022	0	0	0	312
313	October 2022	0	0	0	313
314	November 2022	0	0	0	314
315	December 2022	0	0	0	315
316	January 2023	0	0	0	316
317	February 2023	0	0	0	317
318	March 2023	0	0	0	318
319	April 2023	0	0	0	319
320	May 2023	0	0	0	320
321	Total	<u>0</u>	<u>\$ 0</u>	<u>0</u>	321
322	Average			<u>0</u>	322

[1] Workpapers Schedule J-1, Sheet 58.

[2] Workpapers Schedule J-1, Sheet 65.

# Tab K

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description	Account/Reference	Recorded 5/31/2023	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	Requested	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			Sch K-1, Sh 1-6 Col (c)	Sch K-1, Sh 1-6 Col (d)	Sch K-1, Sh 1-6 Col (e)	N/A	Sum (c) thru (f)	
<u>Purchased Gas Cost</u>								
1	Natural Gas Transmission Line Purchases	803	\$ 653,787,279	\$ (653,787,279)	\$ 0	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	(268,800,644)	268,800,644	0	0	0	2
3	Gas Withdrawn from Storage	808.1	5,848,453	(5,848,453)	0	0	0	3
4	Gas Delivered to Storage	808.2	(8,888,958)	8,888,958	0	0	0	4
5	Gas Used for Compressor Station Fuel	810	(48,951)	48,951	0	0	0	5
6	Total Purchased Gas Cost	Sum Lns 1 - 3	\$ 381,897,178	\$ (381,897,178)	\$ 0	\$ 0	\$ 0	6
<u>Other Gas Costs</u>								
7	Other Gas Supply	813	\$ 730,767	\$ (23,361)	\$ 20,805	\$ 0	\$ 728,211	7
<u>Transmission - Gas Cost</u>								
8	Transmission and Compression of Gas by Others	858	\$ 14,066,842	\$ (14,066,842)	\$ 0	\$ 0	\$ 0	8
<u>Transmission, Excluding Account 858</u>								
9	Operation Supervision and Engineering	850	\$ 362,812	\$ (14,755)	\$ 9,261	\$ 0	\$ 357,318	9
10	Operation System Control and Load Dispatching	851	494,991	(16,744)	14,637	0	492,883	10
11	Communication System Expense	852	3,509	(114)	92	0	3,487	11
12	Communication Station Labor and Expense	853	123,645	(3,619)	2,437	0	122,462	12
13	Gas for Compressor Station Fuel	854	48,951	0	0	0	48,951	13
14	Mains	856	160,302	(5,131)	3,967	0	159,138	14
15	Measuring and Regulating Station	857	47,934	(947)	648	0	47,636	15
16	Rents	860	10,548	0	0	0	10,548	16
17	Maintenance Supervision and Engineering	861	21,640	(766)	619	0	21,493	17
18	Maintenance of Structures and Improvements	862	234	0	0	0	234	18
19	Maintenance of Mains	863	2,427,378	(124,956)	32,139	0	2,334,561	19
20	Maintenance of Compressor Station Eq.	864	7,637	(168)	136	0	7,605	20
21	Maintenance of Measuring and Reg. Station Eq.	865	123,425	(2,011)	757	0	122,170	21
22	Maintenance of SCADA Eq.	866	35,031	(251)	176	0	34,955	22
23	Total Transmission, Excluding Account 858	Sum Lns 9 - 22	\$ 3,868,037	\$ (169,464)	\$ 64,869	\$ 0	\$ 3,763,442	23
<u>Distribution</u>								
24	Operation Supervision and Engineering	870	\$ 6,044,701	\$ (232,037)	\$ 155,221	\$ 0	\$ 5,967,885	24
25	Operation Distribution Load Dispatching	871	408,900	(13,939)	12,019	0	406,981	25
26	Operation Mains and Services	874	12,974,085	(78,777)	63,449	0	12,958,757	26
27	Operation Measuring and Regulation Station	875	149,160	(4,241)	3,427	0	148,346	27
28	Operation Meter and House Regulator	878	7,283,455	(165,637)	133,855	0	7,251,672	28
29	Customer Installation	879	7,096,917	(210,092)	173,526	0	7,060,351	29
30	Other	880	5,571,035	(490,348)	69,936	0	5,150,623	30
31	Rents	881	(439,053)	0	0	0	(439,053)	31
32	Maintenance Supervision and Engineering	885	431,882	(11,671)	7,322	0	427,532	32
33	Maintenance of Structures and Improvements	886	12,394	0	0	0	12,394	33
34	Maintenance of Mains	887	6,205,193	(59,876)	47,121	0	6,192,438	34
35	Maintenance of Measuring and Reg. Station Eq.	889	1,449,756	(21,143)	15,693	0	1,444,305	35
36	Maintenance of Services	892	4,763,876	(108,689)	87,225	0	4,742,412	36
37	Maintenance of Meters and House Regulators	893	3,014,370	(66,850)	54,023	0	3,001,543	37
38	Maintenance of Other Equipment	894	224,959	(3,058)	2,450	0	224,351	38
39	Total Distribution	Sum Lns 24 - 38	\$ 55,191,630	\$ (1,466,359)	\$ 825,266	\$ 0	\$ 54,550,537	39

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description	Account/Reference	Recorded 5/31/2023	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	Requested	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			Sch K-1, Sh 1-6	Sch K-1, Sh 1-6	Sch K-1, Sh 1-6	N/A	Sum (c) thru (f)	
<u>Customer Accounts</u>								
1	Supervision	901	\$ 1,360,371	\$ (52,187)	\$ 43,414	\$ 0	\$ 1,351,598	1
2	Meter Reading	902	688,214	(18,429)	14,892	0	684,677	2
3	Customer Records and Collection	903	16,608,940	(299,832)	211,006	0	16,520,115	3
4	Uncollectible Accounts	904	4,779,094	(1,180,958)	0	0	3,598,136	4
5	Miscellaneous	905	0	0	0	0	0	5
6	Total Customer Accounts	Sum Lns 1 - 5	\$ 23,436,619	\$ (1,551,405)	\$ 269,312	\$ 0	\$ 22,154,526	6
<u>Customer Service and Information</u>								
7	Customer Assistance	908	\$ 88	\$ 0	\$ 0	\$ 0	\$ 88	7
8	Informational and Instructional Advertising	909	173	0	0	0	173	8
9	Miscellaneous	910	341,498	(87,935)	0	0	253,563	9
10	Total Customer Service and Information	Sum Lns 7 - 9	\$ 341,759	\$ (87,935)	\$ 0	\$ 0	\$ 253,824	10
<u>Sales</u>								
11	Supervision	911	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	11
12	Demonstration and Selling	912	0	0	0	0	0	12
13	Advertising	913	0	0	0	0	0	13
14	Total Sales	Sum Lns 11 - 13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Total O&M		\$ 479,532,831	\$ (399,262,544)	\$ 1,180,252	\$ 0	\$ 81,450,539	15
<u>Administrative and General (A&amp;G)</u>								
			WP K-1, Sh 8, Col (e)				Sch K-1, Sh 7, Col (g)	
16	A&G Salaries	920	\$ 25,661,087	\$ 145,136	\$ 770,140	\$ 0	\$ 26,576,363	16
17	Office Supplies and Expenses	921	5,273,256	(365,899)	0	0	4,907,357	17
18	A&G Expenses Transferred (Credit)	922	(4,936,852)	27,508	0	0	(4,909,344)	18
19	Outside Services	923	8,650,312	(19,982)	0	0	8,630,329	19
20	Property Insurance	924	285,720	50	0	0	285,770	20
21	Injuries and Damages	925	6,935,286	(943,377)	0	0	5,991,909	21
22	Employee Pension and Benefits	926	(1,880,435)	1,275,250	0	0	(605,185)	22
23	Regulatory Commission Expenses	928	558,612	0	(390,182)	0	168,430	23
24	Safety Advertising	930.1	501,749	(1,474)	0	0	500,275	24
25	Miscellaneous General	930.2	2,847,411	(85,007)	0	0	2,762,403	25
26	Rents	931	299,045	(4,651)	0	0	294,394	26
27	Maintenance of General Plant	935	2,744,629	(293,155)	14,325	0	2,465,799	27
28	Total A&G	Sum Lns 16 - 27	\$ 46,939,819	\$ (265,600)	\$ 394,282	\$ 0	\$ 47,068,500	28
29	Total O&M and A&G	Ln 15 + Ln 28	\$ 526,472,650	\$ (399,528,144)	\$ 1,574,533	\$ 0	\$ 128,519,039	29

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/ Reference (b)	Recorded 5/31/2023 (c)	Test Year Adjustments (d)	Certification Adjustments (e)	ECIC Adjustments (f)	Requested (g)	Line No.
			WP K-1, Sh 1	WP K-1, Sh 10	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
<b>Purchased Gas Costs</b>								
1	Natural Gas Transmission Line Purchases	803	\$ 653,787,279	\$ (653,787,279)	\$ 0	\$ 0	\$ 0	1
2	Purchased Gas Cost Adjustments	805.1	(268,800,644)	268,800,644	0	0	0	2
3	Gas Withdrawn from Storage	808.1	5,848,453	(5,848,453)	0	0	0	3
4	Gas Delivered to Storage	808.2	(8,888,958)	8,888,958	0	0	0	4
5	Gas Used for Compressor Station Fuel	810	(48,951)	48,951	0	0	0	5
6	Total	Sum Lns 1 - 3	\$ 381,897,178	\$ (381,897,178)	\$ 0	\$ 0	\$ 0	6
<b>Other Gas Costs</b>								
<b>Other Gas Supply</b>								
7	Labor	813	\$ 394,368	\$ (17,725)	\$ 15,739	\$ 0	\$ 392,382	7
8	Labor Loadings		239,031	(5,621)	5,066	0	238,475	8
9	Materials and Expenses		97,367	(14)	0	0	97,354	9
10	Total	Sum Lns 7 - 9	\$ 730,767	\$ (23,361)	\$ 20,805	\$ 0	\$ 728,211	10
<b>Transmission - Gas Cost</b>								
11	Transmission and Compression of Gas by Others	858	\$ 14,066,842	\$ (14,066,842)	\$ 0	\$ 0	\$ 0	11
<b>Transmission Expenses, Excluding Account 858</b>								
<b>Operations</b>								
<b>Operation Supervision and Engineering</b>								
12	Labor	850	\$ 190,616	\$ (8,685)	\$ 6,960	\$ 0	\$ 188,891	12
13	Labor Loadings		116,929	(2,775)	2,302	0	116,456	13
14	Materials and Expenses		55,267	(3,295)	0	0	51,971	14
15	Total	Sum Lns 12 - 14	\$ 362,812	\$ (14,755)	\$ 9,261	\$ 0	\$ 357,318	15
<b>System Control and Load Dispatching</b>								
16	Labor	851	\$ 276,948	\$ (12,448)	\$ 11,053	\$ 0	\$ 275,554	16
17	Labor Loadings		169,098	(3,977)	3,584	0	168,704	17
18	Materials and Expenses		48,945	(320)	0	0	48,625	18
19	Total	Sum Lns 16 - 18	\$ 494,991	\$ (16,744)	\$ 14,637	\$ 0	\$ 492,883	19
<b>Communication System Expense</b>								
20	Labor	852	\$ 1,953	\$ (89)	\$ 71	\$ 0	\$ 1,935	20
21	Labor Loadings		1,049	(25)	21	0	1,044	21
22	Materials and Expenses		507	0	0	0	507	22
23	Total	Sum Lns 20 - 22	\$ 3,509	\$ (114)	\$ 92	\$ 0	\$ 3,487	23
<b>Communication Station Labor and Expense</b>								
24	Labor	853	\$ 50,314	\$ (2,292)	\$ 1,837	\$ 0	\$ 49,858	24
25	Labor Loadings		30,486	(724)	600	0	30,362	25
26	Materials and Expenses		42,846	(604)	0	0	42,242	26
27	Total	Sum Lns 24 - 26	\$ 123,645	\$ (3,619)	\$ 2,437	\$ 0	\$ 122,462	27
<b>Gas for Compressor Station Fuel</b>								
28	Labor	854	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Labor Loadings		0	0	0	0	0	29
30	Materials and Expenses		48,951	0	0	0	48,951	30
31	Total	Sum Lns 28 - 30	\$ 48,951	\$ 0	\$ 0	\$ 0	\$ 48,951	31
<b>Mains Expense</b>								
32	Labor	856	\$ 82,261	\$ (3,748)	\$ 3,003	\$ 0	\$ 81,517	32
33	Labor Loadings		48,946	(1,162)	964	0	48,748	33
34	Materials and Expenses		29,095	(221)	0	0	28,874	34
35	Total	Sum Lns 32 - 34	\$ 160,302	\$ (5,131)	\$ 3,967	\$ 0	\$ 159,138	35
<b>Measuring and Regulating Station Expense</b>								
36	Labor	857	\$ 13,421	\$ (611)	\$ 490	\$ 0	\$ 13,300	36
37	Labor Loadings		8,035	(191)	158	0	8,002	37
38	Materials and Expenses		26,478	(145)	0	0	26,334	38
39	Total	Sum Lns 36 - 38	\$ 47,934	\$ (947)	\$ 648	\$ 0	\$ 47,636	39
40	Rents	860	\$ 10,548	\$ 0	\$ 0	\$ 0	\$ 10,548	40



**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2023 (c)	Test Year Adjustments (d)	Certification Adjustments (e)	ECIC Adjustments (f)	Requested (g)	Line No.
			WP K-1, Sh 1	WP K-1, Sh 10	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
<u>Transmission Expenses, Excluding Account 858 Continued</u>								
<u>Maintenance</u>								
Maintenance Supervision and Engineering 861								
1	Labor		\$ 12,751	\$ (581)	\$ 466	\$ 0	\$ 12,636	1
2	Labor Loadings		7,784	(185)	153	0	7,752	2
3	Materials and Expenses		1,105	0	0	0	1,105	3
4	Total	Sum Lns 1 - 3	\$ 21,640	\$ (766)	\$ 619	\$ 0	\$ 21,493	4
Maintenance of Structures and Improvements 862								
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		234	0	0	0	234	7
8	Total	Sum Lns 5 - 7	\$ 234	\$ 0	\$ 0	\$ 0	\$ 234	8
Maintenance of Mains 863								
9	Labor		\$ 662,189	\$ (30,170)	\$ 24,178	\$ 0	\$ 656,198	9
10	Labor Loadings		404,395	(9,598)	7,961	0	402,758	10
11	Materials and Expenses		1,360,793	(85,189)	0	0	1,275,604	11
12	Total	Sum Lns 9 - 11	\$ 2,427,378	\$ (124,956)	\$ 32,139	\$ 0	\$ 2,334,561	12
Maintenance of Compressor Station Equipment 864								
13	Labor		\$ 2,757	\$ (126)	\$ 101	\$ 0	\$ 2,732	13
14	Labor Loadings		1,790	(42)	35	0	1,782	14
15	Materials and Expenses		3,091	0	0	0	3,091	15
16	Total	Sum Lns 13 - 15	\$ 7,637	\$ (168)	\$ 136	\$ 0	\$ 7,605	16
Maintenance of Measuring & Regulating Station Equip 865								
17	Labor		\$ 15,577	\$ (710)	\$ 569	\$ 0	\$ 15,436	17
18	Labor Loadings		9,544	(227)	188	0	9,506	18
19	Materials and Expenses		98,303	(1,075)	0	0	97,228	19
20	Total	Sum Lns 17 - 19	\$ 123,425	\$ (2,011)	\$ 757	\$ 0	\$ 122,170	20
Maintenance of SCADA Equipment 866								
21	Labor		\$ 3,604	\$ (164)	\$ 132	\$ 0	\$ 3,572	21
22	Labor Loadings		2,250	(53)	44	0	2,241	22
23	Materials and Expenses		29,177	(34)	0	0	29,143	23
24	Total	Sum Lns 21 - 23	\$ 35,031	\$ (251)	\$ 176	\$ 0	\$ 34,955	24
Total Transmission Expense, Excluding Account 858								
25	Labor		\$ 1,312,392	\$ (59,623)	\$ 48,859	\$ 0	\$ 1,301,628	25
26	Labor Loadings		800,305	(18,958)	16,009	0	797,356	26
27	Materials and Expenses		1,755,340	(90,883)	0	0	1,664,457	27
28	Total	Sum Lns 25 - 27	\$ 3,868,037	\$ (169,464)	\$ 64,869	\$ 0	\$ 3,763,442	28

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2023 (c)	Test Year Adjustments (d)	Certification Adjustments (e)	ECIC Adjustments (f)	Requested (g)	Line No.
			WP K-1, Sh 1	WP K-1, Sh 10	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
<b>Distribution</b>								
<b>Operation Supervision and Engineering</b>								
1	Labor	870	\$ 3,227,940	\$ (146,659)	\$ 117,530	\$ 0	\$ 3,198,811	1
2	Labor Loadings		1,919,802	(45,442)	37,690	0	1,912,050	2
3	Materials and Expenses		896,960	(39,935)	0	0	857,024	3
4	Total	Sum Lns 1 - 3	\$ 6,044,701	\$ (232,037)	\$ 155,221	\$ 0	\$ 5,967,885	4
<b>Operation Distribution Load Dispatching</b>								
5	Labor	871	\$ 234,123	\$ (10,573)	\$ 9,070	\$ 0	\$ 232,620	5
6	Labor Loadings		142,670	(3,366)	2,949	0	142,253	6
7	Materials and Expenses		32,107	0	0	0	32,107	7
8	Total	Sum Lns 5 - 7	\$ 408,900	\$ (13,939)	\$ 12,019	\$ 0	\$ 406,981	8
<b>Operation Mains and Services</b>								
9	Labor	874	\$ 1,308,412	\$ (59,612)	\$ 47,772	\$ 0	\$ 1,296,571	9
10	Labor Loadings		796,383	(18,902)	15,677	0	793,158	10
11	Materials and Expenses		10,869,290	(263)	0	0	10,869,027	11
12	Total	Sum Lns 9 - 11	\$ 12,974,085	\$ (78,777)	\$ 63,449	\$ 0	\$ 12,958,757	12
<b>Operation Measuring and Regulation Station</b>								
13	Labor	875	\$ 70,689	\$ (3,221)	\$ 2,581	\$ 0	\$ 70,049	13
14	Labor Loadings		42,993	(1,020)	846	0	42,819	14
15	Materials and Expenses		35,478	0	0	0	35,478	15
16	Total	Sum Lns 13 - 15	\$ 149,160	\$ (4,241)	\$ 3,427	\$ 0	\$ 148,346	16
<b>Operation Meter and House Regulator</b>								
17	Labor	878	\$ 2,759,106	\$ (125,707)	\$ 100,737	\$ 0	\$ 2,734,136	17
18	Labor Loadings		1,682,387	(39,930)	33,118	0	1,675,575	18
19	Materials and Expenses		2,841,962	0	0	0	2,841,962	19
20	Total	Sum Lns 17 - 19	\$ 7,283,455	\$ (165,637)	\$ 133,855	\$ 0	\$ 7,251,672	20
<b>Customer Installation</b>								
21	Labor	879	\$ 3,511,329	\$ (159,510)	\$ 130,793	\$ 0	\$ 3,482,611	21
22	Labor Loadings		2,135,393	(50,582)	42,733	0	2,127,544	22
23	Materials and Expenses		1,450,195	0	0	0	1,450,195	23
24	Total	Sum Lns 21 - 23	\$ 7,096,917	\$ (210,092)	\$ 173,526	\$ 0	\$ 7,060,351	24
<b>Other</b>								
25	Labor	880	\$ 1,417,034	\$ (64,381)	\$ 52,733	\$ 0	\$ 1,405,386	25
26	Labor Loadings		860,261	(20,379)	17,203	0	857,085	26
27	Materials and Expenses		3,293,740	(405,588)	0	0	2,888,152	27
28	Total	Sum Lns 25 - 27	\$ 5,571,035	\$ (490,348)	\$ 69,936	\$ 0	\$ 5,150,623	28
29	Rents	881	\$ (439,053)	\$ 0	\$ 0	\$ 0	\$ (439,053)	29

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description	Account/Reference	Recorded 5/31/2023	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	Requested	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			WP K-1, Sh 1	WP K-1, Sh 10	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
	Maintenance Supervision and Engineering	885						
1	Labor		\$ 150,984	\$ (6,879)	\$ 5,513	\$ 0	\$ 149,617	1
2	Labor Loadings		91,919	(2,182)	1,809	0	91,547	2
3	Materials and Expenses		188,979	(2,611)	0	0	186,368	3
4	Total	Sum Lns 1 - 3	\$ 431,882	\$ (11,671)	\$ 7,322	\$ 0	\$ 427,532	4
	Maintenance of Structures and Improvements	886						
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		12,394	0	0	0	12,394	7
8	Total	Sum Lns 5 - 7	\$ 12,394	\$ 0	\$ 0	\$ 0	\$ 12,394	8
	Maintenance of Mains	887						
9	Labor		\$ 970,470	\$ (44,215)	\$ 35,432	\$ 0	\$ 961,687	9
10	Labor Loadings		593,762	(14,093)	11,688	0	591,358	10
11	Materials and Expenses		4,640,960	(1,568)	0	0	4,639,392	11
12	Total	Sum Lns 9 - 11	\$ 6,205,193	\$ (59,876)	\$ 47,121	\$ 0	\$ 6,192,438	12
	Maintenance of Measuring and Reg. Station Eq.	889						
13	Labor		\$ 323,720	\$ (14,749)	\$ 11,819	\$ 0	\$ 320,791	13
14	Labor Loadings		196,785	(4,671)	3,874	0	195,988	14
15	Materials and Expenses		929,251	(1,724)	0	0	927,527	15
16	Total	Sum Lns 13 - 15	\$ 1,449,756	\$ (21,143)	\$ 15,693	\$ 0	\$ 1,444,305	16
	Maintenance of Services	892						
17	Labor		\$ 1,799,427	\$ (81,983)	\$ 65,699	\$ 0	\$ 1,783,143	17
18	Labor Loadings		1,093,508	(25,954)	21,526	0	1,089,080	18
19	Materials and Expenses		1,870,941	(752)	0	0	1,870,189	19
20	Total	Sum Lns 17 - 19	\$ 4,763,876	\$ (108,689)	\$ 87,225	\$ 0	\$ 4,742,412	20
	Maintenance of Meters and House Regulators	893						
21	Labor		\$ 1,112,863	\$ (50,703)	\$ 40,631	\$ 0	\$ 1,102,792	21
22	Labor Loadings		680,314	(16,147)	13,392	0	677,559	22
23	Materials and Expenses		1,221,192	0	0	0	1,221,192	23
24	Total	Sum Lns 21 - 23	\$ 3,014,370	\$ (66,850)	\$ 54,023	\$ 0	\$ 3,001,543	24
	Maintenance of Other Equipment	894						
25	Labor		\$ 50,245	\$ (2,289)	\$ 1,834	\$ 0	\$ 49,790	25
26	Labor Loadings		31,275	(742)	616	0	31,148	26
27	Materials and Expenses		143,440	(27)	0	0	143,413	27
28	Total	Sum Lns 25 - 27	\$ 224,959	\$ (3,058)	\$ 2,450	\$ 0	\$ 224,351	28
	Total Distribution							
29	Labor		\$ 16,936,343	\$ (770,481)	\$ 622,144	\$ 0	\$ 16,788,005	29
30	Labor Loadings		10,267,451	(243,410)	203,122	0	10,227,164	30
31	Materials and Expenses		27,987,836	(452,468)	0	0	27,535,368	31
32	Total	Sum Lns 29 - 31	\$ 55,191,630	\$ (1,466,359)	\$ 825,266	\$ 0	\$ 54,550,537	32

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description	Account/Reference	Recorded 5/31/2023	Test Year Adjustments	Certification Adjustments	ECIC Adjustments	Requested	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	
			WP K-1, Sh 1	WP K-1, Sh 10	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
<u>Customer Accounts</u>								
Supervision								
		901						
1	Labor		\$ 818,724	\$ (36,799)	\$ 32,675	\$ 0	\$ 814,601	1
2	Labor Loadings		506,748	(11,918)	10,739	0	505,569	2
3	Materials and Expenses		34,898	(3,470)	0	0	31,428	3
4	Total	Sum Lns 1 - 3	\$ 1,360,371	\$ (52,187)	\$ 43,414	\$ 0	\$ 1,351,598	4
Meter Reading								
		902						
5	Labor		\$ 307,057	\$ (13,990)	\$ 11,210	\$ 0	\$ 304,278	5
6	Labor Loadings		187,015	(4,439)	3,681	0	186,258	6
7	Materials and Expenses		194,141	0	0	0	194,141	7
8	Total	Sum Lns 5 - 7	\$ 688,214	\$ (18,429)	\$ 14,892	\$ 0	\$ 684,677	8
Customer Records and Collection								
		903						
9	Labor		\$ 4,012,954	\$ (180,458)	\$ 159,659	\$ 0	\$ 3,992,154	9
10	Labor Loadings		2,429,220	(57,149)	51,348	0	2,423,419	10
11	Materials and Expenses		10,166,767	(62,225)	0	0	10,104,542	11
12	Total	Sum Lns 9 - 11	\$ 16,608,940	\$ (299,832)	\$ 211,006	\$ 0	\$ 16,520,115	12
13	Uncollectible Accounts	904	\$ 4,779,094	\$ (1,180,958)	\$ 0	\$ 0	\$ 3,598,136	13
Miscellaneous								
		905						
14	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	14
15	Labor Loadings		0	0	0	0	0	15
16	Materials and Expenses		0	0	0	0	0	16
17	Total	Sum Lns 14 - 16	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	17
Total Customer Accounts								
18	Labor		\$ 5,138,735	\$ (231,246)	\$ 203,544	\$ 0	\$ 5,111,033	18
19	Labor Loadings		3,122,983	(73,505)	65,768	0	3,115,245	19
20	Materials and Expenses		15,174,901	(1,246,654)	0	0	13,928,247	20
21	Total	Sum Lns 18 - 20	\$ 23,436,619	\$ (1,551,405)	\$ 269,312	\$ 0	\$ 22,154,526	21

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2023 (c)	Test Year Adjustments (d)	Certification Adjustments (e)	ECIC Adjustments (f)	Requested (g)	Line No.
			WP K-1, Sh 1	WP K-1, Sh 10	WP K-1, Sh 21	N/A	Sum (c) thru (f)	
<u>Customer Service and Information</u>								
Customer Assistance 908								
1	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	1
2	Labor Loadings		0	0	0	0	0	2
3	Materials and Expenses		88	0	0	0	88	3
4	Total	Sum Lns 1 - 3	\$ 88	\$ 0	\$ 0	\$ 0	\$ 88	4
Informational and Instructional Advertising 909								
5	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	5
6	Labor Loadings		0	0	0	0	0	6
7	Materials and Expenses		173	0	0	0	173	7
8	Total	Sum Lns 5 - 7	\$ 173	\$ 0	\$ 0	\$ 0	\$ 173	8
Miscellaneous 910								
9	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	9
10	Labor Loadings		0	0	0	0	0	10
11	Materials and Expenses		341,498	(87,935)	0	0	253,563	11
12	Total	Sum Lns 9 - 11	\$ 341,498	\$ (87,935)	\$ 0	\$ 0	\$ 253,563	12
Total Customer Service and Information								
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		341,759	(87,935)	0	0	253,824	15
16	Total	Sum Lns 13 - 15	\$ 341,759	\$ (87,935)	\$ 0	\$ 0	\$ 253,824	16
<u>Sales</u>								
Supervision 911								
17	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	17
18	Labor Loadings		0	0	0	0	0	18
19	Materials and Expenses		0	0	0	0	0	19
20	Total	Sum Lns 17 - 19	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	20
Demonstration and Selling 912								
21	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	21
22	Labor Loadings		0	0	0	0	0	22
23	Materials and Expenses		0	0	0	0	0	23
24	Total	Sum Lns 21 - 23	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	24
Advertising 913								
25	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	25
26	Labor Loadings		0	0	0	0	0	26
27	Materials and Expenses		0	0	0	0	0	27
28	Total	Sum Lns 25 - 27	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
Total Sales								
29	Labor		\$ 0	\$ 0	\$ 0	\$ 0	0	29
30	Labor Loadings		0	0	0	0	0	30
31	Materials and Expenses		0	0	0	0	0	31
32	Total	Sum Lns 29 - 31	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
Total O&M								
33	Labor		\$ 23,781,838	\$ (1,079,076)	\$ 890,287	\$ 0	\$ 22,291,421	33
34	Labor Loadings		14,429,770	(341,494)	289,965	0	13,580,884	34
35	Materials and Expenses		441,321,223	(397,841,973)	0	0	45,578,234	35
36	Total	Sum Lns 33 - 35	\$ 479,532,831	\$ (399,262,544)	\$ 1,180,252	\$ 0	\$ 81,450,539	36

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Account/Reference (b)	Recorded 5/31/2023 (c) WP K-1, Sh 7	Test Year Adjustments (d) WP K-1, Sh 17	Certification Adjustments (e) WP K-1, Sh 27	ECIC Adjustments (f) N/A	SNV Requested (g) Sum (c) thru (f)	Line No.
<b>Administrative and General (A&amp;G)</b>								
<b>A&amp;G Salaries</b>								
		920						
1	Labor		\$ 18,025,317	\$ (175,452)	\$ 576,907	\$ 0	\$ 18,426,773	1
2	Labor Loadings		8,742,495	197,598	193,232	0	9,133,325	2
3	Materials and Expenses		(1,106,725)	122,990	0	0	(983,735)	3
4	Total	Sum Lns 1 - 3	\$ 25,661,087	\$ 145,136	\$ 770,140	\$ 0	\$ 26,576,363	4
5	Office Supplies and Expenses	921	\$ 5,273,256	\$ (365,899)	\$ 0	\$ 0	\$ 4,907,357	5
6	A&G Expenses Transferred (Credit)	922	\$ (4,936,852)	\$ 27,508	\$ 0	\$ 0	\$ (4,909,344)	6
7	Outside Services	923	\$ 8,650,312	\$ (19,982)	\$ 0	\$ 0	\$ 8,630,329	7
8	Property Insurance	924	\$ 285,720	\$ 50	\$ 0	\$ 0	\$ 285,770	8
9	Injuries and Damages	925	\$ 6,935,286	\$ (943,377)	\$ 0	\$ 0	\$ 5,991,909	9
10	Employee Pension and Benefits	926	\$ (1,880,435)	\$ 1,275,250	\$ 0	\$ 0	\$ (605,185)	10
11	Regulatory Commission Expenses	928	\$ 558,612	\$ 0	\$ (390,182)	\$ 0	\$ 168,430	11
12	Safety Advertising	930.1	\$ 501,749	\$ (1,474)	\$ 0	\$ 0	\$ 500,275	12
<b>Miscellaneous General</b>								
		930.2						
13	Labor		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Labor Loadings		0	0	0	0	0	14
15	Materials and Expenses		2,847,411	(85,007)	0	0	2,762,403	15
16	Total	Sum Lns 13 - 15	\$ 2,847,411	\$ (85,007)	\$ 0	\$ 0	\$ 2,762,403	16
17	Rents	931	\$ 299,045	\$ (4,651)	\$ 0	\$ 0	\$ 294,394	17
<b>Maintenance of General Plant</b>								
		935						
18	Labor		\$ 276,243	\$ (9,062)	\$ 10,727	\$ 0	\$ 277,908	18
19	Labor Loadings		167,773	3,679	3,598	0	175,049	19
20	Materials and Expenses		2,300,613	(287,772)	0	0	2,012,841	20
21	Total	Sum Lns 18 - 20	\$ 2,744,629	\$ (293,155)	\$ 14,325	\$ 0	\$ 2,465,799	21
<b>Total A&amp;G Expenses</b>								
22	Labor		\$ 18,301,560	\$ (184,513)	\$ 587,634	\$ 0	\$ 18,704,681	22
23	Labor Loadings		8,910,267	201,277	196,830	0	9,308,374	23
24	Materials and Expenses		19,727,991	(282,364)	(390,182)	0	19,055,445	24
25	Total	Sum Lns 22 - 24	\$ 46,939,819	\$ (265,600)	\$ 394,282	\$ 0	\$ 47,068,500	25

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ADVERTISING EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Vendor (a)	Description of Service (b)	Request Recovery (c)	Exclude (d)	Total Recorded (e) (c) + (d)	Line No.
	Company Records					
	Account 870 - Operating Supv & Eng					
1	Flywheel Brands Inc	Advertising - Other	\$ 2,209	\$ 0	\$ 2,209	1
2	Total Account 870		<u>\$ 2,209</u>	<u>\$ 0</u>	<u>\$ 2,209</u>	2
	Account 930.1 - Safety Education Expenses					
3	Meta	Advertising - Digital	\$ 0	\$ 0	\$ 0	3
4	Highnoon	Advertising - Digital	0	0	0	4
5	Mass Media LLC	Advertising - Print Ads	17,407	0	17,407	5
6	Skyview Satellite Networks Inc	Advertising - Radio	80,191	0	80,191	6
7	Mass Media LLC	Advertising - TV	1,517	0	1,517	7
8	Total Account 930.1		<u>\$ 99,115</u>	<u>\$ 0</u>	<u>\$ 99,115</u>	8
9	Total Southern Nevada		<u>\$ 101,323</u>	<u>\$ 0</u>	<u>\$ 101,323</u>	9

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ADVERTISING EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Type of Service (b)	Request Recovery (c)	Exclude (d)	Total Recorded (e) (c) + (d)	Line No.
Company Records						
Account 903 - Customer Records & Collection Expenses						
1	BJ Bull Bakery LLC	Advertising - Other	\$ 0	\$ 628	\$ 628	1
2	Eagle Promotions	Advertising - Other	0	223	223	2
3	Dice Career Solutions	Advertising - Recruitment	2,343	0	2,343	3
4	Total Account 903		<u>\$ 2,343</u>	<u>\$ 851</u>	<u>\$ 3,194</u>	4
Account 910 - Misc Cust Svc & Info Expenses						
5	Meta	[1] Advertising - Digital	\$ 9,000	\$ 0	\$ 9,000	5
6	Highnoon	[1] Advertising - Digital	1,925	0	1,925	6
7	Highnoon	Advertising - Other	24,500	0	24,500	7
8	Reclass	Advertising - Other	2,899	2,146	5,046	8
9	Total Account 910		<u>\$ 38,324</u>	<u>\$ 2,146</u>	<u>\$ 40,471</u>	9
Account 921 - A&G Office Supplies and Expense						
10	Facebook	Advertising - Other	\$ 8,138	\$ 100	\$ 8,238	10
11	Google Ads	Advertising - Other	1,850	0	1,850	11
12	Nextdoor Ads	Advertising - Other	496	0	496	12
13	Las Vegas Color Graphics	Advertising - Recruitment	327	0	327	13
14	Indeed	Advertising - Recruitment	26,791	0	26,791	14
15	Adicio	Advertising - Recruitment	495	0	495	15
16	American Gas Association	Advertising - Recruitment	357	0	357	16
17	UNLV Career Services	Advertising - Recruitment	850	0	850	17
18	YM Careers	Advertising - Recruitment	998	0	998	18
19	Reclass	Advertising - Other	(5,449)	(3,740)	(9,189)	19
20	Total Account 921		<u>\$ 34,853</u>	<u>\$ (3,640)</u>	<u>\$ 31,213</u>	20
Account 930.1 - Safety Education Expenses						
21	Meta	Advertising - Digital	\$ 8,587	\$ 4,500	\$ 13,087	21
22	Highnoon	Advertising - Digital	728,692	0	728,692	22
23	Mass Media LLC	Advertising - Print Ads	0	0	0	23
24	Skyview Satellite Networks Inc	Advertising - Radio	0	0	0	24
25	Mass Media LLC	Advertising - TV	0	0	0	25
26	Total Account 930.1		<u>\$ 737,279</u>	<u>\$ 4,500</u>	<u>\$ 741,779</u>	26
Account 930.2 - Misc General Expenses						
27	Donnelley Financial LLC	[2] Advertising - Printing	\$ 119,548	\$ 0	\$ 119,548	27
28	Total Account 930.2		<u>\$ 119,548</u>	<u>\$ 0</u>	<u>\$ 119,548</u>	28
29	Total		<u>\$ 932,347</u>	<u>\$ 3,857</u>	<u>\$ 936,204</u>	29
30	Less: Great Basin and SGTC Allocation		3.79%	3.79%	3.79%	30
31	Amount to be Allocated		<u>\$ 896,973</u>	<u>\$ 3,711</u>	<u>\$ 900,683</u>	31
32	SNV 4-Factor		28.19%	28.19%	28.19%	32
33	Total After Allocation		<u>\$ 252,888</u>	<u>\$ 1,046</u>	<u>\$ 253,934</u>	33
34	Grand Total		<u>\$ 252,888</u>	<u>\$ 1,046</u>	<u>\$ 253,934</u>	34

[1] These amounts were inadvertently recorded to Account 930.1.

[2] These were not advertising expenses, but are being included to tie to the recorded amounts.



SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 923, OUTSIDE SERVICES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
								Sum (c) thru (f)
1	ACCENTURE LLP	O/S SVCS - CONTRACTOR SVCS	\$ 0	0	1,073	0	\$ 1,073	1
2	ADAPTIVE INSIGHTS INC	O/S SVCS - COMP EQUIP SVCS	0	0	218,535	0	218,535	2
3	ADOBE INC	O/S SVCS - COMP EQUIP SVCS	0	0	114,480	0	114,480	3
4	ADVANCED SOFTWARE PRODUCTS GROUP	O/S SVCS - COMP EQUIP SVCS	0	0	32,497	0	32,497	4
5	AGGREGATE SINGULARITY INC	O/S SVCS - COMP EQUIP SVCS	0	0	71,959	0	71,959	5
6	AGREE	O/S SVCS - CONTRACTOR SVCS	0	0	149,700	0	149,700	6
7	AGREE	O/S SVCS - COMP EQUIP SVCS	0	0	6,000	0	6,000	7
8	AHEAD INC	O/S SVCS - COMP EQUIP SVCS	0	0	189,546	0	189,546	8
9	AKORBI	O/S SVCS - WRITING	0	0	100	0	100	9
10	ALLEGIS GROUP HOLDINGS INC	O/S SVCS - CONTRACTOR SVCS	0	0	95,144	0	95,144	10
11	ALLIANCE CONSULTING GROUP	PROF SVCS - ACCOUNTING	0	0	1,013	0	1,013	11
12	AMAZON WEB SERVICES INC	O/S SVCS - COMP EQUIP SVCS	0	0	6,682	0	6,682	12
13	AMERICAN INNOVATIONS LTD	O/S SVCS - COMP EQUIP SVCS	0	0	267,500	0	267,500	13
14	AMERICAN REGISTRY FOR INTERNET	O/S SVCS - COMP EQUIP SVCS	0	0	4,000	0	4,000	14
15	APEX SYSTEMS LLC	PROF SVCS - ENGINEERING	0	0	36,560	0	36,560	15
16	APEX SYSTEMS LLC	O/S SVCS - CONTRACTOR SVCS	0	0	280,096	0	280,096	16
17	ARCOS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	66,772	0	66,772	17
18	ARTICULATE GLOBAL INC	O/S SVCS - COMP EQUIP SVCS	0	0	30,111	0	30,111	18
19	ASPIRE SYSTEMS CONSULTING INC	O/S SVCS - COMP EQUIP SVCS	0	0	60,000	0	60,000	19
20	ASSOCIATED FIRE CONSULTANTS INC	PROF SVCS - OTHER	3,165	0	18,497	0	21,662	20
21	AVERTRA CORP	O/S SVCS - COMP EQUIP SVCS	0	0	62,196	0	62,196	21
22	AVEVA SOFTWARE LLC	O/S SVCS - COMP EQUIP SVCS	0	0	65,731	0	65,731	22
23	AVIANO LLC	O/S SVCS - TEMP HELP	0	0	5,969	0	5,969	23
24	AZUL SYSTEMS INC	O/S SVCS - COMP EQUIP SVCS	0	0	43,660	0	43,660	24
25	BCN TELECOM INC	UTILITIES - TELEPHONE	0	0	34,727	0	34,727	25
26	BEYONDTRUST CORP	O/S SVCS - COMP EQUIP SVCS	0	0	132,843	0	132,843	26
27	BLANK ROME LLP	PROF SVCS - LEGAL	92,666	0	0	120,043	212,708	27
28	BLUE RIBBON PERSONNEL	O/S SVCS - CONTRACTOR SVCS	0	52,272	2,640	0	54,912	28
29	BMC SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	140,375	0	140,375	29
30	CAMELBACK STRATEGY GROUP	PROF SVCS - OTHER	0	0	0	5,000	5,000	30
31	CANON SOLUTIONS AMERICA INC	O/S SVCS - COMP EQUIP SVCS	9,284	9,284	30,134	37,479	86,181	31
32	CCI NETWORK SERVICES LLC	O/S SVCS - CONTRACTOR SVCS	0	0	0	0	0	32
33	CCS PRESENTATION SYSTEMS	O/S SVCS - COMP EQUIP SVCS	0	0	6,834	0	6,834	33
34	CDW LLC	O/S SVCS - COMP EQUIP SVCS	0	0	87,972	0	87,972	34
35	CDW LLC	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	49,177	0	49,177	35
36	CENTURY 23	O/S SVCS - COMP EQUIP SVCS	0	0	4,634	0	4,634	36
37	CGI TECHNOLOGIES AND SOLUTIONS INC	O/S SVCS - COMP EQUIP SVCS	0	0	2,310,475	0	2,310,475	37
38	CHARLES RIVER ASSOCIATES	PROF SVCS - OTHER	0	0	125,754	0	125,754	38
39	CISCO SYSTEMS INC	O/S SVCS - COMP EQUIP SVCS	0	0	247,400	0	247,400	39
40	CLOUDNINE	O/S SVCS - COMP EQUIP SVCS	0	0	6,801	0	6,801	40
41	COASH & COASH INC	PROF SVCS - OTHER	0	0	212	0	212	41
42	COCHISE SERVICES LLC	O/S SVCS - CONTRACTOR SVCS	0	0	450	0	450	42
43	CONVERGEONE INC	O/S SVCS - COMP EQUIP SVCS	0	0	365,189	0	365,189	43
44	CT CORP SYSTEM	PROF SVCS - OTHER	0	0	1,971	0	1,971	44
45	DATA 21 INC	O/S SVCS - COMP EQUIP SVCS	0	0	2,966	0	2,966	45
46	DELL MARKETING LP	O/S SVCS - COMP EQUIP SVCS	0	0	223,298	0	223,298	46
47	DELPHIX CORP	O/S SVCS - COMP EQUIP SVCS	0	0	104,557	0	104,557	47
48	DIGICERT INC	O/S SVCS - COMP EQUIP SVCS	0	0	38,599	0	38,599	48
49	DIGITECH SYSTEMS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	98,305	0	98,305	49
50	DNV GL USA INC	O/S SVCS - COMP EQUIP SVCS	0	0	175,539	0	175,539	50
51	DTS SOFTWARE LLC	O/S SVCS - COMP EQUIP SVCS	0	0	34,012	0	34,012	51
52	EASTRIDGE WORKFORCE SOLUTIONS	PROF SVCS - ACCOUNTING	0	0	103,357	0	103,357	52
53	EFAX CORPORATE	O/S SVCS - COMP EQUIP SVCS	0	0	11,670	0	11,670	53
54	ENTERPRISE OUTCOMES INC	O/S SVCS - CONTRACTOR SVCS	0	0	251,659	0	251,659	54
55	ESRI	O/S SVCS - COMP EQUIP SVCS	0	0	1,027,583	0	1,027,583	55
56	EVOTEK INC	O/S SVCS - CONTRACTOR SVCS	0	0	9,500	0	9,500	56
57	EVOTEK INC	O/S SVCS - COMP EQUIP SVCS	0	0	1,700,636	0	1,700,636	57
58	FASTBLUE COMMUNICATIONS INC	UTILITIES - TELEPHONE	0	0	538,174	0	538,174	58
59	FEDEX	O/S SVCS - MAIL CARRIER	0	0	52,778	0	52,778	59
60	FENNEMORE CRAIG PC	PROF SVCS - LEGAL	0	0	27,883	0	27,883	60
61	FIALA PROJECT RESOURCES	O/S SVCS - CONTRACTOR SVCS	0	0	48,215	0	48,215	61
62	FLOOM ENERGY LAW PLLC	PROF SVCS - LEGAL	703	32,547	40,905	19,701	93,855	62
63	FLUTURA BUSINESS SOLUTIONS LLC	PROF SVCS - ENGINEERING	0	0	12,000	0	12,000	63
64	FUSION RISK MANAGEMENT INC	O/S SVCS - COMP EQUIP SVCS	0	0	148,321	0	148,321	64
65	G TREASURY SS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	43,368	0	43,368	65
66	GARTNER INC	SUBSCRIPTIONS/PUBLICATIONS	0	0	109,700	0	109,700	66
67	GLENNE REPORTING SERVICES LLC	PROF SVCS - OTHER	0	0	3,204	0	3,204	67
68	GREENBERG TRAUIG LLP	PROF SVCS - OTHER	0	0	2,466	0	2,466	68
69	GREENBERG TRAUIG LLP	PROF SVCS - LEGAL	0	0	2,340	0	2,340	69
70	GROUPE SHAREGATE INC	O/S SVCS - COMP EQUIP SVCS	0	0	21,588	0	21,588	70
71	GUIDEPOINT SECURITY LLC	O/S SVCS - COMP EQUIP SVCS	0	0	840,000	0	840,000	71
72	HAL B HEATON	PROF SVCS - TAX	0	0	20,000	0	20,000	72
73	HARTMAN KING PC	PROF SVCS - LEGAL	0	0	7,448	0	7,448	73
74	HCL AMERICA INC	PROF SVCS - OTHER	0	0	274,945	0	274,945	74
75	HOLO DISCOVERY	PROF SVCS - OTHER	0	0	1,606	0	1,606	75
76	IBM CORP	O/S SVCS - COMP EQUIP SVCS	0	0	35,629	0	35,629	76
77	IBM CORP	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	543,699	0	543,699	77
78	IFS CANADA INC	O/S SVCS - COMP EQUIP SVCS	0	0	46,449	0	46,449	78
79	IMAGINIT	O/S SVCS - COMP EQUIP SVCS	0	0	109,080	0	109,080	79
80	INDUSTRIAL TRAINING SERVICES INC	O/S SVCS - COMP EQUIP SVCS	0	0	540	0	540	80
81	INFO TECH RESEARCH GROUP INC	SUBSCRIPTIONS/PUBLICATIONS	0	0	46,000	0	46,000	81
82	INFOSYS LIMITED	PROF SVCS - OTHER	0	0	60,000	0	60,000	82
83	INSIGHT GLOBAL LLC	O/S SVCS - CONTRACTOR SVCS	0	0	237,973	0	237,973	83
84	INSIGHT GLOBAL LLC	O/S SVCS - COMP EQUIP SVCS	0	0	224,635	0	224,635	84
85	INTRADO LIFE & SAFETY INC	O/S SVCS - COMP EQUIP SVCS	0	0	19,631	0	19,631	85
86	IRON MOUNTAIN INC	O/S SVCS - CONTRACTOR SVCS	0	0	(12,215)	0	(12,215)	86
87	IRON MOUNTAIN INC	O/S SVCS - OTHER	0	0	75,088	0	75,088	87
88	IRTH SOLUTIONS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	630,176	0	630,176	88
89	IT STRATEGIES INTERNATIONAL CORP	O/S SVCS - CONTRACTOR SVCS	0	0	187,290	0	187,290	89
90	ITRON INC	O/S SVCS - COMP EQUIP SVCS	0	0	115,709	0	115,709	90
91	JACKSON LEWIS P C	PROF SVCS - LEGAL	0	0	99,431	0	99,431	91

SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 923, OUTSIDE SERVICES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
Company Records								
Sum (c) thru (f)								
92	JENNINGS STROUSS & SALMON PLC	PROF SVCS - LEGAL	0	0	2,128	0	2,128	92
93	JONES & DYER	PROF SVCS - OTHER	0	0	1,274	0	1,274	93
94	JONES & DYER	PROF SVCS - LEGAL	0	0	0	3,653	3,653	94
95	JPMORGAN CHASE BANK NA	O/S SVCS - COMP EQUIP SVCS	0	0	(119,638)	0	(119,638)	95
96	LANCO GLOBAL SYSTEMS INC	O/S SVCS - CONTRACTOR SVCS	0	0	177,840	0	177,840	96
97	LEGAL WINGS	CASH RECEIPTS OR COLLECTIONS	0	0	(26)	0	(26)	97
98	LEVEL 3 AV CA INC	O/S SVCS - COMP EQUIP SVCS	0	0	7,922	0	7,922	98
99	LEVI RAY & SHOUP INC	O/S SVCS - COMP EQUIP SVCS	0	0	6,070	0	6,070	99
100	LINK TECHNOLOGIES	O/S SVCS - CONTRACTOR SVCS	0	0	199,749	0	199,749	100
101	LOCUSVIEW INC	O/S SVCS - COMP EQUIP SVCS	0	0	48,750	0	48,750	101
102	MACKINNEY SYSTEMS INC	O/S SVCS - COMP EQUIP SVCS	0	0	21,955	0	21,955	102
103	MERGE MOBILE INC	O/S SVCS - COMP EQUIP SVCS	0	0	42,930	0	42,930	103
104	MICROSOFT CORP	O/S SVCS - COMP EQUIP SVCS	0	0	1,784,641	0	1,784,641	104
105	MIHAYLOV CONSULTING LLC	O/S SVCS - CONTRACTOR SVCS	0	0	7,200	0	7,200	105
106	MOONEY WRIGHT MOORE & WILHOIT PLLC	PROF SVCS - LEGAL	0	0	29,599	0	29,599	106
107	MORRISON & FOERSTER LLP	PROF SVCS - LEGAL	0	0	12,162	0	12,162	107
108	NASDAQ CORPORATE SOLUTIONS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	54,469	0	54,469	108
109	NAVEX GLOBAL INC	PROF SVCS - OTHER	0	0	10,075	0	10,075	109
110	NETMOTION SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	178,708	0	178,708	110
111	NETWRIX CORPORATION	O/S SVCS - COMP EQUIP SVCS	0	0	11,591	0	11,591	111
112	NEWERA SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	15,513	0	15,513	112
113	NEXANT INC	O/S SVCS - COMP EQUIP SVCS	0	0	113,025	0	113,025	113
114	None Assigned	PROF SVCS - LEGAL	0	0	0	0	0	114
115	None Assigned	O/S SVCS - CONTRACTOR SVCS	0	0	0	0	0	115
116	None Assigned	O/S SVCS - COMP EQUIP SVCS	0	0	0	0	0	116
117	NORTHERN NEVADA INTERNET SERVICES LLC	UTILITIES - TELEPHONE	0	0	238	0	238	117
118	ONSAGER WERNER & OBERG PLC	PROF SVCS - LEGAL	0	0	159,651	0	159,651	118
119	OPEN SYSTEMS SOLUTIONS INC	O/S SVCS - CONTRACTOR SVCS	0	0	327,590	0	327,590	119
120	OPEN TEXT INC	PROF SVCS - OTHER	0	0	153,395	0	153,395	120
121	OPEN TEXT INC	O/S SVCS - COMP EQUIP SVCS	0	0	151,406	0	151,406	121
122	OPTIV SECURITY INC	O/S SVCS - COMP EQUIP SVCS	0	0	342,773	0	342,773	122
123	ORACLE AMERICA INC	O/S SVCS - COMP EQUIP SVCS	0	0	2,243,296	0	2,243,296	123
124	OSBORN MALEDON PA	PROF SVCS - LEGAL	0	0	1,953	51,209	53,162	124
125	OSCEOLA CONSULTING LLC	O/S SVCS - CONTRACTOR SVCS	0	0	76,923	0	76,923	125
126	OSI SOFT LLC	O/S SVCS - COMP EQUIP SVCS	0	0	128,435	0	128,435	126
127	OTHER INTERCOMPANY TRANSFER	INTERCO TRANS - OTHER	0	0	(1,289,156)	0	(1,289,156)	127
128	OXFORD GLOBAL RESOURCES LLC	O/S SVCS - CONTRACTOR SVCS	0	0	242,960	0	242,960	128
129	OXFORD GLOBAL RESOURCES LLC	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	35,560	0	35,560	129
130	PENVAL GROUP INC	O/S SVCS - CONTRACTOR SVCS	\$	0	416,144	0	416,144	130
131	PERKINS COIE LLP	PROF SVCS - LEGAL	0	0	42,950	0	42,950	131
132	PERSEVERANT SOLUTIONS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	150,000	0	150,000	132
133	PLAUCHE MASELLI PARKERSON LLP	PROF SVCS - LEGAL	5,917	0	0	0	5,917	133
134	POWERPLAN INC	O/S SVCS - COMP EQUIP SVCS	0	0	517,837	0	517,837	134
135	PRECISELY SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	9,861	0	9,861	135
136	PRESIDIO HOLDINGS INC	O/S SVCS - CONTRACTOR SVCS	0	0	9,412	0	9,412	136
137	PRESIDIO HOLDINGS INC	O/S SVCS - COMP EQUIP SVCS	0	0	104,372	0	104,372	137
138	PRESIDIO HOLDINGS INC	DATA PROCESSING HARDWARE/SOFTW	0	0	(451)	0	(451)	138
139	PRESIDIO NETWORKED SOLUTIONS GROUP	O/S SVCS - COMP EQUIP SVCS	0	0	1,677,798	0	1,677,798	139
140	PRICEWATERHOUSECOOPERS LLP	PROF SVCS - TAX	0	0	77,002	0	77,002	140
141	PRICEWATERHOUSECOOPERS LLP	PROF SVCS - AUDITING	0	0	1,784,500	0	1,784,500	141
142	PRIDESTAFF INC	O/S SVCS - TEMP HELP	0	0	11,253	0	11,253	142
143	PRIDESTAFF INC	O/S SVCS - CONTRACTOR SVCS	0	0	17,425	0	17,425	143
144	PROSYMMETRY LLC	SOFTWARE LICENSES	0	0	17,783	0	17,783	144
145	QUEST SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	62,899	0	62,899	145
146	RAMAKRISHNA KOTHAPETA LLC	O/S SVCS - CONTRACTOR SVCS	0	0	215,200	0	215,200	146
147	RECLASS OF CHARGES	PROF SVCS - TAX	0	0	(12,060)	0	(12,060)	147
148	RECLASS OF CHARGES	PROF SVCS - OTHER	0	0	0	15,000	15,000	148
149	RECLASS OF CHARGES	PROF SVCS - LEGAL	0	(10,549)	0	10,549	0	149
150	RECLASS OF CHARGES	PROF SVCS - ENGINEERING	0	0	26,060	0	26,060	150
151	RECLASS OF CHARGES	O/S SVCS - CONTRACTOR SVCS	0	(34,928)	11,040	34,928	11,040	151
152	RECLASS OF CHARGES	O/S SVCS - COMP EQUIP SVCS	0	(3,012)	1,139,077	3,012	1,139,077	152
153	RECLASS OF CHARGES	O/S SVCS - OTHER	0	0	16,121	0	16,121	153
154	REDWOOD SOFTWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	80,000	0	80,000	154
155	REED SMITH LLP	PROF SVCS - LEGAL	0	0	365	0	365	155
156	REGULATED CAPITAL CONSULTANTS LLC	PROF SVCS - TAX	0	0	188	0	188	156
157	RESOLUTION ECONOMICS LLC	PROF SVCS - LEGAL	0	0	69,070	0	69,070	157
158	RISKLENS INC	O/S SVCS - COMP EQUIP SVCS	0	0	89,667	0	89,667	158
159	ROBERT HALF NEVADA STAFF INC	O/S SVCS - CONTRACTOR SVCS	0	0	152,384	0	152,384	159
160	RSM US LLP	O/S SVCS - TEMP HELP	0	0	14,642	0	14,642	160
161	RYAN LLC	PROF SVCS - TAX	0	0	32,696	0	32,696	161
162	SAP AMERICA INC	O/S SVCS - COMP EQUIP SVCS	0	0	279,671	0	279,671	162
163	SAS INSTITUTE INC	O/S SVCS - COMP EQUIP SVCS	0	0	146,994	0	146,994	163
164	SCENARIC LLC	PROF SVCS - OTHER	0	0	0	61,383	61,383	164
165	SCIENCELOGIC INC	O/S SVCS - COMP EQUIP SVCS	0	0	247,701	0	247,701	165
166	SILVER STATE COURT REPORTERS LLC	PROF SVCS - OTHER	0	0	9,060	0	9,060	166
167	SIRIUS COMPUTER SOLUTIONS INC	O/S SVCS - COMP EQUIP SVCS	0	0	267,608	0	267,608	167
168	SIRIUS COMPUTER SOLUTIONS INC	DATA PROCESSING EQUIP RENT/LEASE PYMTS	0	0	36,905	0	36,905	168
169	SMARTSHEET INC	SOFTWARE LICENSES	0	0	150,921	0	150,921	169
170	SNELL & WILMER LLP	PROF SVCS - LEGAL	0	0	150	0	150	170
171	SOFTWARE DIVERSIFIED SERVICES	O/S SVCS - COMP EQUIP SVCS	0	0	10,585	0	10,585	171
172	SOFTWARE ENGINEERING OF AMERICA INC	O/S SVCS - COMP EQUIP SVCS	0	0	36,353	0	36,353	172
173	SOPHIA LEARNING LLC	O/S SVCS - COMP EQUIP SVCS	0	0	26,250	0	26,250	173
174	SPECIALIZED DELIVERY SERVICES INC	O/S SVCS - MAIL CARRIER	0	0	177,861	0	177,861	174
175	STANLEY CONVERGENT SECURITY	O/S SVCS - COMP EQUIP SVCS	0	0	12,494	0	12,494	175
176	STATE OF CALIFORNIA	PROF SVCS - OTHER	0	0	70	0	70	176
177	STEPTOE & JOHNSON LLP	PROF SVCS - LEGAL	0	0	53,481	0	53,481	177
178	SUCCESSFACTORS INC	O/S SVCS - COMP EQUIP SVCS	0	0	130,310	0	130,310	178
179	SWITCH	RENT/LEASE RENTAL PYMTS	0	0	432,276	0	432,276	179
180	TALMO & ASSOCIATES INC	O/S SVCS - CONTRACTOR SVCS	0	55,440	0	0	55,440	180
181	TECHNOLOGENT	O/S SVCS - COMP EQUIP SVCS	0	0	834,442	0	834,442	181
182	TECHNOLOGENT	COMMUNICATIONS EQUIPMENT	0	0	0	0	0	182

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 923, OUTSIDE SERVICES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Type of Service (b)	SNV (c)	NNV (d)	System Allocable (e)	Other Jurisdictions (f)	Total (g)	Line No.
Company Records							Sum (c) thru (f)	
183	TELEDATA TECHNOLOGIES	O/S SVCS - COMP EQUIP SVCS	0	0	639	0	639	183
184	UI SOLUTIONS GROUP	O/S SVCS - CONTRACTOR SVCS	0	0	33,660	0	33,660	184
185	UTILITIES INTERNATIONAL INC	O/S SVCS - COMP EQUIP SVCS	0	0	50,000	0	50,000	185
186	VANGUARD INTEGRITY PROFESSIONALS INC	O/S SVCS - COMP EQUIP SVCS	0	0	17,453	0	17,453	186
187	VARIOUS	MEALS-NON TRAVEL / TRAINING	0	0	7,881	0	7,881	187
188	VARIOUS	SELF-INSURANCE EXPENSES	0	0	4,803	0	4,803	188
189	VARIOUS ACCRUAL ENTRIES	SOFTWARE LICENSES	0	0	0	0	0	189
190	VARIOUS ACCRUAL ENTRIES	PROF SVCS - AUDITING	0	0	0	0	0	190
191	VARIOUS ACCRUAL ENTRIES	O/S SVCS - MAIL CARRIER	0	0	0	0	0	191
192	VARIOUS ACCRUAL ENTRIES	SEM/CONF & PROFESSIONAL ORG	0	0	0	0	0	192
193	VARNER & BRANDT LLP	PROF SVCS - LEGAL	0	0	45,165	0	45,165	193
194	VCORE TECHNOLOGY PARTNERS LLC	O/S SVCS - COMP EQUIP SVCS	0	0	121,506	0	121,506	194
195	VENMINDER INC	O/S SVCS - COMP EQUIP SVCS	0	0	171,000	0	171,000	195
196	VENTIV TECHNOLOGY INC	O/S SVCS - COMP EQUIP SVCS	0	0	37,119	0	37,119	196
197	VERIZON CONNECT TELO INC	O/S SVCS - COMP EQUIP SVCS	0	0	276,862	0	276,862	197
198	VISIONARY INTEGRATION PROFESSIONALS	O/S SVCS - COMP EQUIP SVCS	0	0	116,810	0	116,810	198
199	VMWARE INC	O/S SVCS - COMP EQUIP SVCS	0	0	590,707	0	590,707	199
200	WILCOX & FETZER LEXITAS	PROF SVCS - OTHER	0	0	1,424	0	1,424	200
201	WILSON ELSEER MOSKOWITZ EDELMAN	PROF SVCS - LEGAL	0	0	44,684	0	44,684	201
202	WOLTERS KLUWER FINANCIAL SERVICES	O/S SVCS - COMP EQUIP SVCS	0	0	38,285	0	38,285	202
203	WORKFORCE SOFTWARE LLC	O/S SVCS - COMP EQUIP SVCS	0	0	107,424	0	107,424	203
204	WORKIVA INC	PROF SVCS - ACCOUNTING	0	0	18,818	0	18,818	204
205	WORKIVA INC	O/S SVCS - COMP EQUIP SVCS	0	0	47,804	0	47,804	205
206	WORLD TECHNOLOGIES INC	O/S SVCS - CONTRACTOR SVCS	0	0	15,150	0	15,150	206
207	Total		<u>\$ 111,734</u>	<u>\$ 101,054</u>	<u>\$ 30,285,659</u>	<u>\$ 361,956</u>	<u>\$ 30,860,403</u>	207

**SOUTHWEST GAS CORPORATION**  
**ACCOUNT 926, EMPLOYEE PENSIONS AND BENEFITS BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Subaccount (a)	Vendor (b)	Description (c)	Amount (d)	Line No.
	Company Records				
	926001837 (Exclude CE 4208, 4217, 3524, 4216, and 4218)	<u>Medical Benefits</u>			
1		AXIOM MEDICAL CONSULTING LLC	PROF SVCS - OTHER	\$ 90,000	1
2		MEDICAL - ACTIVE EMPLOYEES	MEDICAL-ACTIVE	15,023,335	2
3		MERCER HEALTH & BENEFITS LLC	PROF SVCS - OTHER	69,975	3
4		PAYFLEX SYSTEMS USA INC	HEALTH SAVINGS ACCOUNT	52,423	4
5		Cost Correction	PROF SVCS - OTHER	(25,140)	5
6		PAYFLEX SYSTEMS USA INC	HEALTH SAVINGS ACCOUNT	1,023,506	6
7		PAYFLEX SYSTEMS USA INC	MEDICAL-ACTIVE	3,184	7
8		UNIFYHR LLC	PROF SVCS - OTHER	20,525	8
9		VARIOUS	EMPLOYEE BENEFITS	(3,166)	9
10		Total Medical Benefits		<u>\$ 16,254,641</u>	10
	926001836-7 (4208, 4216, 4217, and 4218)	<u>PBOP</u>			
		<u>Life Insurance</u>			
11		Life Insurance	Basic Life Retiree	\$ (45,976)	11
12		Metropolitan Life Insurance Co	Basic Life Retiree	46,319	12
		<u>Medical Insurance</u>			
13		AON CONSULTING INC	MEDICAL - RETIREE	\$ 39,666	13
14		FIRST AMERICAN ADMINISTRATORS INC	MEDICAL - RETIREE	2,746	14
15		MEDICAL - RETIREE	MEDICAL - RETIREE	336,553	15
16		PAYFLEX SYSTEMS USA INC	MEDICAL - RETIREE	12,970	16
17		UNITED HEALTHCARE INSURANCE CO	MEDICAL - RETIREE	16,844	17
18		WILLIS TOWERS WATSON	MEDICAL - RETIREE	160,812	18
19		MEDICAL - RETIREE	PBOP ACCRUAL	1,801,105	19
		<u>Dental Insurance</u>			
20		Dental - Retiree	Dental - Retiree	\$ 29,670	20
21		Total PBOP		<u>\$ 2,400,709</u>	21
	926001840 CE 3524	<u>Employee Assistance Plan</u>			
22		HEALTH ADVOCATE SOLUTIONS INC	Outside Services - Employee Assitance Program	\$ 128,616	22
23		TASKHUMAN INC	Outside Services - Employee Assitance Program	\$ 324,510	23
24		Total Employee Assistance Plan		<u>\$ 453,126</u>	24
	926001836 (Exclude CE 4208 and 4218)	<u>Life and AD&amp;D Insurance</u>			
25		Metropolitan Life Insurance Co	Basic AD&D	\$ 56,565	25
26		Metropolitan Life Insurance Co	Basic Life-Active	282,692	26
27		Total Life and AD&D Insurance		<u>\$ 339,256</u>	27
	926001844	<u>Employee Communications</u>			
28		PAPERLESS POST	O/S SVCS - PRINTING	\$ 20	28
29		RESIDUAL STUDIOS LLC	O/S SVCS - ARTWORK/GRAPHICS	6,500	29
30		Total Employee Communications		<u>\$ 6,520</u>	30
	926001839	<u>Employee Investment Program (401K)</u>			
31		CALLAN LLC	PROF SVCS - OTHER	\$ 108,109	31
32		EMPLOYEE CONTRIBUTIONS	CASH RECEIPTS OR COLLECTIONS	(23,507,932)	32
33		FIDELITY INVESTMENTS INSTITUTIONAL	PROF SVCS - OTHER	70,643	33
34		FPRS DEPOSITORY	CASH RECEIPTS OR COLLECTIONS	23,513,995	34
35		FPRS DEPOSITORY	NATURAL GAS FROM STORAGE	916,932	35
36		MCCONNELL & JONES LLP	PROF SVCS - AUDITING	21,760	36
37		FPRS DEPOSITORY	NATURAL GAS FROM STORAGE	(916,932)	37
38		FPRS DEPOSITORY	EMPLOYER MATCHING	7,262,073	38
39		Total Employee Investment Program (401K)		<u>\$ 7,468,648</u>	39
	926001838	<u>Pension</u>			
40		SWG - Accrued Pension Liability	Basic Retirement Plan	36,497,505	40
41		AON CONSULTING INC	PROF SVCS - OTHER	184,118	41
42		BANK OF NEW YORK MELLON	PROF SVCS - OTHER	5,359	42
43		Total Pension		<u>\$ 36,686,982</u>	43
	926001842 (Exclude CE 4208, 4216)	<u>Dental Benefits</u>			
44		Dental -Active Employee	Dental - Active	\$ 1,145,858	44
45		Total Dental Benefits		<u>\$ 1,145,858</u>	45
	926001843	<u>Basic Long - Term Disability</u>			
46		Metropolitan Life Insurance Co	Basic LTD	\$ 1,285,723	46
47		Total Long - Term Disability		<u>\$ 1,285,723</u>	47

**SOUTHWEST GAS CORPORATION**  
**ACCOUNT 926, EMPLOYEE PENSIONS AND BENEFITS BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Subaccount (a)	Vendor (b)	Description (c)	Amount (d)	Line No.
	Company Records				
	926001151	<u>Deferred Compensation / SERP</u>			
48		Southwest Gas Corporation	Accrued - Interest/Commitment Fees	\$ 742,545	48
49		Southwest Gas Corporation	Employer Matching	224,795	49
50		Southwest Gas Corporation	Interest Payment	1,952,717	50
51		Southwest Gas Corporation	SUPP RETIREMENT PLAN	351,248	51
52		Total Deferred Compensation/SERP		<u>\$ 3,271,304</u>	52
	926001840 (Exclude CE 3524 and 4211)	<u>Other Employee Welfare</u>			
53		ALL WORLD PROMOTIONS LLC	OTHER BUSINESS EXPENSES	\$ 1,516	53
54		AWARDCO LLC	OTHER BUSINESS EXPENSES	120,870	54
55		AWARDCO LLC	PROF SVCS - OTHER	500	55
56		BENECOM ASSOCIATES INC	PROF SVCS - OTHER	40,090	56
57		EAGLE PROMOTIONS	OTHER BUSINESS EXPENSES	9	57
58		EVENTS AND WEDDINGS FANTASTIC	OTHER BUSINESS EXPENSES	600	58
59		LAS VEGAS COLOR GRAPHICS INC	CENTRAL GRAPHICS COST ALLOCATI	5,007	59
60		LAS VEGAS COLOR GRAPHICS INC	O/S SVCS - PRINTING	1,342	60
61		LAS VEGAS COLOR GRAPHICS INC	PROF SVCS - OTHER	1,316	61
62		MERCER HEALTH & BENEFITS LLC	PROF SVCS - OTHER	15,720	62
63		METROPOLITAN LIFE INSURANCE CO	PROF SVCS - OTHER	85,704	63
64		OMNI SCOTTSDALE RESORT & SPA AT	OTHER BUSINESS EXPENSES	74,055	64
65		PROPEL INC	PROF SVCS - OTHER	79,045	65
66		VARIOUS	ENTERTAINMENT	72	66
67		VARIOUS	LODGING	345	67
68		VARIOUS	MEALS	7,489	68
69		VARIOUS	MEDICAL EXAMINATIONS	35,079	69
70		VARIOUS	O/S SVCS - PHOTOGRAPHY	2,243	70
71		VARIOUS	OFF SUPPLIES & STATIONERY	45.32	71
72		VARIOUS	OTHER BUSINESS EXPENSES	(56,456)	72
73		VARIOUS	OTHER EMPLOYEE WELFARE	14,334	73
74		Total Other Employee Welfare		<u>\$ 428,923</u>	74
	926001840 CE 4211	<u>Tuition</u>			
75		Various	Tuition Reimbursement	\$ 451,648	75
76		Total Tuition		<u>\$ 451,648</u>	76
	926001845	<u>Flex Benefits</u>			
77		COST CORRECTIONS	DENTAL-ACTIVE	\$ 672,964	77
78		COST CORRECTIONS	MEDICAL-ACTIVE	7,287,331	78
79		EMPLOYEE CONTRIBUTIONS	CASH RECEIPTS OR COLLECTIONS	(8,906,928)	79
80		EMPLOYEE CONTRIBUTIONS	HEALTH SAVINGS ACCOUNT	(3,152,655)	80
81		METROPOLITAN LIFE INSURANCE CO	BASIC AD & D	210,049	81
82		METROPOLITAN LIFE INSURANCE CO	BASIC LIFE-ACTIVE	1,561,701	82
83		PAYFLEX SYSTEMS USA INC	CASH DISBURSEMENTS	173,048	83
84		PAYFLEX SYSTEMS USA INC	HEALTH SAVINGS ACCOUNT	3,151,934	84
85		VARIOUS	OTHER EMPLOYEE WELFARE	981,143	85
86		Total Flex Benefits		<u>\$ 1,978,588</u>	86
	926002901	<u>Non-Service Pension Costs</u>			
87		SWG - Accrued Pension Liability	Basic Retirement Plan	\$ (11,656,406)	87
88		SWG - Accrued Pension Liability	PBOP Accrual	87,756	88
89		SWG - Accrued Pension Liability	Supplemental Retirement Plan	3,512,009	89
90		Total Non-Service Pension Costs		<u>\$ (8,056,641)</u>	90
91	926001841	Reclass of Labor Loading	Payroll Expense Clearing	\$ (72,171,926)	91
92		Total Account 926		<u>\$ (8,056,641)</u>	92

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 928, REGULATORY COMMISSION EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Subaccount (a)	Amount (b)	Line No.
	Company Records	[1]	
	<u>Public Utilities Commission of Nevada</u>		
1	21-09001	\$ 189,052	1
2	Total Regulatory Commission Expenses	\$ <u>189,052</u>	2

[1] Nevada Total.

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 930.2, MISCELLANEOUS GENERAL EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b)	Line No.
	Company Records		
	<u>Travel and Non-Travel</u>		
1	AIRFARE	\$ 2,760	1
2	CAR RENTAL	599	2
3	GROUND TRANSPORTATION	55	3
4	LODGING	4,989	4
5	MEALS	3,261	5
6	Total Travel and Non-Travel	<u>\$ 11,664</u>	6
	<u>Trade Dues - Company</u>		
7	AMERICAN GAS ASSOC	\$ 695,582	7
8	COALITION FOR RENEWABLE NATURAL GAS	34,000	8
9	NEVADA ORGANIZATION OF BUILDING	150	9
10	NORTHERN NEVADA DEVELOPMENT	2,000	10
11	SOCIETY FOR HUMAN RESOURCE	229	11
12	UTILIZATION TECHNOLOGY DEVELOPMENT	350,000	12
13	WESTERN ENERGY INSTITUTE	32,778	13
14	Total Trade Dues	<u>\$ 1,114,739</u>	14
15	<u>Professional Services - Legal</u>	<u>\$ 0</u>	15
	<u>Subscriptions and Publications</u>		
16	S&P GLOBAL INC	\$ 39,302	16
17	VARIOUS	499	17
18	Total Subscriptions and Publications	<u>\$ 39,801</u>	18
	<u>Director Fees and Expenses</u>		
19	Board of Directors Expenses	\$ 237,496	19
20	Total Director Fees and Expenses	<u>\$ 237,496</u>	20
	<u>Bank Service Fees</u>		
21	BANK OF AMERICA	\$ 126,980	21
22	JPMORGAN CHASE BANK NA	71,068	22
23	MUFG BANK LTD	337,018	23
24	MUFG UNION BANK N A	1,010,082	24
25	VARIOUS	4,553	25
26	Total Bank Service Fees	<u>\$ 1,549,701</u>	26
	<u>Professional Services - Other</u>		
27	MACHER LOGISTICS	\$ 372	27
28	NORTH CAROLINA STATE UNIVERSITY	0	28
29	NORTHEAST GAS ASSOC INC	1,049,617	29
30	OPERATIONS TECHNOLOGY DEVELOPMENT	450,000	30
31	WORKIVA INC	2,000	31
32	Total Professional Services - Other	<u>\$ 1,501,990</u>	32
33	<u>Outside Services - Printing</u>	<u>\$ 0</u>	33
	<u>Trustee Fees</u>		
34	BANK OF NEW YORK MELLON TRUST CO NA	\$ 89,264	34
35	US BANK NATIONAL ASSOC	23,701	35
36	WELLS FARGO BANK N A	40,556	36
37	Total Trustee Fees	<u>\$ 153,520</u>	37
	<u>Securities Fees</u>		
38	WORKIVA INC	\$ 5,000	38
39	Total Securities Fees	<u>\$ 5,000</u>	39
	<u>Other Fees</u>		

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 930.2, MISCELLANEOUS GENERAL EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Amount (b)	Line No.
	Company Records		
40	BOFA SECURITIES INC	\$ 50,000	40
41	FITCH RATINGS INC	116,000	41
42	JPMORGAN CHASE BANK NA	63,787	42
43	MOODYS INVESTORS SERVICE INC	166,000	43
44	NASDAQ CORPORATE SOLUTIONS LLC	5,484	44
45	RECLASS OF CHARGES	(867,000)	45
46	S&P GLOBAL INC	588,250	46
47	TD SECURITIES USA LLC	35,192	47
48	US BANK NATIONAL ASSOC	30,027	48
49	VARIOUS	1,799	49
50	Total Other Fees	<u>\$ 189,539</u>	50
	<u>Commitment Fees</u>		
51	Bank of New York Mellon	\$ 514,570	51
52	Total Commitment Fees	<u>\$ 514,570</u>	52
53	<u>Deferred Compensation - Interest Fees (Active)</u>	<u>\$ 594,501</u>	53
	<u>Miscellaneous</u>		
54	METROPOLITAN LIFE INSURANCE CO	\$ 13,352	54
55	OFFICE SUPPLIES AND STATIONARY	44	55
56	OTHER BUSINESS EXPENSES	(135)	56
57	VARIOUS	1,047	57
58	Total Miscellaneous	<u>\$ 14,308</u>	58
	<u>Intercompany Transfer</u>		
59	A&G Allocation to SGTC	\$ (229,486)	59
60	General Expense Allocation from Hold Co.	4,809,461	60
61	Other Intercompany Transfer	(88,726)	61
62	Total Intercompany Transfer	<u>\$ 4,491,249</u>	62
63	Subtotal Miscellaneous General Expense Before Great Basin Allocation	\$ 10,418,077	63
64	Less: Great Basin Allocation as Recorded	(385,921)	64
65	Total Miscellaneous General Expenses	<u>\$ 10,032,156</u>	65



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 145, NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n) Sum (b) thru (m)	Line No.
Company Records															
1	Great Basin Gas Transmission Co.	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	3,800,000 \$	1,500,000 \$	1,300,000 \$	500,000 \$	8,600,000	1
2	Cash Transfer	0	0	0	0	0	0	0	0	3,229,257	(1,321,013)	(1,133,867)	(826,979)	(1,373,072)	2
3	Increase in Asset	0	0	0	0	0	0	0	0	7,029,257	179,530	166,133	(326,979)	7,226,928	3
	Total Great Basin Gas Transmission Co.	\$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	7,029,257	179,530	166,133	(326,979)	7,226,928	

**Explanation**  
Identification of charges and credits to the intercompany notes receivable account and description of type of cost incurred.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 146, ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line	No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n)	No.
		Company Records													Sum (b) thru (m)	
		<b>SWG Transmission Co.</b>														
1		Labor - Regular	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
2		Labor - Loading	0	0	0	0	0	0	0	0	0	0	0	0	0	2
3		Intercompany Transactions - SWG Group Income Tax	0	0	0	0	0	0	(5,854)	0	0	0	0	0	(5,854)	3
4		Intercompany Transactions - Other Costs	65,808	78,816	31,469	16,269	8,362	17,555	19,784	17,555	7,654	396,300	11,791	34,583	757,186	4
5		Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6		<b>Total SWG Transmission Co.</b>	<b>\$ 65,808</b>	<b>\$ 78,816</b>	<b>\$ 31,469</b>	<b>\$ 16,269</b>	<b>\$ 8,362</b>	<b>\$ 17,555</b>	<b>\$ 13,930</b>	<b>\$ 17,555</b>	<b>\$ 7,654</b>	<b>\$ 396,300</b>	<b>\$ 11,791</b>	<b>\$ 34,583</b>	<b>\$ 751,332</b>	6
		<b>Utility Financial Corp.</b>														
7		Other Costs	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	7
8		<b>Total Utility Financial Corp.</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	8
		<b>Great Basin Gas Transmission Co.</b>														
9		Self-Insurance Expenses	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
10		Office Furniture And Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11		Licenses and Permits - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12		Payment of Taxes - Current	0	0	0	0	0	0	0	0	0	0	0	0	0	12
13		Transportation Equipment Allocation	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14		Intercompany Transactions - Other Costs	73,421	110,499	(254,249)	225,765	10,048,562	945,107	1,545,568	1,545,568	1,547,389	1,726,944	1,373,563	1,711,154	19,125,361	14
15		Intercompany Transactions - Interest	0	0	0	0	0	0	0	7,564	16,690	6,565	26,222	30,921	87,961	15
16		Income Tax	0	0	0	0	0	0	3,270,027	0	0	0	0	0	3,270,027	16
17		Property Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	17
18		Dividend Income	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19		Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20		Decrease in Asset	0	0	0	0	0	0	0	(6,077,181)	(1,558,785)	(1,574,430)	(1,741,511)	(1,406,287)	(10,000,000)	20
21		Decrease in Liability	2,200	4,000	8,485	2,000	3,000	3,000	3,000	4,500	4,500	4,500	3,000	3,000	(12,358,195)	21
22		<b>Total Great Basin Gas Transmission Co.</b>	<b>\$ 75,622</b>	<b>\$ 118,984</b>	<b>\$ (252,249)</b>	<b>\$ 228,765</b>	<b>\$ 10,048,562</b>	<b>\$ 51,362</b>	<b>\$ 4,218,134</b>	<b>\$ (4,519,949)</b>	<b>\$ 9,784</b>	<b>\$ (163,579)</b>	<b>\$ (338,726)</b>	<b>\$ 338,787</b>	<b>\$ 170,339</b>	22
		<b>Centuri</b>														
23		Insurance Premiums	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	23
24		Write-Offs - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25		Cash Receipts or Collections	(315,864)	0	(36,664)	(84,810)	(79,529)	(166,147)	(136,948)	(50,922)	(50,922)	0	(99,914)	0	(970,797)	25
26		<b>Total Centuri</b>	<b>\$ (315,864)</b>	<b>\$ 0</b>	<b>\$ (36,664)</b>	<b>\$ (84,810)</b>	<b>\$ (79,529)</b>	<b>\$ (166,147)</b>	<b>\$ (136,948)</b>	<b>\$ (50,922)</b>	<b>\$ (50,922)</b>	<b>\$ 0</b>	<b>\$ (99,914)</b>	<b>\$ 0</b>	<b>\$ (819,196)</b>	26
		<b>SW Gas Holdings</b>														
27		Aircraft Expense - Clearing	\$ 3,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5,600	\$ 0	\$ 13,400	\$ 5,800	\$ 3,000	\$ 0	\$ 6,200	\$ 37,000	27
28		Subscriptions/Publications	0	0	0	0	0	0	0	0	0	0	10,490	0	10,490	28
29		Director Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30		Director Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	30
31		Professional Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	31
32		O/S Services - Contractor Services	0	0	0	0	0	0	0	0	0	24,458	0	0	24,458	32
33		Deferred Compensation	28,158	28,158	28,158	28,158	28,158	28,158	95,808	28,158	28,158	28,158	28,158	28,158	405,552	33
34		Other Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35		Intercompany Transactions - Other Costs	2,846,688	186,553	(64,941)	(34,353)	288,156	(454,764)	2,303,934	1,227,664	188,542	(4,615,120)	463,619	(50,515)	2,285,464	35
36		Cash Receipts or Collections	0	0	0	0	0	0	0	0	0	0	0	0	0	36
37		Cash Transfer	(20,165,839)	0	0	0	0	0	0	0	0	0	0	0	(20,165,839)	37
38		<b>Total SW Gas Holdings</b>	<b>\$ (17,287,992)</b>	<b>\$ 214,711</b>	<b>\$ (36,762)</b>	<b>\$ (6,195)</b>	<b>\$ 316,315</b>	<b>\$ (421,006)</b>	<b>\$ 2,399,742</b>	<b>\$ 1,269,222</b>	<b>\$ 222,500</b>	<b>\$ (4,559,504)</b>	<b>\$ 502,268</b>	<b>\$ (16,155)</b>	<b>\$ (17,402,875)</b>	38

Explanation  
Identification of charges and credits to the intercompany accounts receivable account and description of type of cost incurred.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 233, NOTES PAYABLE FROM ASSOCIATED COMPANIES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n) Sum (b) thru (m)	Line No.
Company Records															
1	Great Basin Gas Transmission Co.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (3,800,000)	\$ (1,500,000)	\$ (1,500,000)	\$ (1,300,000)	\$ (500,000)	\$ (8,600,000)	1
2	Intercompany Transactions - Other Costs	0	0	0	0	0	0	0	(3,229,257)	1,321,013	1,320,470	1,133,867	826,979	1,373,072	2
3	Increase in Liability	0	0	0	0	0	0	0	(7,029,257)	(178,987)	(179,530)	(166,133)	326,979	(7,226,928)	3
	Total Great Basin Gas Transmission Co.	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (7,029,257)	\$ (178,987)	\$ (179,530)	\$ (166,133)	\$ 326,979	\$ (7,226,928)	

**Explanation**  
Identification of charges and credits to the intercompany notes payable account and description of type of cost incurred.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ACCOUNT 234, ACCOUNTS PAYABLE FROM ASSOCIATED COMPANIES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	June 2022 (b)	July 2022 (c)	August 2022 (d)	September 2022 (e)	October 2022 (f)	November 2022 (g)	December 2022 (h)	January 2023 (i)	February 2023 (j)	March 2023 (k)	April 2023 (l)	May 2023 (m)	Total (n) Sum (b) thru (m)	Line No.
Company Records															
	SMW Transmission Co.														
1	Intercompany Transactions - SWG Group Income Tax	\$ (5,174)	\$ (7,616)	\$ 162	\$ (5,224)	\$ (515)	\$ 1,155	\$ (39,386)	\$ (3,540)	\$ (3,583)	\$ (4,278)	\$ (3,542)	\$ (3,434)	\$ (74,975)	1
2	Intercompany Transactions - Other Costs	24,911	0	0	0	10,510	0	0	0	0	3,000	10,510	0	48,932	2
3	Cash Disbursements	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Increase in Liability	(28,755)	(28,018)	(28,032)	(28,496)	(29,304)	(28,456)	(30,180)	(31,247)	(32,120)	(30,875)	(30,704)	(29,337)	(355,525)	4
5	Total SWG Transmission Co.	<u>(9,018)</u>	<u>(35,634)</u>	<u>(27,870)</u>	<u>(33,720)</u>	<u>(19,309)</u>	<u>(27,301)</u>	<u>(69,566)</u>	<u>(34,787)</u>	<u>(35,703)</u>	<u>(32,153)</u>	<u>(23,736)</u>	<u>(32,771)</u>	<u>(381,568)</u>	5
	SW Gas Holdings														
6	Professional Services - Legal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	6
7	Intercompany Transactions - Other Costs	(557,626)	253	51,997	201,144	(652,415)	670,452	(277,877)	(585,086)	(2,285,181)	2,794,792	(143,393)	211,551	(551,389)	7
8	Cash Transfer	17,165,839	0	0	0	0	0	0	0	0	0	0	0	17,165,839	8
9	Increase in Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Decrease in Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Total SW Gas Holdings	<u>\$ 16,608,213</u>	<u>\$ 253</u>	<u>\$ 51,997</u>	<u>\$ 201,144</u>	<u>\$ (652,415)</u>	<u>\$ 670,452</u>	<u>\$ (277,877)</u>	<u>\$ (585,086)</u>	<u>\$ (2,285,181)</u>	<u>\$ 2,794,792</u>	<u>\$ (143,393)</u>	<u>\$ 211,551</u>	<u>\$ 16,614,450</u>	11
	Great Basin Gas Transmission Co.														
12	Other Equipment, Materials and Supplies	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Subscriptions/Publications	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Intercompany Transactions - Other Costs	2,139,649	2,271,663	2,172,249	2,259,746	2,210,907	(7,999,609)	2,960,502	(84,980)	(98,480)	(80,958)	(21,867)	(19,866)	5,709,156	15
16	Dividend Income	0	0	0	0	0	10,000,000	0	0	0	0	0	0	10,000,000	16
17	Increase in Liability	(2,210,170)	(2,209,342)	(2,209,355)	(2,210,208)	(2,210,262)	(2,795,199)	(2,794,309)	(2,794,818)	(2,796,421)	(2,794,420)	(2,211,599)	(2,210,144)	(29,446,247)	17
18	Decrease in Liability	0	0	0	0	0	0	0	2,847,924	2,879,798	2,894,900	2,875,378	2,233,266	13,731,267	18
19	Total Great Basin Gas Transmission Co.	<u>(70,522)</u>	<u>\$ 62,321</u>	<u>(37,106)</u>	<u>\$ 49,538</u>	<u>\$ 645</u>	<u>(794,808)</u>	<u>\$ 166,193</u>	<u>(31,874)</u>	<u>(15,102)</u>	<u>\$ 19,522</u>	<u>\$ 642,112</u>	<u>\$ 3,256</u>	<u>(5,824)</u>	19

Explanation  
Identification of charges and credits to the intercompany accounts payable account and description of type of cost incurred.

# Tab L

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
AS ADJUSTED FOR THE TEST YEAR**

Line No.	Description (a)	Recorded Plant Balance 5/31/2023 (b) Sch G-1, Sh 11-12	Recorded D&A Expense 5/31/2023 (c) Sch L-1, Sh 1-2	Test Year Adjustments (d) Sch L-1, Sh 1-2	Adjusted D&A Expense 5/31/2023 (e) Sch L-1, Sh 1-2	Allocation of System Allocable Amounts (f) 28.19%	Adjusted Total D&A Expense 5/31/2023 (g) (e) + (f)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 5,602,571	\$ 5,602,571	1
2	Transmission	144,168,220	2,660,488	(13)	2,660,475	0	2,660,475	2
3	Distribution	2,317,446,769	52,164,108	2,378,236	54,542,344	0	54,542,344	3
4	General	92,609,312	4,369,593	(275,447)	4,094,147	1,776,381	5,870,527	4
5	Total Direct	\$ 2,555,292,430	\$ 59,194,190	\$ 2,102,776	\$ 61,296,966	\$ 7,378,952	\$ 68,675,918	5
	<u>System Allocable</u>							
6	Intangible	\$ 384,809,346	\$ 20,967,206	\$ (1,095,328)	\$ 19,871,878			6
7	General	100,102,565	7,590,076	(1,289,393)	6,300,682			7
8	Total System Allocable	\$ 484,911,911	\$ 28,557,282	\$ (2,384,721)	\$ 26,172,560			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
AS ADJUSTED FOR THE CERTIFICATION PERIOD**

Line No.	Description (a)	Adjusted Plant Balance 5/31/2023 (b) Sch G-1, Sh 11-12	Adjusted D&A Expense 5/31/2023 (c) Sch L-1, Sh 1-2	Certification Adjustments (d) Sch L-1, Sh 1-2	Adjusted D&A Expense 11/30/2023 (e) Sch L-1, Sh 1-2	Allocation of System Allocable Amounts (f) 28.19%	Adjusted Total D&A Expense 11/30/2023 (g) (e) + (f)	Line No.
<u>Direct</u>								
1	Intangible	\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 5,869,219	\$ 5,869,219	1
2	Transmission	144,168,036	2,660,475	111,444	2,771,919	0	2,771,919	2
3	Distribution	2,317,444,267	54,542,344	9,200,061	63,742,404	0	63,742,404	3
4	General	92,605,874	4,094,147	162,192	4,256,339	1,740,426	5,996,765	4
5	Total Direct	\$ 2,555,286,307	\$ 61,296,966	\$ 9,473,697	\$ 70,770,663	\$ 7,609,645	\$ 78,380,308	5
<u>System Allocable</u>								
6	Intangible	\$ 384,169,058	\$ 19,871,878	\$ 945,780	\$ 20,817,658			6
7	General	89,550,014	6,300,682	(127,530)	6,173,152			7
8	Total System Allocable	\$ 473,719,072	\$ 26,172,560	\$ 818,249	\$ 26,990,809			8

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF DEPRECIATION AND AMORTIZATION EXPENSE  
AS REQUESTED**

Line No.	Description (a)	Adjusted Plant Balance At ECIC (b) Sch G-1, Sh 11-12	Adjusted D&A Expense At ECIC (c) Sch L-1, Sh 1-2	Final Adjustments (d) Sch L-1, Sh 1-2	Adjusted D&A Expense as Requested (e) Sch L-1, Sh 1-2	Allocation of System Allocable Amounts (f) 28.19%	Adjusted Total D&A Expense as Requested (g) (e) + (f)	Line No.
	<u>Direct</u>							
1	Intangible	\$ 1,068,130	\$ 0	\$ 0	\$ 0	\$ 5,869,219	\$ 5,869,219	1
2	Transmission	144,540,426	2,771,919	0	2,771,919	0	2,771,919	2
3	Distribution	2,404,947,320	63,742,404	0	63,742,404	0	63,742,404	3
4	General	93,809,487	4,256,339	0	4,256,339	1,740,426	5,996,765	4
5	Total Direct	\$ 2,644,365,363	\$ 70,770,663	\$ 0	\$ 70,770,663	\$ 7,609,645	\$ 78,380,308	5
	<u>System Allocable</u>							
6	Intangible	\$ 388,272,339	\$ 20,817,658	\$ 0	\$ 20,817,658			6
7	General	88,287,609	6,173,152	0	6,173,152			7
8	Total System Allocable	\$ 476,559,948	\$ 26,990,809	\$ 0	\$ 26,990,809			8



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DIRECT DEPRECIATION AND AMORTIZATION EXPENSE  
SUMMARY OF REQUESTED EXPENSE**

Line No.	Description (a)	Account Number (b)	Recorded 5/31/2023 (c) <small>Sch G-2, Sh 5</small>	Test Year Adjustments (d) <small>Sch I-16, Sh 1</small>	As Adjusted at 5/31/2023 (e) <small>(c) + (d)</small>	Certification Adjustments (f) <small>Sch I-C4, Sh 1 &amp; Sch I-C5, Sh 1</small>	At Certification 11/30/2023 (g) <small>(e) + (f)</small>	ECIC Adjustments (h) <small>none</small>	Requested (i) <small>(g) + (h) + (i)</small>	Line No.
<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 and Land Rights	365.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
6	Rights of Way	365.2	5,791	(10)	5,782	2,883	8,665	0	8,665	6
7	Structures - Compressor Stations	366.1	7,515	(15)	7,500	(1,497)	6,003	0	6,003	7
8	Structures - General	366.2	27,935	8	27,943	1,469	29,412	0	29,412	8
9	Mains	367	1,845,643	193	1,845,836	135,877	1,981,713	0	1,981,713	9
10	Mains - Bridge	367.2	0	0	0	0	0	0	0	10
11	Compressor Station Equipment	368	128,613	(214)	128,399	14,409	142,808	0	142,808	11
12	Measuring and Reg. Stations	369	629,408	24	629,431	(75,171)	554,260	0	554,260	12
13	Communication Equipment	370	15,584	0	15,584	33,473	49,057	0	49,057	13
14	Miscellaneous Equipment	371	0	0	0	0	0	0	0	14
15	Total Transmission Plant		\$ 2,660,488	\$ (13)	\$ 2,660,475	\$ 111,444	\$ 2,771,919	\$ 0	\$ 2,771,919	15
<u>Distribution Plant</u>										
16	Land and Land Rights	374.1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	16
17	Rights of Way	374.2	20,572	(45)	20,527	(2)	20,524	0	20,524	17
18	Structures and Improvements	375	0	0	0	0	0	0	0	18
19	Mains	376	27,812,144	1,103,632	28,915,776	1,441,735	30,357,511	0	30,357,511	19
20	Measuring and Reg. Stations	378	954,822	9,519	964,341	95,425	1,059,766	0	1,059,766	20
21	Services	380	14,039,775	709,451	14,749,226	1,823,987	16,573,213	0	16,573,213	21
22	Meters	381	9,097,544	549,928	9,647,472	5,854,186	15,501,659	0	15,501,659	22
23	Industrial Measuring and Reg. Sta.	385	239,251	5,751	245,002	(15,270)	229,732	0	229,732	23
24	Miscellaneous Equipment	387	0	0	0	0	0	0	0	24
25	Total Distribution Plant		\$ 52,164,108	\$ 2,378,236	\$ 54,542,344	\$ 9,200,061	\$ 63,742,404	\$ 0	\$ 63,742,404	25
<u>General Plant</u>										
26	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	Structures and Improv - Co. Owned	390.1	929,070	4,570	933,640	83,333	1,016,973	0	1,016,973	27
28	Structures and Improv - Leasehold	390.2	76,733	0	76,733	0	76,733	0	76,733	28
29	Office Furniture and Fixtures	391	158,255	1,002	159,257	53,456	212,712	0	212,712	29
30	Computer Software and Hardware	391.1	330,667	1,535	332,201	15,906	348,107	0	348,107	30
31	Transportation Equipment - Light	392.11	1,196,042	(291,724)	904,318	(31,506)	872,812	0	872,812	31
32	Transportation Equipment - Heavy	392.12	519,678	(116,490)	403,188	26,329	429,517	0	429,517	32
33	Stores Equipment	393	25,711	1,756	27,467	7,214	34,681	0	34,681	33
34	Tool, Shop, and Garage Equip.	394	571,197	143,587	714,784	16,021	730,805	0	730,805	34
35	Laboratory Equipment	395	15,096	0	15,096	4,380	19,476	0	19,476	35
36	Power Operated Equipment	396	237,151	(19,299)	217,852	(12,358)	205,494	0	205,494	36
37	Communication Equipment	397	172,067	(48)	172,019	0	172,019	0	172,019	37
38	Telemetry Equipment	397.2	317	(0)	317	0	317	0	317	38
39	Miscellaneous Equipment	398	137,610	(335)	137,276	(583)	136,693	0	136,693	39
40	Total General Plant		\$ 4,369,593	\$ (275,447)	\$ 4,094,147	\$ 162,192	\$ 4,256,339	\$ 0	\$ 4,256,339	40
41	Total Gas Plant in Service		\$ 59,194,190	\$ 2,102,776	\$ 61,296,966	\$ 9,473,697	\$ 70,770,663	\$ 0	\$ 70,770,663	41
42	Total Depreciation Expense	403	\$ 59,117,457	\$ 2,102,776	\$ 61,220,233	\$ 9,473,697	\$ 70,693,930	\$ 0	\$ 70,693,930	42
43	Total Amortization Expense	404	76,733	0	76,733	0	76,733	0	76,733	43
44	Total		\$ 59,194,190	\$ 2,102,776	\$ 61,296,966	\$ 9,473,697	\$ 70,770,663	\$ 0	\$ 70,770,663	44

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
DEPRECIATION AND AMORTIZATION EXPENSE BEFORE ALLOCATION  
SUMMARY OF REQUESTED EXPENSE**

Line No.	Description (a)	Reference/ Account Number (b)	Recorded 5/31/2023 (c) Sch G-2, Sh 6	Test Year Adjustments (d) Sch I-16, Sh 2	As Adjusted at 5/31/2023 (e) (c) + (d)	Certification Adjustments (f) Sch I-C4, Sh 2 & Sch I-G5, Sh 2	At Certification 11/30/2023 (g) (e) + (f)	ECIC Adjustments (h)	Requested (g) + (h)	Line No.
1	<u>Intangible Plant</u>									
2	Organization	301	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	1
3	Miscellaneous Intangible	303	\$ 20,967,206	(1,095,328)	\$ 19,871,878	945,780	\$ 20,817,658	0	\$ 20,817,658	2
	Total Intangible Plant		\$ 20,967,206	(1,095,328)	\$ 19,871,878	\$ 945,780	\$ 20,817,658	\$ 0	\$ 20,817,658	3
	<u>General Plant</u>									
4	Land and Land Rights	389	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	4
5	Structures and Improv - Co. Owned	390.1	1,367,684	(479,935)	887,748	37,616	925,364	0	925,364	5
6	Structures and Improv - Leasehold	390.2	89,910	(88,929)	982	0	982	0	982	6
7	Structures and Improv - Leasehold Fully Amort.	390.21	0	0	0	0	0	0	0	7
8	Office Furniture and Fixtures	391	618,152	(69,459)	548,693	(3,138)	545,555	0	545,555	8
9	Computer Software and Hardware	391.1	3,843,850	(295,763)	3,548,086	(185,407)	3,362,679	0	3,362,679	9
10	Transportation Equipment - Light	392.11	205,309	(79,304)	126,005	(21,303)	104,703	0	104,703	10
11	Transportation Equipment - Heavy	392.12	0	0	0	0	0	0	0	11
12	Transportation Equipment - Aircraft	392.21	328,854	(316,377)	12,477	0	12,477	0	12,477	12
13	Stores Equipment	393	4,437	(1,926)	2,511	(1,654)	858	0	858	13
14	Tool, Shop, and Garage Equip.	394	86,560	(1,177)	85,383	0	85,383	0	85,383	14
15	Laboratory Equipment	395	95,204	37,963	133,167	44,478	177,645	0	177,645	15
16	Power Operated Equipment	396	14,710	(0)	14,710	856	15,567	0	15,567	16
17	Communication Equipment	397	548,269	(16,346)	531,923	(4,987)	526,935	0	526,935	17
18	Telemetry Equipment	397.2	0	0	0	0	0	0	0	18
19	Miscellaneous Equipment	398	387,136	21,860	408,996	6,008	415,004	0	415,004	19
20	Total General Plant		\$ 7,590,076	(1,289,393)	\$ 6,300,682	(127,530)	\$ 6,173,152	\$ 0	\$ 6,173,152	20
21	Total		\$ 28,557,282	(2,384,721)	\$ 26,172,560	\$ 818,249	\$ 26,990,809	\$ 0	\$ 26,990,809	21
22	Total Depreciation Expense	403	\$ 7,500,165	(1,200,464)	\$ 6,299,701	(127,530)	\$ 6,172,170	\$ 0	\$ 6,172,170	22
23	Total Amortization Expense	404	\$ 21,057,116	(1,184,257)	\$ 19,872,860	945,780	\$ 20,818,639	\$ 0	\$ 20,818,639	23
24	Total		\$ 28,557,282	(2,384,721)	\$ 26,172,560	\$ 818,249	\$ 26,990,809	\$ 0	\$ 26,990,809	24

# Tab M

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALCULATION OF FEDERAL INCOME TAX  
AS ADJUSTED FOR THE TEST YEAR, CERTIFICATION AND ECIC**

Line No.	Description (a)	Reference (b)	Recorded 5/31/2023 (c)	Adjusted 5/31/2023 (d)	Certification 11/30/2023 (e)	At ECIC (f)	After Final Adjustments (g)	After Rate Relief (h)	Line No.
1	Margin	Smt I, Sh 1	\$ 725,057,683	\$ 308,710,661	\$ 310,214,344	\$ 310,214,344	\$ 310,214,344	\$ 373,718,693	1
2	Operating Expenses	Smt I, Sh 1	612,009,737	210,216,468	222,220,356	222,220,356	222,220,356	223,152,941	2
3	Net Operating Income Before FIT	Ln 1 - Ln 2	\$ 113,047,946	\$ 98,494,193	\$ 87,993,988	\$ 87,993,988	\$ 87,993,988	\$ 150,565,752	3
4	Interest Expense	Ln 14	39,856,345	39,826,496	40,066,492	40,066,492	40,066,492	40,066,492	4
5	Operating Income (Loss) Before FIT	Ln 3 - Ln 4	\$ 73,191,601	\$ 58,667,698	\$ 47,927,496	\$ 47,927,496	\$ 47,927,496	\$ 110,499,260	5
6	Schedule M Adjustments, Above the Line	Smt M, Sh 2	(192,399,548)	(192,399,548)	(192,399,548)	(192,399,548)	(192,399,548)	(192,399,548)	6
7	Taxable Income (Loss)	Ln 5 + Ln 6	\$ (119,207,947)	\$ (133,731,850)	\$ (144,472,051)	\$ (144,472,051)	\$ (144,472,051)	\$ (81,900,288)	7
8	Federal Income Tax Rate	Statutory Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	8
9	Total Current Provision	Ln 7 * Ln 8	\$ (25,033,669)	\$ (28,083,688)	\$ (30,339,131)	\$ (30,339,131)	\$ (30,339,131)	\$ (17,199,060)	9
10	Federal Deferred Provision/ARAM [1]	Smt M, Sh 2	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	\$ 38,663,444	10
11	Total Current and Deferred Taxes	Ln 9 + Ln 10	\$ 13,629,775	\$ 10,579,756	\$ 8,324,313	\$ 8,324,313	\$ 8,324,313	\$ 21,464,384	11
			Smt I, Sh 1 Ln 18(c)	Smt I, Sh 1 Ln 18(e)	Smt I, Sh 1 Ln 18(g)	Smt I, Sh 1 Ln 18(i)	Smt I, Sh 1 Ln 18(j)	Smt I, Sh 1 Ln 18(k)	
12	Interest Expense Calculation								
13	Rate Base	Smt I, Sh 1, Ln 33	\$ 1,709,943,595	\$ 1,708,662,970	\$ 1,780,732,966	\$ 1,780,732,966	\$ 1,780,732,966	\$ 1,780,732,966	12
14	Weighted Cost of Debt	Smt F, Sh 1	2.33%	2.33%	2.25%	2.25%	2.25%	2.25%	13
		Ln 12 * Ln 13	\$ 39,856,345	\$ 39,826,496	\$ 40,066,492	\$ 40,066,492	\$ 40,066,492	\$ 40,066,492	14
			Ln 4	Ln 4	Ln 4	Ln 4	Ln 4	Ln 4	

[1] Certification, At ECIC and After Rate Relief amount Smt M, Sh2, Ln 46(e) - Smt M, Sh 6, Ln 3(e).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALCULATION OF FEDERAL INCOME TAX  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Test Year Ended	Line No.
			5/31/2023 SNV (c) [1]	
<u>Book/Tax Differences</u>				
<u>Rate Base Items</u>				
		Company Records		
1	Customer Advances		\$ 4,589,693	1
2	CIAC		2,556,568	2
3	Repairs		(14,081,212)	3
4	Depreciation		(38,705,558)	4
5	Relocations		(2,214,544)	5
6	Uniform Capitalization Adj - 263A		(7,157,524)	6
7	Capitalized Interest		242,158	7
8	AFUDC Equity		(74,803)	8
9	Other Basis Adjustments		1,724,954	9
10	Total Rate Base Items	Lns 1 through 9	\$ (53,120,267)	10
11	Tax Rate		21.00%	11
12	Deferred Tax Provision - Rate Base	(Ln 10 * Ln 11)*-1	\$ 11,155,256	12
<u>Non-Rate Base Items</u>				
		Company Records		
13	Accrued Labor		\$ (132,655)	13
14	Accrued Past Service Liability - SERP		156,541	14
15	Accrued Vacation Pay - Net		(163,817)	15
16	Self-Insurance Expense - Legal		2,651,499	16
17	Bad Debt		1,098,985	17
18	Charitable Contributions		742,126	18
19	Clearing Accts		(287,598)	19
20	Conservation		(592,676)	20
21	Deferred Compensation		(455,726)	21
22	IDRB Interest Recovery		(7,683,574)	22
23	Accrued Incentive Pay		(2,354,923)	23
24	Nevada Gas Light		647,544	24
25	NV COYL Repl Program		0	25
26	NV Incr Pipe Repl Costs		5,034	26
27	NV Leak Survey Incr Costs		(2,871,696)	27
28	NV Move2Zero Offset Program		(168,330)	28
29	NV Sol Thrml Sys		(416,527)	29
30	NV UGCE		(641,061)	30
31	Other Deferred		133,480	31
32	PBOP Costs		1,330,615	32
33	Pension Expenses		(3,930,072)	33
34	Prepayments		(10,364)	34
35	Property Tax		629,732	35
36	Rate Case		530,756	36
37	NV Gen Rev Adj G1		4,972,182	37
38	NV Gen Rev Adj G2		2,188,638	38
39	NV Gen Rev Adj G3		1,214,810	39
40	NV Gen Rev Adj G4		(1,427,900)	40
41	NV Gen Rev Adj RM		1,634,052	41
42	NV Gen Rev Adj RS		14,944,230	42
43	Self-Insurance - Health & Dental		(260,468)	43
44	State Income Tax		(147,318)	44
45	Unamortized Refinancing Costs		448,390	45
46	Purchase Gas Adjustment		(152,229,411)	46
47	Other		1,166,224	47
48	Total Non-Rate Base Items	Lns 13 through Ln 47	\$ (139,279,280)	48
49	Tax Rate		21.00%	49
50	Deferred Tax Provision - Non-Rate Base	Ln 48 * Ln 49	\$ 29,248,649	50
51	Total Deferred Tax Provision	Ln 12 + Ln 50	\$ 40,403,905	51
52	Excess Deferred Taxes Turnaround	Stmt M, Sh 3, Ln 7(e)	(1,740,461)	52
53	Total Net Deferred Tax Provision	Ln 51 + Ln 52	\$ 38,663,444	53
Stmt. M, Sh 1, Ln 10				
54	Total Schedule M Adjustments, Above The Line	Ln 10 + Ln 48	\$ (192,399,548)	54
Stmt. M, Sh 1, Ln 6				

[1] Note that due to changes to Powertax Provision, Common amounts are allocated directly to the jurisdiction within the provision software. There is no longer a need to separately state common amounts and allocate those amounts using the 4-factor rate for GRC filings.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
ESTIMATED EXCESS DEFERRED TAX AMORTIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Plant Amount (c)	Non-Plant Amount (d)	Total (e) (c) + (d)	Line No.
1	Excess Deferred Taxes at December 31, 2017		\$ 96,181,938	\$ (689,963)	\$ 95,491,975	1
2	Excess Deferred Taxes Amortized Through May 31, 2023	Company Records	(8,258,646)	537,695	(7,720,951)	2
3	Excess Deferred Taxes at May 31, 2023		<u>\$ 87,923,292</u>	<u>\$ (152,268)</u>	<u>\$ 87,771,024</u>	3
4	Excess Deferred Taxes Turnaround					4
5	SNV	Company Records	\$ 1,440,977	\$ 0	\$ 1,440,977	5
6	System Allocable	Company Records	299,484	0	299,484	6
7	Total ARAM Annual Amortization		<u>\$ 1,740,461</u>	<u>\$ 0</u>	<u>\$ 1,740,461</u>	7
			[1]	[2]	Stmnt M, Sh 2 Ln 50(e)	

[1] Rev. Proc. 88-12, 1988-1 C.B. 637, provides guidance to public utilities as to the application of the ARAM (Average Rate Assumption Method) to the excess tax reserve to comply with normalization.

[2] Non-Plant excess deferred taxes are not subject to normalization rules; therefore, a reasonable amortization period is allowed in computing the annual amortization. Based on the approved amortization period in Docket No. 21-09001, this balance will be fully amortized and returned to customers before new rates go into effect.

**SOUTHWEST GAS CORPORATION**  
**RECONCILIATION OF BOOK NET INCOME TO TAXABLE INCOME**  
**FOR CALENDAR YEARS 2018 THROUGH 2021**

Line No.	Description	2021	2020	2019	2018	Line No.
	(a)	(b)	(c)	(d)	(e)	
	Source: Company Records					
1	Net Income/(Loss) Per Books	\$ 175,146,611	\$ 147,166,575	\$ 152,682,309	\$ 132,615,991	1
2	Federal Income Tax	<u>26,581,428</u>	<u>33,054,626</u>	<u>30,502,698</u>	<u>37,994,283</u>	2
3	Book Income Before Income Taxes	<u>\$ 201,728,039</u>	<u>\$ 180,221,201</u>	<u>\$ 183,185,007</u>	<u>\$ 170,610,274</u>	3
	Schedule M's					
4	(Gain)/Loss on Disposition of Assets	\$ (24,928,376)	\$ (31,501,778)	\$ (27,395,458)	\$ (50,409,600)	4
5	Customer Advances	15,487,410	12,487,862	17,396,207	12,109,510	5
6	Contributions in Aid of Construction (CIAC)	7,205,288	9,368,668	7,459,570	8,269,641	6
7	Partnership Income/Loss	1,259	11,110	71,285	20,764	7
8	Business Meals & Entertainment	69,030	483,997	1,034,487	1,035,276	8
9	Political Contributions	565,662	507,239	428,172	369,233	9
10	Past Service Pension - SERP	1,272,666	408,763	(428,418)	26,870	10
11	Deferred Compensation	(1,625,884)	(1,487,293)	(64,817)	(160,285)	11
12	Corporate Life Insurance	(9,045,854)	(9,478,161)	(17,736,558)	2,837,238	12
13	Self-Insurance Expense - Legal	4,801,139	(1,010,000)	1,620,000	1,490,000	13
14	Unamortized Refinancing Costs	1,368,456	1,124,734	1,350,634	1,314,049	14
15	Repairs	(50,074,203)	(58,671,091)	(55,859,526)	(43,827,174)	15
16	Uniform Capitalization Adjustment	(9,797,360)	(8,725,508)	(7,418,606)	(9,437,524)	16
17	Pension Expenses	(33,781,755)	(53,140,715)	(33,386,491)	(5,777,973)	17
18	State Income Taxes	0	(556,769)	(326,885)	(2,214,644)	18
19	Bad Debts - Net	(1,074,678)	2,238,772	(72,761)	57,048	19
20	Accrued Vacation Pay	(583,600)	(301,679)	(38,692)	(92,144)	20
21	Property Taxes	(1,007,022)	(7,678,740)	(2,342,559)	524,329	21
22	Parking	208,535	133,488	130,672	130,617	22
23	Executive Compensation	2,506,600	3,390,639	1,302,542	0	23
24	Credits	56,368	122,885	115,213	(164,427)	24
25	Rate Case Cost	9,060	(1,070,309)	(567,879)	(111,829)	25
26	Accrued Labor	1,875,625	(484,809)	(251,998)	(141,461)	26
27	California Balancing Accounts	(7,164,367)	(6,915,449)	(2,811,171)	(2,125,986)	27
28	Depreciation	(44,943,004)	(30,990,865)	(42,912,386)	(6,047,694)	28
29	PGA - Net	(332,854,552)	28,182,564	(21,803,394)	3,299,692	29
30	Prepayments	(1,758)	356,054	476,757	(173,850)	30
31	Relocations	(15,860,449)	(19,776,186)	(15,095,731)	(11,882,868)	31
32	Gross up - CIAC & Customer Advances	407,002	418,409	1,569,329	1,057,359	32
33	Penalties	32,280	(64,255)	265,217	58,315	33
34	IRS Interest	0	522,928	0	0	34
35	Greenhouse Gas Balancing	2,332,026	(449,940)	181,199	(3,365,007)	35
36	PBOP Costs	3,666,753	2,726,529	3,029,698	2,143,934	36
37	Other Deferred Credits	157,985	1,770,574	(18,892)	(3,723,673)	37
38	Nevada Gas Light	506,718	489,498	471,496	750,989	38
39	Clearing Accounts	(470,332)	(359,387)	(134,122)	(451,833)	39
40	Capitalized Interest	647,178	(5,919,676)	204,448	(4,212,527)	40
41	Club Dues	12,170	13,580	9,981	8,990	41
42	Mesquite Infra Expansion Rate	(2,357,280)	(565,318)	(96,895)	0	42
43	Nevada General Rev Adjustment	(13,458,903)	(2,975,491)	11,494,411	(8,522,568)	43
44	Nevada Incremental Pipe Replacement	109,206	2,811,766	5,467,377	(1,992,438)	44
45	Nevada Solar Thermal	502,534	1,066,088	314,619	(1,845,644)	45
46	Gain on Gen Plant Trnsfr. NN to PP	304	408	408	408	46
47	Employee Stock Ownership Plan (ESOP)	(2,250,691)	(2,269,379)	(2,274,068)	(2,340,800)	47
48	Self-Insurance - Health & Dental	(1,461,434)	(2,020,223)	(1,861,726)	(1,522,190)	48
49	Amortization of Goodwill	0	(103,396)	(310,187)	(603,738)	49
50	Tax Reform Savings	(5,778,976)	4,836,566	2,161,048	1,827,702	50
51	NV UGCE	371,693	(251,945)	(1,847,092)	(1,175,155)	51
52	NV Spring Creek Expansion	(149,255)	13	0	0	52
53	Conservation	144,127	5,864	(8,554,017)	(1,464,708)	53
54	CARE Program	85,237	(783,025)	(2,940,186)	1,666,059	54
55	Arizona LIRA program	(943,426)	(317,321)	339,012	(653,167)	55
56	Research Expenditures	0	0	0	8	56
57	SNV Self-Insurance	1,062,504	1,015,623	1,000,000	0	57
58	AZ LNG Facility	(572,567)	(6,522,298)	0	0	58
59	Payroll Tax Deferral	(3,930,216)	7,860,432	0	0	59
60	CDMI	471,918	0	0	0	60
61	Accrued Incentive Pay	(9,345)	(2,795,734)	(2,366,625)	(2,628,705)	61
62	Transmission Integrity	436,632	(1,417,749)	837,026	610,222	62
63	IDRB Interest Recovery	1,661,301	2,782,004	1,947,268	(1,048)	63
64	Public Interest R&D	9,966	2,978	(22,240)	4,577	64
65	Arizona EEP	(2,307,450)	31,642,089	41,078,272	(33,741,753)	65
66	California Public Purpose ESAP	(2,449,458)	(1,800,160)	(368,027)	(740,166)	66
67	Total Schedule M's	<u>(520,837,563)</u>	<u>(143,622,525)</u>	<u>(147,551,059)</u>	<u>(161,939,749)</u>	67
68	Taxable Income (Loss)	\$ (319,109,524)	\$ 36,598,676	\$ 35,633,948	\$ 8,670,525	68
69	Adjustments: Deferred Intercompany	930,275	(8,791,885)	(16,834,286)	(13,924,719)	69
70	Charitable Contribution Carryover	1,205,055	(210,010)	1,251,549	707,526	70
71	Adjusted Taxable Income (Loss)	<u>\$ (316,974,194)</u>	<u>\$ 27,596,781</u>	<u>\$ 20,051,211</u>	<u>\$ (4,546,668)</u>	71

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAX DEPRECIATION  
FOR THE YEARS 2018 THROUGH 2021**

Line No.	Description (a)	Depreciable Tax Basis 12/31/21 (b)	Accumulated Depreciation 12/31/21 (c)	Reference (d)	2021 (e)	2020 (f)	2019 (g)	2018 (h)	Line No.
<b>SNV</b>									
1	Intangible	\$ 952,519	\$ 920,258		\$ 0	\$ 0	\$ 0	\$ 0	1
2	Transmission	119,651,404	103,045,013		2,888,353	2,632,224	2,317,086	2,736,454	2
3	Distribution	1,616,347,648	829,064,237		63,649,769	57,449,851	50,767,516	48,776,723	3
4	Structures	48,798,342	21,287,662		1,072,378	1,074,588	513,856	1,008,975	4
5	Other General	44,964,027	27,817,197		3,031,827	3,260,319	3,322,111	2,540,818	5
6	Total	\$ 1,830,713,940	\$ 982,134,366		\$ 70,642,327	\$ 64,416,982	\$ 56,920,569	\$ 55,062,970	6
<b>Common</b>									
7	Intangible	\$ 214,083,837	\$ 133,306,511	[1]	\$ 27,371,084	\$ 9,526,752	\$ 6,900,883	\$ 5,022,783	7
8	Structures	51,561,681	9,577,598	[1]	837,788	673,480	576,274	454,336	8
9	Other General	41,961,873	22,876,749	[1]	7,131,823	5,984,080	3,295,487	2,388,624	9
10	Total Common	\$ 307,607,392	\$ 165,760,858		\$ 35,340,695	\$ 16,184,312	\$ 10,772,644	\$ 7,865,744	10
11	4-Factor			Company Records	28.10%	27.80%	28.34%	28.16%	11
12	Allocation to SNV			Ln 10 * Ln 11	\$ 9,930,735	\$ 4,499,239	\$ 3,052,967	\$ 2,214,994	12
13	Total Tax Depreciation	\$ 80,573,062	\$ 68,916,220	Ln 6 + Ln 12	\$ 80,573,062	\$ 68,916,220	\$ 59,973,536	\$ 57,277,964	13
14	Total Book Depreciation	61,967,832	56,709,692	Sch M-2, Sh 2, Ln 13	61,967,832	56,709,692	53,030,135	49,260,541	14
15	Excess Tax Depreciation over Book Depreciation	18,605,230	12,206,528	Ln 13 - Ln 14	\$ 18,605,230	\$ 12,206,528	\$ 6,943,401	\$ 8,017,422	15
<b>Total</b>									
16	Other Systems Tax Depreciation	188,342,844	171,508,006	Company Records	\$ 188,342,844	\$ 171,508,006	\$ 174,315,261	\$ 128,861,411	16
17	Other Systems Book Depreciation	162,005,069	152,723,670	Company Records	162,005,069	152,723,670	138,346,275	130,831,140	17
18	Other Systems Excess Tax Depreciation over Book Depreciation	26,337,775	18,784,337		\$ 26,337,775	\$ 18,784,337	\$ 35,968,985	\$ (1,969,728)	18
19	Total Excess Tax Depreciation and Amortization over Book Depreciation	44,943,005	30,990,865	Ln 15 + Ln 18	\$ 44,943,005	\$ 30,990,865	\$ 42,912,386	\$ 6,047,694	19
				Sch M-1, Sh 1					
				Ln 30(b)					
				Sch M-1, Sh 1					
				Ln 30(c)					
				Sch M-1, Sh 1					
				Ln 30(d)					
				Sch M-1, Sh 1					
				Ln 30(e)					

[1] Property Acquired:  
Pre-81 Property  
Post-80 Property

Lives and Methods Used:  
Various/Straight Line  
ACRS/MACRS Rates



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
BOOK DEPRECIATION  
FOR THE YEARS 2018 THROUGH 2021**

Line No.	Description (a)	Depreciable Book Basis 12/31/21 (b)	Accumulated Depreciation 12/31/21 (c)	Reference (d)	Depreciation Expense				Line No.
					2021 (e)	2020 (f)	2019 (g)	2018 (h)	
<b>SNV</b>									
1	Intangible	\$ 1,068,130	\$ 999,648		\$ 0	\$ 0	\$ 0	\$ 0	1
2	Transmission	144,148,042	51,972,194	[1]	2,768,720	2,628,386	2,620,127	2,317,801	2
3	Distribution	2,092,524,875	474,875,776	[1]	47,267,965	43,762,131	40,444,723	37,082,745	3
4	Structures	42,299,138	10,562,601	[1]	988,067	984,338	939,035	921,467	4
5	Other General	44,871,365	19,067,121	[1]	3,410,617	3,398,752	3,487,355	3,252,372	5
6	<b>Total</b>	<b>\$ 2,324,911,551</b>	<b>\$ 557,477,341</b>		<b>\$ 54,435,369</b>	<b>\$ 50,773,607</b>	<b>\$ 47,491,240</b>	<b>\$ 43,574,385</b>	<b>6</b>
<b>Common</b>									
7	Intangible	\$ 375,343,071	\$ 236,927,384	[1]	17,645,263	13,654,023	13,071,437	13,475,221	7
8	Structures	77,142,736	11,754,458	[1]	1,999,252	1,415,320	1,237,769	240,069	8
9	Other General	70,040,730	26,457,852	[1]	7,161,406	6,283,482	5,235,238	6,477,027	9
10	<b>Total Common</b>	<b>\$ 522,526,537</b>	<b>\$ 275,139,694</b>		<b>\$ 26,805,920</b>	<b>\$ 21,352,824</b>	<b>\$ 19,544,444</b>	<b>\$ 20,192,317</b>	<b>10</b>
11	4-Factor			[2]	28.10%	27.80%	28.34%	28.16%	11
12	Allocation to Southern Nevada			Ln 10 + Ln 11	\$ 7,532,464	\$ 5,936,085	\$ 5,538,895	\$ 5,686,156	12
13	<b>Total Southern Nevada Book Depreciation and Amortization</b>			Ln 12 + Ln 6	<b>\$ 61,967,832</b>	<b>\$ 56,709,692</b>	<b>\$ 53,030,135</b>	<b>\$ 49,260,541</b>	<b>13</b>

[1] Property is depreciated for book purposes using depreciation lives and methods approved by the Commission.

[2] Common plant depreciation is allocated based on annual 4-Factor.

**SOUTHWEST GAS CORPORATION  
CONSOLIDATED INCOME STATEMENT  
2021 FEDERAL INCOME TAX RETURN**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	Line No.
Company Records											
1	Income										1
2	Gross Receipts or Sales		\$ 1,507,431,045	\$ 0	\$ 43,563,660	\$ 0	\$ 1,889,350,804	\$ 0	\$ 0	\$ 3,440,345,509	2
3	Less Cost of Goods Sold		942,339,372	0	7,138,993	(24,270,452)	1,320,427,551	0	0	2,245,635,464	3
4	Gross Profit		\$ 565,091,673	\$ 0	\$ 36,424,667	\$ 24,270,452	\$ 568,923,253	\$ 0	\$ 0	\$ 1,194,710,045	4
5	Dividends		0	0	0	0	696,018	0	0	696,018	5
6	Interest		5,165,729	0	0	0	10,415	0	0	5,176,144	6
7	Gross Rents		0	0	0	0	0	0	0	0	7
8	Gross Royalties		0	0	0	0	0	0	0	0	8
9	Capital Gain Net Income		0	0	0	0	2,408	0	(2,408)	0	9
10	Net Gain or (Loss) from Form 4797		(24,928,376)	0	(24,329)	0	15,292,651	0	2,408	(9,657,646)	10
11	Other Income		(1,256,511)	(3,456)	34,627	20,542	2,689,701	0	0	1,484,903	11
	Total Income		\$ 544,072,515	\$ (3,456)	\$ 36,434,965	\$ 24,290,994	\$ 587,614,446	\$ 0	\$ 0	\$ 1,192,409,464	12
12	Expenses										12
13	Compensation of Officers		\$ 10,397,665	\$ 0	\$ 0	\$ 0	\$ 12,877,680	\$ 0	\$ 0	\$ 23,275,345	13
14	Salaries and Wages		85,215,134	0	4,076,009	1,238,448	(6,962,637)	0	0	83,566,954	14
15	Repairs		66,028,915	0	3,752,265	0	0	0	0	69,781,180	15
16	Bad Debts		6,489,820	0	0	0	2,920,094	0	0	9,409,914	16
17	Rents		555,467	0	47,994	0	112,039,074	0	0	112,642,535	17
18	Taxes		79,597,855	0	1,493,283	1,212,149	11,000,137	0	0	93,303,424	18
19	Interest		100,527,953	0	31,010	639,631	15,117,315	0	0	116,315,909	19
20	Contributions		1,205,055	0	0	0	370,048	0	(1,575,103)	0	20
21	Depreciation		268,915,905	0	6,894,357	0	115,143,834	37,024,165	0	427,978,261	21
22	Less Depreciation Claimed Elsewhere		0	0	0	0	0	0	0	0	22
23	Net Depreciation		268,915,905	0	6,894,357	0	115,143,834	37,024,165	0	427,978,261	23
24	Depletion		0	0	0	0	0	0	0	0	24
25	Advertising		0	0	0	0	0	0	0	0	25
26	Pension, Profit-Sharing, Etc., Plans		84,694,159	0	0	(700,430)	27,297	0	0	84,021,026	26
27	Employee Benefit Programs		61,257,692	0	587,468	1,477,707	27,723,403	0	0	91,046,270	27
28	Domestic Production Activities		0	0	0	0	0	0	0	0	28
29	Other Deductions		98,296,419	0	3,981,021	43,200,804	277,043,929	4,686,890	(930,275)	426,278,788	29
	Total Deductions		\$ 863,182,039	\$ 0	\$ 20,863,407	\$ 47,068,309	\$ 567,300,174	\$ 41,711,055	\$ (2,505,378)	\$ 1,537,619,606	30
30	Taxable Income (Loss) Before NOL		\$ (319,109,524)	\$ (3,456)	\$ 15,571,558	\$ (22,777,315)	\$ 20,314,272	\$ (41,711,055)	\$ 2,505,378	\$ (345,210,142)	30
31	And Special Deductions		0	0	0	0	0	0	0	0	31
32	Net Operating Loss Deduction		0	0	0	0	0	0	0	0	32
33	Special Deductions		0	0	0	0	0	0	0	0	33
	Taxable Income (Loss)		\$ (319,109,524)	\$ (3,456)	\$ 15,571,558	\$ (22,777,315)	\$ 20,314,272	\$ (41,711,055)	\$ 2,505,378	\$ (345,210,142)	33

**SOUTHWEST GAS CORPORATION  
CONSOLIDATED INCOME STATEMENT  
2021 FEDERAL INCOME TAX RETURN**

Line No.	Description	Southwest Gas Corporation (b)	Utility Financial Corporation (c)	Great Basin Gas Transmission Company (d)	Southwest Gas Holdings, Inc. (e)	Centuri Construction and Subsidiaries (f)	MountainWest and Subsidiaries (g)	Elimination Adjustments (h)	Consolidated Total (i)	Line No.
1	Company Records Taxable Income (Loss)	\$ (319,109,524)	\$ (3,456)	\$ 15,571,558	\$ (22,777,315)	\$ 20,314,272	\$ (41,711,055)	\$ 2,505,378	\$ (345,210,142)	1
2	Regular Tax								\$ 0	2
3	Credit for Alternative Minimum Tax								\$ 0	3
4	General Business Credit								\$ 0	4
5	Total Tax Per 2021 Federal Consolidated Tax Return								\$ 0	5
<b>Tax Based On Southwest Gas Corporation Separate Filing:</b>										
6	Adjustments to Taxable Income:									6
7	Deferred Intercompany Income	\$ 930,275								7
8	Capital Loss Carryover	\$ 1,205,055								8
	Adjusted Taxable Income (Loss)	\$ (316,974,194)								
<b>Tax Rate@.21%</b>										
9	Total Regular Tax - Southwest Gas Corporation Separate Filing	\$ 0							\$ 0	9
10	Credit for Alternative Minimum Tax	\$ 0							\$ 0	10
11	General Business Credit	\$ 0							\$ 0	11
12	Total Tax Based On Southwest Gas Corporation Separate Filing	\$ 0							\$ 0	12
13	Total 2021 Tax Savings (Cost)	\$ 0							\$ 0	13



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEFERRED INCOME RELATED TO TAX LIABILITY FACTOR  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	Reference (b)	253001473 (c)	254001472 (d)	Line No.
1	June 2022		\$ (8,991,184)	\$ (1,033,589)	1
2	July 2022		(9,071,302)	(1,039,433)	2
3	August 2022		(9,078,151)	(1,080,238)	3
4	September 2022		(9,413,103)	(1,083,389)	4
5	October 2022		(9,442,815)	(1,092,914)	5
6	November 2022		(9,461,183)	(1,120,362)	6
7	December 2022		(9,696,270)	(1,134,214)	7
8	January 2023		(9,519,989)	(1,558,936)	8
9	February 2023		(9,475,106)	(1,571,267)	9
10	March 2023		(9,215,206)	(1,640,739)	10
11	April 2023		(9,330,236)	(1,706,788)	11
12	May 2023		(9,594,148)	(1,714,421)	12
13	Test Year Ending Balance		<u>\$ (9,594,148)</u>	<u>\$ (1,714,421)</u>	13
14	Excess Deferred Tax	Company Records	\$ (575,209)	(133,814)	14
15	Deferred Income Tax	Ln 12 * 21%	(2,014,771)	(360,028)	15
16	Total Deferred Income Tax	Ln 14 + Ln 15	<u>\$ (2,589,980)</u>	<u>\$ (493,842)</u>	16

Sch M-4, Sh 4, Ln 4(b) Sch M-4, Sh 4, Ln 5(b)

[1] Account 253001473 - Deferred Income - Customer Advances Gross Up

[2] Account 254001472 - Deferred Income - CIAC Gross Up

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PLANT-RELATED EXCESS DEFERRED INCOME TAXES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Month (a)	EADIT Portion of 254002109 (b)	Line No.
		[1]	
1	June 2022	\$ (89,703,951)	1
2	July 2022	(89,575,897)	2
3	August 2022	(89,451,303)	3
4	September 2022	(89,321,519)	4
5	October 2022	(89,186,543)	5
6	November 2022	(89,027,340)	6
7	December 2022	(88,788,536)	7
8	January 2023	(88,515,123)	8
9	February 2023	(88,265,937)	9
10	March 2023	(88,070,394)	10
11	April 2023	(87,911,192)	11
12	May 2023	<u>(87,771,024)</u>	12
13	Test Year Ending Balance	<u>\$ (87,771,024)</u>	13

Sch M-4, Sh 4, Ln 6(b)

[1] Account 254002109 - Deferred Income - Plant-Related Excess Deferred Income Tax

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
DEFERRED TAX SUMMARY**

Line No.	Description (a)	Recorded Balance at 5/31/2023 (b) Sch M-4, Sh 1-2	Test Year Adjustments (c)	Adjusted Balance at 5/31/2023 (d) (b) + (c)	Certification Adjustments (e) Company Records	Certification Balance at 11/30/2023 (f) (d) + (e)	ECIC Adjustments (g) [2]	Final Adjustments (h) [3]	Requested Deferred Taxes (i) (f) + (g) + (h)	Line No.
1	<u>Deferred Taxes</u> SNV Total 282	\$ (172,538,988)	\$ 345,341	\$ (172,193,646)	\$ 1,888,228	\$ (170,305,418)	\$ 0	\$ 0	\$ (170,305,418)	1
2	Deferred Taxes on Customer Advance Gross-up	(2,589,980)	0	(2,589,980)	(118,270)	(2,708,250)	0	0	(2,708,250)	2
3	Deferred Taxes on CIAC Gross-up	(493,842)	0	(493,842)	(35,519)	(529,361)	0	0	(529,361)	3
4	EADIT	(87,771,024)	0	(87,771,024)	820,239	(86,950,785)	0	0	(86,950,785)	4
5	<b>Total Deferred Taxes</b>	<b>\$ (263,393,834)</b>	<b>\$ 345,341</b>	<b>\$ (263,048,493)</b>	<b>\$ 2,554,679</b>	<b>\$ (260,493,814)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (260,493,814)</b>	<b>5</b>

[1] Deferred Taxes from Sch H-6, Sh 1, Sch H-20, Sh 1, Sch H-22, Sh 1, and Sch H-23, Sh 1.

[2] The Company did not propose ECIC adjustments in this filing.

[3] Includes deferred taxes related to Commission adjustments to rate base.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	Reference (b)	Recorded 12 Months Total (c) [1]	Common Allocable (d) [2]	SNV Direct (e)	Recorded Totals SNV (f) (d) + (e)	Adjustments (g) [3]	Adjusted Other Tax Expense (h) (f) + (g)	Line No.
<b>Property Taxes</b>									
1	Common		\$ 0	0	0	0	246,958	\$ 246,958	1
2	So. Nevada - Accrued		9,057,654	0	9,057,654	9,057,654	89,293	9,146,946	2
3	Capitalized		(199,585)	0	(199,585)	(199,585)	(1,968)	(201,553)	3
4	Recorded Expense	Company Records	\$ 8,858,068	0	\$ 8,858,068	\$ 8,858,068	\$ 334,283	\$ 9,192,351	4
Sch I-17, Sh 1, Ln 13(g)									
<b>Franchise &amp; Business Taxes</b>									
5	Common		\$ 0	0	0	0	0	0	5
6	SNV		451,915	0	451,915	451,915	0	451,915	6
7	Recorded Expense	Company Records	\$ 451,915	0	\$ 451,915	\$ 451,915	0	\$ 451,915	7
<b>Mill Assessments</b>									
8	SNV		2,102,957	0	2,102,957	2,102,957	0	2,102,957	8
9	Recorded Expense	Company Records	\$ 2,102,957	0	\$ 2,102,957	\$ 2,102,957	0	\$ 2,102,957	9
<b>Nevada Commerce Tax</b>									
10	SNV		979,432	0	979,432	979,432	0	979,432	10
11	Recorded Expense	Company Records	\$ 979,432	0	\$ 979,432	\$ 979,432	0	\$ 979,432	11
<b>Miscellaneous Taxes</b>									
12	Common		1,309,005	369,054	0	369,054	0	369,054	12
13	SNV		(504,567)	0	(504,567)	(504,567)	0	(504,567)	13
14	Recorded Expense	Company Records	\$ (504,567)	369,054	\$ (504,567)	\$ (135,513)	0	\$ (135,513)	14
15	Totals	Ln 4 + Ln 7 + Ln 9 + Ln 11 + Ln 14	\$ 11,887,805	\$ 369,054	\$ 11,887,805	\$ 12,256,859	\$ 334,283	\$ 12,591,142	15

[1] From Sch M-5, Sh 3, Col (f)

[2] Use Ratio (a)

4-Factor:

No Nevada	5.34%
So. Nevada	28.19% (a)
Total Nevada	33.53%

[3] Sch I-17, Sh 1

M-5 Taxes Other Income



**SOUTHWEST GAS CORPORATION**  
**TAXES OTHER THAN INCOME TAXES**  
**BY TYPE OF TAX**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	2022												Line No.
		June (b)	July (c)	August (d)	September (e)	October (f)	November (g)	Subtotal (h)						
Company Records														
<b>Property Taxes</b>														
1	Great Basin	\$ 130,352	130,352	132,009	128,938	128,938	153,377	\$ 803,966	1					
2	Arizona - Accrued	4,998,769	5,014,708	5,018,193	5,108,967	5,064,151	5,044,984	30,249,772	2					
3	Capitalized	(381,050)	(396,836)	(400,251)	(491,163)	(423,832)	(426,872)	(2,520,004)	3					
4	California	543,359	628,250	628,250	628,250	628,250	650,111	3,706,468	4					
5	Common	0	0	0	0	0	0	0	5					
6	No. Nevada - Accrued	174,755	174,564	188,501	180,524	180,609	180,524	1,079,478	6					
7	Capitalized	(7,126)	(8,092)	(8,399)	(10,028)	(15,952)	(22,572)	(72,169)	7					
8	So. Nevada - Accrued	724,588	724,585	869,537	748,761	748,760	748,765	4,564,997	8					
9	Capitalized	(12,148)	(14,614)	(14,333)	(13,745)	(16,073)	(47,444)	(118,358)	9					
10	Total Nevada	\$ 1,010,421	\$ 1,006,794	\$ 1,167,315	\$ 1,034,450	\$ 1,026,282	\$ 1,012,651	\$ 6,257,914	10					
11	Total Property Tax	\$ 6,171,500	\$ 6,252,915	\$ 6,413,506	\$ 6,280,503	\$ 6,294,850	\$ 6,280,874	\$ 37,694,149	11					
<b>Franchise &amp; Business Taxes</b>														
12	Great Basin	\$ 5,969	7,993	9,981	5,713	6,729	6,796	\$ 43,182	12					
13	Arizona	0	0	0	0	0	0	0	13					
14	California	164,058	128,336	103,672	117,091	136,449	244,716	894,322	14					
15	Common	0	0	0	0	0	0	0	15					
16	Northern Nevada	0	0	0	0	0	0	0	16					
17	Southern Nevada	33,591	38,011	38,011	38,011	38,111	38,011	223,748	17					
18	Total Nevada	\$ 39,560	\$ 46,005	\$ 47,993	\$ 43,724	\$ 44,840	\$ 44,808	\$ 266,929	18					
19	Total Franchise Tax	\$ 203,618	\$ 174,341	\$ 151,665	\$ 160,815	\$ 181,289	\$ 289,524	\$ 1,161,252	19					
<b>Mill Assessments</b>														
20	California	\$ 41,585	34,090	27,009	28,582	32,610	67,509	\$ 231,384	20					
21	Northern Nevada	36,128	36,446	36,446	36,446	36,446	36,446	218,360	21					
22	Southern Nevada	143,140	144,286	144,286	144,286	144,286	144,286	864,569	22					
23	Total Nevada	\$ 179,268	\$ 180,732	\$ 180,732	\$ 180,732	\$ 180,732	\$ 180,732	\$ 1,082,928	23					
24	Total Mill Assessment	\$ 220,852	\$ 214,822	\$ 207,741	\$ 209,314	\$ 213,343	\$ 248,241	\$ 1,314,313	24					
<b>Nevada Commerce Tax</b>														
25	Northern Nevada	\$ 14,465	644	(22,862)	5,519	6,741	11,386	\$ 15,894	25					
26	Southern Nevada	55,492	34,792	47,058	37,244	40,202	53,170	267,956	26					
27	Total Nevada	\$ 69,957	\$ 35,436	\$ 24,196	\$ 42,763	\$ 46,943	\$ 64,556	\$ 283,850	27					
28	Total Nevada Commerce Tax	\$ 69,957	\$ 35,436	\$ 24,196	\$ 42,763	\$ 46,943	\$ 64,556	\$ 283,850	28					
<b>Miscellaneous Taxes</b>														
25	Arizona	\$ 313	28,723	94,843	237	263	339	\$ 124,717	25					
26	California	0	4,606	17,728	0	1,084	0	23,419	26					
27	Common	77,000	269,731	70,000	68,000	84,000	84,000	652,731	27					
28	Northern Nevada	2,000	(19,423)	56,338	2,000	(30,674)	2,000	12,240	28					
29	Southern Nevada	(44,000)	(198,871)	170,274	(40,000)	(176,754)	(17,000)	(306,351)	29					
30	Total Nevada	\$ (42,000)	\$ (218,294)	\$ 226,612	\$ (38,000)	\$ (207,429)	\$ (15,000)	\$ (294,110)	30					
31	Total Miscellaneous Tax	\$ 35,313	\$ 84,767	\$ 409,184	\$ 30,237	\$ (122,081)	\$ 69,339	\$ 506,757	31					
32	Total Utility Other Taxes	\$ 6,701,239	\$ 6,762,280	\$ 7,206,291	\$ 6,723,633	\$ 6,614,343	\$ 6,952,535	\$ 40,960,321	32					

M-5 Other Taxes - By Type

**SOUTHWEST GAS CORPORATION**  
**TAXES OTHER THAN INCOME TAXES**  
**BY TYPE OF TAX**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Line No.	Description (a)	2022					2023					12 Months Total (i)	Line No.
		December (b)	January (c)	February (d)	March (e)	April (f)	May (g)	Subtotal (h)					
<b>Company Records</b>													
<b>Property Taxes</b>													
1	Great Basin	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 134,226	\$ 805,355	\$ 1,609,320	1
2	Arizona - Accrued	5,091,018	4,942,109	4,994,252	4,999,086	5,022,253	4,996,480	5,022,253	4,996,480	5,022,253	30,045,198	60,294,971	2
3	Capitalized	(453,878)	(324,148)	(125,085)	(128,460)	(130,438)	(125,733)	(130,438)	(125,733)	(130,438)	(1,287,742)	(3,807,747)	3
4	California	632,322	628,250	628,250	628,250	628,250	628,250	628,250	628,250	628,250	3,773,570	7,480,037	4
5	Common	0	0	0	0	0	0	0	0	0	0	0	5
6	No. Nevada - Accrued	180,687	180,524	180,524	180,524	180,524	180,524	180,524	180,524	180,524	1,083,445	2,162,923	6
7	Capitalized	(16,345)	(18,091)	(20,030)	(21,053)	(21,213)	(21,053)	(21,213)	(21,053)	(21,213)	(119,152)	(191,321)	7
8	So. Nevada - Accrued	748,760	748,760	748,760	748,760	748,760	748,760	748,760	748,760	748,760	4,492,657	9,057,654	8
9	Capitalized	(15,186)	(13,012)	(11,616)	(12,422)	(14,728)	(12,422)	(14,728)	(12,422)	(14,728)	(81,228)	(199,585)	9
10	Total Nevada	\$ 1,032,141	\$ 1,032,407	\$ 1,031,884	\$ 1,030,058	\$ 1,027,681	\$ 1,026,907	\$ 1,027,681	\$ 1,026,907	\$ 1,027,681	\$ 6,181,077	\$ 12,438,990	10
11	Total Property Tax	\$ 6,301,602	\$ 6,278,617	\$ 6,529,301	\$ 6,528,934	\$ 6,547,745	\$ 6,525,903	\$ 6,547,745	\$ 6,525,903	\$ 6,547,745	\$ 38,712,102	\$ 76,406,252	11
<b>Franchise &amp; Business Taxes</b>													
12	Great Basin	\$ 9,235	\$ 9,719	\$ 9,481	\$ 9,483	\$ 4,500	\$ 5,510	\$ 4,500	\$ 5,510	\$ 4,500	\$ 47,929	\$ 91,111	12
13	Arizona	5,874	0	0	0	0	0	0	0	0	5,874	5,874	13
14	California	455,541	615,920	571,299	590,876	402,661	227,911	402,661	227,911	402,661	2,864,208	3,758,530	14
15	Common	0	0	0	0	0	0	0	0	0	0	0	15
16	Northern Nevada	0	0	0	0	0	0	0	0	0	0	0	16
17	Southern Nevada	38,011	38,011	38,011	38,011	38,111	38,011	38,111	38,011	38,111	228,168	451,915	17
18	Total Nevada	\$ 47,246	\$ 47,731	\$ 47,493	\$ 47,494	\$ 42,611	\$ 43,522	\$ 42,611	\$ 43,522	\$ 42,611	\$ 276,097	\$ 543,026	18
19	Total Franchise Tax	\$ 508,661	\$ 663,651	\$ 618,792	\$ 638,370	\$ 445,272	\$ 271,433	\$ 445,272	\$ 271,433	\$ 445,272	\$ 3,146,179	\$ 4,307,431	19
<b>Mill Assessments</b>													
20	California	\$ 122,421	\$ 71,653	\$ 71,264	\$ 77,189	\$ 51,975	\$ 29,220	\$ 51,975	\$ 29,220	\$ 51,975	\$ 423,721	\$ 655,105	20
21	Northern Nevada	(539,028)	31,659	31,659	31,659	31,659	31,659	31,659	31,659	31,659	(380,732)	(162,372)	21
22	Southern Nevada	596,086	128,460	128,460	128,460	128,460	128,460	128,460	128,460	128,460	1,238,388	2,102,957	22
23	Total Nevada	\$ 57,058	\$ 160,120	\$ 160,120	\$ 160,120	\$ 160,120	\$ 160,120	\$ 160,120	\$ 160,120	\$ 160,120	\$ 857,656	\$ 1,940,584	23
24	Total Mill Assessment	\$ 179,478	\$ 231,772	\$ 231,383	\$ 237,309	\$ 212,095	\$ 189,339	\$ 212,095	\$ 189,339	\$ 212,095	\$ 1,281,377	\$ 2,595,690	24
<b>Nevada Commerce Tax</b>													
25	Northern Nevada	\$ 27,300	\$ 45,054	\$ 37,103	\$ 35,018	\$ 27,648	\$ 17,687	\$ 27,648	\$ 17,687	\$ 27,648	\$ 189,810	\$ 205,704	25
26	Southern Nevada	102,648	174,399	158,102	125,456	89,426	61,443	89,426	61,443	89,426	711,475	979,432	26
27	Total Nevada	\$ 129,948	\$ 219,453	\$ 195,205	\$ 160,474	\$ 117,075	\$ 79,130	\$ 117,075	\$ 79,130	\$ 117,075	\$ 901,286	\$ 1,185,136	27
28	Total Nevada Commerce Tax	\$ 129,948	\$ 219,453	\$ 195,205	\$ 160,474	\$ 117,075	\$ 79,130	\$ 117,075	\$ 79,130	\$ 117,075	\$ 901,286	\$ 1,185,136	28
<b>Miscellaneous Taxes</b>													
25	Arizona	\$ 1,044	\$ 1,923	\$ 2,134	\$ 794	\$ 4,360	\$ 63	\$ 4,360	\$ 63	\$ 4,360	\$ 10,318	\$ 135,035	25
26	California	46	953	1,261	0	1,755	0	1,755	0	1,755	4,015	27,435	26
27	Common	123,136	106,000	104,124	106,000	127,014	90,000	127,014	90,000	127,014	656,273	1,309,005	27
28	Northern Nevada	(16,616)	(13,063)	5,338	(1,900)	18,051	2,400	18,051	2,400	18,051	(5,791)	6,449	28
29	Southern Nevada	(39,994)	(71,081)	(19,512)	(16,500)	(18,129)	(33,000)	(18,129)	(33,000)	(198,216)	(504,567)	29	
30	Total Nevada	\$ (56,610)	\$ (84,144)	\$ (14,175)	\$ (18,400)	\$ (79)	\$ (30,600)	\$ (79)	\$ (30,600)	\$ (204,007)	\$ (498,118)	\$ (498,118)	30
31	Total Miscellaneous Tax	\$ 67,616	\$ 24,732	\$ 93,344	\$ 88,394	\$ 133,050	\$ 59,463	\$ 133,050	\$ 59,463	\$ 133,050	\$ 466,599	\$ 973,357	31
32	Total Utility Other Taxes	\$ 7,187,306	\$ 7,418,225	\$ 7,668,026	\$ 7,653,482	\$ 7,465,236	\$ 7,125,268	\$ 7,465,236	\$ 7,125,268	\$ 7,465,236	\$ 44,507,544	\$ 85,467,865	32

M-5 Other Taxes - By Type

# Tab N

**SOUTHWEST GAS HOLDINGS  
ALLOCATION TO SOUTHWEST GAS CORPORATION  
ACCOUNT 930.2 - ADJUSTMENTS AMENDED AT CERTIFICATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	(g)	(f)	(e)	(d)	(c)	(b)	(a)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	0102	0092	93020	0191	202206								260,000.00											260,000.00
2	0102	0092	93020	0191	202206								162,500.00											162,500.00
3	0102	0092	93020	0191	202207								108,333.00											108,333.00
4	0102	0092	93020	0191	202208								141,667.00											141,667.00
5	0102	0092	93020	0191	202208								346,764.00											346,764.00
6	0102	0092	93020	0191	202209								112,500.00											112,500.00
7	0102	0092	93020	0191	202209								60,654.00											60,654.00
8	0102	0092	93020	0191	202210								112,500.00											112,500.00
9	0102	0092	93020	0191	202211								112,500.00											112,500.00
10	0102	0092	93020	0191	202212								112,500.00											112,500.00
11	0102	0092	93020	0191	202301								112,500.00											112,500.00
12	0102	0092	93020	0191	202302								112,500.00											112,500.00
13	0102	0092	93020	0191	202303								112,500.00											112,500.00
14	0102	0092	93020	0191	202304								112,500.00											112,500.00
15	0102	0092	93020	0191	202305								112,500.00											112,500.00
16	0102	0092	93020	5352	202206								13,299.49											13,299.49
17	0102	0092	93020	5352	202206								410,782.26											410,782.26
18	0102	0092	93020	5352	202207								702,017.35											702,017.35
19	0102	0092	93020	5352	202208								572,795.52											572,795.52
20	0102	0092	93020	5352	202209								267,923.44											267,923.44
21	0102	0092	93020	5352	202210								621,833.32											621,833.32
22	0102	0092	93020	5352	202211								184,624.01											184,624.01
23	0102	0092	93020	5352	202212								343,689.72											343,689.72
24	0102	0092	93020	5352	202301								596,857.04											596,857.04
25	0102	0092	93020	5352	202302								196,037.34											196,037.34
26	0102	0092	93020	5352	202303								668,504.09											668,504.09
27	0102	0092	93020	5352	202304								723,900.74											723,900.74
28	0102	0092	93020	5352	202305								550,808.10											550,808.10
29	0102	0092	93020	5352	202207								5,100.77											5,100.77
30	0102	0092	93020	5352	202208								11,152.12											11,152.12
31	0102	0092	93020	5352	202209								5,100.77											5,100.77
32	0102	0092	93020	5352	202210								9,807.13											9,807.13
33	0102	0092	93020	5352	202211								5,100.77											5,100.77
34	0102	0092	93020	5352	202212								11,149.90											11,149.90
35	0102	0092	93020	5352	202301								9,271.81											9,271.81
36	0102	0092	93020	5352	202302								5,100.77											5,100.77
37	0102	0092	93020	5352	202303								12,746.59											12,746.59
38	0102	0092	93020	5352	202304								14,949.12											14,949.12
39	0102	0092	93020	5352	202305								12,750.03											12,750.03
53	1001	0092	93020	2080	202208								103.01											103.01
54	1001	0092	93020	2130	202211								5,600.00											5,600.00
55	1001	0092	93020	2130	202302								3,000.00											3,000.00
56	1001	0092	93020	2130	202305								6,200.00											6,200.00
57	1001	0092	93020	2510	202212								23.34											23.34
58	1001	0092	93020	2740	202206	ANDREW TENO							28,500.00											28,500.00
59	1001	0092	93020	2740	202206	ANDREW WILLIAM EVANS							28,500.00											28,500.00
60	1001	0092	93020	2740	202206	HENRY P LINGINFELTER							28,500.00											28,500.00
61	1001	0092	93020	2740	202206	HERBERT RUSSELL FRISBY JR							28,500.00											28,500.00
62	1001	0092	93020	2740	202206	MICHAEL J MELLARKEY							22,500.00											22,500.00
63	1001	0092	93020	2740	202207	A RANDALL THOMAN							27,500.00											27,500.00
64	1001	0092	93020	2740	202207	ANDREW WILLIAM EVANS							31,500.00											31,500.00
65	1001	0092	93020	2740	202207	ANDREW TENO							81,900.00											81,900.00
66	1001	0092	93020	2740	202207	ANNE L MARIUCCI							72,900.00											72,900.00
67	1001	0092	93020	2740	202207	CARLOS RUISANCHEZ							47,500.00											47,500.00
68	1001	0092	93020	2740	202207	EDNA RENA CONLEY							31,500.00											31,500.00
69	1001	0092	93020	2740	202207	HENRY P LINGINFELTER							76,775.00											76,775.00
70	1001	0092	93020	2740	202207	JANE LEWIS RAYMOND							26,375.00											26,375.00
71	1001	0092	93020	2740	202207	JOSE A CARDENAS							22,500.00											22,500.00
72	1001	0092	93020	2740	202207	LESLIE THORNTON							26,250.00											26,250.00
73	1001	0092	93020	2740	202207	RUBY SHARMA							28,750.00											28,750.00
74	1001	0092	93020	2740	202209	RUBY SHARMA							28,750.00											28,750.00
75	1001	0092	93020	2740	202210	A RANDALL THOMAN							32,750.00											32,750.00
76	1001	0092	93020	2740	202210	ANDREW TENO							32,750.00											32,750.00
77	1001	0092	93020	2740	202210	ANDREW WILLIAM EVANS							49,250.00											49,250.00
78	1001	0092	93020	2740	202210	CARLOS RUISANCHEZ							44,750.00											

ACCOUNT 930.2 - ADJUSTMENTS AMENDED AT CERTIFICATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Ln#	ORC	RD	FERC	CE	YMYM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWG Alloc %	SWG \$ Alloc	3.79% Net of MMF	5.34% NNV	28.19% SNV
84	1001	0092	93020	2740	202-212			CORR ACK FOR PMTS MADE TO RETIRED BOA	67,650.00	-	67,650.00	100.0%	67,650.00	65,083.25	3,473.32	18,348.22
85	1001	0092	93020	2740	202-212	A RANDALL THOMAN	80989945		42,900.00	(42,900.00)	-	100.0%	-	-	-	-
86	1001	0092	93020	2740	202-212	A RANDALL THOMAN	80990882		1,650.00	(1,650.00)	-	100.0%	-	-	-	-
87	1001	0092	93020	2740	202-212	A RANDALL THOMAN	80991181		9,900.00	(9,900.00)	-	100.0%	-	-	-	-
88	1001	0092	93020	2740	202-212	ANDREW TENO	80989977		11,550.00	(11,550.00)	-	100.0%	-	-	-	-
89	1001	0092	93020	2740	202-212	ANDREW TENO	80991202		4,050.00	(4,050.00)	-	100.0%	-	-	-	-
90	1001	0092	93020	2740	202-212	ANDREW TENO	80992014		11,550.00	(11,550.00)	-	100.0%	-	-	-	-
91	1001	0092	93020	2740	202-212	ANDREW WILLIAM EVANS	80989954		4,050.00	(4,050.00)	-	100.0%	-	-	-	-
92	1001	0092	93020	2740	202-212	ANDREW WILLIAM EVANS	80991193		39,750.00	(39,750.00)	-	100.0%	-	-	-	-
93	1001	0092	93020	2740	202-212	ANDREW WILLIAM EVANS	80992037		6,750.00	(6,750.00)	-	100.0%	-	-	-	-
94	1001	0092	93020	2740	202-212	ANNE L MARIUCCI	80989925		38,100.00	(38,100.00)	-	100.0%	-	-	-	-
95	1001	0092	93020	2740	202-212	ANNE L MARIUCCI	80991122		8,850.00	(8,850.00)	-	100.0%	-	-	-	-
96	1001	0092	93020	2740	202-212	ANNE L MARIUCCI	80990697		8,850.00	(8,850.00)	-	100.0%	-	-	-	-
97	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80989935		42,900.00	(42,900.00)	-	100.0%	-	-	-	-
98	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80991179		11,550.00	(11,550.00)	-	100.0%	-	-	-	-
99	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80989986		4,050.00	(4,050.00)	-	100.0%	-	-	-	-
100	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80990672		42,900.00	(42,900.00)	-	100.0%	-	-	-	-
101	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80991093		11,550.00	(11,550.00)	-	100.0%	-	-	-	-
102	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80989966		4,050.00	(4,050.00)	-	100.0%	-	-	-	-
103	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80991197		38,100.00	(38,100.00)	-	100.0%	-	-	-	-
104	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80982039		8,850.00	(8,850.00)	-	100.0%	-	-	-	-
105	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80989920		8,850.00	(8,850.00)	-	100.0%	-	-	-	-
106	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80989883		29,700.00	(29,700.00)	-	100.0%	-	-	-	-
107	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80989883		42,900.00	(42,900.00)	-	100.0%	-	-	-	-
108	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80990690		1,650.00	(1,650.00)	-	100.0%	-	-	-	-
109	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80991187		28,750.00	(28,750.00)	-	100.0%	-	-	-	-
110	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994409		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
111	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994402		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
112	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994402		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
113	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994402		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
114	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994406		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
115	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994406		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
116	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994404		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
117	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994404		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
118	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994410		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
119	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994410		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
120	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	80994407		27,500.00	(27,500.00)	-	100.0%	-	-	-	-
121	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028057		23,750.00	(23,750.00)	-	100.0%	-	-	-	-
122	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028057		28,750.00	(28,750.00)	-	100.0%	-	-	-	-
123	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028057		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
124	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028055		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
125	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028055		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
126	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028055		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
127	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028053		32,750.00	(32,750.00)	-	100.0%	-	-	-	-
128	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028058		37,500.00	(37,500.00)	-	100.0%	-	-	-	-
129	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028058		27,500.00	(27,500.00)	-	100.0%	-	-	-	-
130	1001	0092	93020	2740	202-212	CARLOS RUISANCHEZ	81028056		23,750.00	(23,750.00)	-	100.0%	-	-	-	-
131	1001	0092	93020	2750	202-206	12269FainasAWG AMBASSADOR, LLC	81028056		428.62	(328.62)	100.00	100.0%	100.00	96.21	5.13	27.12
132	1001	0092	93020	2750	202-206	12269FainasCHEBA HUT DURANGO	81028056		27.96	(27.96)	27.96	100.0%	27.96	26.90	1.44	7.58
133	1001	0092	93020	2750	202-206	12269FainasDCACAR, LLC	81028056		2,180.00	(1,780.00)	400.00	100.0%	400.00	384.82	20.54	108.50
134	1001	0092	93020	2750	202-206	12269FainasHYATT REGENCY CRYSTAL CI	80935042		299.00	(199.00)	100.00	100.0%	100.00	96.21	5.13	27.12
135	1001	0092	93020	2750	202-206	12269FainasLIMONETWORK	80935042		312.38	(112.75)	199.63	100.0%	199.63	192.06	10.25	54.15
136	1001	0092	93020	2750	202-206	12269FainasMARRIOTT GAITHERSBURG	80935042		933.02	(6.00)	927.02	100.0%	927.02	891.85	47.60	251.44
137	1001	0092	93020	2750	202-206	12269FainasNORA S CUISINE MOTO	80935042		427.07	(427.07)	427.07	100.0%	427.07	410.87	21.93	115.84
138	1001	0092	93020	2750	202-206	12269FainasPANERA BREAD #204089 O	80935042		157.68	(43.42)	157.68	100.0%	157.68	151.70	8.10	42.77
139	1001	0092	93020	2750	202-206	12269FainasSMITHS FOOD #41346	80935042		405.98	(405.98)	405.98	100.0%	405.98	41.77	2.23	11.78
140	1001	0092	93020	2750	202-206	12269FainasSOUTHWEST	80935042		74.26	(74.26)	74.26	100.0%	74.26	71.44	3.81	20.14
141	1001	0092	93020	2750	202-206	12269FainasTARGET	80935042		2,654.20	(2,204.20)	450.00	100.0%	450.00	432.93	23.10	122.06
142	1001	0092	93020	2750	202-206	12269FainasWYNN LAS VEGAS HOTEL	80935042		5,375.69	(5,375.69)	300.00	100.0%	300.00	288.62	15.40	81.37
143	1001	0092	93020	2750	202-206	13239HALLERSW STEAKHOUSE RESTBAR	80935042		2,313.67	(2,186.20)	156.69	100.0%	156.69	150.74	8.04	42.50
144	1001	0092	93020	2750	202-207	ANNE L MARIUCCI	80935042		1,976.88	(1,976.88)	127.47	100.0%	127.47	122.63	6.54	34.57
145	1001	0092	93020	2750	202-207	ANDREW WILLIAM EVANS	80935042		1,368.31	(1,368.31)	1,368.31	100.0%	1,368.31	1,316.39	70.25	371.14
146	1001	0092	93020	2750	202-207	CARLOS RUISANCHEZ	80935042		1,495.17	(1,495.17)	1,495.17	100.0%	1,495.17	1,438.44	76.77	405.55
147	1001	0092	93020	2750	202-207	CARLOS RUISANCHEZ	80935042		1,515.16	(1,515.16)	1,515.16	100.0%	1,515.16	1,438.44	76.77	405.55
148	1001	0092	93020	2750	202-207	CARLOS RUISANCHEZ	80935042		1,926.89	(1,926.89)	1,926.89	100.0%	1,926.89	1,848.44	78.45	35.85
149	1001	0092	93020	2750	202-207	CARLOS RUISANCHEZ	80935042		2,767.59	(2,486.15)	281.44	100.0%	281.44	270.76	14.45	76.34
150	1001	0092	93020	2750	202-207	CARLOS RUISANCHEZ	80935042</									

ACCOUNT 930.2 - ADJUSTMENTS AMENDED AT CERTIFICATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Ln#	ORC RD	FERC CE	YTYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWG Alloc %	SWG \$ Alloc	3.79% Net of MMF	5.34% NNV	28.19% SNV
163	1001	0092	93020	202-208 LESLIE THORNTON	80948087		2,174.90	(2,002.20)	171.70	100.0%	171.70	165.19	8.82	46.57
164	1001	0092	93020	202-208 LESLIE THORNTON	80944476		6,375.70	(325.65)	6,050.05	100.0%	6,050.05	5,820.50	310.62	1,641.00
165	1001	0092	93020	202-209 MANDALAY CORP		2,513.81	(2,063.81)	450.00	100.0%	450.00	432.93	17.07	122.06	0.81
166	1001	0092	93020	202-209		3.00		3.00	100.0%	3.00	2.89	0.11	0.15	0.06
167	1001	0092	93020	202-209		2,017.19	(1,567.19)	450.00	100.0%	450.00	432.93	17.07	122.06	0.81
168	1001	0092	93020	202-209		80.19	(60.19)	20.00	100.0%	20.00	19.99	0.01	0.01	0.01
169	1001	0092	93020	202-209		118.72	(15.00)	103.72	100.0%	103.72	98.78	5.00	28.13	1.83
170	1001	0092	93020	202-212		363.29	(363.29)		100.0%					
171	1001	0092	93020	202-212		384.01	(245.00)	139.01	100.0%	139.01	139.01	7.14	37.70	2.46
172	1001	0092	93020	202-212		2,314.66	(1,314.66)	1,000.00	100.0%	1,000.00	962.06	51.34	271.24	17.36
173	1001	0092	93020	202-212		5.45	(5.45)		100.0%					
174	1001	0092	93020	202-212		234.53		234.53	100.0%	234.53	225.63	12.04	63.61	4.17
175	1001	0092	93020	202-212		670.14		670.14	100.0%	670.14	644.71	34.41	181.77	11.66
176	1001	0092	93020	202-212		210.22		210.22	100.0%	210.22	202.24	10.79	57.02	3.78
177	1001	0092	93020	202-212		18.35		18.35	100.0%	18.35	17.65	0.94	4.88	0.33
178	1001	0092	93020	202-212		115.62		115.62	100.0%	115.62	111.23	5.94	31.36	2.00
179	1001	0092	93020	202-212		639.82		639.82	100.0%	639.82	615.54	32.85	173.54	11.00
180	1001	0092	93020	202-212		4,188.05	(3,688.05)	480.00	100.0%	480.00	461.79	24.64	130.19	8.00
181	1001	0092	93020	202-212		3,963.40	(2,981.20)	94.24	100.0%	94.24	90.66	4.84	25.56	1.64
182	1001	0092	93020	202-212		1,423.87	(3,963.40)		100.0%					
183	1001	0092	93020	202-212		2,406.16	(1,423.87)	1,016.71	100.0%	1,016.71	97.81	5.22	27.58	1.71
184	1001	0092	93020	202-212		8,785.51	(2,063.43)	342.73	100.0%	342.73	329.73	17.60	92.96	5.61
185	1001	0092	93020	202-212		14,680.00	(319.04)	8,466.47	100.0%	8,466.47	434.69	2,296.43	3,981.77	248.34
186	1001	0092	93020	202-212		2,418.44	(2,195.20)	223.24	100.0%	223.24	214.77	11.46	60.55	3.91
187	1001	0092	93020	202-301		1,029.74	(79.99)	949.75	100.0%	949.75	913.71	48.76	265.61	16.90
188	1001	0092	93020	202-301		(1,009.51)		(1,009.51)	100.0%	(1,009.51)	(971.21)	(51.83)	(273.82)	(17.61)
189	1001	0092	93020	202-303		244.75		244.75	100.0%	244.75	235.46	12.57	66.39	4.22
190	1001	0092	93020	202-303		1,900.00	(1,900.00)		100.0%					
191	1001	0092	93020	202-303		543.03		543.03	100.0%	543.03	522.43	27.88	147.29	9.54
192	1001	0092	93020	202-303		25.00	(25.00)		100.0%					
193	1001	0092	93020	202-303		196.97		196.97	100.0%	196.97	189.50	10.11	53.43	3.33
194	1001	0092	93020	202-303		83.90		83.90	100.0%	83.90	80.72	4.31	22.76	1.45
195	1001	0092	93020	202-303		252.82		252.82	100.0%	252.82	243.23	12.98	68.57	4.34
196	1001	0092	93020	202-303		511.21		511.21	100.0%	511.21	491.81	26.25	138.66	8.85
197	1001	0092	93020	202-303		100.00		100.00	100.0%	100.00	96.21	5.13	27.12	1.71
198	1001	0092	93020	202-303		2,694.11	(2,576.40)	27.71	100.0%	27.71	26.66	1.42	7.52	0.47
199	1001	0092	93020	202-303		176.13	(80.35)	95.78	100.0%	95.78	92.15	4.92	25.98	1.63
200	1001	0092	93020	202-303		213.98		213.98	100.0%	213.98	205.86	10.99	58.04	3.66
201	1001	0092	93020	202-303		1,273.79		1,273.79	100.0%	1,273.79	1,225.46	65.40	345.50	21.96
202	1001	0092	93020	202-303		9,914.47	(314.54)	9,599.93	100.0%	9,599.93	9,235.69	492.88	360.50	22.00
203	1001	0092	93020	202-304		1,713.61	(1,063.61)	650.00	100.0%	650.00	625.34	33.37	176.30	11.03
204	1001	0092	93020	202-304		2,306.39	(1,826.39)	480.00	100.0%	480.00	461.79	24.64	130.19	8.00
205	1001	0092	93020	202-304		416.27	(416.27)		100.0%					
206	1001	0092	93020	202-304		1,246.43	(886.43)	360.00	100.0%	360.00	346.34	18.48	97.65	6.17
207	1001	0092	93020	202-304		1,528.77	(1,471.70)	57.07	100.0%	57.07	54.90	2.93	15.48	0.99
208	1001	0092	93020	202-305		171.04		171.04	100.0%	171.04	164.55	8.78	46.39	2.94
209	1001	0092	93020	202-305		77.03		77.03	100.0%	77.03	74.11	3.95	20.89	1.30
210	1001	0092	93020	202-305		499.85		499.85	100.0%	499.85	480.88	25.66	135.58	8.70
211	1001	0092	93020	202-305		229.67		229.67	100.0%	229.67	220.96	11.79	62.30	3.94
212	1001	0092	93020	202-305		3.79		3.79	100.0%	3.79	3.65	0.19	1.03	0.06
213	1001	0092	93020	202-305		66.79		66.79	100.0%	66.79	64.26	3.43	18.12	1.12
214	1001	0092	93020	202-305		146.20	(146.20)		100.0%					
215	1001	0092	93020	202-305		110.00		110.00	100.0%	110.00	105.83	5.65	29.84	1.82
216	1001	0092	93020	202-305		562.90		562.90	100.0%	562.90	541.54	28.90	152.68	9.14
217	1001	0092	93020	202-305		3,058.03	(2,939.11)	118.92	100.0%	118.92	114.41	6.11	32.26	2.05
218	1001	0092	93020	202-305		2,648.40	(2,648.40)		100.0%					
219	1001	0092	93020	202-305		8,701.72	(644.78)	8,056.94	100.0%	8,056.94	7,751.25	413.66	218.35	13.10
220	1001	0092	93020	202-305		7,500.00	(2,496.80)	251.03	100.0%	251.03	241.51	12.89	66.09	4.14
221	1001	0092	93020	202-305		5,500.00		5,500.00	100.0%	5,500.00	5,291.32	385.07	2,034.28	128.33
222	1001	0092	93020	202-305		787.50		787.50	100.0%	787.50	757.62	40.43	213.60	13.07
223	1001	0092	93020	202-305		4,137.50		4,137.50	100.0%	4,137.50	3,980.52	212.43	1,122.25	69.73
224	1001	0092	93020	202-305		4,840.00		4,840.00	100.0%	4,840.00	4,656.36	248.50	1,312.79	83.76
225	1001	0092	93020	202-305		1,429.85		1,429.85	100.0%	1,429.85	1,375.60	73.41	387.83	24.03
226	1001	0092	93020	202-305		25.00		25.00	100.0%	25.00	24.05	6.16	32.55	2.05
227	1001	0092	93020	202-305		28.00		28.00	100.0%	28.00	27.00	6.16	32.55	2.05
228	1001	0092	93020	202-305		124.00	(28.00)		100.0%					
229	1001	0092	93020	202-305		54.00	(124.00)		100.0%					
230	1001	0092	93020	202-305		35.00	(54.00)		100.0%					
231	1001	0092	93020	202-305		1,175.00	(35.00)	1,175.00	100.0%	1,175.00	1,130.42	60.33	318.70	19.37
232	1001	0092	93020	202-305		80.00	(80.00)		100.0%					
233	1001	0092	93020	202-305		2.00	(80.00)		100.0%					
234	1001	0092	93020	202-305		18.00	(2.00)		100.0%					
235	1001	0092	93020	202-305		18.00	(18.00)		100.0%					
236	1001	0092	93020	202-305		18.00	(18.00)		100.0%					

N HoldCo Itemized

SNV 2023 Deficiency | Cert.xlsx

ACCOUNT 930.2 - ADJUSTMENTS AMENDED AT CERTIFICATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWG Alloc %	SWG \$ Alloc	3.79% Net of MMF	5.34% NNV	28.19% SNV
242	1023	0692	93020	2810	202.305				45.00	(45.00)	-	100.0%	-	-	-	-
243	1023	0692	93020	2810	202.305	14781DuranARIZONA CORP COMM-719191			45.00	(45.00)	-	100.0%	-	-	-	-
244	1023	0692	93020	2810	202.305	14781DuranARIZONA CORP COMM-719191			45.00	(45.00)	-	100.0%	-	-	-	-
245	1023	0692	93020	2810	202.305	14781DuranARIZONA CORP COMM-719191			45.00	(45.00)	-	100.0%	-	-	-	-
246	1023	0692	93020	2810	202.305	14781DuramNEVADA NEWS GROUP-719201			45.00	-	45.00	100.0%	45.00	43.29	2.31	12.21
247	1023	0692	93020	2810	202.305	14781DuramNEVADA NEWS GROUP-719202			45.00	-	45.00	100.0%	45.00	43.29	2.31	12.21
248	1023	0692	93020	2810	202.305	14781DuramNV SOS PORTAL-719198			900.00	(900.00)	-	100.0%	-	-	-	-
249	1023	0692	93020	2810	202.305	14781DuramNV SOS PORTAL-719203			650.00	-	650.00	100.0%	650.00	625.34	33.37	176.30
250	1023	0692	93020	3212	202.206	BROADRIDGE INVESTOR COMMUNICATION	80924531		5.51	(5.51)	-	100.0%	-	-	-	-
251	1023	0692	93020	3212	202.206	BROADRIDGE INVESTOR COMMUNICATION	80924533		8,323.30	(8,323.30)	-	100.0%	-	-	-	-
252	1023	0692	93020	3212	202.206	BROADRIDGE INVESTOR COMMUNICATION	80924539		16.85	(16.85)	16.85	100.0%	16.85	16.21	0.87	4.57
253	1023	0692	93020	3212	202.206	BROADRIDGE INVESTOR COMMUNICATION	80924543		11,500.00	-	11,500.00	100.0%	11,500.00	11,063.67	590.44	3,119.23
254	1023	0692	93020	3212	202.206	CORPORATE ELECTION SERVICES INC	80920129		4,161.02	-	4,161.02	100.0%	4,161.02	4,003.14	213.64	1,128.63
255	1023	0692	93020	3212	202.206	CORPORATE ELECTION SERVICES INC	80930964		59.86	-	59.86	100.0%	59.86	57.59	3.07	16.24
256	1023	0692	93020	3212	202.207	MEDIAN COMMUNICATIONS INC	80933175		630.00	-	630.00	100.0%	630.00	606.10	32.35	170.88
257	1023	0692	93020	3212	202.208	DONNELLY FINANCIAL LLC	80945188		15,000.00	-	15,000.00	100.0%	15,000.00	14,430.88	770.14	4,068.56
258	1023	0692	93020	3212	202.208	INNISFREE M&A INC	80945191		16,588.13	-	16,588.13	100.0%	16,588.13	15,958.75	851.67	4,499.32
259	1023	0692	93020	3212	202.209	INNISFREE M&A INC	80956603		16,155.00	-	16,155.00	100.0%	16,155.00	15,542.05	829.44	4,381.84
260	1023	0692	93020	3212	202.209	INNISFREE M&A INC	80957749		16,100.00	-	16,100.00	100.0%	16,100.00	15,489.14	826.61	4,366.93
261	1023	0692	93020	3212	202.210	DONNELLY FINANCIAL LLC	80970140		1,070.00	-	1,070.00	100.0%	1,070.00	1,029.40	54.94	290.22
262	1023	0692	93020	3212	202.210	DONNELLY FINANCIAL LLC	80970163		1,270.00	-	1,270.00	100.0%	1,270.00	1,221.81	65.20	344.47
264	1023	0692	93020	3212	202.210	INNISFREE M&A INC	80969886		-	-	-	100.0%	-	-	-	-
265	1023	0692	93020	3212	202.211	INNISFREE M&A INC	80970591		16,588.13	-	16,588.13	100.0%	16,588.13	15,958.75	851.67	4,499.32
266	1023	0692	93020	3212	202.211	DONNELLY FINANCIAL LLC	80973981		1,600.00	-	1,600.00	100.0%	1,600.00	1,539.29	82.15	433.98
267	1023	0692	93020	3212	202.211	INNISFREE M&A INC	80973983		16,155.00	-	16,155.00	100.0%	16,155.00	15,542.05	829.44	4,381.84
268	1023	0692	93020	3212	202.212	INNISFREE M&A INC	80980662		16,155.00	-	16,155.00	100.0%	16,155.00	15,542.05	829.44	4,381.84
269	1023	0692	93020	3212	202.201	INNISFREE M&A INC	81001500		16,155.00	-	16,155.00	100.0%	16,155.00	15,542.05	829.44	4,381.84
270	1023	0692	93020	3212	202.303	INNISFREE M&A INC	81010473		16,155.00	-	16,155.00	100.0%	16,155.00	15,542.05	829.44	4,381.84
271	1023	0692	93020	3212	202.303	INNISFREE M&A INC	81024383		16,155.00	-	16,155.00	100.0%	16,155.00	15,542.05	829.44	4,381.84
272	1023	0692	93020	3212	202.304	KPMG LLP	81024384		91,750.00	-	91,750.00	100.0%	91,750.00	88,268.86	4,710.67	24,886.05
273	1023	0692	93020	3212	202.304	BROADRIDGE INVESTOR COMMUNICATION	81035387		66,646.43	-	66,646.43	100.0%	66,646.43	64,117.76	3,421.79	18,077.02
274	1023	0692	93020	3212	202.304	INNISFREE M&A INC	81032828		17,021.25	-	17,021.25	100.0%	17,021.25	16,375.44	873.91	4,616.80
275	1023	0692	93020	3212	202.304	INNISFREE M&A INC	81032828		750.40	-	750.40	100.0%	750.40	721.93	38.53	200.54
276	1023	0692	93020	3212	202.305	MEDIAN COMMUNICATIONS INC	81042957		25,881.51	-	25,881.51	100.0%	25,881.51	24,899.52	1,328.82	7,020.04
277	1023	0692	93020	3212	202.305	DONNELLY FINANCIAL LLC	81042957		4,183.88	-	4,183.88	100.0%	4,183.88	4,025.14	214.81	1,134.83
278	1023	0692	93020	3212	202.210	DONNELLY FINANCIAL LLC	80967638		67,233.64	-	67,233.64	100.0%	67,233.64	64,682.69	3,451.94	18,236.29
279	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			1,015.00	-	1,015.00	100.0%	1,015.00	976.49	52.11	275.31
280	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			54.94	-	54.94	100.0%	54.94	52.86	2.82	14.90
281	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			4.40	-	4.40	100.0%	4.40	4.23	0.23	1.19
282	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			63.95	-	63.95	100.0%	63.95	61.52	3.28	17.35
283	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			89.07	-	89.07	100.0%	89.07	85.69	4.57	24.16
284	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			33.09	-	33.09	100.0%	33.09	31.83	8.98	9.88
285	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			78.51	-	78.51	100.0%	78.51	75.53	4.03	21.29
286	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			2.65	-	2.65	100.0%	2.65	2.55	0.14	0.72
287	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			47.33	-	47.33	100.0%	47.33	45.53	2.43	12.84
288	1023	0692	93020	3513	202.305	DONNELLY FINANCIAL LLC			4.55	-	4.55	100.0%	4.55	4.38	0.23	1.23
289	1023	0692	93020	4402	202.206	EQUINITY TRUST COMPANY			24,270.75	-	24,270.75	100.0%	24,270.75	23,949.88	1,246.12	6,583.14
290	1023	0692	93020	4402	202.206	EQUINITY TRUST COMPANY			14,418.75	-	14,418.75	100.0%	14,418.75	13,871.68	740.29	3,910.91
291	1023	0692	93020	4402	202.206	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
292	1023	0692	93020	4402	202.206	EQUINITY TRUST COMPANY			13,062.37	-	13,062.37	100.0%	13,062.37	12,566.76	670.65	3,543.01
293	1023	0692	93020	4402	202.206	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
294	1023	0692	93020	4402	202.206	EQUINITY TRUST COMPANY			15,775.10	-	15,775.10	100.0%	15,775.10	15,176.57	809.93	4,278.80
295	1023	0692	93020	4402	202.207	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
296	1023	0692	93020	4402	202.207	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
297	1023	0692	93020	4402	202.208	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
298	1023	0692	93020	4402	202.208	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
299	1023	0692	93020	4402	202.209	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
300	1023	0692	93020	4402	202.209	EQUINITY TRUST COMPANY			22,146.99	-	22,146.99	100.0%	22,146.99	21,306.70	1,137.08	6,007.10
301	1023	0692	93020	4402	202.210	EQUINITY TRUST COMPANY			14,434.34	-	14,434.34	100.0%	14,434.34	13,886.68	741.09	3,915.14
302	1023	0692	93020	4402	202.210	EQUINITY TRUST COMPANY			-	-	-	100.0%	-	-	-	-
303	1023	0692	93020	4402	202.211	EQUINITY TRUST COMPANY			14,159.06	-	14,159.06	100.0%	14,159.06	13,621.84	726.96	3,840.47
304	1023	0692	93020	4402	202.212	EQUINITY TRUST COMPANY			22,176.72	-	22,176.72	100.0%	22,176.72	21,335.30	1,138.61	6,015.16
305	1023	0692	93020	4402	202.212	EQUINITY TRUST COMPANY			13,938.77	-	13,938.77	100.0%	13,938.77	13,409.91	715.65	3,780.72
306	1023	0692	93020	4402	202.212	EQUINITY TRUST COMPANY			14,317.32	-	14,317.32	100.0%	14,317.32	13,774.10	735.09	3,883.40
307	1023	0692	93020	4402	202.303	EQUINITY TRUST COMPANY			23,622.19	-	23,622.19	100.0%	23,622.19	22,725.93	1,212.82	6,407.23
308	1023	0692	93020	4402	202.303											

ACCOUNT 930.2 - ADJUSTMENTS AMENDED AT CERTIFICATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWG Alloc %	SWG \$ Alloc	Net of MMF	NNV	SNV	
321	1077	0092	93020	3212	202.305	INTRADO DIGITAL MEDIA LLC	81048886		129,389.21	(6,145.00)	123,244.21	100.0%	123,244.21	118,568.13	6,327.66	33,428.47	
322	1077	0092	93020	3515	202.301	INTRADO DIGITAL MEDIA LLC	80959089		15,666.00		15,666.00	100.0%	15,666.00	15,071.61	804.33	4,249.21	
323	1077	0092	93020	3516	202.301	WORKS DESIGN COMMUNICATIONS LTD	80984078		20,705.13		20,705.13	100.0%	20,705.13	19,919.54	1,063.05	5,616.01	
324	1077	0092	93020	3516	202.301	WORKS DESIGN COMMUNICATIONS LTD	80995757		15,000.00		15,000.00	100.0%	15,000.00	14,430.88	770.14	4,068.56	
325	1077	0092	93020	3516	202.301	WORKS DESIGN COMMUNICATIONS LTD	80995759		18,609.94		18,609.94	100.0%	18,609.94	17,903.85	965.48	5,047.72	
326	1077	0092	93020	3516	202.301	WORKS DESIGN COMMUNICATIONS LTD	80995760		31,734.94		31,734.94	100.0%	31,734.94	30,530.87	1,629.35	8,607.71	
327	1077	0092	93020	3516	202.303	WORKS DESIGN COMMUNICATIONS LTD	81015428		7,500.00		7,500.00	100.0%	7,500.00	7,215.44	385.07	2,034.28	
328	1077	0092	93020	3516	202.305	WORKS DESIGN COMMUNICATIONS LTD	81042614		6,300.00		6,300.00	100.0%	6,300.00	6,000.97	323.46	1,708.80	
329	1077	0092	93020	3516	202.305	WORKS DESIGN COMMUNICATIONS LTD	81046890		47,512.50		47,512.50	100.0%	47,512.50	45,769.80	2,439.41	12,887.18	
330	1077	0092	93020	3516	202.305	WORKS DESIGN COMMUNICATIONS LTD	81046892		14,929.50		14,929.50	100.0%	14,929.50	14,363.05	766.52	4,049.44	
331	1077	0092	93020	3518	202.212	RESIDUAL STUDIOS LLC	80984556		3,000.00		3,000.00	100.0%	3,000.00	2,886.18	154.03	813.71	
332	1077	0092	93020	4405	202.302	NASDAQ CORPORATE SOLUTIONS LLC	80967721		39,370.21		39,370.21	100.0%	39,370.21	37,876.44	2,021.36	10,678.68	
333	1077	0092	93020	4405	202.304	NASDAQ CORPORATE SOLUTIONS LLC	81005420		21,424.50		21,424.50	100.0%	21,424.50	20,611.62	1,099.99	5,811.13	
334	1077	0092	93020	4405	202.304	NASDAQ CORPORATE SOLUTIONS LLC	81033278		21,424.50		21,424.50	100.0%	21,424.50	20,611.62	1,099.99	5,811.13	
335	1077	0092	93020	4405	202.304	NASDAQ CORPORATE SOLUTIONS LLC	81033282		21,424.50		21,424.50	100.0%	21,424.50	20,611.62	1,099.99	5,811.13	
336	1077	0092	93020	4504	202.302	DONNELLY FINANCIAL LLC	81026422		4,080.00		4,080.00	100.0%	4,080.00	3,925.20	209.48	1,106.65	
337	1077	0092	93020	4504	202.303	DONNELLY FINANCIAL LLC	81035990		7,094.00		7,094.00	100.0%	7,094.00	6,824.84	364.22	1,924.16	
338	1077	0092	93020	4504	202.304	DONNELLY FINANCIAL LLC	81035990		2,595.00		2,595.00	100.0%	2,595.00	2,496.54	133.23	703.86	
339	1077	0092	93020	4504	202.304	DONNELLY FINANCIAL LLC	81038306		14,075.00		14,075.00	100.0%	14,075.00	13,540.97	722.64	3,817.67	
340	1077	0092	93020	4504	202.305	DONNELLY FINANCIAL LLC	81042655		885.00		885.00	100.0%	885.00	864.53	3,449.85	18,225.27	
341	1077	0092	93020	4504	202.305	DONNELLY FINANCIAL LLC	81042660		885.00		885.00	100.0%	885.00	864.53	3,449.85	18,225.27	
342	1077	0092	93020	4504	202.305	DONNELLY FINANCIAL LLC	81042660		4,975.00		4,975.00	100.0%	4,975.00	4,786.24	255.43	1,349.41	
343	1310	0092	93020	4402	202.305	FINANCIAL ACCOUNTING FOUNDATION	81045422		4,500.00		4,500.00	100.0%	4,500.00	4,329.26	231.04	1,220.57	
344	1415	0092	93020	2790	202.305	PUBLIC COMPANY ACCOUNTING	81045422		29,800.00		29,800.00	100.0%	29,800.00	28,669.34	1,530.00	8,082.88	
345	1415	0092	93020	3512	202.210	DONNELLY FINANCIAL LLC	80967641		1,304.87		1,304.87	100.0%	1,304.87	1,255.36	67.00	353.93	
346	1415	0092	93020	3515	202.207	INTRADO DIGITAL MEDIA LLC	80931241		5,015.00		5,015.00	100.0%	5,015.00	4,824.72	257.48	1,360.26	
347	1415	0092	93020	3515	202.207	INTRADO DIGITAL MEDIA LLC	80931241		5,015.00		5,015.00	100.0%	5,015.00	4,824.72	257.48	1,360.26	
348	1415	0092	93020	3515	202.206	NYSE MARKET DE INC	80931245		591.00		591.00	100.0%	591.00	568.58	30.34	160.30	
349	1415	0092	93020	4405	202.206	NYSE MARKET DE INC	80931245		591.00		591.00	100.0%	591.00	568.58	30.34	160.30	
350	1415	0092	93020	4405	202.206	NYSE MARKET DE INC	80925926		315,000.00	315,000.00	30,360.00	100.0%	30,360.00	29,208.09	1,558.76	8,234.77	
351	1415	0092	93020	4405	202.303	SAP GLOBAL INC	81023843		57,545.83		57,545.83	100.0%	57,545.83	55,362.45	2,954.54	15,608.59	
352	1415	0092	93020	4702	202.207	BANK OF NEW YORK MELLON	80934749		32,690.97		32,690.97	100.0%	32,690.97	31,450.62	1,678.43	8,867.67	
353	1415	0092	93020	4702	202.210	BANK OF NEW YORK MELLON	80966324		18,878.13		18,878.13	100.0%	18,878.13	18,161.86	969.25	5,120.46	
354	1415	0092	93020	4702	202.301	BANK OF NEW YORK MELLON	80966325		67,423.63		67,423.63	100.0%	67,423.63	64,865.47	3,461.69	18,287.27	
355	1415	0092	93020	4702	202.304	BANK OF NEW YORK MELLON	81030908		180.00		180.00	100.0%	180.00	173.17	9.24	48.82	
356	1420	0092	93020	0743	202.206	14418MentayLIQUID WEB CLOUD SITES		180.00		180.00	100.0%	180.00	100.0%	180.00	-	-	-
357	1420	0092	93020	0743	202.207	NASDAQ CORPORATE SOLUTIONS LLC	80935923		4,080.00		4,080.00	100.0%	4,080.00	3,925.20	209.48	1,106.65	
358	1420	0092	93020	4405	202.207	NASDAQ CORPORATE SOLUTIONS LLC	80935932		4,080.00		4,080.00	100.0%	4,080.00	3,925.20	209.48	1,106.65	
359	1420	0092	93020	4405	202.207	NASDAQ CORPORATE SOLUTIONS LLC	80936004		20,700.00		20,700.00	100.0%	20,700.00	19,914.61	1,062.79	5,614.62	
360	1420	0092	93020	4405	202.207	NASDAQ CORPORATE SOLUTIONS LLC	80936013		29,621.00		29,621.00	100.0%	29,621.00	28,497.13	1,520.81	8,034.33	
361	1420	0092	93020	4504	202.206	DONNELLY FINANCIAL LLC	80919552		11,500.00		11,500.00	100.0%	11,500.00	11,063.67	590.44	3,119.23	
362	1420	0092	93020	4504	202.206	DONNELLY FINANCIAL LLC	80931138		990.00		990.00	100.0%	990.00	952.44	50.83	288.53	
363	1610	0092	93020	3212	202.207	DONNELLY FINANCIAL LLC	80934106		6,735.00		6,735.00	100.0%	6,735.00	6,479.46	345.79	1,826.79	
364	1610	0092	93020	3212	202.212	DONNELLY FINANCIAL LLC	80934106		8,081.00		8,081.00	100.0%	8,081.00	7,774.39	414.90	2,191.87	
365	1610	0092	93020	3212	202.212	DONNELLY FINANCIAL LLC	80934106		7,094.00		7,094.00	100.0%	7,094.00	6,824.84	364.22	1,924.16	
366	1610	0092	93020	3212	202.301	DONNELLY FINANCIAL LLC	80994108		7,094.00		7,094.00	100.0%	7,094.00	6,824.84	364.22	1,924.16	
367	1610	0092	93020	3212	202.302	DONNELLY FINANCIAL LLC	81001502		(7,094.00)		(7,094.00)	100.0%	(7,094.00)	(6,824.84)	(364.22)	(1,924.16)	
368	1610	0092	93020	3212	202.302	DONNELLY FINANCIAL LLC	81008512		3,245.00		3,245.00	100.0%	3,245.00	3,121.88	166.61	80.17	
369	1610	0092	93020	3212	202.303	DONNELLY FINANCIAL LLC	81015546		941.00		941.00	100.0%	941.00	905.30	48.31	255.23	
370	1610	0092	93020	0737	202.207	16203ValdezTARGET 00002659		10.83		10.83	100.0%	10.83	10.42	0.56	2.94		
371	1610	0092	93020	0743	202.207	14418MentayLIQUID WEB CLOUD SITES		360.00		360.00	100.0%	360.00	346.34	18.48	97.65		
372	1610	0092	93020	0743	202.208	14418MentayLIQUID WEB CLOUD SITES		360.00		360.00	100.0%	360.00	346.34	18.48	97.65		
373	1610	0092	93020	0743	202.212	14418MentayLIQUID WEB CLOUD SITES		222.26		222.26	100.0%	222.26	213.83	11.41	60.29		
374	1610	0092	93020	0743	202.212	14418MentayLIQUID WEB CLOUD SITES		410.00		410.00	100.0%	410.00	394.44	21.05	111.21		
375	1610	0092	93020	0743	202.301	14418MentayLIQUID WEB CLOUD SITES		205.00		205.00	100.0%	205.00	197.22	10.53	55.60		
376	1610	0092	93020	0743	202.301	14418MentayLIQUID WEB CLOUD SITES		84.00		84.00	100.0%	84.00	80.81	4.31	22.78		
377	1610	0092	93020	0743	202.302	14418MentayLIQUID WEB CLOUD SITES		205.00		205.00	100.0%	205.00	197.22	10.53	55.60		
378	1610	0092	93020	0743	202.303	14418MentayLIQUID WEB CLOUD SITES		205.00		205.00	100.0%	205.00	197.22	10.53	55.60		
379	1610	0092	93020	0743	202.304	14418MentayLIQUID WEB CLOUD SITES		205.00		205.00	100.0%	205.00	197.22	10.53	55.60		
380	1610	0092	93020	0743	202.305	14418MentayLIQUID WEB CLOUD SITES		205.00		205.00	100.0%	205.00	197.22	10.53	55.60		
381	1610	0092	93020	0743	202.305	14418MentayLIQUID WEB CLOUD SITES		75.00		75.00	100.0%	75.00	72.15	3.85	20.34		
382	1610	0092	93020														





ACCOUNT 930.2 - ADJUSTMENTS AMENDED AT CERTIFICATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023

Ln#	ORC	RD	FERC	CE	YYYYMM	Vendor Name	Voucher #	Line Description [1]	Amount	Adjustment	Requested Amount	SWG Alloc %	SWG \$ Alloc	3.79% Net of MFMF	5.34% NNV	28.19% SNV
1,055	1076	0664	92	100	2260	41239AMERICAN GAS ASSOCIATION			985.00		985.00	100.0%	985.00	947.63	50.57	287.17
1,056	1105	0662	92	100	4060	42305VIASAT IN-FLIGHT W/LF			19.00		19.00	100.0%	19.00	18.28	0.98	5.15
1,057	1105	0662	92	100	2510	42305ST-LEV - LA STREGA			6.88		6.88	100.0%	6.88	6.62	0.35	1.87
1,058	1105	0662	92	100	2510	42305ST-MERAKI GREEK GRILL -			50.48		50.48	100.0%	50.48	48.56	2.59	13.69
1,059	1105	0662	92	100	2080	42305SUBER TRIP			42.41		42.41	100.0%	42.41	40.80	2.18	11.50
1,060	1105	0662	92	100	2080	42305JASON JAMES PIZZA BISTRO			27.80		27.80	100.0%	27.80	26.75	1.43	7.54
1,061	1105	0662	92	100	2510	42305ARIA HTL VALET		(0.22)	30.22		30.00	100.0%	30.00	28.86	1.54	8.14
1,062	1105	0662	92	100	2810	42305RWLV HOTEL VALET PARKING		(38.00)	38.00		-	100.0%	-	-	-	-
1,063	1105	0662	92	100	2810	167617-ELEVEN 38584		6.16	6.16		6.16	100.0%	6.16	5.93	0.32	1.67
1,064	1023	070	92	100	2050	16761BLUEBEI SUSHI AND GRILL		29.06	29.06		29.06	100.0%	29.06	27.96	1.49	7.88
1,065	1023	070	92	100	2050	16761BONEFISH GRILL #9203		45.36	45.36		45.36	100.0%	45.36	43.64	2.33	12.30
1,066	1023	070	92	100	2050	16761BRIC-LAS VEGAS		45.47	45.47		45.47	100.0%	45.47	43.74	2.33	12.33
1,067	1023	070	92	100	2050	16761GREENS AND PROTEINS - W F		17.61	17.61		17.61	100.0%	17.61	16.94	0.80	4.78
1,068	1023	070	92	100	2050	16761JERSEY MIKES ONLINE ORDE		20.43	20.43		20.43	100.0%	20.43	19.65	1.05	5.54
1,069	1023	070	92	100	2050	16761LOTUS OF SIAM - RED RO		34.26	34.26		34.26	100.0%	34.26	32.96	1.76	9.29
1,070	1023	070	92	100	2050	16761LOVES #272		9.48	9.48		9.48	100.0%	9.48	9.12	0.49	2.57
1,071	1023	070	92	100	2050	16761MCDONALD'S F35140		4.78	4.78		4.78	100.0%	4.78	4.60	0.25	1.30
1,072	1023	070	92	100	2050	16761MCDONALD'S F35140		14.61	14.61		14.61	100.0%	14.61	14.06	0.75	3.96
1,073	1023	070	92	100	2050	16761MCDONALD'S F35140		9.02	9.02		9.02	100.0%	9.02	8.68	0.46	2.45
1,074	1023	070	92	100	2050	16761PETRO #315 KINGMAN FAS		7.57	7.57		7.57	100.0%	7.57	7.28	0.39	2.05
1,075	1023	070	92	100	2050	16761PETRO #315 KINGMAN FAS		6.22	6.22		6.22	100.0%	6.22	5.98	0.32	1.69
1,076	1023	070	92	100	2050	16761PETRO #315 KINGMAN FAS		8.55	8.55		8.55	100.0%	8.55	8.23	0.44	2.32
1,077	1023	070	92	100	2050	16761RED ROCK ITALIAN		55.52	55.52		55.52	100.0%	55.52	53.41	2.85	15.06
1,078	1023	070	92	100	2050	16761SAPORO REVOLVING SUSHI		25.50	25.50		25.50	100.0%	25.50	24.53	1.31	6.92
1,079	1023	070	92	100	2050	16761STARBUCKS STORE 09919		10.51	10.51		10.51	100.0%	10.51	10.11	0.54	2.85
1,080	1023	070	92	100	2050	16761STARBUCKS STORE 25811		11.51	11.51		11.51	100.0%	11.51	11.07	0.59	3.12
1,081	1023	070	92	100	2050	16761STARBUCKS STORE 55033		10.51	10.51		10.51	100.0%	10.51	10.11	0.54	2.85
1,082	1023	070	92	100	2050	16761THE SPARKLINGS		51.89	51.89		51.89	100.0%	51.89	49.92	2.66	14.07
1,083	1023	070	92	100	2050	16761TST-BLUEBEI SUSHI & GRIL		47.50	47.50		47.50	100.0%	47.50	45.70	2.44	12.88
1,084	1023	070	92	100	2050	16761TST-FIRELY TAPAS KITCHE		67.97	67.97		67.97	100.0%	67.97	65.39	3.49	18.44
1,085	1023	070	92	100	2050	16761TST-NAPOLI PIZZA - BLUE		17.33	17.33		17.33	100.0%	17.33	16.67	0.89	4.70
1,086	1023	070	92	100	2050	16761TST-SKINNYFATS - WARM SP		22.21	22.21		22.21	100.0%	22.21	21.37	1.14	6.02
1,087	1023	070	92	100	2050	16761TST-SKINNYFATS - WARM SP		22.21	22.21		22.21	100.0%	22.21	21.37	1.14	6.02
1,088	1023	070	92	100	2050	16761WEEERA THAI		42.74	42.74		42.74	100.0%	42.74	41.12	2.19	11.59
1,089	1023	070	92	100	2100	16761ADELTMAN TVL 0001671340984		239.27	239.27		239.27	100.0%	239.27	230.19	12.28	64.90
1,090	1023	070	92	100	2100	16761ADELTMAN TVL 0001671340984		4.00	4.00		4.00	100.0%	4.00	3.85	0.21	1.08
1,091	1023	070	92	100	2030	16761Hampton Inns		119.97	119.97		119.97	100.0%	119.97	115.42	6.16	32.54
1,092	1023	070	92	100	2030	16761Hampton Inns		15.60	15.60		15.60	100.0%	15.60	15.01	0.80	4.23
1,093	1023	070	92	100	2030	16761		255.63	255.63		255.63	100.0%	255.63	245.93	13.12	69.34
1,094	1023	070	92	100	2030	16761ADELTMAN TVL 0001627380667		4.00	4.00		4.00	100.0%	4.00	3.85	0.21	1.08
1,095	1023	070	92	100	2080	16761Enterprise		156.53	156.53		156.53	100.0%	156.53	150.59	8.04	42.46
1,096	1023	070	92	100	2080	1676176 - SVG 86		41.72	41.72		41.72	100.0%	41.72	40.14	2.14	11.32
1,097	1023	070	92	100	2080	16761CIRCLE K 01576		30.01	30.01		30.01	100.0%	30.01	28.87	1.54	8.14
1,098	1023	070	92	100	2080	16761ADELTMAN TVL 0001647390841		4.00	4.00		4.00	100.0%	4.00	3.85	0.21	1.08
1,099	1023	070	92	100	2060	16761Enterprise		207.18	207.18		207.18	100.0%	207.18	199.32	10.64	56.20
1,100	1023	070	92	100	2080	1676176 - SVG 86		33.45	33.45		33.45	100.0%	33.45	32.18	1.72	9.07
1,101	1023	070	92	100	2080	16761CIRCLE K 01995		23.96	23.96		23.96	100.0%	23.96	23.05	1.23	6.50
1,102	1023	070	92	100	2080	16761CIRCLE K 01995		4.00	4.00		4.00	100.0%	4.00	3.85	0.21	1.08
1,103	1023	070	92	100	2060	16761ADELTMAN TVL 0001735310208		132.62	132.62		132.62	100.0%	132.62	127.59	6.81	35.97
1,104	1023	070	92	100	2060	16761ENTERPRISE		34.79	34.79		34.79	100.0%	34.79	33.47	1.79	9.44
1,105	1023	070	92	100	2080	167617-ELEVEN 38584		29.74	29.74		29.74	100.0%	29.74	28.61	1.53	8.07
1,106	1023	070	92	100	2080	16761CIRCLE K 01576		364.98	364.98		364.98	100.0%	364.98	352.03	31.06	164.09
1,107	2215	0074	93020	2510	202210	40957NEVADA MADNESS LLC		240.00	(804.86)	240.00	604.98	100.0%	\$ 12,340.84	\$ 11,972.61	\$ 633.61	\$ 3,347.30
<b>Subtotal: Test Year Holding Company Charges - Reclassified from Company 01</b>									\$ 13,145.70	\$ (804.86)	\$ 12,340.84	100.0%	\$ 12,340.84	\$ 11,972.61	\$ 633.61	\$ 3,347.30
<b>Total</b>									\$ 241,771.11	\$ 5,098,391.68	\$ 5,340,162.79	100.0%	\$ 5,340,162.79	\$ 5,137,548.43	\$ 274,176.93	\$ 1,448,453.01

[1] All adjustments addressed in the cost of service analysis except those in footnotes [2] through [4].  
 [2] Since the allocation to SWG is shown, the reclass journals are zeroed out.  
 [3] BOD interest is removed in Adjustment No. 12.  
 [4] The Company-Owned Aircraft adjustment is in Adjustment No. 20.

SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA DIVISION  
CLASS COST OF SERVICE STUDY  
DERIVATION OF SUMMARY SCHEDULES

Three (3) embedded class cost of service summaries for the twelve-months ended November 30, 2023 (certification) are included in this Application. The three are:

- Present Rates;
- Proposed Rates;
- Proposed Rates at System Rate of Return

The first summary (Schedule N-2, Sheet 2), Present Rates, details the net income and rate of return achieved under Southwest Gas' current rate levels and rate schedules.

The second summary (Schedule N-2, Sheet 3), Proposed Rates, details the net income and rate of return achieved under Southwest Gas' proposed rate levels and current rate schedules.

The third summary (Schedule N-2, Sheet 4), Proposed Rates at System Rate of Return, sets forth the margin necessary to attain the proposed system average rate of return for each individual rate class in this filing. This study provides the starting point for the rate design calculations included in Statement O.

SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA DIVISION  
CLASS COST OF SERVICE STUDY  
DERIVATION OF SUMMARY SCHEDULES

Three (3) embedded class cost of service summaries for the twelve-months ended November 30, 2021 (certification) are included in this Application. The three are:

- Present Rates;
- Proposed Rates;
- Proposed Rates at System Rate of Return

The first summary (Schedule N-2, Sheet 2), Present Rates, details the net income and rate of return achieved under Southwest Gas' current rate levels and rate schedules.

The second summary (Schedule N-2, Sheet 3), Proposed Rates, details the net income and rate of return achieved under Southwest Gas' proposed rate levels and current rate schedules.

The third summary (Schedule N-2, Sheet 4), Proposed Rates at System Rate of Return, sets forth the margin necessary to attain the proposed system average rate of return for each individual rate class in this filing. This study provides the starting point for the rate design calculations included in Statement O.

**SOUTHWEST GAS CORPORATION**  
**SOUTHERN NEVADA**  
**CLASS COST OF SERVICE STUDY SUMMARY AT PRESENT RATES AND PRESENT RATE SCHEDULES**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	Line No.
		Total	Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Electric Generation	Compress (CHS)	Street Lights			
1	Rate Base	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	1
2	Total Direct Net Plant	\$ 2,002,643,597	\$ 1,454,225,498	\$ 193,912,616	\$ 179,028	\$ 103,976,525	\$ 81,093,089	\$ 26,629,702	\$ 135,802,309	\$ 190,655	\$ 89,639	\$ 4,820,541	\$ 475,914	\$ 1,248,079	\$ 1,248,079	\$ 1,248,079	2
3	Total Common Systems Allocable Net Plant	\$ 50,115,947	\$ 36,391,842	\$ 4,852,843	\$ 4,480	\$ 2,602,002	\$ 2,029,346	\$ 666,406	\$ 3,398,439	\$ 4,771	\$ 224	\$ 120,634	\$ 11,910	\$ 31,233	\$ 31,233	\$ 31,233	3
4	Cash Working Capital	\$ 7,391,475	\$ 5,367,341	\$ 171,704	\$ 661	\$ 383,763	\$ 299,303	\$ 98,286	\$ 501,227	\$ 704	\$ 331	\$ 17,782	\$ 1,757	\$ 4,606	\$ 4,606	\$ 4,606	4
5	Materials & Supplies	\$ 17,491,088	\$ 12,701,204	\$ 1,693,633	\$ 1,584	\$ 903,131	\$ 708,207	\$ 232,894	\$ 1,186,097	\$ 1,685	\$ 783	\$ 42,103	\$ 4,157	\$ 10,901	\$ 10,901	\$ 10,901	5
6	Construction in Progress	\$ 260,435,814	\$ 189,158,341	\$ 25,231,179	\$ 23,287	\$ 10,524,744	\$ 10,524,744	\$ 3,463,659	\$ 17,664,882	\$ 24,799	\$ 11,660	\$ 627,032	\$ 61,955	\$ 162,344	\$ 162,344	\$ 162,344	6
7	Deferred Taxes	\$ 35,433,192	\$ 25,729,916	\$ 3,439,936	\$ 3,168	\$ 1,639,678	\$ 1,434,797	\$ 471,165	\$ 2,402,779	\$ 3,373	\$ 1,586	\$ 85,291	\$ 8,420	\$ 22,083	\$ 22,083	\$ 22,083	7
8	Other Debits and Credits	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	8
9	Total Rate Base	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	\$ 1,280,732,966	9
10	Margin	\$ 283,927,610	\$ 200,759,529	\$ 30,629,691	\$ 22,623	\$ 17,094,106	\$ 13,163,633	\$ 3,764,687	\$ 17,037,783	\$ 29,222	\$ 21,469	\$ 574,033	\$ 60,384	\$ 157,800	\$ 157,800	\$ 157,800	10
11	Net Operating Margin	\$ 283,927,610	\$ 200,759,529	\$ 30,629,691	\$ 22,623	\$ 17,094,106	\$ 13,163,633	\$ 3,764,687	\$ 17,037,783	\$ 29,222	\$ 21,469	\$ 574,033	\$ 60,384	\$ 157,800	\$ 157,800	\$ 157,800	11
12	Interest and Pabco Margin	\$ 1,007,611	\$ 6,607,850	\$ 2,885,338	\$ 361	\$ 313,291	\$ 123,366	\$ 32,323	\$ 37,444	\$ 2,383	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Other Revenue	\$ 10,007,611	\$ 6,607,850	\$ 2,885,338	\$ 361	\$ 313,291	\$ 123,366	\$ 32,323	\$ 37,444	\$ 2,383	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	13
14	Total Revenue	\$ 310,214,342	\$ 219,375,553	\$ 35,344,029	\$ 24,337	\$ 18,334,228	\$ 14,029,065	\$ 4,048,692	\$ 18,094,050	\$ 33,353	\$ 22,785	\$ 608,360	\$ 63,942	\$ 167,409	\$ 167,409	\$ 167,409	14
15	Operating Deductions	\$ (81,450,539)	\$ (58,867,202)	\$ (11,620,238)	\$ (6,249)	\$ (3,664,658)	\$ (2,307,018)	\$ (763,270)	\$ (3,993,592)	\$ (6,997)	\$ (3,656)	\$ (148,693)	\$ (12,465)	\$ (51,499)	\$ (51,499)	\$ (51,499)	15
16	Operations & Maintenance Expenses	\$ (40,066,492)	\$ (29,094,400)	\$ (3,879,571)	\$ (3,582)	\$ (2,080,238)	\$ (1,622,413)	\$ (532,775)	\$ (2,716,970)	\$ (3,814)	\$ (1,793)	\$ (96,444)	\$ (9,522)	\$ (24,970)	\$ (24,970)	\$ (24,970)	16
17	Depreciation & General Expenses	\$ (78,389,308)	\$ (56,959,060)	\$ (7,740,667)	\$ (2,667)	\$ (1,584,420)	\$ (784,585)	\$ (230,495)	\$ (1,276,620)	\$ (3,183)	\$ (1,863)	\$ (52,249)	\$ (4,943)	\$ (12,529)	\$ (12,529)	\$ (12,529)	17
18	Debt Service Expenses	\$ (2,773,148)	\$ (2,013,729)	\$ (268,419)	\$ (248)	\$ (143,981)	\$ (112,293)	\$ (38,275)	\$ (188,051)	\$ (744)	\$ (350)	\$ (18,675)	\$ (18,534)	\$ (48,926)	\$ (48,926)	\$ (48,926)	18
19	Regulatory Amortization	\$ (2,102,957)	\$ (1,490,444)	\$ (227,392)	\$ (189)	\$ (126,237)	\$ (97,872)	\$ (29,069)	\$ (126,487)	\$ (217)	\$ (160)	\$ (4,282)	\$ (448)	\$ (1,171)	\$ (1,171)	\$ (1,171)	19
20	Mill Tax	\$ 135,513	\$ 98,403	\$ 13,122	\$ 12	\$ 7,036	\$ 5,487	\$ 1,802	\$ 14,061	\$ 13	\$ 6	\$ 326	\$ 32	\$ 84	\$ 84	\$ 84	20
21	Modified Business Tax	\$ (7,653,091)	\$ (7,653,091)	\$ (7,653,091)	\$ (946)	\$ (649,331)	\$ (428,433)	\$ (140,691)	\$ (717,474)	\$ (1,007)	\$ (474)	\$ (25,469)	\$ (2,514)	\$ (6,594)	\$ (6,594)	\$ (6,594)	21
22	Taxes other than Income	\$ (160,392,097)	\$ (160,392,097)	\$ (160,392,097)	\$ (18,201)	\$ (10,663,779)	\$ (7,437,063)	\$ (2,459,979)	\$ (12,612,650)	\$ (18,381)	\$ (10,025)	\$ (453,391)	\$ (41,791)	\$ (139,595)	\$ (139,595)	\$ (139,595)	22
23	Total Operating Deductions	\$ (81,450,539)	\$ (58,867,202)	\$ (11,620,238)	\$ (6,249)	\$ (3,664,658)	\$ (2,307,018)	\$ (763,270)	\$ (3,993,592)	\$ (6,997)	\$ (3,656)	\$ (148,693)	\$ (12,465)	\$ (51,499)	\$ (51,499)	\$ (51,499)	23
24	Taxable Income	\$ 87,993,966	\$ 58,451,456	\$ 7,905,098	\$ 6,136	\$ 7,670,449	\$ 6,658,059	\$ 1,593,733	\$ 5,481,390	\$ 14,972	\$ 12,760	\$ 149,969	\$ 22,151	\$ 27,814	\$ 27,814	\$ 27,814	24
25	Taxable Income before Interest Expense	\$ (40,066,492)	\$ (29,094,400)	\$ (3,879,571)	\$ (3,582)	\$ (2,080,238)	\$ (1,622,413)	\$ (532,775)	\$ (2,716,970)	\$ (3,814)	\$ (1,793)	\$ (96,444)	\$ (9,522)	\$ (24,970)	\$ (24,970)	\$ (24,970)	25
26	Interest Expenses	\$ (192,399,548)	\$ (139,711,494)	\$ (18,269,725)	\$ (17,200)	\$ (9,895,314)	\$ (7,790,839)	\$ (2,559,800)	\$ (13,046,906)	\$ (18,317)	\$ (8,612)	\$ (463,123)	\$ (45,722)	\$ (119,506)	\$ (119,506)	\$ (119,506)	26
27	Schedule M Adjustments	\$ (144,472,053)	\$ (110,354,438)	\$ (14,604,193)	\$ (14,646)	\$ (4,339,103)	\$ (2,755,193)	\$ (1,497,321)	\$ (10,282,496)	\$ (7,199)	\$ (2,355)	\$ (409,597)	\$ (33,953)	\$ (117,662)	\$ (117,662)	\$ (117,662)	27
28	Total Taxable Income	\$ (30,339,131)	\$ (23,174,432)	\$ (3,066,892)	\$ (3,076)	\$ (923,812)	\$ (578,591)	\$ (314,461)	\$ (2,159,322)	\$ (1,503)	\$ 495	\$ (86,015)	\$ (6,550)	\$ (24,583)	\$ (24,583)	\$ (24,583)	28
33	Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	33
34	Investment Tax Credit (I.T.C.)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	34
35	Federal Deferred Provision / ARAM	\$ 38,663,444	\$ 28,076,573	\$ 3,743,716	\$ 3,456	\$ 2,007,392	\$ 1,565,600	\$ 514,118	\$ 2,621,827	\$ 3,681	\$ 1,731	\$ 93,066	\$ 9,188	\$ 24,096	\$ 24,096	\$ 24,096	35
36	South Georgia Federal	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	36
37	Total Federal Income Tax	\$ 8,324,313	\$ 4,801,141	\$ 676,835	\$ 381	\$ 1,083,580	\$ 987,005	\$ 193,658	\$ 462,305	\$ 2,177	\$ 2,225	\$ 7,051	\$ 2,239	\$ (487)	\$ (487)	\$ (487)	37
38	Regulatory Amortization - CP National	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	38
39	Net Income	\$ 79,669,673	\$ 53,550,315	\$ 7,229,263	\$ 5,755	\$ 6,596,868	\$ 5,671,050	\$ 1,394,075	\$ 5,018,885	\$ 12,794	\$ 10,535	\$ 142,918	\$ 19,912	\$ 29,302	\$ 29,302	\$ 29,302	39
40	Rate of Return on Rate Base	4.47%	4.15%	4.34%	3.53%	7.00%	7.60%	5.67%	4.09%	7.32%	12.72%	3.21%	4.53%	2.61%	2.61%	2.61%	40
41	Rate of Return on Rate Base	4.47%	4.15%	4.34%	3.53%	7.00%	7.60%	5.67%	4.09%	7.32%	12.72%	3.21%	4.53%	2.61%	2.61%	2.61%	41

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CLASS COST OF SERVICE STUDY SUMMARY AT PRESENT RATES AND PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Total (c)	Single-Family Residential (d)	Multi-Family Residential (e)	Residential Air Conditioning (f)	General-1 (g)	General-2 (h)	General-3 (i)	General-4 (j)	Air Conditioning (k)	Water Pumping (l)	Electric Generation (m)	Compress (CNG) (n)	Street Lights (o)	Line No.
1	Rate Base	\$ 2,002,643,597	\$ 1,454,225,498	\$ 193,912,616	\$ 179,028	\$ 103,976,525	\$ 81,093,089	\$ 26,629,702	\$ 135,802,309	\$ 190,655	\$ 89,639	\$ 4,820,541	\$ 475,914	\$ 1,248,079	1
2	Total Direct Net Plant	\$ 50,115,947	\$ 36,391,842	\$ 4,852,843	\$ 4,480	\$ 2,602,002	\$ 2,029,346	\$ 666,406	\$ 3,398,439	\$ 4,771	\$ 2,243	\$ 120,634	\$ 11,910	\$ 31,233	2
3	Cash Working Capital	\$ 7,391,475	\$ 5,367,341	\$ 715,704	\$ 661	\$ 383,763	\$ 299,303	\$ 98,286	\$ 501,227	\$ 704	\$ 783	\$ 17,792	\$ 1,757	\$ 4,606	3
4	Materials & Supplies	\$ 17,491,088	\$ 12,701,204	\$ 1,693,633	\$ 1,564	\$ 908,131	\$ 708,267	\$ 232,584	\$ 1,186,097	\$ 1,665	\$ 783	\$ 42,103	\$ 4,157	\$ 10,901	4
5	Customer Advances	\$ (71,848,519)	\$ (56,380,020)	\$ (12,888,603)	\$ (2,394)	\$ (2,076,825)	\$ (380,370)	\$ (29,927)	\$ (17,757)	\$ (1,566)	\$ (100)	\$ (399)	\$ (61,905)	\$ (70,129)	5
6	Deferred Taxes	\$ (260,483,814)	\$ (189,158,344)	\$ (25,223,179)	\$ (23,287)	\$ (13,524,744)	\$ (10,548,181)	\$ (3,463,858)	\$ (17,664,482)	\$ (24,799)	\$ (11,660)	\$ (627,032)	\$ (61,905)	\$ (162,344)	6
7	Other Debts and Credits	\$ 35,433,192	\$ 29,729,916	\$ 3,430,936	\$ 3,168	\$ 1,434,797	\$ 1,054,811	\$ 471,165	\$ 2,402,779	\$ 3,373	\$ 1,586	\$ 85,291	\$ 8,420	\$ 22,083	7
8	Total Rate Base	\$ 1,780,732,966	\$ 1,288,877,437	\$ 166,493,751	\$ 163,219	\$ 94,109,530	\$ 74,636,250	\$ 24,604,958	\$ 123,608,612	\$ 174,773	\$ 82,822	\$ 4,458,929	\$ 439,854	\$ 1,084,429	8
9	Margin	\$ 283,267,910	\$ 200,762,529	\$ 30,629,681	\$ 22,623	\$ 17,004,126	\$ 13,183,333	\$ 3,784,947	\$ 17,037,783	\$ 29,222	\$ 21,499	\$ 574,033	\$ 60,334	\$ 157,800	9
10	Net Operating Margin	\$ 16,938,821	\$ 12,005,174	\$ 1,831,590	\$ 1,353	\$ 1,016,811	\$ 788,335	\$ 226,332	\$ 1,018,823	\$ 1,747	\$ 1,286	\$ 34,326	\$ 3,608	\$ 9,436	10
11	Depreciation	\$ 10,007,611	\$ 6,607,850	\$ 2,885,338	\$ 361	\$ 313,291	\$ 123,396	\$ 37,373	\$ 37,444	\$ 2,383	\$ 0	\$ 1	\$ 0	\$ 173	11
12	Other Revenue	\$ 310,214,342	\$ 219,375,553	\$ 35,346,609	\$ 24,337	\$ 18,334,228	\$ 14,095,066	\$ 4,048,652	\$ 18,094,050	\$ 33,353	\$ 22,785	\$ 608,360	\$ 63,942	\$ 167,409	12
13	Total Revenue	\$ (81,450,539)	\$ (58,867,202)	\$ (11,620,238)	\$ (6,249)	\$ (3,664,658)	\$ (2,307,019)	\$ (769,270)	\$ (3,963,592)	\$ (5,997)	\$ (3,656)	\$ (148,693)	\$ (12,465)	\$ (51,499)	13
14	Operations & Maintenance Expenses	\$ (47,068,500)	\$ (34,018,080)	\$ (6,715,084)	\$ (3,611)	\$ (2,117,727)	\$ (1,333,176)	\$ (444,544)	\$ (2,307,810)	\$ (3,466)	\$ (2,113)	\$ (85,926)	\$ (7,203)	\$ (29,760)	14
15	Administrative & General Expenses	\$ (78,380,308)	\$ (56,950,044)	\$ (7,598,915)	\$ (6,991)	\$ (4,068,881)	\$ (3,163,701)	\$ (1,037,242)	\$ (5,288,434)	\$ (7,443)	\$ (3,505)	\$ (187,693)	\$ (16,534)	\$ (48,926)	15
16	Regulatory Amortization	\$ (2,773,148)	\$ (2,013,729)	\$ (268,519)	\$ (248)	\$ (143,981)	\$ (112,293)	\$ (36,875)	\$ (188,051)	\$ (264)	\$ (124)	\$ (6,675)	\$ (659)	\$ (1,728)	16
17	Mill Tax	\$ (2,102,957)	\$ (1,490,444)	\$ (227,392)	\$ (168)	\$ (126,237)	\$ (97,872)	\$ (28,099)	\$ (126,487)	\$ (217)	\$ (160)	\$ (4,262)	\$ (448)	\$ (1,171)	17
18	Modified Business Tax	\$ 135,513	\$ 98,403	\$ 13,122	\$ 12	\$ 7,036	\$ 5,487	\$ 1,802	\$ 9,189	\$ 13	\$ 6	\$ 326	\$ 32	\$ 84	18
19	Taxes other than Income	\$ (10,580,418)	\$ (7,683,001)	\$ (1,024,484)	\$ (946)	\$ (549,331)	\$ (428,433)	\$ (140,691)	\$ (717,474)	\$ (1,007)	\$ (474)	\$ (25,468)	\$ (2,514)	\$ (6,594)	19
20	Total Operating Deductions	\$ (222,220,356)	\$ (160,924,097)	\$ (27,441,511)	\$ (18,201)	\$ (10,663,779)	\$ (7,437,000)	\$ (2,454,919)	\$ (12,612,660)	\$ (18,381)	\$ (10,025)	\$ (458,391)	\$ (41,791)	\$ (139,595)	20
21	Taxable Income	\$ 87,993,986	\$ 58,451,456	\$ 7,905,088	\$ 6,136	\$ 7,670,449	\$ 6,658,059	\$ 1,583,733	\$ 5,481,390	\$ 14,972	\$ 12,760	\$ 149,969	\$ 22,151	\$ 27,814	21
22	Interest Expenses	\$ (40,066,492)	\$ (29,094,400)	\$ (3,879,571)	\$ (3,582)	\$ (2,080,238)	\$ (1,622,413)	\$ (532,775)	\$ (2,716,970)	\$ (3,814)	\$ (1,793)	\$ (96,444)	\$ (9,522)	\$ (24,970)	22
23	Schedule M Adjustments	\$ (192,399,548)	\$ (139,711,494)	\$ (18,629,725)	\$ (17,200)	\$ (9,989,314)	\$ (7,790,839)	\$ (2,558,390)	\$ (13,046,906)	\$ (18,317)	\$ (8,612)	\$ (463,123)	\$ (45,722)	\$ (119,906)	23
24	Total Taxable Income	\$ (144,472,053)	\$ (110,354,438)	\$ (14,604,198)	\$ (14,646)	\$ (4,399,103)	\$ (2,755,193)	\$ (1,497,432)	\$ (10,282,486)	\$ (7,159)	\$ 2,355	\$ (409,597)	\$ (33,093)	\$ (117,062)	24
25	State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	25
26	State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	26
27	South Georgia State	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	27
28	Total State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	28
29	Federal Income Tax	\$ (30,339,131)	\$ (23,174,432)	\$ (3,066,882)	\$ (3,076)	\$ (923,812)	\$ (578,591)	\$ (314,461)	\$ (2,159,322)	\$ (1,503)	\$ 495	\$ (86,015)	\$ (6,950)	\$ (24,583)	29
30	Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	30
31	Investment Tax Credit (I.T.C.)	\$ 38,663,444	\$ 28,075,573	\$ 3,743,716	\$ 3,456	\$ 2,007,392	\$ 1,565,600	\$ 514,118	\$ 2,621,827	\$ 3,681	\$ 1,731	\$ 93,066	\$ 9,188	\$ 24,096	31
32	Federal Deferred Provision / AFAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	32
33	South Georgia Federal	\$ 8,324,313	\$ 4,901,141	\$ 676,835	\$ 381	\$ 1,085,580	\$ 987,009	\$ 199,658	\$ 462,505	\$ 2,177	\$ 2,225	\$ 7,051	\$ 2,239	\$ (487)	33
34	Total Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	34
35	Regulatory Amortization - CP National	\$ 79,669,673	\$ 59,550,315	\$ 7,228,263	\$ 5,755	\$ 6,596,868	\$ 5,671,050	\$ 1,394,075	\$ 5,018,885	\$ 12,794	\$ 10,535	\$ 142,918	\$ 19,912	\$ 28,302	35
36	Net Income	\$ 4,477%	\$ 4.15%	\$ 4.34%	\$ 3.53%	\$ 7.00%	\$ 7.60%	\$ 5.67%	\$ 4.00%	\$ 7.32%	\$ 12.72%	\$ 3.21%	\$ 4.53%	\$ 2.61%	36
37	Rate of Return on Rate Base														37
38															38
39															39
40															40
41															41

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CLASS COST OF SERVICE STUDY SUMMARY AT SYSTEM RATE OF RETURN  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Total (c)	Single-Family Residential (d)	Multi-Family Residential (e)	Residential Air Conditioning (f)	General-1 (g)	General-2 (h)	General-3 (i)	General-4 (j)	Air Conditioning (k)	Water Pumping (l)	Electric Generation (m)	Compress (CNG) (n)	Street Lights (o)
1	Rate Base	\$ 2,002,643,597	\$ 1,454,225,498	\$ 193,912,616	\$ 179,028	\$ 103,576,525	\$ 81,093,089	\$ 26,629,702	\$ 135,802,309	\$ 190,655	\$ 89,639	\$ 4,820,541	\$ 475,914	\$ 1,248,079
2	Total Direct Net Plant	\$ 50,115,947	\$ 36,391,842	\$ 4,852,643	\$ 4,480	\$ 2,029,346	\$ 2,029,346	\$ 666,406	\$ 3,398,439	\$ 4,771	\$ 2,243	\$ 120,634	\$ 11,910	\$ 31,233
3	Cash Working Capital	\$ 7,391,475	\$ 5,367,341	\$ 1,574,704	\$ 661	\$ 383,763	\$ 383,763	\$ 98,268	\$ 501,227	\$ 704	\$ 331	\$ 17,792	\$ 1,157	\$ 4,606
4	Materials & Supplies	\$ 17,491,088	\$ 12,701,204	\$ 1,693,633	\$ 1,564	\$ 908,131	\$ 708,267	\$ 232,864	\$ 1,186,907	\$ 1,665	\$ 783	\$ 42,103	\$ 4,157	\$ 10,901
5	Customer Advances	\$ (71,848,519)	\$ (56,380,020)	\$ (12,888,603)	\$ (2,394)	\$ (2,076,825)	\$ (380,370)	\$ (29,927)	\$ (17,757)	\$ (1,596)	\$ (1,000)	\$ (399)	\$ (61,905)	\$ (170,129)
6	Deferred Taxes	\$ (260,493,814)	\$ (189,158,344)	\$ (25,223,179)	\$ (23,287)	\$ (13,924,744)	\$ (10,544,181)	\$ (3,463,858)	\$ (17,664,482)	\$ (24,799)	\$ (11,660)	\$ (627,032)	\$ (8,420)	\$ (62,344)
7	Other Debits and Credits	\$ 35,433,192	\$ 25,729,916	\$ 3,439,936	\$ 3,168	\$ 1,839,678	\$ 1,434,797	\$ 471,165	\$ 2,402,779	\$ 3,323	\$ 1,586	\$ 85,291	\$ 8,420	\$ 22,083
8	Total Rate Base	\$ 1,780,932,966	\$ 1,288,877,437	\$ 166,493,751	\$ 163,219	\$ 94,106,530	\$ 74,639,250	\$ 24,604,856	\$ 125,608,612	\$ 174,773	\$ 82,922	\$ 4,458,929	\$ 439,654	\$ 1,084,429
9	Margin	\$ 346,419,760	\$ 251,445,004	\$ 36,915,515	\$ 30,194	\$ 17,474,299	\$ 12,998,685	\$ 4,290,808	\$ 22,126,602	\$ 29,368	\$ 16,241	\$ 706,879	\$ 75,347	\$ 220,819
10	Negotiated Contract and Palco Margin	\$ 17,292,438	\$ 0	\$ 1,842,733	\$ 1,507	\$ 872,275	\$ 648,863	\$ 214,187	\$ 1,104,507	\$ 1,466	\$ 811	\$ 39,778	\$ 3,761	\$ 11,023
11	Contract Revenue Adjustment	\$ 402	\$ 292	\$ 43	\$ 0	\$ 0	\$ 15	\$ 0	\$ 26	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0
12	Other Revenue - Labor	\$ 99	\$ 72	\$ 11	\$ 0	\$ 0	\$ 4	\$ 0	\$ 6	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
13	Other Revenue - Parts & Material	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
14	Other Revenue - Rental Income	\$ 5,900,296	\$ 3,900,956	\$ 1,569,883	\$ 250	\$ 115,798	\$ 37,064	\$ 37,318	\$ 37,318	\$ 2,383	\$ 0	\$ 0	\$ 0	\$ 0
15	Late Charges	\$ 3,484,220	\$ 2,277,394	\$ 1,134,690	\$ 100	\$ 65,789	\$ 249	\$ 75	\$ 75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 173
16	Service Establishment Charges	\$ 47,325	\$ 30,933	\$ 15,412	\$ 1	\$ 894	\$ 80	\$ 1	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
17	Reconnect / Reread Charges	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
18	Other Revenue	\$ 575,270	\$ 388,212	\$ 165,299	\$ 10	\$ 10,109	\$ 1,570	\$ 50	\$ 20	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
19	Other Revenue - Returned Item Fee	\$ 373,719,809	\$ 270,604,390	\$ 41,843,586	\$ 32,062	\$ 18,659,860	\$ 13,770,940	\$ 4,542,368	\$ 23,268,555	\$ 33,217	\$ 17,051	\$ 836,659	\$ 79,108	\$ 232,014
20	Total Revenue	\$ (81,450,539)	\$ (56,867,202)	\$ (11,620,238)	\$ (6,249)	\$ (3,664,658)	\$ (2,307,018)	\$ (769,270)	\$ (3,993,592)	\$ (5,987)	\$ (3,656)	\$ (148,693)	\$ (12,465)	\$ (51,499)
21	Operating Deductions	\$ (932,585)	\$ (731,806)	\$ (167,292)	\$ (311)	\$ (26,957)	\$ (4,937)	\$ (388)	\$ (230)	\$ (21)	\$ (1)	\$ (5)	\$ (5)	\$ (910)
22	Operations & Maintenance Expenses	\$ (47,068,500)	\$ (34,018,080)	\$ (6,715,084)	\$ (6,991)	\$ (2,117,727)	\$ (1,333,176)	\$ (444,544)	\$ (2,307,810)	\$ (3,466)	\$ (2,113)	\$ (85,926)	\$ (7,203)	\$ (29,760)
23	Incremental Uncollectible Expenses	\$ (78,380,308)	\$ (56,950,044)	\$ (7,598,041)	\$ (6,991)	\$ (1,037,242)	\$ (5,288,434)	\$ (1,037,242)	\$ (5,288,434)	\$ (7,443)	\$ (1,254)	\$ (187,693)	\$ (18,534)	\$ (48,926)
24	Administrative & General Expenses	\$ (2,013,148)	\$ (2,013,148)	\$ (268,519)	\$ (248)	\$ (143,981)	\$ (112,293)	\$ (36,875)	\$ (188,051)	\$ (264)	\$ (124)	\$ (6,675)	\$ (659)	\$ (1,728)
25	Depreciation Expenses	\$ (2,102,957)	\$ (1,490,444)	\$ (227,392)	\$ (168)	\$ (126,237)	\$ (97,872)	\$ (28,099)	\$ (126,487)	\$ (217)	\$ (160)	\$ (4,262)	\$ (448)	\$ (1,171)
26	Regulatory Amortization	\$ 135,513	\$ 88,403	\$ 13,122	\$ 12	\$ 5,487	\$ 1,802	\$ 9,189	\$ 9,189	\$ 13	\$ 6	\$ 326	\$ 32	\$ 84
27	Mill Tax	\$ (10,580,418)	\$ (7,683,001)	\$ (1,024,484)	\$ (946)	\$ (549,331)	\$ (428,433)	\$ (140,691)	\$ (717,474)	\$ (1,007)	\$ (474)	\$ (25,468)	\$ (2,514)	\$ (6,594)
28	Taxes other than Income	\$ (223,152,941)	\$ (161,655,903)	\$ (27,608,804)	\$ (18,232)	\$ (10,690,736)	\$ (7,441,943)	\$ (2,456,307)	\$ (12,612,891)	\$ (18,402)	\$ (10,026)	\$ (458,396)	\$ (41,796)	\$ (140,505)
29	Total Operating Deductions	\$ 150,566,868	\$ 108,948,487	\$ 14,034,782	\$ 13,830	\$ 7,969,123	\$ 6,328,997	\$ 2,087,060	\$ 10,655,664	\$ 14,815	\$ 7,025	\$ 378,263	\$ 37,311	\$ 91,509
30	State Income Tax	\$ (40,066,492)	\$ (29,094,400)	\$ (3,879,571)	\$ (3,582)	\$ (2,080,238)	\$ (1,622,413)	\$ (532,775)	\$ (2,716,970)	\$ (3,814)	\$ (1,793)	\$ (96,444)	\$ (9,522)	\$ (24,970)
31	South Georgia State	\$ 110,500,376	\$ 79,854,087	\$ 10,155,211	\$ 10,248	\$ 5,888,886	\$ 4,706,584	\$ 1,554,285	\$ 7,938,694	\$ 11,001	\$ 5,232	\$ 281,819	\$ 27,790	\$ 66,539
32	State Taxable Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
33	State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
34	South Georgia State	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
35	Total State Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
36	Taxable Income	\$ 150,566,868	\$ 108,948,487	\$ 14,034,782	\$ 13,830	\$ 7,969,123	\$ 6,328,997	\$ 2,087,060	\$ 10,655,664	\$ 14,815	\$ 7,025	\$ 378,263	\$ 37,311	\$ 91,509
37	Taxable Income before Interest Expense	\$ (40,066,492)	\$ (29,094,400)	\$ (3,879,571)	\$ (3,582)	\$ (2,080,238)	\$ (1,622,413)	\$ (532,775)	\$ (2,716,970)	\$ (3,814)	\$ (1,793)	\$ (96,444)	\$ (9,522)	\$ (24,970)
38	Interest Expenses	\$ (192,399,548)	\$ (139,711,494)	\$ (18,629,725)	\$ (17,200)	\$ (9,889,314)	\$ (7,790,839)	\$ (2,558,390)	\$ (13,046,906)	\$ (18,317)	\$ (8,612)	\$ (463,123)	\$ (45,722)	\$ (119,906)
39	Schedule M Adjustments	\$ (81,899,172)	\$ (59,857,406)	\$ (8,474,514)	\$ (6,952)	\$ (4,100,429)	\$ (3,084,255)	\$ (1,004,105)	\$ (5,108,212)	\$ (7,316)	\$ (3,880)	\$ (181,304)	\$ (17,932)	\$ (53,367)
40	Taxable Income	\$ (17,198,826)	\$ (12,570,055)	\$ (1,779,648)	\$ (1,460)	\$ (861,090)	\$ (647,694)	\$ (210,862)	\$ (1,072,724)	\$ (1,536)	\$ (710)	\$ (38,074)	\$ (3,766)	\$ (11,207)
41	Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
42	Investment Tax Credit (I.T.C.)	\$ 38,683,444	\$ 28,075,573	\$ 3,743,716	\$ 3,456	\$ 2,007,392	\$ 1,565,600	\$ 514,118	\$ 2,627,827	\$ 3,681	\$ 1,731	\$ 93,066	\$ 9,188	\$ 24,096
43	Federal Deferred Provision / ARAM	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
44	South Georgia Federal	\$ 21,464,618	\$ 15,505,517	\$ 1,964,068	\$ 1,966	\$ 1,146,302	\$ 917,906	\$ 303,256	\$ 1,549,102	\$ 2,145	\$ 1,021	\$ 54,993	\$ 5,422	\$ 12,889
45	Total Federal Income Tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
46	Regulatory Amortization, CP National	\$ 129,102,250	\$ 93,442,970	\$ 12,070,714	\$ 11,853	\$ 6,822,821	\$ 5,411,091	\$ 1,789,804	\$ 9,106,562	\$ 12,671	\$ 6,005	\$ 323,270	\$ 31,889	\$ 76,621
47	Net Income	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285
48	Rate of Return on Rate Base	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285	\$ 7,285

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SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA DIVISION  
STATEMENT OF THE DERIVATION OF PROPOSED RATE

The required net operating margin for Southwest Gas' Southern Nevada Division is \$373,718,693 as shown in Statement H, Sheet 1.

The Company relied upon the embedded class cost of service summary reflected on Schedule N-2, Sheet 4 to develop the overall rate design as set forth in Statement O, Sheets 4 through 6.

Southwest Gas' current rate structure was established by the last general rate case (Docket No. 21-09001) decision effective April 1, 2022.

Southwest Gas is not proposing to restructure its current rate schedules.

For Southwest Gas' proposed rate schedules, it is retaining the same structure of the current rate design.

Statement O, Sheets 4 through 6 set forth Southwest Gas' proposed margin rates for each schedule.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF PRESENT AND PROPOSED RATES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Schedule Number & Type of Charge (a)	Present Rates			Proposed Rates			Line No.
		Delivery Charge [1] (b)	Base Tariff Energy Rate [2] (c)	Currently Effective Tariff Rate (d)	Delivery Charge [3] (f)	Base Tariff Energy Rate [2] (g)	Proposed Tariff Rate (h)	
1	<u>SG-RS Single-Family Residential Gas Service</u>							1
2	Basic Service Charge per Month	\$ 10.80		10.80	\$ 10.80		\$	2
3	Commodity Charge per Therm:							3
4	All Usage	\$ 0.45240	1.19058	1.64298	0.21579	1.19058	1.40637	4
5	<u>SG-RM Multi-Family Residential Gas Service</u>							5
6	Basic Service Charge per Month	\$ 9.00		9.00	\$ 9.00		\$ 9.00	6
7	Commodity Charge per Therm:							7
8	All Usage	\$ 0.47802	1.19058	1.66860	0.21320	1.19058	1.40378	8
9	<u>SG-RAC Air Conditioning Residential Gas Service</u>							9
10	Basic Service Charge per Month	\$ 10.80		10.80	\$ 10.80		\$	10
11	Commodity Charge per Therm:							11
12	All Usage	\$ 0.11422	1.19058	1.30480	0.06992	1.19058	1.26050	12
13	General Gas Service							13
14	Basic Service Charge per Month	\$ 25.80		25.80	\$ 25.80		\$	14
15	SG-G1 General-1	135.00		135.00	160.00		160.00	15
16	SG-G2 General-2	350.00		350.00	350.00		350.00	16
17	SG-G3 General-3	1,000.00		1,000.00	1,000.00		1,000.00	17
18	SG-G4 General-4	1,000.00		1,000.00	1,000.00		1,000.00	18
19	SG-G5 General-5	1,000.00		1,000.00	1,000.00		1,000.00	19
20	SG-G6 General-6	1,000.00		1,000.00	1,000.00		1,000.00	20
21	Commodity Charge per Therm:							21
22	SG-G1 General-1	\$ 0.41777	1.19058	1.60835	0.07831	1.19058	1.26889	22
23	SG-G2 General-2	0.13071	1.19058	1.32129	(0.02122)	1.19058	1.16836	23
24	SG-G3 General-3	0.11820	1.19058	1.30878	0.03111	1.19058	1.22169	24
25	SG-G4 General-4	0.06305	1.19058	1.25363	0.03137	1.19058	1.22195	25
26	SG-G5 General-5	0.01244	1.19058	1.20302	0.00973	1.19058	1.20031	26
27	SG-G6 General-6	0.03026	1.19058	1.22084	0.02418	1.19058	1.21476	27
28	Demand Charge							28
29	SG-G4 General-4	\$ 0.02560		0.02560	\$ 0.01303		\$ 0.01303	29
30	SG-G5 General-5	\$ 0.00279		0.00279	\$ 0.00365		\$ 0.00365	30
31	SG-G6 General-6	\$ 0.02079		0.02079	\$ 0.01485		\$ 0.01485	31
32	<u>SG-AC Air Conditioning Gas Service</u>							32
33	Basic Service Charge per Month	\$ 25.80		25.80	\$ 25.80		\$ 25.80	33
34	Commodity Charge per Therm:							34
35	All Usage	\$ 0.11367	1.19058	1.30425	0.05033	1.19058	1.24091	35
36	<u>SG-WP Water Pumping Gas Service</u>							36
37	Basic Service Charge per Month	\$ 250.00		250.00	\$ 250.00		\$ 250.00	37
38	Commodity Charge per Therm:							38
39	All Usage	\$ 0.10088	1.19058	1.29146	0.03020	1.19058	1.22078	39

[1] Delivery charge effective July 1, 2023. Excludes all surcharges.  
 [2] BTER effective January 1, 2024. Excludes all surcharges.  
 [3] Proposed margin per Statement O, Sheets 4 - 6.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
SUMMARY OF PRESENT AND PROPOSED RATES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Schedule Number & Type of Charge (a)	Present Rates			Proposed Rates			Line No.
		Delivery Charge [1] (b)	Base Tariff Energy Rate [2] (c)	Currently Effective Tariff Rate (d)	Delivery Charge [3] (f)	Base Tariff Energy Rate [2] (g)	Proposed Tariff Rate (h)	
43	<u>SG-EG Small Electric Generation Gas Service</u>							43
44	Basic Service Charge per Month		Otherwise applicable rate schedule			Otherwise applicable rate schedule		44
45	Commodity Charge per Therm:							45
46	All Usage	\$ 0.05671	1.19058	1.24729	\$ 0.03563	1.19058	1.22621	46
47	<u>SG-CNG Gas Service for Compression on Customer's Premises</u>							47
48	Basic Service Charge per Month							48
49	Residential	\$ 10.80		10.80	\$ 10.80	\$ 10.80	10.80	49
50	Non-Residential	25.80		25.80	25.80	25.80	25.80	50
51	Commodity Charge per Therm:							51
52	All Usage	\$ 0.10848	1.19058	1.29906	\$ 0.06172	1.19058	1.25230	52
53	<u>SG-L Street and Outdoor Lighting Gas Service</u>							53
54	Commodity Charge per Therm:							54
55	All Usage	\$ 0.51061	1.19058	1.70119	\$ 0.38418	1.19058	1.57476	55
56	<u>SG-OS Optional Gas Service</u>							56
					As Specified on Tariff Sheet Nos. 48 through 51.			
57								57
58								58
59								59

[1] Delivery charge effective July 1, 2023. Excludes all surcharges.  
 [2] BTER effective January 1, 2024. Excludes all surcharges.  
 [3] Proposed margin per Statement O, Sheets 4 - 6.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Reference (b)	Schedule Number (c)	Billing Determinants		Proposed Margin Rates		Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Total Margin (h)+(i)	
1	Single-Family Residential Gas Service	SCH J-1, SH 3	SG-RS	6,782,136		10.80		\$ 73,247,069	\$ 0	\$ 0	1
2	Basic Service Charge per Month										2
3	Commodity Charge per Therm:										3
4	All Usage			267,131,351		\$ 0.21579		\$ 57,644,274		\$ 57,644,274	4
5	Total Single-Family Residential Gas Service			6,782,136	267,131,351			\$ 73,247,069	\$ 0	\$ 73,247,069	5
6	Multi-Family Residential Gas Service		SG-RM	1,550,412		9.00		\$ 13,953,708	\$ 0	\$ 0	6
7	Basic Service Charge per Month										7
8	Commodity Charge per Therm:										8
9	All Usage			33,503,843		\$ 0.21320		\$ 7,143,019		\$ 7,143,019	9
10	Total Multi-Family Residential Gas Service			1,550,412	33,503,843			\$ 13,953,708	\$ 0	\$ 13,953,708	10
11	Air Conditioning Residential Gas Service		SG-RAC	288		10.80		\$ 3,110	\$ 0	\$ 0	11
12	Basic Service Charge per Month										12
13	Commodity Charge per Therm:										13
14	All Usage			170,835		\$ 0.06992		\$ 11,945		\$ 11,945	14
15	Total Air Conditioning Residential Gas Service			288	170,835			\$ 3,110	\$ 0	\$ 3,110	15
16	Total Residential Gas Service			8,332,836	300,806,029			\$ 87,203,887	\$ 64,799,238	\$ 152,003,125	16
17	General Gas Service - 1		SG-G1	249,696		25.80		\$ 6,442,157	\$ 0	\$ 0	17
18	Basic Service Charge per Month										18
19	Sales Customers			132		25.80		\$ 3,406	\$ 0	\$ 0	19
20	Transportation Customers										20
21	Commodity Charge per Therm:										21
22	Sales Customers			29,216,872		\$ 0.07831		\$ 2,287,973		\$ 2,287,973	22
23	Transportation Customers			0		0.07831		\$ 0		\$ 0	23
24	Total General Gas Service - 1			249,828	29,216,872			\$ 6,445,563	\$ 2,287,973	\$ 8,733,536	24

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Proposed Margin Rates			Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Basic Service Charge (d)*(f)	Delivery Charge (e)*(g)	Total Margin (h)+(i)	
25	General Gas Service - 2	SG-G2											25
26	Basic Service Charge per Month			45,624	\$	160.00	\$	7,299,840	\$	0	\$	7,299,840	26
27	Sales Customers			132		160.00		21,120		0		21,120	27
28	Transportation Customers			12		500.00		6,000		0		6,000	28
29	Transportation Service Charge												29
30	Commodity Charge per Therm:												30
31	Sales Customers				56,319,617		\$	(0,02122)		(1,195,102)		(1,195,102)	31
32	Transportation Customers				427,629			(0,02122)		(9,074)		(9,074)	32
33	Total General Gas Service - 2			45,756	56,747,246		\$	7,326,960	\$	(1,204,176)	\$	6,122,784	33
34	General Gas Service - 3	SG-G3											34
35	Basic Service Charge per Month			3,288	\$	350.00	\$	1,150,800	\$	0	\$	1,150,800	35
36	Sales Customers		SCH J-1, SH 3	312		350.00		109,200		0		109,200	36
37	Transportation Customers			12		500.00		6,000		0		6,000	37
38	Transportation Service Charge												38
39	Commodity Charge per Therm:												39
40	Sales Customers				22,173,591		\$	0,03111		689,820		689,820	40
41	Transportation Customers				2,160,104			0,03111		67,201		67,201	41
42	Total General Gas Service - 3			3,600	24,333,695		\$	1,266,000	\$	757,021	\$	2,023,021	42
43	General Gas Service - 4	SG-G4											43
44	Basic Service Charge per Month			660	\$	1,000.00	\$	660,000	\$	0	\$	660,000	44
45	Sales Customers		SCH J-1, SH 4	1,476		1,000.00		1,476,000		0		1,476,000	45
46	Transportation Customers			1,092		500.00		546,000		0		546,000	46
47	Transportation Service Charge												47
48	Demand Charges												48
49	Sales Customers				35,842,740		\$	0,01303		466,945		466,945	49
50	Transportation Customers				162,921,132			0,01303		2,122,473		2,122,473	50
51	Commodity Charge per Therm:												51
52	Sales Customers				48,349,277		\$	0,03137		1,516,481		1,516,481	52
53	Transportation Customers				119,716,938			0,03137		3,754,937		3,754,937	53
54	Total General Gas Service - 4			2,136	168,066,215		\$	2,682,000	\$	7,860,836	\$	10,542,836	54

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants			Proposed Margin Rates			Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Basic Service Charge (d)*(f)	Delivery Charge (e)*(g)	Total Margin (h)+(i)	
55	General Gas Service - 5	SG-G5											55
56	Basic Service Charge per Month			0	\$	1,000.00	\$	0	\$	0	\$	0	56
57	Sales Customers		SCH J-1, SH 4	12		1,000.00		12,000		0		12,000	57
58	Transportation Customers			12		500.00		6,000		0		6,000	58
59	Transportation Service Charge												59
60	Demand Charges												60
61	Sales Customers				74,637,084		\$	0.00365		0	272,540	272,540	61
62	Transportation Customers							0.00365		0			62
63	Commodity Charge per Therm:						\$	0.00973		0			63
64	Sales Customers				23,218,251			0.00973		0	225,802	225,802	64
65	Transportation Customers				23,218,251					18,000	498,342	516,342	65
66	Total General Gas Service - 5			12			\$						66
67	General Gas Service - 6	SG-G6											67
68	Basic Service Charge per Month			0	\$	1,000.00	\$	0	\$	0	\$	0	68
69	Sales Customers		SCH J-1, SH 4	24		1,000.00		24,000		0		24,000	69
70	Transportation Customers			12		500.00		6,000		0		6,000	70
71	Transportation Service Charge												71
72	Demand Charges												72
73	Sales Customers				31,561,320		\$	0.01485		0	468,651	468,651	73
74	Transportation Customers							0.01485		0			74
75	Commodity Charge per Therm:						\$	0.02418		0			75
76	Sales Customers				24,440,914			0.02418		0	590,971	590,971	76
77	Transportation Customers				24,440,914					30,000	1,059,622	1,089,622	77
78	Total General Gas Service - 6			24			\$						78
79	Total General Gas Service			301,356	326,023,192			17,768,523		11,259,618		29,028,141	79

[1] Proposed margin per Statement O, Sheets 4 - 6.  
[2] BTER effective January 1, 2018. Excludes all surcharges.

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CALCULATION OF PROPOSED MARGIN RATES BY PROPOSED RATE SCHEDULES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description (a)	Schedule Number (c)	Reference (b)	Billing Determinants		Proposed Margin Rates			Margin at Proposed Rates			Line No.
				Number of Bills (d)	Sales (Therms) (e)	Basic Service Charge (f)	Delivery Charge (g)	Basic Service Charge (h)	Delivery Charge (i)	Basic Service Charge (j)	Delivery Charge (k)	
80	Air Conditioning Gas Service	SG-AC		168								80
81	Meters Without Basic Service Charge			24		\$ 25.80	\$	\$ 619	\$	0	\$	81
82	Meters With Basic Service Charge											82
83	All Usage				251,629		\$ 0.05033					83
84	Total Air Conditioning Gas Service			192	251,629			\$ 619		\$ 12,664		84
85	Water Pumping Gas Service	SG-WP		12		\$ 250.00	\$	\$ 3,000	\$	0	\$	85
86	Basic Service Charge per Month											86
87	Commodity Charge per Therm:				183,376		\$ 0.03020					87
88	All Usage			12	183,376			\$ 0		\$ 5,538		88
89	Total Water Pumping Gas Service							\$ 3,000		\$ 5,538		89
90	Small Electric Generation Gas Service	SG-EG										90
91	Basic Service Charge per Month		SCH J-1, SH 4	0		\$ 0.00	\$	\$ 0	\$	0	\$	91
92	Sales Customers			48		1,000.00		48,000		0		92
93	Transportation Customers			36		500.00		18,000		0		93
94	Transportation Service Charge											94
95	Commodity Charge per Therm:											95
96	Sales Customers				0		\$ 0.03563			0		96
97	Transportation Customers				8,958,442		0.03563			319,189		97
98	Total Small Electric Generation Gas Service			48	8,958,442			\$ 66,000		\$ 319,189		98
99	Gas Service for Compression on Customer's Premises	SG-CNG										99
100	Basic Service Charge per Month			0		\$ 10.80	\$	\$ 0	\$	0	\$	100
101	Residential			48		25.80		1,238		0		101
102	Non-Residential											102
103	Commodity Charge per Therm:											103
104	All Usage				544,763		\$ 0.06172			0		104
105	Total Gas Service for Compression on Customer's Premises			48	544,763			\$ 1,238		\$ 33,623		105
106	Street and Outdoor Lighting Gas Service	SG-L										106
107	Commodity Charge per Therm:			8,436	309,042		\$ 0.38418			\$ 118,728		107
108	Total Street and Outdoor Lighting Gas Service			8,436	309,042			\$ 0		\$ 118,728		108
109	Total Tariff Sales and Transportation			8,642,928	637,076,473			\$ 105,043,267		\$ 76,548,598		109
110	Optional Gas Service	SG-OS		0	0			\$ 0		\$ 0		110
111	Negotiated Contract (General Gas Service - 5)	ST-1	Sch J-2, Sh 1	24	103,250,568			3,803,107		0		111
112	Negotiated Contract (General Gas Service - 6)	ST-1	Sch J-2, Sh 1	36	254,576,064			9,366,170		1,828,729		112
113	Other Operating Revenues		Statement O, Sh 8									113
114	Total Revenue			8,642,988	994,903,105			\$ 118,212,545		\$ 78,377,327		114



**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
CUSTOMER DEMAND & COMMODITY RELATED COSTS BY RATE SCHEDULE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

Line No.	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	Line No.
		Single-Family Residential	Multi-Family Residential	Residential Air Conditioning	Residential Air Conditioning	General-1	General-2	General-3	General-4	Air Conditioning	Water Pumping	Compress (CNG)	Electric Generation	Street Lights	General Gas Service - 5	General Gas Service - 6	
1	<b>Classified Revenue Requirement</b>																1
2	Customer	\$ 120,259,696	\$ 23,008,263	\$ 8,184	\$ 7,090,837	\$ 2,507,244	\$ 482,315	\$ 1,905,402	\$ 6,812	\$ 5,018	\$ 4,484	\$ 50,160	\$ 112,758	\$ 29,209	\$ 106,975	2	
3	Demand	16,317,125	1,715,127	6,653	1,498,195	2,749,383	1,150,869	6,768,137	6,196	17,893	26,351	256,865	12,434	4,508,766	12,118,036	3	
4	Commodity	1,042,348	130,732	667	114,004	221,428	94,950	655,795	982	716	2,126	34,956	1,206	493,482	1,088,726	4	
5	Total	\$ 137,619,169	\$ 24,854,123	\$ 15,503	\$ 8,703,037	\$ 5,478,056	\$ 1,708,135	\$ 9,329,335	\$ 13,990	\$ 23,627	\$ 32,961	\$ 343,980	\$ 126,398	\$ 5,031,458	\$ 13,313,737	5	
6	Annual Bills	6,782,136	1,550,412	288	249,828	45,756	3,600	2,196	192	12	48	48	8,436	3	5	6	
7	Average Customer Related Costs per Bill	\$ 17.73	\$ 14.84	\$ 28.42	\$ 28.38	\$ 54.80	\$ 128.42	\$ 892.04	\$ 35.48	\$ 418.14	\$ 93.41	\$ 1,044.99	\$ 13.37	\$ 9,736	\$ 21,394.99	7	
8	Average Demand Related Cost per Bill	\$ 2.41	\$ 1.11	\$ 23.10	\$ 6.00	\$ 60.09	\$ 319.69	\$ 3,168.60	\$ 32.27	\$ 1,491.10	\$ 548.98	\$ 5,393.02	\$ 1.47	\$ 1,502,922	\$ 2,423,607	8	
9	Average Fixed Cost per Bill	\$ 20.14	\$ 15.95	\$ 51.51	\$ 34.38	\$ 114.88	\$ 448.11	\$ 4,060.65	\$ 67.75	\$ 1,909.25	\$ 642.39	\$ 6,438.01	\$ 14.84	\$ 1,512,658	\$ 2,445,002	9	
10	Current Basic Service Charge	\$ 10.80	\$ 9.00	\$ 10.80	\$ 25.80	\$ 135.00	\$ 350.00	\$ 1,000.00	\$ 25.80	\$ 250.00	\$ 10.80	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	10	
11	Proposed Basic Service Charge Increase	\$ 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	\$ 0.00	11	
12	Proposed Basic Service Charge	\$ 10.80	\$ 9.00	\$ 10.80	\$ 25.80	\$ 135.00	\$ 350.00	\$ 1,000.00	\$ 25.80	\$ 250.00	\$ 10.80	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	12	
13	** Otherwise Applicable Rate Schedule																13

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**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
OTHER OPERATING REVENUES  
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

Line No.	Description (a)	FERC No. (b)	Test Year Ended 05/31/23 [1] (c)	Adjustments (d)	Total As Adjusted (e) (c)+(d)	Proposed Other Operating Revenue (f)	Line No.	
1	Late Charges	48700.25__	\$ 5,900,296	\$ 0	\$ 5,900,296	\$ 5,900,296	1	
2	Service Establishment Charge	48800.2531	3,484,220	0	3,484,220	3,484,220	2	
3	Reconnect and Reread Charge	48800.2532	47,325	0	47,325	47,325	3	
4	Other Revenue-Labor	48800.2533	402	0	402	402	4	
5	Other Revenue-Parts & Materials	48800.2534	99	0	99	99	5	
6	Other Revenue-Returned Item Fee	48800.2536	575,270	0	575,270	575,270	6	
7	UESC Revenue	48800.2537	0	0	0	0	7	
8	Rent from Gas Property	49300.0000	0	0	0	0	8	
9	Other Gas Revenue	49500.0000	0	0	0	0	9	
10	Unbilled Revenue	49500.2592	268,000	(268,000)	0	0	10	
11	Nevada General Revenue Adjustment	49500.2561	(23,033,663)	23,033,663	0	0	11	
12	NV UGCE Revenue Recovery	49500.2562	0	0	0	0	12	
13	NV Renewable Energy Program	49500.2563	0	0	0	0	13	
14	Total Other Revenues		<u>\$ (12,758,052)</u>	<u>\$ 22,765,663</u>	<u>\$ 10,007,611</u>	<u>\$ 10,007,611</u>	14	
15	[1] Recorded Test Year data from Southwest Gas company records.							15

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS  
SINGLE-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
1	Single-Family Residential Gas Service						1
2	<u>Summer (May - October)</u>						2
3	50 Percent of Average Use	10	\$ 27.23	\$ 24.86	\$ (2.37)	(8.70%)	3
4	Average Summer Use [1]	19	42.02	37.52	(4.50)	(10.71%)	4
5	150 Percent of Average Use	29	58.45	51.58	(6.87)	(11.75%)	5
6	<u>Winter (November - April)</u>						6
7	50 Percent of Average Use	30	\$ 60.09	\$ 52.99	\$ (7.10)	(11.82%)	7
8	Average Winter Use [1]	60	109.38	95.18	(14.20)	(12.98%)	8
9	150 Percent of Average Use	90	158.67	137.37	(21.30)	(13.42%)	9

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<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 10.80
Commodity Charge All Usage	\$ 1.64298

<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge All Usage	\$ 1.40637

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[1] Workpapers J-1, Sheets 16-20  
[2] Statement O, Sheets 2-3, Column (d).  
[3] Statement O, Sheets 2-3, Column (h).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS  
MULTI-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Multi-Family Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	8	\$ 22.35	\$ 20.23	\$ (2.12)	(9.49%)	1
2	Average Summer Use [1]	15	34.03	30.06	(3.97)	(11.67%)	2
3	150 Percent of Average Use	23	47.38	41.29	(6.09)	(12.85%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	15	\$ 34.03	\$ 30.06	\$ (3.97)	(11.67%)	4
5	Average Winter Use [1]	29	57.39	49.71	(7.68)	(13.38%)	5
6	150 Percent of Average Use	44	82.42	70.77	(11.65)	(14.13%)	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 9.00
Commodity Charge All Usage	\$ 1.66860

<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 9.00
Commodity Charge All Usage	\$ 1.40378

[1] Workpapers J-1, Sheets 16-20  
[2] Statement O, Sheets 2-3, Column (d).  
[3] Statement O, Sheets 2-3, Column (h).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS  
AIR CONDITIONING RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Air Conditioning Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	285	\$ 382.67	\$ 370.04	\$ (12.63)	(3.30%)	1
2	Average Summer Use [1]	570	754.54	729.29	(25.25)	(3.35%)	2
3	150 Percent of Average Use	855	1,126.40	1,088.53	(37.87)	(3.36%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	309	\$ 413.98	\$ 400.29	\$ (13.69)	(3.31%)	4
5	Average Winter Use [1]	617	815.86	788.53	(27.33)	(3.35%)	5
6	150 Percent of Average Use	926	1,219.04	1,178.02	(41.02)	(3.36%)	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 10.80					
Commodity Charge							
All Usage		\$ 1.30480					
 <u>Proposed Tariff Rates [3]</u>							
Basic Service Charge		\$ 10.80					
Commodity Charge							
All Usage		\$ 1.26050					

[1] Workpapers J-1, Sheets 16-20  
[2] Statement O, Sheets 2-3, Column (d).  
[3] Statement O, Sheets 2-3, Column (h).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS  
GENERAL GAS SERVICE - 1**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 1</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	35	\$ 82.09	\$ 70.21	\$ (11.88)	(14.47%)	1
2	Average Summer Use [1]	69	136.78	113.35	(23.43)	(17.13%)	2
3	150 Percent of Average Use	104	193.07	157.76	(35.31)	(18.29%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	83	\$ 159.29	\$ 131.12	\$ (28.17)	(17.68%)	4
5	Average Winter Use [1]	165	291.18	235.17	(56.01)	(19.24%)	5
6	150 Percent of Average Use	248	424.67	340.48	(84.19)	(19.82%)	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 25.80
Commodity Charge	
All Usage	\$ 1.60835
<u>Proposed Tariff Rates [3]</u>	\$ 25.80
Basic Service Charge	
Commodity Charge	
All Usage	\$ 1.26889

[1] Workpapers J-1, Sheets 16-20  
[2] Statement O, Sheets 2-3, Column (d).  
[3] Statement O, Sheets 2-3, Column (h).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS  
GENERAL GAS SERVICE - 2**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 2</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	460	\$ 742.79	\$ 697.91	\$ (44.88)	(6.04%)	1
2	Average Summer Use [1]	920	1,350.59	1,235.81	(114.78)	(8.50%)	2
3	150 Percent of Average Use	1,380	1,958.38	1,773.72	(184.66)	(9.43%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	775	\$ 1,159.00	\$ 1,066.25	\$ (92.75)	(8.00%)	4
5	Average Winter Use [1]	1,549	2,181.68	1,971.34	(210.34)	(9.64%)	5
6	150 Percent of Average Use	2,324	3,205.68	2,877.59	(328.09)	(10.23%)	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 135.00					
Commodity Charge							
All Usage		\$ 1.32129					
 <u>Proposed Tariff Rates [3]</u>		 \$ 160.00					
Basic Service Charge							
Commodity Charge							
All Usage		\$ 1.16936					

[1] Workpapers J-1, Sheets 16-20  
[2] Statement O, Sheets 2-3, Column (d).  
[3] Statement O, Sheets 2-3, Column (h).

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS  
GENERAL GAS SERVICE - 3**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 3</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	2,456	\$ 3,564.36	\$ 3,350.47	\$ (213.89)	(6.00%)	1
2	Average Summer Use [1]	4,911	6,777.42	6,349.72	(427.70)	(6.31%)	2
3	150 Percent of Average Use	7,367	9,991.78	9,350.19	(641.59)	(6.42%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	4,289	\$ 5,963.36	\$ 5,589.83	\$ (373.53)	(6.26%)	4
5	Average Winter Use [1]	8,577	11,575.41	10,828.44	(746.97)	(6.45%)	5
6	150 Percent of Average Use	12,866	17,188.76	16,068.26	(1,120.50)	(6.52%)	6
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 350.00					
Commodity Charge							
All Usage		\$ 1.30878					
 <u>Proposed Tariff Rates [3]</u>		 \$ 350.00					
Basic Service Charge							
Commodity Charge							
All Usage		\$ 1.22169					

[1] Workpapers J-1, Sheets 16-20

[2] Statement O, Sheets 2-3, Column (d).

[3] Statement O, Sheets 2-3, Column (h).



# Tab P

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
STATEMENT P**

**1. RATEMAKING AND ACCOUNTING CHANGES REQUIRING DISCLOSURE**

**a. Corporate Headquarters**

East Durango Office Building

The Company will no longer be allocating a portion of the East Durango Office Building asset and expenses to Centuri (the Company's unregulated affiliate) since Centuri is in the process of being separated from Southwest Gas Holdings. The impact to Southern Nevada rate base is an increase of approximately \$600,000 and the impact to operating expenses is approximately \$50,000.

Spring Mountain Office Building

The Company is removing the test year operating expenses associated with the Spring Mountain location, incurred in Account 935, required to maintain the property until it is sold. This adjustment decreases expense for Southern Nevada by \$289,012.

**b. Print to Mail**

The Company is adjusting rate base to properly account for its decision to outsource its remittance processing (which was adjusted out in Docket No. 20-02023) and print to mail functions. The adjustment decreases Southern Nevada rate base by \$66,951.

**2. CATEGORIES OF EXPENSE OR RATE BASE CONSIDERED AND DISALLOWED IN THE PAST**

The Board of Directors' Compensation and Related Expenses, Compensation, Directors and Officers (D&O) Liability Insurance and the Excavation Damage O&M were included in the Company's Statement P in its most recent general rate case filing in Docket No. 21-09001. The Commission approved Stipulation in Docket No. 21-09001 does not specifically address the aforementioned adjustments. Consequently, the Company is presenting those same items again herewith in this Statement P.

**a. Board of Directors' Compensation and Related Expenses**

Consistent with prior Commission directives, Southwest Gas is not seeking recovery of interest earned on past and current Directors' deferred compensation. The Company is, however, proposing recovery of 100 percent of the remaining adjusted Board of Directors' compensation and related

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
STATEMENT P**

expenses allocable to Southwest Gas, half of which was disallowed in Docket No. 20-02023. Approximately \$977,000 is included in the Company's Southern Nevada revenue requirement. Please refer to the Prepared Direct Testimony of Company witnesses Randi L. Cunningham and Frederica Harvey for additional information.

**b. Compensation**

The Company is proposing recovery of a normalized level of variable pay, part of which was disallowed in Docket No. 20-02023. The items previously disallowed and that are included in the Company's revenue requirement is \$2,650,515 for Southern Nevada. Company witness Frederica Harvey discusses the variable pay offered by the Company and Randi L. Cunningham discusses the normalization adjustment.

The Company's 2020 wage increases that were disallowed in Docket No. 20-02023 are embedded in the Company's labor costs and therefore contemplated in the wages included in the instant application. Company witness Frederica Harvey discusses the Company's compensation policies and the reasonableness of the total compensation included in the application. Company witness Randi L. Cunningham discusses the annualization adjustment.

**c. Directors and Officers (D&O) Liability Insurance**

Southwest Gas is requesting to recover approximately \$303,133 or 100 percent of its jurisdictional share of D&O Liability Insurance for Southern Nevada. The Commission disallowed 50 percent in Docket 20-02023. D&O insurance is necessary because attracting qualified directors and officers requires indemnification. Qualified individuals will not risk their personal assets to serve as a corporate director or officer without mitigating the risks associated with these positions, especially when all comparable positions at other companies will provide that mitigation. That indemnification creates a liability for the Company which is prudent to insure through D&O insurance. D&O insurance is a reasonable and necessary operating expense that is incurred by publicly traded companies.

**d. Excavation Damage O&M**

Consistent with Order in Docket No. 20-02023, the Company has removed expenses for excavation damages for instances in which the Company was at fault. The Company, however, has not made an adjustment for damages that have been billed to a third-party but have yet to be collected. The Company utilizes accrual accounting methodology when accounting for billable third-party damages. When a billable third-party damage occurs, the Company generates

**SOUTHWEST GAS CORPORATION  
SOUTHERN NEVADA  
STATEMENT P**

an invoice to the party from which it seeks reimbursement. The accounting entry made at that time is a debit to accounts receivable and a credit to expense. When payment is received, the accounting entry is a debit to cash and credit to accounts receivable. Thus, the credit (reduction) to expense occurs in the same time period as the damage itself, ensuring compliance with the matching principle of accounting. Given that the credit to expense occurs at the time the invoice is created, an adjustment to reduce expense for billed but not yet collected invoices would inappropriately reduce expense twice for each billable third-party damage and violate the matching principle of accounting. The amount of third-party damages billed and credited to expense but not yet collected is \$36,829 in Southern Nevada.

**3. CHANGES IN PRESENTATION**

**a. AGA Dues**

In previous rate cases, the Company included a pro forma adjustment to show the removal of the percentage of AGA dues related to lobbying. The Company now books that percentage below-the-line to FERC account 426.5 when the invoice is processed. As such, a separate adjustment for AGA dues is no longer necessary. Company witnesses Jerome T. Schmitz and Randi L. Cunningham discusses the benefits of the Company's membership in AGA.

**b. Statement M**

Due to enhancements to the PowerTax Provision software, system allocable amounts are allocated directly to each ratemaking jurisdiction within the provision software. As such, there is no longer a need to allocate system allocable amounts manually, and those allocations are no longer presented on the associated statements, schedules and workpapers.

**c. Statement N**

Enhancements have been made to Statement N to show the test year allocation factors for Southwest Gas Holdings FERC Account 930.2 allocation. Statement N now also includes a list of adjusted transactions requested for recovery that originated at Southwest Gas Holdings and the allocation of those costs to Southwest Gas. Company witness Randi L. Cunningham discusses these allocations and the Southwest Gas Holdings charges.