



# **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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10 *Attorneys for Southwest Gas Corporation*

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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 13 of 17**

Northern Nevada Workpapers

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Southwest Gas Corporation

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NORTHERN NEVADA  
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| 3                                | Labor and Benefits Annualization                                    | I-3                              | 1-42                   | 3           |
| 4                                | Call Center And Customer Support Allocation                         | I-4                              | 1                      | 4           |
| 5                                | Cost Of Service Analysis  | I-5                              | 1-13                   | 5           |
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| <u>Statement K</u>               |   |                                  |                        |             |
| 18                               | Labor and Other Expenses  | K-1                              | 1-30                   | 18          |
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# Tab G

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RETIREMENTS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No.               | Description<br>(a)                 | Account<br>Number<br>(b) | Retirements<br>(c)<br>[1] | RWIP<br>(d)<br>[1]  | Total Retirements<br>5/31/2023<br>(e)<br>(c) + (d) | Line<br>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                         | 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           |                          | <u>\$ 0</u>               | <u>\$ 0</u>         | <u>\$ 0</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                      | (33,641)                  | (64,373)            | (98,014)   | 19          |
| 20                        | Measuring and Reg. Stations        | 378                      | (29,174)                  | 0                   | (29,174)   | 20          |
| 21                        | Services                           | 380                      | (404,016)                 | (191,351)           | (595,366)  | 21          |
| 22                        | Meters                             | 381                      | (1,159,308)               | 0                   | (1,159,308)  | 22          |
| 23                        | Industrial Measuring and Reg. Sta. | 385                      | (3,076)                   | 0                   | (3,076)  | 23          |
| 24                        | Miscellaneous Equipment            | 387                      | 0                         | 0                   | 0  | 24          |
| 25                        | Total Distribution Plant           |                          | <u>\$ (1,629,215)</u>     | <u>\$ (255,723)</u> | <u>\$ (1,884,938)</u>                              | 25          |
| <u>General Plant</u>      |                                    |                          |                           |                     |  |             |
| 26                        | Land and Land Rights               | 389                      | \$ 0                      | \$ 0                | \$ 0   | 26          |
| 27                        | Structures and Improv - Co. Owned  | 390.1                    | (881,215)                 | (34,775)            | (915,990)  | 27          |
| 28                        | Structures and Improv - Leasehold  | 390.2                    | 0                         | 0                   | 0  | 28          |
| 29                        | Office Furniture and Fixtures      | 391                      | (66,989)                  | 0                   | (66,989)   | 29          |
| 30                        | Computer Software and Hardware     | 391.1                    | (101,765)                 | 0                   | (101,765)  | 30          |
| 31                        | Transportation Equipment - Light   | 392.11                   | (327,184)                 | 0                   | (327,184)  | 31          |
| 32                        | Transportation Equipment - Heavy   | 392.12                   | (311,933)                 | 0                   | (311,933)  | 32          |
| 33                        | Stores Equipment                   | 393                      | 0                         | 0                   | 0  | 33          |
| 34                        | Tool, Shop, and Garage Equip.      | 394                      | (21,156)                  | 0                   | (21,156)   | 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                         | 0                   | 0  | 39          |
| 40                        | Total General Plant                |                          | <u>\$ (1,710,241)</u>     | <u>\$ (34,775)</u>  | <u>\$ (1,745,016)</u>                              | 40          |
| 41                        | Total                              |                          | <u>\$ (3,339,456)</u>     | <u>\$ (290,498)</u> | <u>\$ (3,629,954)</u>                              | 41          |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LEAD-LAG SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No.                              | Description<br>(a)                                 | Reference<br>(b)       | Amount<br>(c)         | Lead Days<br>(d) | Dollar Days<br>(e)<br>(c) * (d) | Line No. |
|---------------------------------------|--|------------------------|-----------------------|------------------|---------------------------------|----------|
| <u>Cash Working Capital</u>           |  |                        |                       |                  |                                 |          |
| 1                                     | Cost of Gas  | [1]                    | \$ 152,795,493        | 42.64            | \$ 6,514,822,999                | 1        |
| 2                                     | Labor and Benefits Expense                         | WP G-5, Sh 15          | 12,925,597            | 11.25            | 145,469,522                     | 2        |
| 3                                     | Pension Costs Charge to O&M                        | WP G-5, Sh 29          | 1,925,133             | 0.00             | 0                               | 3        |
| 4                                     | Prepayments Amortized to O&M                       | WP G-5, Sh 29          | 2,151,471             | 0.00             | 0                               | 4        |
| 5                                     | Uncollectibles Expense                             | WP G-5, Sh 29          | 347,156               | 90.83            | 31,533,330                      | 5        |
| 6                                     | Other O&M Expense                                  | WP G-5, Sh 29          | 7,864,395             | 42.55            | 334,637,865                     | 6        |
| 7                                     | Total O&M Expense                                  | Sum Lns 1 - 6          | <u>\$ 178,009,244</u> | 39.47            | <u>\$ 7,026,463,716</u>         | 7        |
| 8                                     | Interest   | Stmt M, Sh 1, Ln 4(d)  | 4,547,243             | 84.95            | 386,308,945                     | 8        |
| 9                                     | Taxes Other than Income Taxes                      | Stmt I, Sh 1, Ln 14(e) | 1,994,081             | 39.87            | 79,502,384                      | 9        |
| 10                                    | Income Taxes - Current                             | Stmt I, Sh 1, Ln 18(e) | 1,101,212             | 37.25            | 41,020,152                      | 10       |
| 11                                    | Total  | Sum Lns 7 - 10         | <u>\$ 185,651,780</u> | 40.58            | <u>\$ 7,533,295,197</u>         | 11       |
| 12                                    | Number of Days in Test Period                      |                        | 365                   |                  |                                 | 12       |
| 13                                    | Average Daily Operating Expenses                   | Ln 11 / Ln 12          | \$ 508,635            |                  |                                 | 13       |
| 14                                    | Lag in Receipt of Revenue                          | WP G-5, Sh 57, Ln 4(b) |                       | <u>39.30</u>     |                                 | 14       |
| 15                                    | Net Revenue Lag (Expense Lead)                     | Ln 14(d) - Ln 11(d)    | <u>-1.28</u>          |                  |                                 | 15       |
| 16                                    | Cash Working Capital for Operating Expense         | Ln 13 * Ln 15          | <u>\$ (648,888)</u>   |                  |                                 | 16       |
| <u>Other Working Capital Required</u> |  |                        |                       |                  |                                 |          |
| 17                                    | Account 135 - Working Funds                        | WP G-5, Sh 73, Col (h) | \$ 0                  |                  |                                 | 17       |
| 18                                    | Account 165 - Prepayments                          | WP G-5, Sh 73, Col (h) | 1,322,657             |                  |                                 | 18       |
| 19                                    | Account 165 - Expenses Reclassified as Prepays     | WP G-5, Sh 32, Ln 8(b) | 23,177                |                  |                                 | 19       |
| 20                                    | Account 174 - Misc Current And Accrued Assets      | WP G-5, Sh 73, Col (h) | 0                     |                  |                                 | 20       |
| 21                                    | Account 182.3 - Other Regulatory Assets            | WP G-5, Sh 73, Col (h) | 98,374                |                  |                                 | 21       |
| 22                                    | Account 186 - Miscellaneous Deferred Debits        | WP G-5, Sh 73, Col (h) | 20,408                |                  |                                 | 22       |
| 23                                    | Account 190 - Alternative Minimum Tax              | WP G-5, Sh 73, Col (h) | 0                     |                  |                                 | 23       |
| 24                                    | Account 228.2 - Injuries And Damages               | WP G-5, Sh 73, Col (h) | (99,084)              |                  |                                 | 24       |
| 25                                    | Account 242 - Misc Current And Accrued Liabilities | WP G-5, Sh 73, Col (h) | 7,346,823             |                  |                                 | 25       |
| 26                                    | Account 242 Accrued SERP                           | WP G-5, Sh 73, Col (h) | (1,232,883)           |                  |                                 | 26       |
| 27                                    | Account 253 - Other Deferred Credits               | WP G-5, Sh 73, Col (h) | (1,782,441)           |                  |                                 | 27       |
| 28                                    | Account 254 - Other Regulatory Liabilities         | WP G-5, Sh 73, Col (h) | 0                     |                  |                                 | 28       |
| 29                                    | Total Other Working Capital Required               |                        | <u>\$ 5,697,030</u>   |                  |                                 | 29       |
| 30                                    | Total Working Capital Requirements                 |                        | <u>\$ 5,048,142</u>   |                  |                                 | 30       |

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Month<br>(a)   | Amount<br>(b)<br>WP G-5, Sh 3 - 14,<br>Col (b) | Lag<br>Days<br>(c)<br>WP G-5, Sh 3 - 14,<br>Col (e) | Dollar Days<br>(d)<br>(b) * (c) | Line<br>No. |
|-------------|----------------|--|---|---------------------------------|-------------|
| 1           | June 2022      | \$ 3,286,110                                   | 39.94   | \$ 131,262,836                  | 1           |
| 2           | July 2022      | 2,223,264                                      | 41.02   | 91,188,719                      | 2           |
| 3           | August 2022    | 2,845,000                                      | 46.17   | 131,348,979                     | 3           |
| 4           | September 2022 | 3,341,748                                      | 40.38   | 134,954,835                     | 4           |
| 5           | October 2022   | 3,998,804                                      | 41.73   | 166,859,492                     | 5           |
| 6           | November 2022  | 13,327,062                                     | 44.48   | 592,778,742                     | 6           |
| 7           | December 2022  | 34,998,780                                     | 42.70   | 1,494,281,362                   | 7           |
| 8           | January 2023   | 47,689,286                                     | 42.39   | 2,021,542,750                   | 8           |
| 9           | February 2023  | 14,975,243                                     | 42.19   | 631,858,641                     | 9           |
| 10          | March 2023     | 10,206,600                                     | 43.76   | 446,600,707                     | 10          |
| 11          | April 2023     | 4,376,823                                      | 42.80   | 187,326,805                     | 11          |
| 12          | May 2023       | 1,723,271                                      | 38.78   | 66,822,000                      | 12          |
| 13          | Totals         | \$ <u>142,991,991</u>                          | <u>42.64</u>  | \$ <u>6,096,825,868</u>         | 13          |

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JUNE 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80936054                     | \$ 415,279          | 6/15/2022           | 7/25/2022        | 39.50                        | \$ 16,403,528                   | 1        |
| 2        | 80932271                     | 285,938             | 6/15/2022           | 7/15/2022        | 29.50                        | 8,435,167                       | 2        |
| 3        | 80936031                     | 426,616             | 6/15/2022           | 7/29/2022        | 43.50                        | 18,557,796                      | 3        |
| 4        | 80936032                     | 522,000             | 6/15/2022           | 7/25/2022        | 39.50                        | 20,619,000                      | 4        |
| 5        | 80936033                     | 191,937             | 6/15/2022           | 8/1/2022         | 46.50                        | 8,925,052                       | 5        |
| 6        | 80936039                     | 1,047,293           | 6/15/2022           | 7/25/2022        | 39.50                        | 41,368,085                      | 6        |
| 7        | 80936070                     | 215,500             | 6/15/2022           | 7/25/2022        | 39.50                        | 8,512,250                       | 7        |
| 8        | 80936029                     | 181,548             | 6/15/2022           | 8/1/2022         | 46.50                        | 8,441,959                       | 8        |
| 9        | Totals                       | \$ <u>3,286,110</u> |                     |                  | <u>39.94</u>                 | \$ <u>131,262,836</u>           | 9        |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JULY 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)                                | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c)          | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|--|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1        | 80942637                     | \$ 428,318                                   | 7/16/2022           | 8/25/2022        | 40.00                                 | \$ 17,132,724                   | 1        |
| 2        | 80942647                     | 286,413                                      | 7/16/2022           | 8/12/2022        | 27.00                                 | 7,733,140                       | 2        |
| 3        | 80942634                     | 19,639                                       | 7/16/2022           | 8/15/2022        | 30.00                                 | 589,161                         | 3        |
| 4        | 80945428                     | 216,032                                      | 7/16/2022           | 8/31/2022        | 46.00                                 | 9,937,474                       | 4        |
| 5        | 80945444                     | 191,425                                      | 7/16/2022           | 8/25/2022        | 40.00                                 | 7,657,000                       | 5        |
| 6        | 80945449                     | 267,818                                      | 7/16/2022           | 8/25/2022        | 40.00                                 | 10,712,700                      | 6        |
| 7        | 80945506                     | 37,380                                       | 7/16/2022           | 8/31/2022        | 46.00                                 | 1,719,480                       | 7        |
| 8        | 80945530                     | 776,240                                      | 7/16/2022           | 8/31/2022        | 46.00                                 | 35,707,040                      | 8        |
| 9        | Totals                       | \$ <u>2,223,264</u><br>WP G-5, Sh 2, Col (b) |                     |                  | <u>41.02</u><br>WP G-5, Sh 2, Col (c) | \$ <u>91,188,719</u>            | 9        |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR AUGUST 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)                                | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c)          | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|--|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1        | 80955671                     | \$ 428,681                                   | 8/16/2022           | 9/23/2022        | 38.00                                 | \$ 16,289,865                   | 1        |
| 2        | 80951731                     | 286,603                                      | 8/16/2022           | 9/16/2022        | 31.00                                 | 8,884,690                       | 2        |
| 3        | 80951730                     | 19,567                                       | 8/16/2022           | 9/19/2022        | 34.00                                 | 665,274                         | 3        |
| 4        | 80955579                     | 300,220                                      | 8/16/2022           | 9/30/2022        | 45.00                                 | 13,509,900                      | 4        |
| 5        | 80955586                     | 522,040                                      | 8/16/2022           | 9/26/2022        | 41.00                                 | 21,403,640                      | 5        |
| 6        | 80955592                     | 234,510                                      | 8/16/2022           | 9/30/2022        | 45.00                                 | 10,552,950                      | 6        |
| 7        | 80965484                     | <u>1,053,380</u>                             | 8/16/2022           | 10/12/2022       | 57.00                                 | <u>60,042,660</u>               | 7        |
| 8        | Totals                       | <u>\$ 2,845,000</u><br>WP G-5, Sh 2, Col (b) |                     |                  | <u>46.17</u><br>WP G-5, Sh 2, Col (c) | <u>\$ 131,348,979</u>           | 8        |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR SEPTEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)                                | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c)          | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|--|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1        | 80963932                     | \$ 415,750                                   | 9/15/2022           | 10/25/2022       | 39.50                                 | \$ 16,422,112                   | 1        |
| 2        | 80963927                     | 286,766                                      | 9/15/2022           | 10/14/2022       | 28.50                                 | 8,172,820                       | 2        |
| 3        | 80965487                     | 21,328                                       | 9/15/2022           | 10/17/2022       | 31.50                                 | 671,826                         | 3        |
| 4        | 80968265                     | 521,700                                      | 9/15/2022           | 10/25/2022       | 39.50                                 | 20,607,150                      | 4        |
| 5        | 80968276                     | 846,375                                      | 9/15/2022           | 10/31/2022       | 45.50                                 | 38,510,063                      | 5        |
| 6        | 80968279                     | 200,430                                      | 9/15/2022           | 10/31/2022       | 45.50                                 | 9,119,565                       | 6        |
| 7        | 80968301                     | <u>1,049,400</u>                             | 9/15/2022           | 10/25/2022       | 39.50                                 | <u>41,451,300</u>               | 7        |
| 8        | Totals                       | \$ <u>3,341,748</u><br>WP G-5, Sh 2, Col (b) |                     |                  | <u>40.38</u><br>WP G-5, Sh 2, Col (c) | \$ <u>134,954,835</u>           | 8        |

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR OCTOBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)                                | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c)          | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|--|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1        | 80974359                     | \$ 430,362                                   | 10/16/2022          | 11/23/2022       | 38.00                                 | \$ 16,353,772                   | 1        |
| 2        | 80974355                     | 286,635                                      | 10/16/2022          | 11/14/2022       | 29.00                                 | 8,312,405                       | 2        |
| 3        | 80974353                     | 169,183                                      | 10/16/2022          | 11/14/2022       | 29.00                                 | 4,906,294                       | 3        |
| 4        | 80977888                     | 694,089                                      | 10/16/2022          | 11/30/2022       | 45.00                                 | 31,233,990                      | 4        |
| 5        | 80977890                     | 480,555                                      | 10/16/2022          | 11/30/2022       | 45.00                                 | 21,624,975                      | 5        |
| 6        | 80977896                     | 853,724                                      | 10/16/2022          | 11/30/2022       | 45.00                                 | 38,417,580                      | 6        |
| 7        | 80977905                     | 6,825  | 10/16/2022          | 11/23/2022       | 38.00                                 | 259,350                         | 7        |
| 8        | 80977919                     | 35,139                                       | 10/16/2022          | 11/23/2022       | 38.00                                 | 1,335,282                       | 8        |
| 9        | 80977940                     | 262,233                                      | 10/16/2022          | 11/23/2022       | 38.00                                 | 9,964,835                       | 9        |
| 10       | 80977953                     | 72,030                                       | 10/16/2022          | 11/23/2022       | 38.00                                 | 2,737,150                       | 10       |
| 11       | 80977966                     | 21,070                                       | 10/16/2022          | 11/23/2022       | 38.00                                 | 800,660                         | 11       |
| 12       | 80977972                     | <u>686,960</u>                               | 10/16/2022          | 11/30/2022       | 45.00                                 | <u>30,913,200</u>               | 12       |
| 13       | Totals                       | \$ <u>3,998,804</u><br>WP G-5, Sh 2, Col (b) |                     |                  | <u>41.73</u><br>WP G-5, Sh 2, Col (c) | \$ <u>166,859,492</u>           | 13       |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR NOVEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)                                 | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c)          | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1        | 80984906                     | \$ 410,223                                    | 11/15/2022          | 12/23/2022       | 37.50                                 | \$ 15,383,359                   | 1        |
| 2        | 80984892                     | 256,440                                       | 11/15/2022          | 12/12/2022       | 26.50                                 | 6,795,658                       | 2        |
| 3        | 80984900                     | 408,839                                       | 11/15/2022          | 12/16/2022       | 30.50                                 | 12,469,579                      | 3        |
| 4        | 80989851                     | 282,533                                       | 11/15/2022          | 12/27/2022       | 41.50                                 | 11,725,120                      | 4        |
| 5        | 80989885                     | 6,486,547                                     | 11/15/2022          | 1/3/2023         | 48.50                                 | 314,597,510                     | 5        |
| 6        | 80992271                     | 2,131,373                                     | 11/15/2022          | 12/27/2022       | 41.50                                 | 88,451,987                      | 6        |
| 7        | 80989931                     | 224,234                                       | 11/15/2022          | 12/27/2022       | 41.50                                 | 9,305,711                       | 7        |
| 8        | 80989995                     | 37,848  | 11/15/2022          | 12/27/2022       | 41.50                                 | 1,570,671                       | 8        |
| 9        | 80989858                     | 594,956                                       | 11/15/2022          | 1/3/2023         | 48.50                                 | 28,855,342                      | 9        |
| 10       | 80989876                     | 39,960  | 11/15/2022          | 12/30/2022       | 44.50                                 | 1,778,220                       | 10       |
| 11       | 80989912                     | 1,813,131                                     | 11/15/2022          | 12/27/2022       | 41.50                                 | 75,244,917                      | 11       |
| 12       | 80992275                     | <u>640,980</u>                                | 11/15/2022          | 12/27/2022       | 41.50                                 | <u>26,600,670</u>               | 12       |
| 13       | Totals                       | \$ <u>13,327,062</u><br>WP G-5, Sh 2, Col (b) |                     |                  | <u>44.48</u><br>WP G-5, Sh 2, Col (c) | \$ <u>592,778,742</u>           | 13       |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR DECEMBER 2022**

| Line<br>No. | Voucher<br>Number | Amount                | Service<br>Date | Date<br>Paid | Lag<br>Days           | Dollar<br>Days          | Line<br>No. |
|-------------|-------------------|-----------------------|-----------------|--------------|-----------------------|-------------------------|-------------|
|             | (a)               | (b)                   | (c)             | (d)          | (e)                   | (f)                     |             |
|             | [1]               |                       |                 |              | (d) - (c)             | (b) * (e)               |             |
| 1           | 80995522          | \$ 423,825            | 12/16/2022      | 1/25/2023    | 40.00                 | \$ 16,953,010           | 1           |
| 2           | 80995525          | 179,626               | 12/16/2022      | 1/17/2023    | 32.00                 | 5,748,045               | 2           |
| 3           | 80995531          | 413,987               | 12/16/2022      | 1/17/2023    | 32.00                 | 13,247,569              | 3           |
| 4           | 80999127          | 7,947,631             | 12/16/2022      | 1/31/2023    | 46.00                 | 365,591,020             | 4           |
| 5           | 80999143          | 11,656,739            | 12/16/2022      | 1/25/2023    | 40.00                 | 466,269,551             | 5           |
| 6           | 80999118          | 804,519               | 12/16/2022      | 1/25/2023    | 40.00                 | 32,180,774              | 6           |
| 7           | 80999119          | 8,524,256             | 12/16/2022      | 1/31/2023    | 46.00                 | 392,115,758             | 7           |
| 8           | 80999123          | 41,292                | 12/16/2022      | 1/31/2023    | 46.00                 | 1,899,432               | 8           |
| 9           | 80999132          | 3,712,903             | 12/16/2022      | 1/25/2023    | 40.00                 | 148,516,124             | 9           |
| 10          | 80999204          | <u>1,294,002</u>      | 12/16/2022      | 1/25/2023    | 40.00                 | <u>51,760,080</u>       | 10          |
| 11          | Totals            | \$ <u>34,998,780</u>  |                 |              | <u>42.70</u>          | \$ <u>1,494,281,362</u> | 11          |
|             |                   | WP G-5, Sh 2, Col (b) |                 |              | WP G-5, Sh 2, Col (c) |                         |             |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR JANUARY 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)                                 | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c)          | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1        | 81006797                     | \$ 393,044                                    | 1/16/2023           | 2/24/2023        | 39.00                                 | \$ 15,328,723                   | 1        |
| 2        | 81006796                     | 272,089                                       | 1/16/2023           | 2/13/2023        | 28.00                                 | 7,618,497                       | 2        |
| 3        | 81013723                     | 427,493                                       | 1/16/2023           | 2/27/2023        | 42.00                                 | 17,954,705                      | 3        |
| 4        | 81012083                     | 178,782                                       | 1/16/2023           | 2/27/2023        | 42.00                                 | 7,508,850                       | 4        |
| 5        | 81012108                     | 149,900                                       | 1/16/2023           | 2/27/2023        | 42.00                                 | 6,295,800                       | 5        |
| 6        | 81012049                     | 13,947,717                                    | 1/16/2023           | 2/28/2023        | 43.00                                 | 599,751,846                     | 6        |
| 7        | 81012066                     | 431,750                                       | 1/16/2023           | 2/27/2023        | 42.00                                 | 18,133,500                      | 7        |
| 8        | 81012140                     | 287,010                                       | 1/16/2023           | 2/27/2023        | 42.00                                 | 12,054,420                      | 8        |
| 9        | 81012032                     | 9,592,103                                     | 1/16/2023           | 2/28/2023        | 43.00                                 | 412,460,433                     | 9        |
| 10       | 81012042                     | 41,292  | 1/16/2023           | 2/28/2023        | 43.00                                 | 1,775,556                       | 10       |
| 11       | 81012061                     | 16,413,215                                    | 1/16/2023           | 2/27/2023        | 42.00                                 | 689,355,039                     | 11       |
| 12       | 81012157                     | 5,554,890                                     | 1/16/2023           | 2/27/2023        | 42.00                                 | 233,305,380                     | 12       |
| 13       | Totals                       | \$ <u>47,689,286</u><br>WP G-5, Sh 2, Col (b) |                     |                  | <u>42.39</u><br>WP G-5, Sh 2, Col (c) | \$ <u>2,021,542,750</u>         | 13       |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR FEBRUARY 2023**

| <u>Line No.</u> | <u>Voucher Number</u><br>(a)<br>[1] | <u>Amount</u><br>(b)                          | <u>Service Date</u><br>(c) | <u>Date Paid</u><br>(d) | <u>Lag Days</u><br>(e)<br>(d) - (c)   | <u>Dollar Days</u><br>(f)<br>(b) * (e) | <u>Line No.</u> |
|-----------------|-------------------------------------|---|----------------------------|-------------------------|---------------------------------------|--|-----------------|
| 1               | 81018885                            | \$ 354,742                                    | 2/14/2023                  | 3/24/2023               | 37.50                                 | \$ 13,302,830                          | 1               |
| 2               | 81018904                            | 270,925                                       | 2/14/2023                  | 3/13/2023               | 26.50                                 | 7,179,510                              | 2               |
| 3               | 81018911                            | 423,545                                       | 2/14/2023                  | 3/17/2023               | 30.50                                 | 12,918,108                             | 3               |
| 4               | 81022829                            | 69,579  | 2/14/2023                  | 3/27/2023               | 40.50                                 | 2,817,941                              | 4               |
| 5               | 81022845                            | 5,927,202                                     | 2/14/2023                  | 3/31/2023               | 44.50                                 | 263,760,487                            | 5               |
| 6               | 81022933                            | 199,268                                       | 2/14/2023                  | 3/27/2023               | 40.50                                 | 8,070,354                              | 6               |
| 7               | 81022835                            | 2,648,985                                     | 2/14/2023                  | 3/31/2023               | 44.50                                 | 117,879,824                            | 7               |
| 8               | 81022837                            | 37,296  | 2/14/2023                  | 3/31/2023               | 44.50                                 | 1,659,672                              | 8               |
| 9               | 81022863                            | 3,769,086                                     | 2/14/2023                  | 3/27/2023               | 40.50                                 | 152,647,967                            | 9               |
| 10              | 81022992                            | <u>1,274,616</u>                              | 2/14/2023                  | 3/27/2023               | 40.50                                 | <u>51,621,948</u>                      | 10              |
| 11              | Totals                              | \$ <u>14,975,243</u><br>WP G-5, Sh 2, Col (b) |                            |                         | <u>42.19</u><br>WP G-5, Sh 2, Col (c) | \$ <u>631,858,641</u>                  | 11              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR MARCH 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)                                 | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c)          | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1        | 81029468                     | \$ 392,416                                    | 3/16/2023           | 4/25/2023        | 40.00                                 | \$ 15,696,628                   | 1        |
| 2        | 81029463                     | 271,457                                       | 3/16/2023           | 04/14/2023       | 29.00                                 | 7,872,267                       | 2        |
| 3        | 81030581                     | 68,102  | 3/16/2023           | 04/20/2023       | 35.00                                 | 2,383,574                       | 3        |
| 4        | 81034165                     | 6,172   | 3/16/2023           | 04/25/2023       | 40.00                                 | 246,886                         | 4        |
| 5        | 81034173                     | 3,829,952                                     | 3/16/2023           | 05/01/2023       | 46.00                                 | 176,177,785                     | 5        |
| 6        | 81034341                     | 5,172   | 3/16/2023           | 04/25/2023       | 40.00                                 | 206,894                         | 6        |
| 7        | 81034163                     | 2,819,118                                     | 3/16/2023           | 05/01/2023       | 46.00                                 | 129,679,433                     | 7        |
| 8        | 81034168                     | 589,614                                       | 3/16/2023           | 04/28/2023       | 43.00                                 | 25,353,392                      | 8        |
| 9        | 81034186                     | 1,635,906                                     | 3/16/2023           | 04/25/2023       | 40.00                                 | 65,436,249                      | 9        |
| 10       | 81034269                     | <u>588,690</u>                                | 3/16/2023           | 04/25/2023       | 40.00                                 | <u>23,547,600</u>               | 10       |
| 11       | Totals                       | \$ <u>10,206,600</u><br>WP G-5, Sh 2, Col (b) |                     |                  | <u>43.76</u><br>WP G-5, Sh 2, Col (c) | \$ <u>446,600,707</u>           | 11       |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR APRIL 2023**

| Line<br>No. | Voucher<br>Number | Amount                | Service<br>Date | Date<br>Paid | Lag<br>Days           | Dollar<br>Days        | Line<br>No. |
|-------------|-------------------|-----------------------|-----------------|--------------|-----------------------|-----------------------|-------------|
|             | (a)               | (b)                   | (c)             | (d)          | (e)                   | (f)                   |             |
|             | [1]               |                       |                 |              | (d) - (c)             | (b) * (e)             |             |
| 1           | 81041663          | \$ 380,453            | 4/15/2023       | 05/25/2023   | 39.50                 | \$ 15,027,882         | 1           |
| 2           | 81041655          | 270,795               | 4/15/2023       | 05/12/2023   | 26.50                 | 7,176,076             | 2           |
| 3           | 81041671          | 46,591                | 4/15/2023       | 05/15/2023   | 29.50                 | 1,374,439             | 3           |
| 4           | 81045215          | 658,682               | 4/15/2023       | 05/31/2023   | 45.50                 | 29,970,032            | 4           |
| 5           | 81045258          | 1,936,342             | 4/15/2023       | 05/31/2023   | 45.50                 | 88,103,556            | 5           |
| 6           | 81045291          | 607,560               | 4/15/2023       | 05/25/2023   | 39.50                 | 23,998,620            | 6           |
| 7           | 81045313          | <u>476,400</u>        | 4/15/2023       | 05/31/2023   | 45.50                 | <u>21,676,200</u>     | 7           |
| 8           | Totals            | <u>\$ 4,376,823</u>   |                 |              | <u>42.80</u>          | <u>\$ 187,326,805</u> | 8           |
|             |                   | WP G-5, Sh 2, Col (b) |                 |              | WP G-5, Sh 2, Col (c) |                       |             |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS LAG TEST  
PURCHASES FOR MAY 2023**

| <u>Line No.</u> | <u>Voucher Number</u> | <u>Amount</u>         | <u>Service Date</u> | <u>Date Paid</u> | <u>Lag Days</u>       | <u>Dollar Days</u>   | <u>Line No.</u> |
|-----------------|-----------------------|-----------------------|---------------------|------------------|-----------------------|----------------------|-----------------|
|                 | (a)                   | (b)                   | (c)                 | (d)              | (e)                   | (f)                  |                 |
|                 | [1]                   |                       |                     |                  | (d) - (c)             | (b) * (e)            |                 |
| 1               | 81052124              | \$ 392,555            | 5/16/2023           | 6/23/2023        | 38.00                 | \$ 14,917,104        | 1               |
| 2               | 81052116              | 269,973               | 5/16/2023           | 6/12/2023        | 27.00                 | 7,289,281            | 2               |
| 3               | 81052096              | 30,145                | 5/16/2023           | 6/16/2023        | 31.00                 | 934,502              | 3               |
| 4               | 81055803              | 673,940               | 5/16/2023           | 06/26/2023       | 41.00                 | 27,631,540           | 4               |
| 5               | 81055836              | <u>356,657</u>        | 5/16/2023           | 06/30/2023       | 45.00                 | <u>16,049,572</u>    | 5               |
| 6               | Totals                | \$ <u>1,723,271</u>   |                     |                  | <u>38.78</u>          | \$ <u>66,822,000</u> | 6               |
|                 |                       | WP G-5, Sh 2, Col (b) |                     |                  | WP G-5, Sh 2, Col (c) |                      |                 |

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Description<br>(a) | Amount<br>(b)                                    | Lag<br>Days<br>(c)                       | Dollar Days<br>(d)<br>(b) * (c) | Line<br>No. |
|-------------|--------------------|--|--|---------------------------------|-------------|
| 1           | Labor              | [1] \$ 9,467,426 [3]                             | 12.00                                    | \$ 113,609,107                  | 1           |
| 2           | Labor Loading      | [2] <u>3,458,171</u> [4]                         | 9.21                                     | <u>31,860,415</u>               | 2           |
| 3           | Totals             | <u>\$ 12,925,597</u><br>WP G-5, Sh 1,<br>Ln 2(c) | <u>11.25</u><br>WP G-5, Sh 1,<br>Ln 2(d) | <u>\$ 145,469,522</u>           | 3           |

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

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

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

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Month<br>(a)   | Amount<br>(b)<br>WP G-5, Sh 17 - 28,<br>Col (b) | Lag<br>Days<br>(c)<br>WP G-5, Sh 17 - 28,<br>Col (e) | Dollar Days<br>(d)<br>(b) * (c) | Line<br>No. |
|-------------|----------------|---|--|---------------------------------|-------------|
| 1           | June 2022      | \$ 3,187,125                                    | 9.65   | \$ 30,740,399                   | 1           |
| 2           | July 2022      | 3,134,045                                       | 10.50  | 32,897,778                      | 2           |
| 3           | August 2022    | 2,925,515                                       | 8.83   | 25,827,519                      | 3           |
| 4           | September 2022 | 4,663,753                                       | 8.11   | 37,816,803                      | 4           |
| 5           | October 2022   | 2,874,564                                       | 7.76   | 22,313,970                      | 5           |
| 6           | November 2022  | 2,900,882                                       | 7.41   | 21,500,863                      | 6           |
| 7           | December 2022  | 2,832,535                                       | 6.95   | 19,685,694                      | 7           |
| 8           | January 2023   | 4,337,420                                       | 11.67  | 50,596,045                      | 8           |
| 9           | February 2023  | 2,922,154                                       | 12.57  | 36,737,625                      | 9           |
| 10          | March 2023     | 4,952,126                                       | 8.18   | 40,491,642                      | 10          |
| 11          | April 2023     | 2,108,339                                       | 5.64   | 11,889,333                      | 11          |
| 12          | May 2023       | 4,118,546                                       | 11.37  | 46,842,557                      | 12          |
| 13          | Totals         | \$ <u>40,957,004</u>                            | <u>9.21</u>  | \$ <u>377,340,230</u>           | 13          |

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JUNE 2022**

| Line No. | Voucher Number<br>(a)<br>[1] [2] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|----------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80915742                         | \$ 10,000           | 5/15/2022           | 6/14/2022        | 29.50                        | \$ 295,000                      | 1        |
| 2        | 80918708                         | 276,416             | 5/29/2022           | 6/2/2022         | 3.50                         | 967,455                         | 2        |
| 3        | 80918850                         | 273,246             | 5/29/2022           | 6/2/2022         | 3.50                         | 956,359                         | 3        |
| 4        | 80921606                         | 1,175,720           | 5/29/2022           | 6/9/2022         | 10.50                        | 12,345,056                      | 4        |
| 5        | 80921656                         | 133,607             | 5/29/2022           | 6/9/2022         | 10.50                        | 1,402,868                       | 5        |
| 6        | 80923862                         | 16,800              | 6/26/2022           | 6/23/2022        | (3.50)                       | (58,800)                        | 6        |
| 7        | 80926982                         | 132,926             | 6/12/2022           | 6/23/2022        | 10.50                        | 1,395,723                       | 7        |
| 8        | 80927324                         | 1,168,412           | 6/12/2022           | 6/24/2022        | 11.50                        | 13,436,737                      | 8        |
| 9        | Totals                           | \$ <u>3,187,125</u> |                     |                  | <u>9.65</u>                  | \$ <u>30,740,399</u>            | 9        |

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

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

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JULY 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80911666                     | \$ 15,150           | 6/12/2022           | 7/5/2022         | 22.50                        | \$ 340,875                      | 1        |
| 2        | 80924560                     | 17,500              | 6/12/2022           | 7/7/2022         | 24.50                        | 428,750                         | 2        |
| 3        | 80929460                     | 55,950              | 6/12/2022           | 7/7/2022         | 24.50                        | 1,370,775                       | 3        |
| 4        | 80931118                     | 29,308              | 6/26/2022           | 7/5/2022         | 8.50                         | 249,114                         | 4        |
| 5        | 80931824                     | 1,189,320           | 6/26/2022           | 7/7/2022         | 10.50                        | 12,487,861                      | 5        |
| 6        | 80931961                     | 139,079             | 6/26/2022           | 7/7/2022         | 10.50                        | 1,460,330                       | 6        |
| 7        | 80932108                     | 266,324             | 7/16/2022           | 7/12/2022        | (4.00)                       | (1,065,297)                     | 7        |
| 8        | 80934552                     | 49,770              | 6/12/2022           | 7/19/2022        | 36.50                        | 1,816,605                       | 8        |
| 9        | 80935780                     | 1,211,027           | 7/10/2022           | 7/21/2022        | 10.50                        | 12,715,783                      | 9        |
| 10       | 80936349                     | 131,913             | 7/10/2022           | 7/21/2022        | 10.50                        | 1,385,087                       | 10       |
| 11       | 80938841                     | <u>28,704</u>       | 5/29/2022           | 7/28/2022        | 59.50                        | <u>1,707,896</u>                | 11       |
| 12       | Totals                       | \$ <u>3,134,045</u> |                     |                  | <u>10.50</u>                 | \$ <u>32,897,778</u>            | 12       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR AUGUST 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80938702                     | \$ 269,943          | 8/16/2022           | 8/2/2022         | (14.00)                      | \$ (3,779,207)                  | 1        |
| 2        | 80940536                     | 1,223,048           | 7/24/2022           | 8/4/2022         | 10.50                        | 12,842,000                      | 2        |
| 3        | 80945326                     | 1,210,981           | 8/7/2022            | 8/18/2022        | 10.50                        | 12,715,296                      | 3        |
| 4        | 80945621                     | 128,704             | 8/7/2022            | 8/19/2022        | 11.50                        | 1,480,090                       | 4        |
| 5        | 80945643                     | 59,340              | 7/10/2022           | 8/18/2022        | 38.50                        | 2,284,590                       | 5        |
| 6        | 80948775                     | 33,500              | 8/21/2022           | 8/30/2022        | 8.50                         | 284,750                         | 6        |
| 7        | Totals                       | \$ <u>2,925,515</u> |                     |                  | <u>8.83</u>                  | \$ <u>25,827,519</u>            | 7        |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR SEPTEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80949882                     | \$ 1,212,288        | 8/21/2022           | 9/1/2022         | 10.50                        | \$ 12,729,025                   | 1        |
| 2        | 80950128                     | 129,306             | 8/21/2022           | 9/1/2022         | 10.50                        | 1,357,708                       | 2        |
| 3        | 80950746                     | 15,720              | 8/16/2022           | 9/20/2022        | 35.00                        | 550,200                         | 3        |
| 4        | 80951438                     | 270,431             | 9/15/2022           | 9/8/2022         | (7.50)                       | (2,028,229)                     | 4        |
| 5        | 80951734                     | 79,045              | 9/4/2022            | 9/8/2022         | 3.50                         | 276,658                         | 5        |
| 6        | 80952031                     | 17,500              | 9/4/2022            | 9/29/2022        | 24.50                        | 428,750                         | 6        |
| 7        | 80953871                     | 1,189,469           | 9/4/2022            | 9/15/2022        | 10.50                        | 12,489,425                      | 7        |
| 8        | 80953997                     | 128,941             | 9/4/2022            | 9/15/2022        | 10.50                        | 1,353,881                       | 8        |
| 9        | 80957700                     | 40,110              | 8/21/2022           | 9/27/2022        | 36.50                        | 1,464,015                       | 9        |
| 10       | 80960969                     | 269,256             | 10/16/2022          | 9/29/2022        | (17.00)                      | (4,577,352)                     | 10       |
| 11       | 80960971                     | 1,182,884           | 9/18/2022           | 9/29/2022        | 10.50                        | 12,420,286                      | 11       |
| 12       | 80961306                     | 128,804             | 9/18/2022           | 9/29/2022        | 10.50                        | 1,352,437                       | 12       |
| 8        | Totals                       | \$ <u>4,663,753</u> |                     |                  | <u>8.11</u>                  | \$ <u>37,816,803</u>            | 8        |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR OCTOBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80965014                     | \$ 19,308           | 10/2/2022           | 10/11/2022       | 8.50                         | \$ 164,114                      | 1        |
| 2        | 80965874                     | 1,181,996           | 10/2/2022           | 10/13/2022       | 10.50                        | 12,410,962                      | 2        |
| 3        | 80966285                     | 127,489             | 10/2/2022           | 10/14/2022       | 11.50                        | 1,466,124                       | 3        |
| 4        | 80970421                     | 1,150,045           | 10/16/2022          | 10/27/2022       | 10.50                        | 12,075,469                      | 4        |
| 5        | 80970684                     | 269,469             | 11/15/2022          | 10/27/2022       | (19.50)                      | (5,254,654)                     | 5        |
| 6        | 80970763                     | 126,257             | 10/16/2022          | 10/28/2022       | 11.50                        | 1,451,956                       | 6        |
| 7        | Totals                       | \$ <u>2,874,564</u> |                     |                  | <u>7.76</u>                  | \$ <u>22,313,970</u>            | 7        |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR NOVEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80968210                     | \$ 32,712           | 10/16/2022          | 11/8/2022        | 22.50                        | \$ 736,020                      | 1        |
| 2        | 80974670                     | 33,204              | 10/2/2022           | 11/10/2022       | 38.50                        | 1,278,362                       | 2        |
| 3        | 80975300                     | 1,138,327           | 10/30/2022          | 11/10/2022       | 10.50                        | 11,952,437                      | 3        |
| 4        | 80975480                     | 127,204             | 10/30/2022          | 11/10/2022       | 10.50                        | 1,335,642                       | 4        |
| 5        | 80979553                     | 1,132,856           | 11/13/2022          | 11/22/2022       | 8.50                         | 9,629,274                       | 5        |
| 6        | 80979607                     | 127,087             | 11/13/2022          | 11/22/2022       | 8.50                         | 1,080,235                       | 6        |
| 7        | 80980573                     | 40,555              | 11/27/2022          | 11/29/2022       | 1.50                         | 60,832                          | 7        |
| 8        | 80980837                     | 268,938             | 12/16/2022          | 11/29/2022       | (17.00)                      | (4,571,938)                     | 8        |
| 9        | Totals                       | \$ <u>2,900,882</u> |                     |                  | <u>7.41</u>                  | \$ <u>21,500,863</u>            | 9        |

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

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

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR DECEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80984194                     | \$ 125,288          | 11/27/2022          | 12/8/2022        | 10.50                        | \$ 1,315,519                    | 1        |
| 2        | 80984467                     | 1,110,314           | 11/27/2022          | 12/8/2022        | 10.50                        | 11,658,296                      | 2        |
| 3        | 80984607                     | 32,800              | 11/13/2022          | 12/27/2022       | 43.50                        | 1,426,800                       | 3        |
| 4        | 80987548                     | 21,600              | 10/2/2022           | 12/15/2022       | 73.50                        | 1,587,600                       | 4        |
| 5        | 80988590                     | 295,363             | 1/16/2023           | 12/20/2022       | (27.00)                      | (7,974,800)                     | 5        |
| 6        | 80990782                     | 126,208             | 12/11/2022          | 12/21/2022       | 9.50                         | 1,198,971                       | 6        |
| 7        | 80991154                     | 1,091,656           | 12/11/2022          | 12/21/2022       | 9.50                         | 10,370,732                      | 7        |
| 8        | 80993176                     | 29,308              | 12/25/2022          | 12/29/2022       | 3.50                         | 102,576                         | 8        |
| 9        | Totals                       | \$ <u>2,832,535</u> |                     |                  | <u>6.95</u>                  | \$ <u>19,685,694</u>            | 9        |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR JANUARY 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80988444                     | \$ 17,500           | 12/25/2022          | 1/10/2023        | 15.50                        | \$ 271,250                      | 1        |
| 2        | 80988477                     | 25,561              | 12/11/2022          | 1/3/2023         | 22.50                        | 575,112                         | 2        |
| 3        | 80989720                     | 18,002              | 12/11/2022          | 1/5/2023         | 24.50                        | 441,049                         | 3        |
| 4        | 80994473                     | 268,560             | 12/25/2022          | 1/24/2023        | 29.50                        | 7,922,520                       | 4        |
| 5        | 80994882                     | 1,258,715           | 12/25/2022          | 1/6/2023         | 11.50                        | 14,475,224                      | 5        |
| 6        | 80995030                     | 131,562             | 12/25/2022          | 1/6/2023         | 11.50                        | 1,512,957                       | 6        |
| 7        | 80995563                     | 31,800              | 12/25/2022          | 1/24/2023        | 29.50                        | 938,100                         | 7        |
| 8        | 80996135                     | 60,750              | 10/16/2022          | 1/12/2023        | 87.50                        | 5,315,625                       | 8        |
| 9        | 80996148                     | 24,510              | 11/13/2022          | 1/12/2023        | 59.50                        | 1,458,345                       | 9        |
| 10       | 80998153                     | 291,301             | 2/14/2023           | 1/19/2023        | (26.50)                      | (7,719,472)                     | 10       |
| 11       | 80998582                     | 933,521             | 1/8/2023            | 1/20/2023        | 11.50                        | 10,735,486                      | 11       |
| 12       | 80998777                     | <u>1,275,639</u>    | 1/8/2023            | 1/20/2023        | 11.50                        | <u>14,669,850</u>               | 12       |
| 13       | Totals                       | \$ <u>4,337,420</u> |                     |                  | <u>11.67</u>                 | \$ <u>50,596,045</u>            | 13       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR FEBRUARY 2023**

| <u>Line No.</u> | <u>Voucher Number</u><br>(a)<br>[1] | <u>Amount</u><br>(b) | <u>Service Date</u><br>(c) | <u>Date Paid</u><br>(d) | <u>Lag Days</u><br>(e)<br>(d) - (c) | <u>Dollar Days</u><br>(f)<br>(b) * (e) | <u>Line No.</u> |
|-----------------|-------------------------------------|----------------------|----------------------------|-------------------------|-------------------------------------|--|-----------------|
| 1               | 80998122                            | \$ 74,150            | 11/27/2022                 | 2/9/2023                | 73.50                               | \$ 5,450,025                           | 1               |
| 2               | 81005134                            | 1,305,106            | 1/22/2023                  | 2/2/2023                | 10.50                               | 13,703,608                             | 2               |
| 3               | 81006183                            | 29,625               | 1/8/2023                   | 2/9/2023                | 31.50                               | 933,188                                | 3               |
| 4               | 81007653                            | 93,980               | 2/5/2023                   | 2/9/2023                | 3.50                                | 328,929                                | 4               |
| 5               | 81011199                            | 1,281,966            | 2/5/2023                   | 2/17/2023               | 11.50                               | 14,742,610                             | 5               |
| 6               | 81011574                            | <u>137,328</u>       | 2/5/2023                   | 2/17/2023               | 11.50                               | <u>1,579,266</u>                       | 6               |
| 7               | Totals                              | \$ <u>2,922,154</u>  |                            |                         | <u>12.57</u>                        | \$ <u>36,737,625</u>                   | 7               |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR MARCH 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 81015287                     | \$ 1,310,979        | 2/19/2023           | 3/2/2023         | 10.50                        | \$ 13,765,275                   | 1        |
| 2        | 81015307                     | 82,152              | 2/19/2023           | 3/14/2023        | 22.50                        | 1,848,421                       | 2        |
| 3        | 81015695                     | 155,712             | 2/19/2023           | 3/2/2023         | 10.50                        | 1,634,976                       | 3        |
| 4        | 81015792                     | 287,199             | 3/16/2023           | 3/7/2023         | (9.00)                       | (2,584,789)                     | 4        |
| 5        | 81020381                     | 15,000              | 3/16/2023           | 3/28/2023        | 12.00                        | 180,000                         | 5        |
| 6        | 81020915                     | 134,163             | 3/5/2023            | 3/16/2023        | 10.50                        | 1,408,706                       | 6        |
| 7        | 81020977                     | 1,235,242           | 3/5/2023            | 3/16/2023        | 10.50                        | 12,970,044                      | 7        |
| 8        | 81022591                     | 40,000              | 2/19/2023           | 3/21/2023        | 29.50                        | 1,180,000                       | 8        |
| 9        | 81026470                     | 1,274,923           | 3/19/2023           | 3/30/2023        | 10.50                        | 13,386,692                      | 9        |
| 10       | 81026497                     | 132,548             | 3/19/2023           | 3/30/2023        | 10.50                        | 1,391,754                       | 10       |
| 11       | 81026846                     | 284,208             | 4/15/2023           | 3/30/2023        | (16.50)                      | (4,689,437)                     | 11       |
| 12       | Totals                       | \$ <u>4,952,126</u> |                     |                  | <u>8.18</u>                  | \$ <u>40,491,642</u>            | 12       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR APRIL 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 81023239                     | \$ 36,260           | 3/19/2023           | 4/11/2023        | 22.50                        | \$ 815,850                      | 1        |
| 2        | 81023966                     | 59,635              | 3/19/2023           | 4/6/2023         | 17.50                        | 1,043,619                       | 2        |
| 3        | 81027438                     | 14,528              | 3/19/2023           | 4/18/2023        | 29.50                        | 428,576                         | 3        |
| 4        | 81030917                     | 1,279,188           | 4/2/2023            | 4/13/2023        | 10.50                        | 13,431,470                      | 4        |
| 5        | 81032180                     | 130,980             | 4/2/2023            | 4/14/2023        | 11.50                        | 1,506,264                       | 5        |
| 6        | 81032745                     | 30,187              | 4/2/2023            | 4/18/2023        | 15.50                        | 467,895                         | 6        |
| 7        | 81037070                     | 284,100             | 5/28/2023           | 4/27/2023        | (31.50)                      | (8,949,148)                     | 7        |
| 8        | 81037460                     | 273,462             | 4/16/2023           | 4/28/2023        | 11.50                        | 3,144,807                       | 8        |
| 9        | Totals                       | \$ <u>2,108,339</u> |                     |                  | <u>5.64</u>                  | \$ <u>11,889,333</u>            | 9        |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST  
PURCHASES FOR MAY 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)       | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 81035232                     | \$ 12,000           | 4/16/2023           | 5/9/2023         | 22.50                        | \$ 270,000                      | 1        |
| 2        | 81036637                     | 38,640              | 3/19/2023           | 5/2/2023         | 43.50                        | 1,680,840                       | 2        |
| 3        | 81037297                     | 1,252,084           | 4/16/2023           | 5/1/2023         | 14.50                        | 18,155,220                      | 3        |
| 4        | 81042318                     | 1,265,448           | 4/30/2023           | 5/11/2023        | 10.50                        | 13,287,207                      | 4        |
| 5        | 81042662                     | 130,561             | 5/14/2023           | 5/12/2023        | (2.50)                       | (326,401)                       | 5        |
| 6        | 81043209                     | 31,140              | 4/16/2023           | 5/23/2023        | 36.50                        | 1,136,610                       | 6        |
| 7        | 81044467                     | 10,004              | 5/28/2023           | 5/23/2023        | (5.50)                       | (55,022)                        | 7        |
| 8        | 81046967                     | 1,251,389           | 5/14/2023           | 5/25/2023        | 10.50                        | 13,139,585                      | 8        |
| 9        | 81047447                     | <u>127,281</u>      | 5/28/2023           | 5/25/2023        | (3.50)                       | <u>(445,482)</u>                | 9        |
| 10       | Totals                       | \$ <u>4,118,546</u> |                     |                  | <u>11.37</u>                 | \$ <u>46,842,557</u>            | 10       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER O&M SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Description<br>(a)             | Reference<br>(b)        | Amount<br>(c)  | Amount<br>(d)              | Line<br>No. |
|-------------|--------------------------------|-------------------------|----------------|----------------------------|-------------|
| 1           | Total O&M                      | [1]                     |                | \$ 178,009,244             | 1           |
|             | <u>Itemized Expenses</u>       |                         |                |                            |             |
| 2           | Cost of Gas                    | Schedule J-1            | \$ 152,795,493 |                            | 2           |
| 3           | Labor and Benefits             | WP G-5, Sh 15, Ln 3(b)  | 12,925,597     |                            | 3           |
| 4           | Pension Costs Charged to O&M   | WP G-5, Sh 30, Ln 9(f)  | 1,925,133      |                            | 4           |
| 5           | Prepayments Amortized to O&M   | WP G-5, Sh 31, Ln 15(g) | 2,151,471      |                            | 5           |
| 6           | Uncollectible Accounts Expense | Sch I-7, Sh 1, Ln 3(d)  | <u>347,156</u> |                            | 6           |
| 7           | Total Itemized Expenses        | Sum Lns 2 - 6           |                | <u>170,144,849</u>         | 7           |
| 8           | Total Other O&M Expenses       | Ln 1 - Ln 7             |                | \$ <u><u>7,864,395</u></u> | 8           |
|             |                                |                         |                | WP G-5, Sh 1, Ln 6(c)      |             |

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
PENSION CHARGED TO O&M  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a)                    | Reference (b) | NNV (c)      | Corporate Direct NNV (d) | System Allocable (e) | Total (f)    | Line No. |
|----------|------------------------------------|---------------|--------------|--------------------------|----------------------|--------------|----------|
| 1        | Current Service Pension Costs      | [1]           | \$ 1,240,906 | \$ 188,452               | \$ 11,525,134        |              | 1        |
| 2        | Percent O&M to Total               | [2]           | 76.27%       | 95.86%                   | 93.70%               |              | 2        |
| 3        | Total                              | Ln 1 * Ln 2   | \$ 946,499   | \$ 180,645               | \$ 10,799,219        |              | 3        |
| 4        | Great Basin and SGTC Percent       | [3]           | 0.00%        | 0.00%                    | 3.79%                |              | 4        |
| 5        | Total Net of Great Basin and SGTC  | Ln 3 * Ln 4   | \$ 946,499   | \$ 180,645               | \$ 10,389,479        |              | 5        |
| 6        | 4-Factor                           | [4]           | 100.00%      | 100.00%                  | 5.34%                |              | 6        |
| 7        | Total Allocated to SNV             | Ln 5 * Ln 6   | \$ 946,499   | \$ 180,645               | \$ 554,458           |              | 7        |
| 8        | Non-Service Pension Costs          | [5]           | 0            | 0                        | 243,530              |              | 8        |
| 9        | Total Pension Costs Charged to O&M |               | \$ 946,499   | \$ 180,645               | \$ 797,989           | \$ 1,925,133 | 9        |

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

[1] WP I-3, Sh 36 Lns 2(e), WP I-3, Sh 36(j) and 8(e)

[2] WP I-3, Sh 13, Ln 24(c); WP I-3, Sh 27, Ln 24(i); WP I-3, Sh 29, Ln 24(c)

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

[4] Stmt N, Sh 8, Ln 9(h)

[5] Sch I-3, Sh 2, Ln 8(f)



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
PREPAYMENTS AMORTIZED TO O&M  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Month            | 165001129 - Insurance Premiums and Other |                        |                       |                         | Prepaid Supplies-<br>General Office<br>165001132 | Total          | Line No. |
|----------|------------------|--|------------------------|-----------------------|-------------------------|--|----------------|----------|
|          |                  | Prepayments<br>165000000                 | Liability<br>Insurance | Property<br>Insurance | Maintenance<br>Software |  |                |          |
|          | (a)              | (b)                                      | (c)                    | (d)                   | (e)                     | (f)  | (g)            |          |
|          |                  | [1]                                      | [1]                    | [1]                   | [1]                     | [1]  | sum (b) to (f) |          |
| 1        | June 2022        | \$ 95,151                                | \$ 1,221,782           | \$ 95,450             | \$ 1,804,586            | \$ 15,715  | \$ 3,232,684   | 1        |
| 2        | July 2022        | 87,514                                   | 1,189,116              | 95,450                | 1,679,970               | 13,258   | 3,065,308      | 2        |
| 3        | August 2022      | 76,154                                   | 1,559,611              | 95,450                | 1,863,736               | 11,747   | 3,606,698      | 3        |
| 4        | September 2022   | 66,736                                   | 1,391,199              | 95,450                | 1,760,360               | 8,059  | 3,321,803      | 4        |
| 5        | October 2022     | 56,276                                   | 1,391,199              | 95,450                | 1,638,019               | 1,791  | 3,182,735      | 5        |
| 6        | November 2022    | 48,666                                   | 1,391,199              | 95,450                | 2,004,665               | (2,822)  | 3,537,158      | 6        |
| 7        | December 2022    | 41,679                                   | 1,403,932              | 95,450                | 1,757,045               | (7,758)  | 3,290,348      | 7        |
| 8        | January 2023     | 32,525                                   | 1,401,733              | 95,450                | 1,718,360               | (8,876)  | 3,239,192      | 8        |
| 9        | February 2023    | 24,031                                   | 1,399,650              | 95,450                | 1,718,360               | (17,438)   | 3,220,053      | 9        |
| 10       | March 2023       | 84,154                                   | 1,451,035              | 95,450                | 2,515,768               | (38,446)   | 4,107,962      | 10       |
| 11       | April 2023       | 75,320                                   | 1,410,958              | 99,571                | 1,712,777               | (42,789)   | 3,255,837      | 11       |
| 12       | May 2023         | 63,294                                   | 1,424,034              | 91,273                | 1,720,049               | (44,008)   | 3,254,643      | 12       |
| 13       | Totals           | \$ 751,499                               | \$ 16,635,447          | \$ 1,145,344          | \$ 21,893,696           | \$ (111,566)                                     | \$ 40,314,421  | 13       |
| 14       | 4-Factor         | [2] 5.34%                                | 5.34%                  | 5.34%                 | 5.34%                   | 5.34%  | 5.34%          | 14       |
| 15       | Amount Allocated | \$ 40,105                                | \$ 887,788             | \$ 61,124             | \$ 1,168,407            | \$ (5,954)                                       | \$ 2,151,471   | 15       |

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

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE - OTHER WORKING CAPITAL  
EXPENSES RECLASSIFIED AS PREPAYMENTS - SUMMARY  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Description<br>(a)              | Amount<br>(b)<br>WP G-5, Sh 33,<br>Col (q) | Line<br>No. |
|-------------|---------------------------------|--|-------------|
|             | <u>System Allocable</u>         |  |             |
| 1           | Account 923                     | \$ 451,419                                 | 1           |
| 2           | Total System Allocable          | 451,419                                    | 2           |
| 3           | Great Basin and SGTC Allocation | [1] 3.79%                                  | 3           |
| 4           | Amount to be Allocated          | \$ 434,292                                 | 4           |
| 5           | 4-Factor                        | [2] 5.34%                                  | 5           |
| 6           | Total System Allocable to NNV   | \$ 23,177                                  | 6           |
| 7           | Total Northern Nevada Direct    | 0  | 7           |
| 8           | Total Northern Nevada           | \$ 23,177                                  | 8           |
|             |                                 | WP G-5, Sh 1,<br>Ln 19(c)                  |             |

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

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

SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RATE BASE - OTHER WORKING CAPITAL  
EXPENSES RECLASSIFIED AS PREPAYMENTS - DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023

| Line No. | Account (a)            | Voucher Number (b) | Amount (c) | May 2022 (d) | June 2022 (e) | July 2022 (f) | August 2022 (g) | September 2022 (h) | October 2022 (i) | November 2022 (j) | December 2022 (k) | January 2023 (l) | February 2023 (m) | March 2023 (n) | April 2023 (o) | May 2023 (p) | 13 Month Average (q) | Line No. |  |
|----------|------------------------|--------------------|------------|--------------|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|----------------|--------------|----------------------|----------|--|
|          | System Allocable       |                    |            |              |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                      |          |  |
|          | Account 923            |                    |            |              |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                      |          |  |
| 1        | 6098430                | 923                | \$ 581,175 | \$ 0         | \$ 567,000    | \$ 552,825    | \$ 538,650      | \$ 524,475         | \$ 510,300       | \$ 496,125        | \$ 481,950        | \$ 467,775       | \$ 453,600        | \$ 439,425     | \$ 425,250     | \$ 411,075   | \$ 451,419           | 1        |  |
| 2        | Total Account 923      |                    | \$ 581,175 | \$ 0         | \$ 567,000    | \$ 552,825    | \$ 538,650      | \$ 524,475         | \$ 510,300       | \$ 496,125        | \$ 481,950        | \$ 467,775       | \$ 453,600        | \$ 439,425     | \$ 425,250     | \$ 411,075   | \$ 451,419           | 2        |  |
| 3        | Total System Allocable |                    | \$ 581,175 | \$ 0         | \$ 567,000    | \$ 552,825    | \$ 538,650      | \$ 524,475         | \$ 510,300       | \$ 496,125        | \$ 481,950        | \$ 467,775       | \$ 453,600        | \$ 439,425     | \$ 425,250     | \$ 411,075   | \$ 451,419           | 3        |  |
|          | Northern Nevada        |                    |            |              |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                      |          |  |
| 4        | Total Northern Nevada  |                    | \$ 0       | \$ 0         | \$ 0          | \$ 0          | \$ 0            | \$ 0               | \$ 0             | \$ 0              | \$ 0              | \$ 0             | \$ 0              | \$ 0           | \$ 0           | \$ 0         | \$ 0                 | 4        |  |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
UNCOLLECTIBLES EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Description<br>(a)             | Reference<br>(b) | Lag Days<br>(c)          | Line<br>No. |
|-------------|--------------------------------|------------------|--------------------------|-------------|
| 1           | Average Month                  | [1]              | 30.42                    | 1           |
| 2           | Due to Overdue                 | [1]              | 30.42                    | 2           |
| 3           | Overdue to Outside Collections | [2]              | <u>30.00</u>             | 3           |
| 4           | Total                          |                  | <u>90.83</u>             | 4           |
|             |                                |                  | WP G-5, Sh 1,<br>Ln 5(d) |             |

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

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Month<br>(a)   | Amount<br>(b)<br>WP G-5, Sh 36 - 47,<br>Col (b) | Lag<br>Days<br>(c)<br>WP G-5, Sh 36 - 47,<br>Col (e) | Dollar Days<br>(d)<br>(b) * (c) | Line<br>No. |
|-------------|----------------|---|--|---------------------------------|-------------|
| 1           | June 2022      | \$ 37,251                                       | 43.21  | \$ 1,609,692                    | 1           |
| 2           | July 2022      | 248,033   | 39.27  | 9,740,997                       | 2           |
| 3           | August 2022    | 49,222  | 14.88  | 732,548                         | 3           |
| 4           | September 2022 | 59,000  | 39.93  | 2,356,088                       | 4           |
| 5           | October 2022   | 165,539   | 53.55  | 8,864,897                       | 5           |
| 6           | November 2022  | 48,137  | 39.05  | 1,879,709                       | 6           |
| 7           | December 2022  | 28,743  | 46.94  | 1,349,035                       | 7           |
| 8           | January 2023   | 22,300  | 41.87  | 933,678                         | 8           |
| 9           | February 2023  | 129,577   | 47.99  | 6,218,833                       | 9           |
| 10          | March 2023     | 22,309  | 25.22  | 562,701                         | 10          |
| 11          | April 2023     | 18,830  | 21.11  | 397,445                         | 11          |
| 12          | May 2023       | 21,618  | 71.54  | 1,546,477                       | 12          |
| 13          | Totals         | \$ <u>850,558</u>                               | <u>42.55</u>   | \$ <u>36,192,099</u>            | 13          |

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JUNE 2022**

| Line No. | Voucher Number<br>(a)<br>[1] [2] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|----------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80919113                         | \$ 13,064        | 4/25/2022           | 6/2/2022         | 37.50                        | \$ 489,883                      | 1        |
| 2        | 80919311                         | 6,285            | 6/12/2022           | 6/21/2022        | 9.00                         | 56,567                          | 2        |
| 3        | 80919541                         | 887              | 6/5/2022            | 6/14/2022        | 9.00                         | 7,982                           | 3        |
| 4        | 80919182                         | 824              | 5/15/2022           | 6/9/2022         | 25.00                        | 20,592                          | 4        |
| 5        | 80920181                         | 25               | 5/17/2022           | 6/23/2022        | 36.50                        | 913                             | 5        |
| 6        | 80920576                         | 9                | 9/1/2021            | 6/9/2022         | 281.00                       | 2,605                           | 6        |
| 7        | 80921295                         | 52               | 5/11/2022           | 6/9/2022         | 29.00                        | 1,521                           | 7        |
| 8        | 80921639                         | 17               | 5/23/2022           | 6/23/2022        | 31.00                        | 535                             | 8        |
| 9        | 80921910                         | 39               | 5/6/2022            | 6/14/2022        | 39.00                        | 1,529                           | 9        |
| 10       | 80922590                         | 734              | 6/3/2022            | 7/5/2022         | 32.00                        | 23,501                          | 10       |
| 11       | 80923298                         | 4,204            | 5/25/2022           | 6/28/2022        | 34.00                        | 142,951                         | 11       |
| 12       | 80923058                         | 11               | 5/22/2022           | 6/14/2022        | 23.00                        | 254                             | 12       |
| 13       | 80923512                         | 175              | 5/16/2022           | 6/16/2022        | 30.50                        | 5,338                           | 13       |
| 14       | 80923683                         | 69               | 6/9/2022            | 7/5/2022         | 26.00                        | 1,790                           | 14       |
| 15       | 80924261                         | 3,097            | 5/22/2022           | 6/16/2022        | 25.00                        | 77,416                          | 15       |
| 16       | 80924015                         | 1,841            | 5/31/2022           | 7/5/2022         | 34.50                        | 63,502                          | 16       |
| 17       | 80924407                         | 33               | 2/24/2022           | 6/21/2022        | 116.50                       | 3,902                           | 17       |
| 18       | 80924513                         | 2                | 6/15/2022           | 7/12/2022        | 27.00                        | 53                              | 18       |
| 19       | 80925213                         | 67               | 7/2/2022            | 6/21/2022        | (11.00)                      | (733)                           | 19       |
| 20       | 80925474                         | 63               | 5/16/2022           | 6/30/2022        | 45.00                        | 2,830                           | 20       |
| 21       | 80927042                         | 71               | 5/26/2022           | 6/28/2022        | 33.00                        | 2,352                           | 21       |
| 22       | 80926571                         | 10               | 2/6/2022            | 6/23/2022        | 137.00                       | 1,430                           | 22       |
| 23       | 80927550                         | 5,000            | 2/14/2022           | 6/28/2022        | 133.50                       | 667,500                         | 23       |
| 24       | 80927616                         | 204              | 4/1/2022            | 6/28/2022        | 88.00                        | 17,926                          | 24       |
| 25       | 80927768                         | 60               | 6/17/2022           | 7/21/2022        | 34.00                        | 2,040                           | 25       |
| 26       | 80928695                         | 308              | 6/15/2022           | 7/12/2022        | 27.00                        | 8,318                           | 26       |
| 27       | 80928670                         | 22               | 6/15/2022           | 7/12/2022        | 27.00                        | 583                             | 27       |
| 28       | 80929999                         | 48               | 3/24/2022           | 6/30/2022        | 97.50                        | 4,653                           | 28       |
| 29       | 80930058                         | 24               | 4/6/2022            | 6/30/2022        | 85.00                        | 2,026                           | 29       |
| 30       | 80931129                         | 6                | 7/16/2022           | 7/5/2022         | (11.50)                      | (66)                            | 30       |
| 31       | Totals                           | \$ <u>37,251</u> |                     |                  | <u>43.21</u>                 | \$ <u>1,609,692</u>             | 31       |

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

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

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JULY 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)     | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|-------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80931211                     | \$ 1,006          | 6/23/2022           | 7/19/2022        | 26.00                        | \$ 26,152                       | 1        |
| 2        | 80931331                     | 9,715             | 7/16/2022           | 7/26/2022        | 10.00                        | 97,154                          | 2        |
| 3        | 80931655                     | 1,028             | 7/1/2022            | 7/7/2022         | 6.00                         | 6,170                           | 3        |
| 4        | 80931787                     | 8                 | 6/15/2022           | 7/21/2022        | 36.00                        | 280                             | 4        |
| 5        | 80932863                     | 17,050            | 6/26/2022           | 7/19/2022        | 23.00                        | 392,139                         | 5        |
| 6        | 80932897                     | 3,615             | 6/13/2022           | 8/2/2022         | 50.00                        | 180,737                         | 6        |
| 7        | 80932739                     | 2,124             | 7/6/2022            | 8/2/2022         | 26.50                        | 56,292                          | 7        |
| 8        | 80933988                     | 2,058             | 5/26/2022           | 7/14/2022        | 49.00                        | 100,818                         | 8        |
| 9        | 80933806                     | 228               | 6/29/2022           | 8/4/2022         | 36.00                        | 8,190                           | 9        |
| 10       | 80933605                     | 119               | 6/21/2022           | 7/14/2022        | 23.00                        | 2,732                           | 10       |
| 11       | 80936354                     | 144               | 10/17/2021          | 7/26/2022        | 282.00                       | 40,518                          | 11       |
| 12       | 80936266                     | 79                | 6/1/2022            | 7/21/2022        | 50.00                        | 3,935                           | 12       |
| 13       | 80936774                     | 163,016           | 6/14/2022           | 7/26/2022        | 42.00                        | 6,846,658                       | 13       |
| 14       | 80936746                     | 1,402             | 7/17/2022           | 7/26/2022        | 9.00                         | 12,617                          | 14       |
| 15       | 80936824                     | 112               | 7/14/2022           | 8/9/2022         | 26.00                        | 2,919                           | 15       |
| 16       | 80936579                     | 12                | 5/15/2022           | 7/26/2022        | 72.00                        | 899                             | 16       |
| 17       | 80937413                     | 3,459             | 7/17/2022           | 8/9/2022         | 23.00                        | 79,564                          | 17       |
| 18       | 80937373                     | 700               | 7/23/2022           | 7/26/2022        | 3.00                         | 2,099                           | 18       |
| 19       | 80938289                     | 149               | 6/15/2022           | 8/16/2022        | 61.50                        | 9,151                           | 19       |
| 20       | 80939073                     | 40,187            | 6/18/2022           | 8/1/2022         | 43.50                        | 1,748,113                       | 20       |
| 21       | 80938845                     | 844               | 4/19/2022           | 8/2/2022         | 104.50                       | 88,198                          | 21       |
| 22       | 80938891                     | 683               | 7/13/2022           | 8/18/2022        | 36.00                        | 24,579                          | 22       |
| 23       | 80939384                     | 265               | 7/22/2022           | 8/16/2022        | 25.00                        | 6,627                           | 23       |
| 24       | 80939412                     | 32                | 3/17/2022           | 8/2/2022         | 137.50                       | 4,456                           | 24       |
| 25       | Totals                       | \$ <u>248,033</u> |                     |                  | <u>39.27</u>                 | \$ <u>9,740,997</u>             | 25       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
AUGUST 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80939893                     | \$ 3,212         | 7/13/2022           | 8/16/2022        | 34.00                        | \$ 109,222                      | 1        |
| 2        | 80939878                     | 1,167            | 8/16/2022           | 8/2/2022         | (14.00)                      | (16,335)                        | 2        |
| 3        | 80940585                     | 3                | 6/27/2022           | 8/4/2022         | 38.00                        | 111                             | 3        |
| 4        | 80941295                     | 82               | 6/15/2022           | 8/9/2022         | 55.00                        | 4,520                           | 4        |
| 5        | 80941787                     | 110              | 6/22/2022           | 8/9/2022         | 48.00                        | 5,258                           | 5        |
| 6        | 80941707                     | 3                | 7/3/2022            | 8/11/2022        | 39.00                        | 130                             | 6        |
| 7        | 80942080                     | 106              | 6/28/2022           | 8/11/2022        | 44.00                        | 4,686                           | 7        |
| 8        | 80943277                     | 132              | 6/27/2022           | 8/16/2022        | 50.00                        | 6,600                           | 8        |
| 9        | 80944488                     | 507              | 8/15/2022           | 9/8/2022         | 24.00                        | 12,178                          | 9        |
| 10       | 80944687                     | 10               | 8/15/2022           | 9/8/2022         | 24.00                        | 236                             | 10       |
| 11       | 80945299                     | 553              | 3/27/2023           | 8/18/2022        | (221.00)                     | (122,175)                       | 11       |
| 12       | 80945686                     | 391              | 8/9/2022            | 9/6/2022         | 27.50                        | 10,749                          | 12       |
| 13       | 80945417                     | 243              | 7/16/2022           | 8/18/2022        | 33.00                        | 8,017                           | 13       |
| 14       | 80945438                     | 18               | 7/27/2022           | 8/18/2022        | 21.50                        | 395                             | 14       |
| 15       | 80946154                     | 5                | 8/6/2022            | 9/6/2022         | 31.00                        | 140                             | 15       |
| 16       | 80946065                     | 1                | 7/27/2022           | 8/30/2022        | 34.00                        | 50                              | 16       |
| 17       | 80946803                     | 6,544            | 7/23/2022           | 8/30/2022        | 37.50                        | 245,406                         | 17       |
| 18       | 80946624                     | 233              | 6/12/2022           | 8/22/2022        | 70.50                        | 16,424                          | 18       |
| 19       | 80946922                     | 22,495           | 8/15/2022           | 8/23/2022        | 8.00                         | 179,960                         | 19       |
| 20       | 80946869                     | 7,739            | 8/10/2022           | 8/23/2022        | 13.00                        | 100,610                         | 20       |
| 21       | 80947073                     | 80               | 8/11/2022           | 9/6/2022         | 26.00                        | 2,080                           | 21       |
| 22       | 80947995                     | 208              | 8/22/2022           | 9/1/2022         | 10.00                        | 2,083                           | 22       |
| 23       | 80948055                     | 185              | 7/16/2022           | 9/15/2022        | 61.00                        | 11,256                          | 23       |
| 24       | 80948703                     | 9                | 7/20/2022           | 9/8/2022         | 50.00                        | 427                             | 24       |
| 25       | 80949193                     | 751              | 8/13/2022           | 9/8/2022         | 26.00                        | 19,522                          | 25       |
| 26       | 80949996                     | 2,194            | 7/30/2022           | 9/1/2022         | 32.50                        | 71,312                          | 26       |
| 27       | 80950242                     | 1,880            | 8/11/2022           | 9/6/2022         | 26.00                        | 48,888                          | 27       |
| 28       | 80950390                     | 360              | 8/9/2022            | 9/8/2022         | 30.00                        | 10,799                          | 28       |
| 29       | Totals                       | \$ <u>49,222</u> |                     |                  | <u>14.88</u>                 | \$ <u>732,548</u>               | 29       |

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

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

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
SEPTEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80952078                     | \$ 609           | 5/16/2022           | 9/8/2022         | 115.00                       | \$ 70,026                       | 1        |
| 2        | 80951449                     | 3                | 8/30/2022           | 9/22/2022        | 23.00                        | 58                              | 2        |
| 3        | 80952466                     | 76               | 8/30/2022           | 9/22/2022        | 23.00                        | 1,753                           | 3        |
| 4        | 80952934                     | 1,522            | 8/30/2022           | 9/27/2022        | 28.00                        | 42,621                          | 4        |
| 5        | 80953460                     | 6,803            | 8/15/2022           | 9/15/2022        | 30.50                        | 207,502                         | 5        |
| 6        | 80953810                     | 14               | 9/9/2022            | 10/4/2022        | 25.00                        | 356                             | 6        |
| 7        | 80954519                     | 27               | 9/9/2022            | 10/4/2022        | 25.00                        | 680                             | 7        |
| 8        | 80954853                     | 2,027            | 8/7/2022            | 9/19/2022        | 43.00                        | 87,142                          | 8        |
| 9        | 80954648                     | 600              | 9/26/2022           | 9/20/2022        | (6.00)                       | (3,600)                         | 9        |
| 10       | 80955066                     | 18,948           | 8/8/2022            | 9/20/2022        | 43.00                        | 814,770                         | 10       |
| 11       | 80956386                     | 2,578            | 9/8/2022            | 10/4/2022        | 26.00                        | 67,032                          | 11       |
| 12       | 80957147                     | 127              | 8/6/2022            | 9/22/2022        | 47.00                        | 5,965                           | 12       |
| 13       | 80958813                     | 11,961           | 8/11/2022           | 10/4/2022        | 53.50                        | 639,927                         | 13       |
| 14       | 80959975                     | 1,287            | 8/24/2022           | 9/27/2022        | 34.00                        | 43,772                          | 14       |
| 15       | 80961696                     | 1,935            | 8/31/2022           | 10/20/2022       | 50.00                        | 96,740                          | 15       |
| 16       | 80961285                     | 1,110            | 9/12/2022           | 10/19/2022       | 36.50                        | 40,506                          | 16       |
| 17       | 80961599                     | 487              | 9/30/2022           | 10/4/2022        | 3.50                         | 1,703                           | 17       |
| 18       | 80961792                     | 1,067            | 8/11/2022           | 10/4/2022        | 54.00                        | 57,618                          | 18       |
| 19       | 80961907                     | 440              | 7/2/2022            | 10/14/2022       | 104.00                       | 45,737                          | 19       |
| 20       | 80961991                     | 38               | 9/23/2022           | 10/4/2022        | 10.50                        | 396                             | 20       |
| 21       | 80962603                     | 7,128            | 9/15/2022           | 10/4/2022        | 18.50                        | 131,869                         | 21       |
| 22       | 80962526                     | 213              | 9/17/2022           | 10/4/2022        | 16.50                        | 3,515                           | 22       |
| 23       | Totals                       | \$ <u>59,000</u> |                     |                  | <u>39.93</u>                 | \$ <u>2,356,088</u>             | 23       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
OCTOBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)     | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|-------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80963361                     | \$ 10,930         | 10/16/2022          | 10/25/2022       | 9.00                         | \$ 98,369                       | 1        |
| 2        | 80963410                     | 34                | 9/10/2022           | 10/25/2022       | 45.00                        | 1,547                           | 2        |
| 3        | 80963804                     | 59                | 10/3/2022           | 10/6/2022        | 2.50                         | 147                             | 3        |
| 4        | 80964529                     | 75,975            | 8/13/2022           | 10/31/2022       | 78.50                        | 5,964,067                       | 4        |
| 5        | 80964511                     | 8,500             | 8/20/2022           | 10/13/2022       | 54.00                        | 459,000                         | 5        |
| 6        | 80964668                     | 56                | 8/16/2022           | 10/11/2022       | 56.00                        | 3,111                           | 6        |
| 7        | 80964438                     | 36                | 7/29/2022           | 10/11/2022       | 73.50                        | 2,674                           | 7        |
| 8        | 80964970                     | 51                | 7/21/2022           | 10/11/2022       | 82.00                        | 4,165                           | 8        |
| 9        | 80964747                     | 36                | 10/1/2022           | 10/25/2022       | 24.00                        | 852                             | 9        |
| 10       | 80965312                     | 2,706             | 7/19/2022           | 10/11/2022       | 84.00                        | 227,311                         | 10       |
| 11       | 80965351                     | 42                | 6/28/2022           | 10/13/2022       | 106.50                       | 4,524                           | 11       |
| 12       | 80965482                     | 4,426             | 9/29/2022           | 10/25/2022       | 26.00                        | 115,082                         | 12       |
| 13       | 80966342                     | 28,449            | 9/24/2022           | 10/25/2022       | 31.00                        | 881,925                         | 13       |
| 14       | 80966386                     | 9,042             | 8/31/2022           | 10/18/2022       | 48.00                        | 434,011                         | 14       |
| 15       | 80967487                     | 8,000             | 10/2/2022           | 11/1/2022        | 29.50                        | 236,000                         | 15       |
| 16       | 80969209                     | 969               | 8/29/2022           | 10/25/2022       | 57.00                        | 55,233                          | 16       |
| 17       | 80970455                     | 478               | 10/22/2022          | 11/15/2022       | 24.00                        | 11,461                          | 17       |
| 18       | 80971634                     | 342               | 9/30/2022           | 11/1/2022        | 32.00                        | 10,940                          | 18       |
| 19       | 80971332                     | 30                | 10/6/2022           | 11/1/2022        | 26.00                        | 786                             | 19       |
| 20       | 80971846                     | 15,378            | 10/18/2022          | 11/10/2022       | 23.00                        | 353,694                         | 20       |
| 21       | Totals                       | \$ <u>165,539</u> |                     |                  | <u>53.55</u>                 | \$ <u>8,864,897</u>             | 21       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
NOVEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80972754                     | \$ 2,324         | 9/21/2022           | 11/8/2022        | 48.00                        | \$ 111,574                      | 1        |
| 2        | 80972708                     | 567              | 10/29/2022          | 11/22/2022       | 24.00                        | 13,611                          | 2        |
| 3        | 80972704                     | 384              | 10/29/2022          | 11/22/2022       | 24.00                        | 9,217                           | 3        |
| 4        | 80972601                     | 28               | 9/22/2022           | 11/3/2022        | 42.00                        | 1,191                           | 4        |
| 5        | 80973514                     | 4,050            | 10/1/2022           | 11/8/2022        | 38.00                        | 153,918                         | 5        |
| 6        | 80974077                     | 4,853            | 9/21/2022           | 11/8/2022        | 48.00                        | 232,920                         | 6        |
| 7        | 80974357                     | 807              | 10/5/2022           | 11/8/2022        | 33.50                        | 27,035                          | 7        |
| 8        | 80974428                     | 90               | 10/25/2022          | 11/29/2022       | 35.00                        | 3,150                           | 8        |
| 9        | 80974797                     | 366              | 9/15/2022           | 11/10/2022       | 55.50                        | 20,290                          | 9        |
| 10       | 80974797                     | 125              | 9/15/2022           | 11/10/2022       | 55.50                        | 6,932                           | 10       |
| 11       | 80976631                     | 455              | 9/26/2022           | 11/15/2022       | 50.00                        | 22,750                          | 11       |
| 12       | 80976395                     | 429              | 8/10/2022           | 11/15/2022       | 97.00                        | 41,621                          | 12       |
| 13       | 80976299                     | 400              | 10/8/2022           | 11/15/2022       | 38.00                        | 15,185                          | 13       |
| 14       | 80976561                     | 5                | 6/4/2022            | 11/22/2022       | 170.50                       | 895                             | 14       |
| 15       | 80976779                     | 116              | 11/15/2022          | 12/8/2022        | 23.00                        | 2,674                           | 15       |
| 16       | 80976783                     | 95               | 11/15/2022          | 11/22/2022       | 7.00                         | 666                             | 16       |
| 17       | 80977408                     | 20,627           | 11/5/2022           | 12/6/2022        | 31.00                        | 639,425                         | 17       |
| 18       | 80979347                     | 350              | 11/1/2022           | 11/22/2022       | 21.00                        | 7,350                           | 18       |
| 19       | 80979674                     | 61               | 10/20/2022          | 11/22/2022       | 33.00                        | 2,023                           | 19       |
| 20       | 80979836                     | 1,707            | 11/2/2022           | 11/29/2022       | 27.00                        | 46,086                          | 20       |
| 21       | 80980999                     | 45               | 10/30/2022          | 12/1/2022        | 31.50                        | 1,414                           | 21       |
| 22       | 80981694                     | 10,080           | 10/16/2022          | 12/6/2022        | 51.00                        | 514,080                         | 22       |
| 23       | 80981667                     | 150              | 11/18/2022          | 12/22/2022       | 34.00                        | 5,100                           | 23       |
| 24       | 80981489                     | 23               | 11/16/2022          | 12/13/2022       | 26.50                        | 603                             | 24       |
| 25       | Totals                       | \$ <u>48,137</u> |                     |                  | <u>39.05</u>                 | \$ <u>1,879,709</u>             | 25       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
DECEMBER 2022**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80982261                     | \$ 1,186         | 12/16/2022          | 12/27/2022       | 11.00                        | \$ 13,046                       | 1        |
| 2        | 80982187                     | 288              | 10/16/2022          | 12/20/2022       | 65.00                        | 18,692                          | 2        |
| 3        | 80982187                     | 26               | 10/16/2022          | 12/20/2022       | 65.00                        | 1,685                           | 3        |
| 4        | 80983345                     | 941              | 11/8/2022           | 12/6/2022        | 27.50                        | 25,888                          | 4        |
| 5        | 80983395                     | 300              | 11/10/2022          | 12/6/2022        | 26.00                        | 7,800                           | 5        |
| 6        | 80983149                     | 1                | 11/30/2022          | 12/27/2022       | 27.00                        | 29                              | 6        |
| 7        | 80985574                     | 12               | 9/28/2022           | 12/13/2022       | 76.00                        | 893                             | 7        |
| 8        | 80986283                     | 87               | 10/12/2022          | 12/13/2022       | 62.00                        | 5,380                           | 8        |
| 9        | 80986279                     | 7                | 10/5/2022           | 12/13/2022       | 69.00                        | 457                             | 9        |
| 10       | 80986906                     | 46               | 12/7/2022           | 12/20/2022       | 13.00                        | 598                             | 10       |
| 11       | 80987463                     | 2,645            | 11/30/2022          | 1/12/2023        | 43.00                        | 113,735                         | 11       |
| 12       | 80988679                     | 14,312           | 11/10/2022          | 1/3/2023         | 53.50                        | 765,718                         | 12       |
| 13       | 80990426                     | 7,439            | 11/12/2022          | 12/29/2022       | 46.50                        | 345,890                         | 13       |
| 14       | 80990315                     | 587              | 12/3/2022           | 1/3/2023         | 31.00                        | 18,196                          | 14       |
| 15       | 80992045                     | 419              | 12/2/2022           | 12/29/2022       | 26.50                        | 11,092                          | 15       |
| 16       | 80993492                     | 448              | 11/28/2022          | 1/12/2023        | 44.50                        | 19,936                          | 16       |
| 17       | Totals                       | \$ <u>28,743</u> |                     |                  | <u>46.94</u>                 | \$ <u>1,349,035</u>             | 17       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
JANUARY 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 80994466                     | \$ 6,017         | 1/16/2023           | 1/24/2023        | 8.00                         | \$ 48,136                       | 1        |
| 2        | 80994488                     | 281              | 11/26/2022          | 1/10/2023        | 44.50                        | 12,492                          | 2        |
| 3        | 80995308                     | 2,272            | 12/15/2022          | 1/17/2023        | 33.00                        | 74,976                          | 3        |
| 4        | 80995889                     | 520              | 10/28/2022          | 1/12/2023        | 76.00                        | 39,520                          | 4        |
| 5        | 80995712                     | 4                | 12/17/2022          | 1/17/2023        | 31.00                        | 122                             | 5        |
| 6        | 80996114                     | 1,569            | 1/3/2023            | 1/12/2023        | 9.00                         | 14,123                          | 6        |
| 7        | 80996125                     | 163              | 12/31/2022          | 1/12/2023        | 12.00                        | 1,955                           | 7        |
| 8        | 80996388                     | 1,250            | 12/14/2022          | 1/12/2023        | 29.00                        | 36,250                          | 8        |
| 9        | 80996760                     | 155              | 12/20/2022          | 1/24/2023        | 35.00                        | 5,425                           | 9        |
| 10       | 80996832                     | 1,139            | 11/28/2022          | 2/7/2023         | 71.00                        | 80,892                          | 10       |
| 11       | 80997641                     | 794              | 11/8/2022           | 1/19/2023        | 72.00                        | 57,160                          | 11       |
| 12       | 80998016                     | 532              | 12/16/2022          | 2/9/2023         | 55.00                        | 29,251                          | 12       |
| 13       | 80998727                     | 2,521            | 12/31/2022          | 1/24/2023        | 24.00                        | 60,500                          | 13       |
| 14       | 80998380                     | 221              | 1/6/2023            | 2/7/2023         | 32.00                        | 7,060                           | 14       |
| 15       | 80998690                     | 31               | 12/23/2022          | 1/24/2023        | 32.00                        | 1,004                           | 15       |
| 16       | 80999874                     | 134              | 3/14/2022           | 1/31/2023        | 323.00                       | 43,395                          | 16       |
| 17       | 81001593                     | 904              | 6/8/2022            | 1/26/2023        | 232.00                       | 209,617                         | 17       |
| 18       | 81001954                     | 5                | 11/25/2022          | 1/26/2023        | 61.50                        | 301                             | 18       |
| 19       | 81002891                     | 2,888            | 12/20/2022          | 1/31/2023        | 42.00                        | 121,279                         | 19       |
| 20       | 81003127                     | 323              | 8/24/2022           | 1/31/2023        | 159.50                       | 51,495                          | 20       |
| 21       | 81003382                     | 578              | 11/25/2022          | 1/31/2023        | 67.00                        | 38,726                          | 21       |
| 22       | Totals                       | \$ <u>22,300</u> |                     |                  | <u>41.87</u>                 | \$ <u>933,678</u>               | 22       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
FEBRUARY 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)     | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|-------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 81004816                     | \$ 294            | 1/16/2023           | 2/23/2023        | 37.50                        | \$ 11,034                       | 1        |
| 2        | 81005435                     | 93                | 12/3/2022           | 2/2/2023         | 61.00                        | 5,661                           | 2        |
| 3        | 81005942                     | 24,907            | 12/26/2022          | 2/21/2023        | 56.50                        | 1,407,226                       | 3        |
| 4        | 81006021                     | 772               | 12/28/2022          | 2/7/2023         | 41.00                        | 31,670                          | 4        |
| 5        | 81005547                     | 171               | 1/15/2023           | 2/7/2023         | 22.50                        | 3,847                           | 5        |
| 6        | 81005516                     | 104               | 11/26/2022          | 2/7/2023         | 73.00                        | 7,592                           | 6        |
| 7        | 81005943                     | 13                | 2/1/2023            | 2/28/2023        | 27.00                        | 358                             | 7        |
| 8        | 81006987                     | 33,207            | 11/22/2022          | 2/16/2023        | 86.00                        | 2,855,798                       | 8        |
| 9        | 81006543                     | 1,654             | 1/31/2023           | 2/9/2023         | 9.00                         | 14,883                          | 9        |
| 10       | 81009008                     | 199               | 1/19/2023           | 2/21/2023        | 33.00                        | 6,581                           | 10       |
| 11       | 81009739                     | 865               | 2/10/2023           | 3/9/2023         | 27.00                        | 23,344                          | 11       |
| 12       | 81009932                     | 499               | 12/29/2022          | 2/23/2023        | 56.00                        | 27,930                          | 12       |
| 13       | 81010665                     | 315               | 1/19/2023           | 2/23/2023        | 35.00                        | 11,025                          | 13       |
| 14       | 81011137                     | 16                | 2/9/2023            | 3/7/2023         | 26.00                        | 423                             | 14       |
| 15       | 81012111                     | 2,996             | 2/7/2023            | 3/9/2023         | 30.00                        | 89,877                          | 15       |
| 16       | 81012941                     | 924               | 1/29/2023           | 2/28/2023        | 30.00                        | 27,719                          | 16       |
| 17       | 81013066                     | 85                | 2/10/2023           | 2/23/2023        | 13.00                        | 1,105                           | 17       |
| 18       | 81013846                     | 3,319             | 2/9/2023            | 3/17/2023        | 36.00                        | 119,496                         | 18       |
| 19       | 81013515                     | 248               | 1/31/2023           | 2/28/2023        | 28.00                        | 6,944                           | 19       |
| 20       | 81013387                     | 65                | 2/8/2023            | 3/14/2023        | 33.50                        | 2,165                           | 20       |
| 21       | 81014410                     | 665               | 1/18/2023           | 3/21/2023        | 62.00                        | 41,236                          | 21       |
| 22       | 81015006                     | 54,237            | 2/10/2023           | 3/7/2023         | 25.00                        | 1,355,924                       | 22       |
| 23       | 81014933                     | 3,929             | 2/1/2023            | 3/16/2023        | 42.50                        | 166,996                         | 23       |
| 24       | Totals                       | \$ <u>129,577</u> |                     |                  | <u>47.99</u>                 | \$ <u>6,218,833</u>             | 24       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
MARCH 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 81015282                     | \$ 2,463         | 3/16/2023           | 3/28/2023        | 12.00                        | \$ 29,555                       | 1        |
| 2        | 81016932                     | 1,439            | 3/6/2023            | 3/30/2023        | 24.00                        | 34,536                          | 2        |
| 3        | 81016717                     | 625              | 1/31/2023           | 3/7/2023         | 35.00                        | 21,875                          | 3        |
| 4        | 81017749                     | 990              | 3/16/2023           | 3/23/2023        | 7.00                         | 6,927                           | 4        |
| 5        | 81018479                     | 375              | 2/1/2023            | 3/9/2023         | 36.00                        | 13,486                          | 5        |
| 6        | 81017606                     | 140              | 2/27/2023           | 3/30/2023        | 31.00                        | 4,340                           | 6        |
| 7        | 81019976                     | 6                | 3/10/2023           | 3/14/2023        | 4.00                         | 25                              | 7        |
| 8        | 81020512                     | 641              | 1/12/2023           | 3/16/2023        | 63.00                        | 40,391                          | 8        |
| 9        | 81021055                     | 5,177            | 3/2/2023            | 4/4/2023         | 33.00                        | 170,841                         | 9        |
| 10       | 81020928                     | 274              | 3/4/2023            | 3/30/2023        | 26.00                        | 7,122                           | 10       |
| 11       | 81021365                     | 180              | 1/23/2023           | 3/21/2023        | 57.00                        | 10,260                          | 11       |
| 12       | 81021633                     | 2,796            | 3/3/2023            | 4/4/2023         | 32.00                        | 89,472                          | 12       |
| 13       | 81021485                     | 30               | 3/1/2023            | 4/4/2023         | 34.00                        | 1,020                           | 13       |
| 14       | 81022354                     | 1,363            | 3/6/2023            | 3/21/2023        | 15.00                        | 20,442                          | 14       |
| 15       | 81022939                     | 1,792            | 2/25/2023           | 3/21/2023        | 23.50                        | 42,119                          | 15       |
| 16       | 81023704                     | 194              | 3/9/2023            | 4/4/2023         | 26.00                        | 5,044                           | 16       |
| 17       | 81025067                     | 1,750            | 3/23/2023           | 3/28/2023        | 5.00                         | 8,750                           | 17       |
| 18       | 81025061                     | 259              | 2/22/2023           | 3/28/2023        | 34.00                        | 8,821                           | 18       |
| 19       | 81024931                     | 190              | 3/9/2023            | 4/18/2023        | 40.00                        | 7,590                           | 19       |
| 20       | 81025288                     | 1,480            | 3/4/2023            | 3/28/2023        | 24.00                        | 35,531                          | 20       |
| 21       | 81025350                     | 122              | 3/23/2023           | 4/18/2023        | 26.00                        | 3,170                           | 21       |
| 22       | 81025467                     | 21               | 2/14/2023           | 4/20/2023        | 64.50                        | 1,324                           | 22       |
| 23       | 81027096                     | 2                | 3/29/2023           | 4/25/2023        | 27.00                        | 59                              | 23       |
| 24       | Totals                       | \$ <u>22,309</u> |                     |                  | <u>25.22</u>                 | \$ <u>562,701</u>               | 24       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
APRIL 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)          | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 81028085                     | \$ 99                  | 3/13/2023           | 4/6/2023         | 24.00                        | \$ 2,376                        | 1        |
| 2        | 81031520                     | 5,429                  | 9/15/2023           | 4/18/2023        | (150.50)                     | (817,057)                       | 2        |
| 3        | 81031495                     | 1,320                  | 3/7/2023            | 4/18/2023        | 42.00                        | 55,435                          | 3        |
| 4        | 81030865                     | 7                      | 4/4/2023            | 5/2/2023         | 28.00                        | 197                             | 4        |
| 5        | 81031802                     | 167                    | 3/28/2023           | 5/2/2023         | 34.50                        | 5,760                           | 5        |
| 6        | 81031803                     | 101                    | 2/14/2023           | 4/18/2023        | 62.50                        | 6,300                           | 6        |
| 7        | 81032340                     | 4,643                  | 10/12/2022          | 4/18/2023        | 188.00                       | 872,884                         | 7        |
| 8        | 81032267                     | 1,086                  | 1/27/2023           | 4/18/2023        | 81.00                        | 87,947                          | 8        |
| 9        | 81032277                     | 29                     | 8/11/2022           | 4/18/2023        | 249.50                       | 7,330                           | 9        |
| 10       | 81033830                     | 3,749                  | 4/1/2023            | 5/2/2023         | 31.00                        | 116,232                         | 10       |
| 11       | 81034871                     | 74                     | 4/10/2023           | 5/4/2023         | 24.00                        | 1,764                           | 11       |
| 12       | 81034709                     | 54                     | 4/9/2023            | 5/2/2023         | 23.00                        | 1,242                           | 12       |
| 13       | 81037132                     | 1,982                  | 4/8/2023            | 5/4/2023         | 26.00                        | 51,535                          | 13       |
| 14       | 81037044                     | 75                     | 2/27/2023           | 4/27/2023        | 59.00                        | 4,425                           | 14       |
| 15       | 81037004                     | 15                     | 2/20/2023           | 5/2/2023         | 70.50                        | 1,075                           | 15       |
| 16       | Totals                       | \$ <u>18,830</u>       |                     |                  | <u>21.11</u>                 | \$ <u>397,445</u>               | 16       |
|          |                              | WP G-5, Sh 35, Col (b) |                     |                  | WP G-5, Sh 35, Col (c)       |                                 |          |

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNTS PAYABLE TEST  
MAY 2023**

| Line No. | Voucher Number<br>(a)<br>[1] | Amount<br>(b)    | Service Date<br>(c) | Date Paid<br>(d) | Lag Days<br>(e)<br>(d) - (c) | Dollar Days<br>(f)<br>(b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1        | 81038666                     | \$ 238           | 4/17/2023           | 5/23/2023        | 36.00                        | \$ 8,568                        | 1        |
| 2        | 81039783                     | 331              | 5/16/2023           | 5/9/2023         | (7.00)                       | (2,320)                         | 2        |
| 3        | 81041214                     | 408              | 2/1/2023            | 5/16/2023        | 104.00                       | 42,453                          | 3        |
| 4        | 81041052                     | 50               | 4/17/2023           | 5/9/2023         | 21.50                        | 1,069                           | 4        |
| 5        | 81041490                     | 1,047            | 4/19/2023           | 5/16/2023        | 27.00                        | 28,264                          | 5        |
| 6        | 81042421                     | 1,214            | 3/15/2023           | 5/11/2023        | 57.00                        | 69,221                          | 6        |
| 7        | 81042389                     | 717              | 2/2/2023            | 5/16/2023        | 103.00                       | 73,838                          | 7        |
| 8        | 81042656                     | 1,608            | 3/13/2023           | 5/16/2023        | 64.00                        | 102,885                         | 8        |
| 9        | 81042898                     | 254              | 5/22/2023           | 5/16/2023        | (6.00)                       | (1,523)                         | 9        |
| 10       | 81043245                     | 160              | 4/12/2023           | 5/16/2023        | 34.00                        | 5,440                           | 10       |
| 11       | 81044391                     | 2,394            | 7/8/2022            | 5/18/2023        | 313.50                       | 750,654                         | 11       |
| 12       | 81044011                     | 543              | 3/11/2023           | 5/26/2023        | 75.50                        | 40,998                          | 12       |
| 13       | 81045510                     | 5,594            | 4/15/2023           | 5/23/2023        | 37.50                        | 209,790                         | 13       |
| 14       | 81045316                     | 651              | 4/6/2023            | 5/23/2023        | 47.00                        | 30,589                          | 14       |
| 15       | 81046359                     | 5,825            | 4/27/2023           | 5/25/2023        | 28.00                        | 163,100                         | 15       |
| 16       | 81047921                     | 466              | 4/28/2023           | 6/7/2023         | 40.00                        | 18,646                          | 16       |
| 17       | 81048205                     | 57               | 5/4/2023            | 6/1/2023         | 28.00                        | 1,600                           | 17       |
| 18       | 81048142                     | 40               | 4/19/2023           | 6/1/2023         | 43.00                        | 1,740                           | 18       |
| 19       | 81048876                     | 20               | 3/18/2023           | 6/1/2023         | 75.00                        | 1,466                           | 19       |
| 20       | Totals                       | \$ <u>21,618</u> |                     |                  | <u>71.54</u>                 | \$ <u>1,546,477</u>             | 20       |

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

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

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description                      | Voucher Number | Amount    | Service Date | Date Paid  | Lag Days  | Dollar Days | Line No. |
|----------|----------------------------------|----------------|-----------|--------------|------------|-----------|-------------|----------|
|          | (a)                              | (b)            | (c)       | (d)          | (e)        | (f)       | (g)         |          |
|          | [1]                              |                |           |              |            | (e) - (d) | (c) * (f)   |          |
| 1        | BUREAU OF INDIAN AFFAIRS         | 81001247       | \$ 1,287  | 9/30/2022    | 1/26/2023  | 117.50    | \$ 151,246  | 1        |
| 2        | BUREAU OF INDIAN AFFAIRS         | 80936161       | 2,102     | 4/1/2022     | 7/21/2022  | 111.00    | 233,348     | 2        |
| 3        | CHURCHILL COUNTY CLERK TREASURER | 81032664       | 150,699   | 2/14/2023    | 4/17/2023  | 61.50     | 9,267,971   | 3        |
| 4        | CHURCHILL COUNTY CLERK TREASURER | 81001250       | 98,661    | 11/15/2022   | 1/26/2023  | 71.50     | 7,054,231   | 4        |
| 5        | CHURCHILL COUNTY CLERK TREASURER | 80968025       | 44,397    | 8/15/2022    | 10/19/2022 | 64.50     | 2,863,617   | 5        |
| 6        | CHURCHILL COUNTY CLERK TREASURER | 80936166       | 64,001    | 5/16/2022    | 7/21/2022  | 66.00     | 4,224,062   | 6        |
| 7        | CHURCHILL COUNTY CLERK TREASURER | 81001250       | 1         | 11/15/2022   | 1/26/2023  | 71.50     | 99          | 7        |
| 8        | CITY OF BOULDER CITY             | 81032695       | 245,282   | 2/14/2023    | 4/17/2023  | 61.50     | 15,084,815  | 8        |
| 9        | CITY OF BOULDER CITY             | 81001253       | 131,279   | 11/15/2022   | 1/26/2023  | 71.50     | 9,386,419   | 9        |
| 10       | CITY OF BOULDER CITY             | 80968029       | 113,375   | 8/15/2022    | 10/19/2022 | 64.50     | 7,312,695   | 10       |
| 11       | CITY OF BOULDER CITY             | 80936170       | 170,427   | 5/16/2022    | 7/21/2022  | 66.00     | 11,248,158  | 11       |
| 12       | CITY OF CARLIN                   | 81032697       | 7,900     | 2/14/2023    | 4/17/2023  | 61.50     | 485,868     | 12       |
| 13       | CITY OF CARLIN                   | 81001257       | 6,052     | 11/15/2022   | 1/26/2023  | 71.50     | 432,720     | 13       |
| 14       | CITY OF CARLIN                   | 80968032       | 1,323     | 8/15/2022    | 10/19/2022 | 64.50     | 85,340      | 14       |
| 15       | CITY OF CARLIN                   | 80936173       | 2,618     | 5/16/2022    | 7/21/2022  | 66.00     | 172,768     | 15       |
| 16       | CITY OF CARSON CITY              | 81001259       | 5         | 11/15/2022   | 1/26/2023  | 71.50     | 373         | 16       |
| 17       | CITY OF CARSON CITY              | 81001259       | 7         | 11/15/2022   | 1/26/2023  | 71.50     | 516         | 17       |
| 18       | CITY OF CARSON CITY              | 81001259       | 1         | 11/15/2022   | 1/26/2023  | 71.50     | 60          | 18       |
| 19       | CITY OF CARSON CITY              | 81032698       | 911,232   | 2/14/2023    | 4/17/2023  | 61.50     | 56,040,753  | 19       |
| 20       | CITY OF CARSON CITY              | 81001259       | 527,891   | 11/15/2022   | 1/26/2023  | 71.50     | 37,744,184  | 20       |
| 21       | CITY OF CARSON CITY              | 80968036       | 157,849   | 8/15/2022    | 10/19/2022 | 64.50     | 10,181,237  | 21       |
| 22       | CITY OF CARSON CITY              | 80936176       | 295,727   | 5/16/2022    | 7/21/2022  | 66.00     | 19,517,999  | 22       |
| 23       | CITY OF CARSON CITY              | 81001259       | 9         | 11/15/2022   | 1/26/2023  | 71.50     | 642         | 23       |
| 24       | CITY OF CARSON CITY              | 81001259       | 1         | 11/15/2022   | 1/26/2023  | 71.50     | 40          | 24       |
| 25       | CITY OF ELKO                     | 81032701       | 339,071   | 2/14/2023    | 4/17/2023  | 61.50     | 20,852,851  | 25       |
| 26       | CITY OF ELKO                     | 81032701       | 271       | 2/14/2023    | 4/17/2023  | 61.50     | 16,647      | 26       |
| 27       | CITY OF ELKO                     | 81001265       | 204,369   | 11/15/2022   | 1/26/2023  | 71.50     | 14,612,368  | 27       |
| 28       | CITY OF ELKO                     | 80968039       | 51,611    | 8/15/2022    | 10/19/2022 | 64.50     | 3,328,917   | 28       |
| 29       | CITY OF ELKO                     | 80936180       | 114,011   | 4/30/2022    | 7/21/2022  | 81.50     | 9,291,865   | 29       |
| 30       | CITY OF ELKO                     | 81001265       | 152       | 11/15/2022   | 1/26/2023  | 71.50     | 10,886      | 30       |
| 31       | CITY OF ELKO                     | 81001265       | 6         | 11/15/2022   | 1/26/2023  | 71.50     | 415         | 31       |
| 32       | CITY OF FALLON                   | 81001269       | 7         | 11/15/2022   | 1/26/2023  | 71.50     | 478         | 32       |
| 33       | CITY OF FALLON                   | 81001269       | 32        | 11/15/2022   | 1/26/2023  | 71.50     | 2,291       | 33       |
| 34       | CITY OF FALLON                   | 81032703       | 125,469   | 2/14/2023    | 4/17/2023  | 61.50     | 7,716,355   | 34       |
| 35       | CITY OF FALLON                   | 81001269       | 66,754    | 11/15/2022   | 1/26/2023  | 71.50     | 4,772,883   | 35       |
| 36       | CITY OF FALLON                   | 80968040       | 23,185    | 8/15/2022    | 10/19/2022 | 64.50     | 1,495,438   | 36       |
| 37       | CITY OF FALLON                   | 80936183       | 41,719    | 5/16/2022    | 7/21/2022  | 66.00     | 2,753,461   | 37       |
| 38       | CITY OF FERNLEY                  | 81001272       | 1         | 11/15/2022   | 1/26/2023  | 71.50     | 69          | 38       |
| 39       | CITY OF FERNLEY                  | 81001272       | 6         | 11/15/2022   | 1/26/2023  | 71.50     | 399         | 39       |
| 40       | CITY OF FERNLEY                  | 81032706       | 327,521   | 2/14/2023    | 4/17/2023  | 61.50     | 20,142,526  | 40       |
| 41       | CITY OF FERNLEY                  | 81001272       | 186,281   | 11/15/2022   | 1/26/2023  | 71.50     | 13,319,114  | 41       |
| 42       | CITY OF FERNLEY                  | 80968041       | 70,714    | 8/15/2022    | 10/19/2022 | 64.50     | 4,561,083   | 42       |
| 43       | CITY OF FERNLEY                  | 80936187       | 124,947   | 5/16/2022    | 7/21/2022  | 66.00     | 8,246,479   | 43       |
| 44       | CITY OF FERNLEY                  | 81001272       | 4         | 11/15/2022   | 1/26/2023  | 71.50     | 267         | 44       |
| 45       | CITY OF FERNLEY                  | 81001272       | 1         | 11/15/2022   | 1/26/2023  | 71.50     | 54          | 45       |
| 46       | CITY OF HENDERSON NEVADA         | 81001280       | 2,143     | 11/15/2022   | 1/26/2023  | 71.50     | 153,198     | 46       |
| 47       | CITY OF HENDERSON NEVADA         | 81032708       | 2,594,273 | 2/14/2023    | 4/17/2023  | 61.50     | 159,547,775 | 47       |
| 48       | CITY OF HENDERSON NEVADA         | 81001280       | 1,220,655 | 11/15/2022   | 1/26/2023  | 71.50     | 87,276,797  | 48       |
| 49       | CITY OF HENDERSON NEVADA         | 80968045       | 656,931   | 8/15/2022    | 10/19/2022 | 64.50     | 42,372,035  | 49       |
| 50       | CITY OF HENDERSON NEVADA         | 80936190       | 894,266   | 5/16/2022    | 7/21/2022  | 66.00     | 59,021,571  | 50       |
| 51       | CITY OF HENDERSON NEVADA         | 81001280       | 2         | 11/15/2022   | 1/26/2023  | 71.50     | 171         | 51       |
| 52       | CITY OF HENDERSON NEVADA         | 81001280       | 2         | 11/15/2022   | 1/26/2023  | 71.50     | 154         | 52       |
| 53       | CITY OF LAS VEGAS                | 81001297       | 82        | 11/15/2022   | 1/26/2023  | 71.50     | 5,831       | 53       |
| 54       | CITY OF LAS VEGAS                | 81032712       | 4,149,043 | 2/14/2023    | 4/17/2023  | 61.50     | 255,166,117 | 54       |
| 55       | CITY OF LAS VEGAS                | 81001297       | 2,448,847 | 11/15/2022   | 1/26/2023  | 71.50     | 175,092,576 | 55       |
| 56       | CITY OF LAS VEGAS                | 80968048       | 1,092,493 | 8/15/2022    | 10/19/2022 | 64.50     | 70,465,799  | 56       |
| 57       | CITY OF LAS VEGAS                | 80936192       | 1,349,445 | 5/16/2022    | 7/21/2022  | 66.00     | 89,063,401  | 57       |
| 58       | CITY OF LAS VEGAS                | 81001297       | 8         | 11/15/2022   | 1/26/2023  | 71.50     | 605         | 58       |
| 59       | CITY OF LAS VEGAS                | 81001297       | (10)      | 11/15/2022   | 1/26/2023  | 71.50     | (716)       | 59       |
| 60       | CITY OF LOVELOCK                 | 81032716       | 16,218    | 12/30/2022   | 4/17/2023  | 107.50    | 1,743,468   | 60       |
| 61       | CITY OF LOVELOCK                 | 80968052       | 4,873     | 5/2/2022     | 10/19/2022 | 170.00    | 828,379     | 61       |
| 62       | CITY OF MESQUITE                 | 81032718       | 15,119    | 2/14/2023    | 4/17/2023  | 61.50     | 929,821     | 62       |
| 63       | CITY OF MESQUITE                 | 81001302       | 7,314     | 11/15/2022   | 1/26/2023  | 71.50     | 522,932     | 63       |
| 64       | CITY OF MESQUITE                 | 80968055       | 4,122     | 8/15/2022    | 10/19/2022 | 64.50     | 265,892     | 64       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description<br>(a)<br>[1] | Voucher Number<br>(b) | Amount<br>(c) | Service Date<br>(d) | Date Paid<br>(e) | Lag Days<br>(f)<br>(e) - (d) | Dollar Days<br>(g)<br>(c) * (f) | Line No. |
|----------|---------------------------|-----------------------|---------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 65       | CITY OF MESQUITE          | 80936194              | 5,013         | 5/16/2022           | 7/21/2022        | 66.00                        | 330,856                         | 65       |
| 66       | CITY OF NORTH LAS VEGAS   | 81042470              | 4             | 4/15/2023           | 5/11/2023        | 25.50                        | 108                             | 66       |
| 67       | CITY OF NORTH LAS VEGAS   | 80997297              | 2             | 12/16/2022          | 1/17/2023        | 32.00                        | 54                              | 67       |
| 68       | CITY OF NORTH LAS VEGAS   | 80997297              | 31            | 12/16/2022          | 1/17/2023        | 32.00                        | 1,005                           | 68       |
| 69       | CITY OF NORTH LAS VEGAS   | 81042470              | 407,363       | 4/15/2023           | 5/11/2023        | 25.50                        | 10,387,745                      | 69       |
| 70       | CITY OF NORTH LAS VEGAS   | 81030887              | 508,158       | 3/16/2023           | 4/12/2023        | 27.00                        | 13,720,275                      | 70       |
| 71       | CITY OF NORTH LAS VEGAS   | 81021738              | 619,806       | 2/14/2023           | 3/16/2023        | 29.50                        | 18,284,287                      | 71       |
| 72       | CITY OF NORTH LAS VEGAS   | 81010729              | 591,509       | 1/16/2023           | 2/16/2023        | 31.00                        | 18,336,788                      | 72       |
| 73       | CITY OF NORTH LAS VEGAS   | 80997297              | 525,018       | 12/16/2022          | 1/17/2023        | 32.00                        | 16,800,570                      | 73       |
| 74       | CITY OF NORTH LAS VEGAS   | 80989712              | 290,674       | 11/15/2022          | 12/20/2022       | 34.50                        | 10,028,241                      | 74       |
| 75       | CITY OF NORTH LAS VEGAS   | 80976381              | 194,369       | 10/16/2022          | 11/15/2022       | 30.00                        | 5,831,072                       | 75       |
| 76       | CITY OF NORTH LAS VEGAS   | 80966552              | 184,379       | 8/15/2022           | 10/18/2022       | 63.50                        | 11,708,077                      | 76       |
| 77       | CITY OF NORTH LAS VEGAS   | 80954356              | 174,352       | 8/16/2022           | 9/15/2022        | 30.00                        | 5,230,547                       | 77       |
| 78       | CITY OF NORTH LAS VEGAS   | 80945970              | 179,390       | 7/16/2022           | 8/18/2022        | 33.00                        | 5,919,883                       | 78       |
| 79       | CITY OF NORTH LAS VEGAS   | 80934115              | 200,782       | 6/15/2022           | 7/14/2022        | 28.50                        | 5,722,290                       | 79       |
| 80       | CITY OF NORTH LAS VEGAS   | 80923660              | 214,203       | 5/16/2022           | 6/15/2022        | 30.00                        | 6,426,076                       | 80       |
| 81       | CITY OF WINNEMUCCA        | 81030890              | 53,807        | 2/14/2023           | 4/12/2023        | 56.50                        | 3,040,068                       | 81       |
| 82       | CITY OF WINNEMUCCA        | 80996557              | 28,801        | 11/15/2022          | 1/12/2023        | 57.50                        | 1,656,080                       | 82       |
| 83       | CITY OF WINNEMUCCA        | 80996557              | 8             | 11/15/2022          | 1/12/2023        | 57.50                        | 464                             | 83       |
| 84       | CITY OF WINNEMUCCA        | 80965875              | 8,989         | 8/15/2022           | 10/13/2022       | 58.50                        | 525,828                         | 84       |
| 85       | CITY OF WINNEMUCCA        | 80933705              | 19,812        | 5/16/2022           | 7/14/2022        | 59.00                        | 1,168,928                       | 85       |
| 86       | CITY OF WINNEMUCCA        | 80996557              | 3             | 11/15/2022          | 1/12/2023        | 57.50                        | 164                             | 86       |
| 87       | CITY OF YERINGTON         | 81032721              | 37,559        | 2/14/2023           | 4/17/2023        | 61.50                        | 2,309,894                       | 87       |
| 88       | CITY OF YERINGTON         | 81001304              | 22,996        | 11/15/2022          | 1/26/2023        | 71.50                        | 1,644,240                       | 88       |
| 89       | CITY OF YERINGTON         | 80968059              | 6,667         | 8/15/2022           | 10/19/2022       | 64.50                        | 430,005                         | 89       |
| 90       | CITY OF YERINGTON         | 80936197              | 12,242        | 5/16/2022           | 7/21/2022        | 66.00                        | 807,976                         | 90       |
| 91       | CLARK COUNTY              | 81030894              | 6,536,932     | 2/14/2023           | 4/12/2023        | 56.50                        | 369,336,638                     | 91       |
| 92       | CLARK COUNTY              | 80996562              | 3,629,393     | 11/15/2022          | 1/12/2023        | 57.50                        | 208,690,073                     | 92       |
| 93       | CLARK COUNTY              | 80965937              | 1,878,321     | 8/15/2022           | 10/13/2022       | 58.50                        | 109,881,798                     | 93       |
| 94       | CLARK COUNTY              | 80934395              | 2,332,143     | 5/16/2022           | 7/14/2022        | 59.00                        | 137,596,459                     | 94       |
| 95       | CLARK COUNTY              | 80996562              | 565           | 11/15/2022          | 1/12/2023        | 57.50                        | 32,471                          | 95       |
| 96       | CLARK COUNTY              | 80965937              | 2             | 8/15/2022           | 10/13/2022       | 58.50                        | 113                             | 96       |
| 97       | CLARK COUNTY              | 80934395              | 2             | 5/16/2022           | 7/14/2022        | 59.00                        | 112                             | 97       |
| 98       | CLARK COUNTY              | 80996562              | 81            | 11/15/2022          | 1/12/2023        | 57.50                        | 4,648                           | 98       |
| 99       | CLARK COUNTY              | 80996562              | 2             | 11/15/2022          | 1/12/2023        | 57.50                        | 117                             | 99       |
| 100      | CLARK COUNTY              | 80931140              | 456,136       | 7/2/2021            | 7/1/2022         | 364.00                       | 166,033,562                     | 100      |
| 101      | DOUGLAS COUNTY            | 81032725              | 345,475       | 2/14/2023           | 4/17/2023        | 61.50                        | 21,246,697                      | 101      |
| 102      | DOUGLAS COUNTY            | 81032725              | 100,636       | 2/14/2023           | 4/17/2023        | 61.50                        | 6,189,113                       | 102      |
| 103      | DOUGLAS COUNTY            | 81001314              | 163,317       | 11/15/2022          | 1/26/2023        | 71.50                        | 11,677,140                      | 103      |
| 104      | DOUGLAS COUNTY            | 81001314              | 47,469        | 11/15/2022          | 1/26/2023        | 71.50                        | 3,394,009                       | 104      |
| 105      | DOUGLAS COUNTY            | 80968064              | 53,476        | 8/15/2022           | 10/19/2022       | 64.50                        | 3,449,199                       | 105      |
| 106      | DOUGLAS COUNTY            | 80968064              | 18,198        | 8/15/2022           | 10/19/2022       | 64.50                        | 1,173,751                       | 106      |
| 107      | DOUGLAS COUNTY            | 80936200              | 110,479       | 5/16/2022           | 7/21/2022        | 66.00                        | 7,291,597                       | 107      |
| 108      | DOUGLAS COUNTY            | 80936200              | 41,827        | 5/16/2022           | 7/21/2022        | 66.00                        | 2,760,566                       | 108      |
| 109      | DOUGLAS COUNTY            | 81001309              | (6)           | 11/15/2022          | 1/26/2023        | 71.50                        | (394)                           | 109      |
| 110      | DOUGLAS COUNTY            | 81032723              | 276,379       | 2/14/2023           | 4/17/2023        | 61.50                        | 16,997,302                      | 110      |
| 111      | DOUGLAS COUNTY            | 81032723              | 80,509        | 2/14/2023           | 4/17/2023        | 61.50                        | 4,951,329                       | 111      |
| 112      | DOUGLAS COUNTY            | 81001309              | 130,657       | 11/15/2022          | 1/26/2023        | 71.50                        | 9,341,946                       | 112      |
| 113      | DOUGLAS COUNTY            | 81001309              | 37,979        | 11/15/2022          | 1/26/2023        | 71.50                        | 2,715,481                       | 113      |
| 114      | DOUGLAS COUNTY            | 80968061              | 42,684        | 8/15/2022           | 10/19/2022       | 64.50                        | 2,753,141                       | 114      |
| 115      | DOUGLAS COUNTY            | 80968061              | 14,460        | 8/15/2022           | 10/19/2022       | 64.50                        | 932,665                         | 115      |
| 116      | DOUGLAS COUNTY            | 80936198              | 88,485        | 5/16/2022           | 7/21/2022        | 66.00                        | 5,839,986                       | 116      |
| 117      | DOUGLAS COUNTY            | 80936198              | 33,573        | 5/16/2022           | 7/21/2022        | 66.00                        | 2,215,846                       | 117      |
| 118      | ELKO COUNTY               | 81001323              | 8             | 11/15/2022          | 1/26/2023        | 71.50                        | 599                             | 118      |
| 119      | ELKO COUNTY               | 81032726              | 20,367        | 2/14/2023           | 4/17/2023        | 61.50                        | 1,252,564                       | 119      |
| 120      | ELKO COUNTY               | 81001323              | 11,797        | 11/15/2022          | 1/26/2023        | 71.50                        | 843,483                         | 120      |
| 121      | ELKO COUNTY               | 81001323              | 1             | 11/15/2022          | 1/26/2023        | 71.50                        | 36                              | 121      |
| 122      | ELKO COUNTY               | 80968066              | 3,684         | 8/15/2022           | 10/19/2022       | 64.50                        | 237,644                         | 122      |
| 123      | ELKO COUNTY               | 80936202              | 8,574         | 5/16/2022           | 7/21/2022        | 66.00                        | 565,877                         | 123      |
| 124      | EUREKA COUNTY TREASURER   | 81032728              | 394           | 2/14/2023           | 4/17/2023        | 61.50                        | 24,230                          | 124      |
| 125      | EUREKA COUNTY TREASURER   | 81001328              | 207           | 11/15/2022          | 1/26/2023        | 71.50                        | 14,796                          | 125      |
| 126      | EUREKA COUNTY TREASURER   | 80968068              | 20            | 8/15/2022           | 10/19/2022       | 64.50                        | 1,266                           | 126      |
| 127      | EUREKA COUNTY TREASURER   | 80936203              | 77            | 5/16/2022           | 7/21/2022        | 66.00                        | 5,101                           | 127      |
| 128      | HUMBOLDT COUNTY           | 81001333              | 2             | 11/15/2022          | 1/26/2023        | 71.50                        | 114                             | 128      |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description<br>(a)<br>[1] | Voucher Number<br>(b) | Amount<br>(c) | Service Date<br>(d) | Date Paid<br>(e) | Lag Days<br>(f)<br>(e) - (d) | Dollar Days<br>(g)<br>(c) * (f) | Line No. |
|----------|---------------------------|-----------------------|---------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 129      | HUMBOLDT COUNTY           | 81032730              | 25,068        | 2/14/2023           | 4/17/2023        | 61.50                        | 1,541,676                       | 129      |
| 130      | HUMBOLDT COUNTY           | 81001333              | 12,487        | 11/15/2022          | 1/26/2023        | 71.50                        | 892,791                         | 130      |
| 131      | HUMBOLDT COUNTY           | 80968070              | 5,184         | 8/15/2022           | 10/19/2022       | 64.50                        | 334,349                         | 131      |
| 132      | HUMBOLDT COUNTY           | 80936204              | 10,319        | 5/16/2022           | 7/21/2022        | 66.00                        | 681,075                         | 132      |
| 133      | LANDER COUNTY             | 81032732              | 22,646        | 2/14/2023           | 4/17/2023        | 61.50                        | 1,392,703                       | 133      |
| 134      | LANDER COUNTY             | 81001339              | 15,737        | 11/15/2022          | 1/26/2023        | 71.50                        | 1,125,211                       | 134      |
| 135      | LANDER COUNTY             | 81001339              | 5             | 11/15/2022          | 1/26/2023        | 71.50                        | 349                             | 135      |
| 136      | LANDER COUNTY             | 80968072              | 4,043         | 8/15/2022           | 10/19/2022       | 64.50                        | 260,786                         | 136      |
| 137      | LANDER COUNTY             | 80936206              | 8,632         | 5/16/2022           | 7/21/2022        | 66.00                        | 569,693                         | 137      |
| 138      | LYON COUNTY               | 81032734              | 166,329       | 2/14/2023           | 4/17/2023        | 61.50                        | 10,229,255                      | 138      |
| 139      | LYON COUNTY               | 81032734              | 44,824        | 2/14/2023           | 4/17/2023        | 61.50                        | 2,756,651                       | 139      |
| 140      | LYON COUNTY               | 81001343              | 74,688        | 11/15/2022          | 1/26/2023        | 71.50                        | 5,340,197                       | 140      |
| 141      | LYON COUNTY               | 81001343              | 34,746        | 11/15/2022          | 1/26/2023        | 71.50                        | 2,484,343                       | 141      |
| 142      | LYON COUNTY               | 80968074              | 26,555        | 8/15/2022           | 10/19/2022       | 64.50                        | 1,712,785                       | 142      |
| 143      | LYON COUNTY               | 80968074              | 11,459        | 8/15/2022           | 10/19/2022       | 64.50                        | 739,094                         | 143      |
| 144      | LYON COUNTY               | 80936207              | 58,167        | 5/16/2022           | 7/21/2022        | 66.00                        | 3,839,037                       | 144      |
| 145      | LYON COUNTY               | 80936207              | 16,802        | 5/16/2022           | 7/21/2022        | 66.00                        | 1,108,940                       | 145      |
| 146      | LYON COUNTY               | 81001343              | 3             | 11/15/2022          | 1/26/2023        | 71.50                        | 229                             | 146      |
| 147      | LYON COUNTY               | 81032737              | 110,340       | 2/14/2023           | 4/17/2023        | 61.50                        | 6,785,927                       | 147      |
| 148      | LYON COUNTY               | 81032737              | 29,882        | 2/14/2023           | 4/17/2023        | 61.50                        | 1,837,773                       | 148      |
| 149      | LYON COUNTY               | 81001346              | 49,096        | 11/15/2022          | 1/26/2023        | 71.50                        | 3,510,333                       | 149      |
| 150      | LYON COUNTY               | 81001346              | 23,169        | 11/15/2022          | 1/26/2023        | 71.50                        | 1,656,601                       | 150      |
| 151      | LYON COUNTY               | 80968076              | 17,410        | 8/15/2022           | 10/19/2022       | 64.50                        | 1,122,969                       | 151      |
| 152      | LYON COUNTY               | 80968076              | 7,643         | 8/15/2022           | 10/19/2022       | 64.50                        | 492,970                         | 152      |
| 153      | LYON COUNTY               | 80936211              | 38,601        | 5/16/2022           | 7/21/2022        | 66.00                        | 2,547,669                       | 153      |
| 154      | LYON COUNTY               | 80936211              | 11,203        | 5/16/2022           | 7/21/2022        | 66.00                        | 739,386                         | 154      |
| 155      | PERSHING COUNTY           | 81032740              | 5,983         | 2/14/2023           | 4/17/2023        | 61.50                        | 367,977                         | 155      |
| 156      | PERSHING COUNTY           | 81001348              | 2,833         | 11/15/2022          | 1/26/2023        | 71.50                        | 202,572                         | 156      |
| 157      | PERSHING COUNTY           | 80968078              | 1,056         | 8/15/2022           | 10/19/2022       | 64.50                        | 68,100                          | 157      |
| 158      | PERSHING COUNTY           | 80936216              | 1,783         | 5/16/2022           | 7/21/2022        | 66.00                        | 117,675                         | 158      |
| 159      | PYRAMID LAKE PAIUTE TRIBE | 81039102              | 108,076       | 7/2/2022            | 5/4/2023         | 306.00                       | 33,071,256                      | 159      |
| 160      | Property Taxes            | 80944116              | 505,732       | 8/15/2022           | 8/12/2022        | (3.50)                       | (1,770,063)                     | 160      |
| 161      | Property Taxes            | 80944116              | 2,106,531     | 8/15/2022           | 8/12/2022        | (3.50)                       | (7,372,857)                     | 161      |
| 162      | Property Taxes            | 80955597              | 505,732       | 11/15/2022          | 9/20/2022        | (56.50)                      | (28,573,874)                    | 162      |
| 163      | Property Taxes            | 80955597              | 2,106,531     | 11/15/2022          | 9/20/2022        | (56.50)                      | (119,018,979)                   | 163      |
| 164      | Property Taxes            | 80981678              | 123,403       | 12/30/2022          | 12/1/2022        | (29.00)                      | (3,578,692)                     | 164      |
| 165      | Property Taxes            | 80981678              | 484,973       | 12/30/2022          | 12/1/2022        | (29.00)                      | (14,064,212)                    | 165      |
| 166      | Property Taxes            | 80987554              | 505,732       | 2/14/2023           | 12/15/2022       | (61.50)                      | (31,102,535)                    | 166      |
| 167      | Property Taxes            | 80987554              | 2,106,531     | 2/14/2023           | 12/15/2022       | (61.50)                      | (129,551,632)                   | 167      |
| 168      | Property Taxes            | 81012830              | 505,732       | 5/16/2023           | 2/23/2023        | (82.00)                      | (41,470,047)                    | 168      |
| 169      | Property Taxes            | 81012830              | 2,106,531     | 5/16/2023           | 2/23/2023        | (82.00)                      | (172,735,510)                   | 169      |
| 170      | Mill Assessment           | 81031446              | 78,292        | 2/14/2023           | 4/4/2023         | 48.50                        | 3,797,164                       | 170      |
| 171      | Mill Assessment           | 81031446              | 19,295        | 2/14/2023           | 4/4/2023         | 48.50                        | 935,817                         | 171      |
| 172      | Mill Assessment           | 80997219              | 78,292        | 11/15/2022          | 1/4/2023         | 49.50                        | 3,875,456                       | 172      |
| 173      | Mill Assessment           | 80997219              | 19,295        | 11/15/2022          | 1/4/2023         | 49.50                        | 955,112                         | 173      |
| 174      | Mill Assessment           | 80967066              | 78,292        | 8/15/2022           | 10/4/2022        | 49.50                        | 3,875,456                       | 174      |
| 175      | Mill Assessment           | 80967066              | 19,295        | 8/15/2022           | 10/4/2022        | 49.50                        | 955,112                         | 175      |
| 176      | Mill Assessment           | 80933976              | 78,292        | 5/16/2022           | 7/5/2022         | 50.00                        | 3,914,603                       | 176      |
| 177      | Mill Assessment           | 80933976              | 19,295        | 5/16/2022           | 7/5/2022         | 50.00                        | 964,760                         | 177      |
| 178      | Mill Assessment           | 81031446              | 307,089       | 2/14/2023           | 4/4/2023         | 48.50                        | 14,893,830                      | 178      |
| 179      | Mill Assessment           | 81031446              | 75,683        | 2/14/2023           | 4/4/2023         | 48.50                        | 3,670,606                       | 179      |
| 180      | Mill Assessment           | 80997219              | 307,089       | 11/15/2022          | 1/4/2023         | 49.50                        | 15,200,919                      | 180      |
| 181      | Mill Assessment           | 80997219              | 75,683        | 11/15/2022          | 1/4/2023         | 49.50                        | 3,746,288                       | 181      |
| 182      | Mill Assessment           | 80967066              | 307,089       | 8/15/2022           | 10/4/2022        | 49.50                        | 15,200,919                      | 182      |
| 183      | Mill Assessment           | 80967066              | 75,683        | 8/15/2022           | 10/4/2022        | 49.50                        | 3,746,288                       | 183      |
| 184      | Mill Assessment           | 80933976              | 307,089       | 5/16/2022           | 7/5/2022         | 50.00                        | 15,354,464                      | 184      |
| 185      | Mill Assessment           | 80933976              | 75,683        | 5/16/2022           | 7/5/2022         | 50.00                        | 3,784,130                       | 185      |
| 186      | Use Taxes                 | 80938684              | 589           | 5/16/2022           | 7/27/2022        | 72.00                        | 42,391                          | 186      |
| 187      | Use Taxes                 | 80938684              | 890           | 5/16/2022           | 7/27/2022        | 72.00                        | 64,107                          | 187      |
| 188      | Use Taxes                 | 80938684              | 77,934        | 5/16/2022           | 7/27/2022        | 72.00                        | 5,611,222                       | 188      |
| 189      | Use Taxes                 | 80938684              | 87,175        | 5/16/2022           | 7/27/2022        | 72.00                        | 6,276,604                       | 189      |
| 190      | Use Taxes                 | 80971788              | 175           | 8/15/2022           | 10/27/2022       | 72.50                        | 12,701                          | 190      |
| 191      | Use Taxes                 | 80971788              | 7,040         | 8/15/2022           | 10/27/2022       | 72.50                        | 510,370                         | 191      |
| 192      | Use Taxes                 | 80971788              | 112,204       | 8/15/2022           | 10/27/2022       | 72.50                        | 8,134,773                       | 192      |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description                    | Voucher Number | Amount  | Service Date | Date Paid  | Lag Days  | Dollar Days | Line No. |
|----------|--------------------------------|----------------|---------|--------------|------------|-----------|-------------|----------|
|          | (a)                            | (b)            | (c)     | (d)          | (e)        | (f)       | (g)         |          |
|          | [1]                            |                |         |              |            | (e) - (d) | (c) * (f)   |          |
| 193      | Use Taxes                      | 80971788       | 188,930 | 8/15/2022    | 10/27/2022 | 72.50     | 13,697,426  | 193      |
| 194      | Use Taxes                      | 81003116       | 87      | 11/15/2022   | 1/27/2023  | 72.50     | 6,315       | 194      |
| 195      | Use Taxes                      | 81003116       | 8,091   | 11/15/2022   | 1/27/2023  | 72.50     | 586,592     | 195      |
| 196      | Use Taxes                      | 81003116       | 101,739 | 11/15/2022   | 1/27/2023  | 72.50     | 7,376,041   | 196      |
| 197      | Use Taxes                      | 81003116       | 140,055 | 11/15/2022   | 1/27/2023  | 72.50     | 10,153,963  | 197      |
| 198      | Nevada Universal Energy Charge | 81038106       | 832,183 | 2/14/2023    | 4/25/2023  | 69.50     | 57,836,724  | 198      |
| 199      | Nevada Universal Energy Charge | 81038106       | 88,663  | 2/14/2023    | 4/25/2023  | 69.50     | 6,162,090   | 199      |
| 200      | Nevada Universal Energy Charge | 81038106       | 40,149  | 2/14/2023    | 4/25/2023  | 69.50     | 2,790,362   | 200      |
| 201      | Nevada Universal Energy Charge | 81038106       | 29,244  | 2/14/2023    | 4/25/2023  | 69.50     | 2,032,473   | 201      |
| 202      | Nevada Universal Energy Charge | 81038106       | 25,135  | 2/14/2023    | 4/25/2023  | 69.50     | 1,746,863   | 202      |
| 203      | Nevada Universal Energy Charge | 81038106       | 17,187  | 2/14/2023    | 4/25/2023  | 69.50     | 1,194,527   | 203      |
| 204      | Use Taxes                      | 81037801       | 223     | 2/14/2023    | 4/27/2023  | 71.50     | 15,922      | 204      |
| 205      | Use Taxes                      | 81037801       | 10,177  | 2/14/2023    | 4/27/2023  | 71.50     | 727,679     | 205      |
| 206      | Use Taxes                      | 81037801       | 98,984  | 2/14/2023    | 4/27/2023  | 71.50     | 7,077,357   | 206      |
| 207      | Nevada Universal Energy Charge | 81038106       | 803     | 2/14/2023    | 4/25/2023  | 69.50     | 55,802      | 207      |
| 208      | Nevada Universal Energy Charge | 81038106       | 639     | 2/14/2023    | 4/25/2023  | 69.50     | 44,388      | 208      |
| 209      | Nevada Universal Energy Charge | 81001825       | 493,008 | 11/15/2022   | 1/25/2023  | 70.50     | 34,757,084  | 209      |
| 210      | Nevada Universal Energy Charge | 81001825       | 47,338  | 11/15/2022   | 1/25/2023  | 70.50     | 3,337,359   | 210      |
| 211      | Nevada Universal Energy Charge | 81001825       | 33,177  | 11/15/2022   | 1/25/2023  | 70.50     | 2,338,947   | 211      |
| 212      | Nevada Universal Energy Charge | 81001825       | 19,223  | 11/15/2022   | 1/25/2023  | 70.50     | 1,355,204   | 212      |
| 213      | Nevada Universal Energy Charge | 81001825       | 12,529  | 11/15/2022   | 1/25/2023  | 70.50     | 883,270     | 213      |
| 214      | Nevada Universal Energy Charge | 81001825       | 10,513  | 11/15/2022   | 1/25/2023  | 70.50     | 741,153     | 214      |
| 215      | Nevada Universal Energy Charge | 81001825       | 391     | 11/15/2022   | 1/25/2023  | 70.50     | 27,573      | 215      |
| 216      | Nevada Universal Energy Charge | 81001825       | 304     | 11/15/2022   | 1/25/2023  | 70.50     | 21,414      | 216      |
| 217      | Nevada Universal Energy Charge | 80970636       | 261,960 | 8/15/2022    | 10/18/2022 | 63.50     | 16,634,473  | 217      |
| 218      | Nevada Universal Energy Charge | 80970636       | 21,293  | 8/15/2022    | 10/18/2022 | 63.50     | 1,352,101   | 218      |
| 219      | Nevada Universal Energy Charge | 80970636       | 13,974  | 8/15/2022    | 10/18/2022 | 63.50     | 887,362     | 219      |
| 220      | Nevada Universal Energy Charge | 80970636       | 12,865  | 8/15/2022    | 10/18/2022 | 63.50     | 816,919     | 220      |
| 221      | Nevada Universal Energy Charge | 80970636       | 4,110   | 8/15/2022    | 10/18/2022 | 63.50     | 260,977     | 221      |
| 222      | Nevada Universal Energy Charge | 80970636       | 2,381   | 8/15/2022    | 10/18/2022 | 63.50     | 151,202     | 222      |
| 223      | Nevada Universal Energy Charge | 80970636       | 210     | 8/15/2022    | 10/18/2022 | 63.50     | 13,332      | 223      |
| 224      | Nevada Universal Energy Charge | 80970636       | 45      | 8/15/2022    | 10/18/2022 | 63.50     | 2,845       | 224      |
| 225      | Nevada Universal Energy Charge | 80937070       | 346,788 | 5/16/2022    | 7/21/2022  | 66.00     | 22,887,996  | 225      |
| 226      | Nevada Universal Energy Charge | 80937070       | 29,709  | 5/16/2022    | 7/21/2022  | 66.00     | 1,960,769   | 226      |
| 227      | Nevada Universal Energy Charge | 80937070       | 21,999  | 5/16/2022    | 7/21/2022  | 66.00     | 1,451,966   | 227      |
| 228      | Business Taxes                 | 80942810       | 28,121  | 5/16/2022    | 8/1/2022   | 77.00     | 2,165,287   | 228      |
| 229      | Business Taxes                 | 80942810       | 226,277 | 5/16/2022    | 8/1/2022   | 77.00     | 17,423,314  | 229      |
| 230      | Business Taxes                 | 80971840       | 37,304  | 8/15/2022    | 10/31/2022 | 76.50     | 2,853,742   | 230      |
| 231      | Business Taxes                 | 80971840       | 438,317 | 8/15/2022    | 10/31/2022 | 76.50     | 33,531,212  | 231      |
| 232      | Business Taxes                 | 81004356       | 43,315  | 11/15/2022   | 1/30/2023  | 75.50     | 3,270,292   | 232      |
| 233      | Business Taxes                 | 81004356       | 292,397 | 11/15/2022   | 1/30/2023  | 75.50     | 22,075,982  | 233      |
| 234      | Business Taxes                 | 81038080       | 19,237  | 2/14/2023    | 4/28/2023  | 72.50     | 1,394,672   | 234      |
| 235      | Business Taxes                 | 81038080       | 326,729 | 2/14/2023    | 4/28/2023  | 72.50     | 23,687,883  | 235      |
| 236      | Commerce Tax                   | 80945241       | 176,850 | 12/30/2021   | 8/15/2022  | 228.00    | 40,321,887  | 236      |
| 237      | Commerce Tax                   | 80945241       | 699,713 | 12/30/2021   | 8/15/2022  | 228.00    | 159,534,466 | 237      |
| 238      | Nevada Universal Energy Charge | 80937070       | 18,426  | 5/16/2022    | 7/21/2022  | 66.00     | 1,216,102   | 238      |
| 239      | Nevada Universal Energy Charge | 80937070       | 11,824  | 5/16/2022    | 7/21/2022  | 66.00     | 780,396     | 239      |
| 240      | Nevada Universal Energy Charge | 80937070       | 6,475   | 5/16/2022    | 7/21/2022  | 66.00     | 427,338     | 240      |
| 241      | Nevada Universal Energy Charge | 80937070       | 304     | 5/16/2022    | 7/21/2022  | 66.00     | 20,088      | 241      |
| 242      | Nevada Universal Energy Charge | 80937070       | 110     | 5/16/2022    | 7/21/2022  | 66.00     | 7,255       | 242      |
| 243      | STATE OF OREGON                | 80925280       | 5,000   | 5/16/2022    | 6/15/2022  | 30.00     | 150,000     | 243      |
| 244      | WASHOE COUNTY                  | 81032742       | 13      | 2/14/2023    | 4/17/2023  | 61.50     | 813         | 244      |
| 245      | WASHOE COUNTY                  | 81001351       | 7       | 11/15/2022   | 1/26/2023  | 71.50     | 515         | 245      |
| 246      | WASHOE COUNTY                  | 80968079       | 2       | 8/15/2022    | 10/19/2022 | 64.50     | 97          | 246      |
| 247      | WASHOE COUNTY                  | 80936218       | 3       | 5/16/2022    | 7/21/2022  | 66.00     | 212         | 247      |
| 248      | WASHOE COUNTY                  | 81032742       | 140,384 | 2/14/2023    | 4/17/2023  | 61.50     | 8,633,622   | 248      |
| 249      | WASHOE COUNTY                  | 81032742       | 23,715  | 2/14/2023    | 4/17/2023  | 61.50     | 1,458,485   | 249      |
| 250      | WASHOE COUNTY                  | 81032742       | 2,408   | 2/14/2023    | 4/17/2023  | 61.50     | 148,096     | 250      |
| 251      | WASHOE COUNTY                  | 81001351       | 66,690  | 11/15/2022   | 1/26/2023  | 71.50     | 4,768,326   | 251      |
| 252      | WASHOE COUNTY                  | 81001351       | 14,297  | 11/15/2022   | 1/26/2023  | 71.50     | 1,022,269   | 252      |
| 253      | WASHOE COUNTY                  | 81001351       | 1,154   | 11/15/2022   | 1/26/2023  | 71.50     | 82,540      | 253      |
| 254      | WASHOE COUNTY                  | 80968079       | 22,377  | 8/15/2022    | 10/19/2022 | 64.50     | 1,443,290   | 254      |
| 255      | WASHOE COUNTY                  | 80968079       | 3,259   | 8/15/2022    | 10/19/2022 | 64.50     | 210,202     | 255      |
| 256      | WASHOE COUNTY                  | 80968079       | 363     | 8/15/2022    | 10/19/2022 | 64.50     | 23,394      | 256      |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
TAXES OTHER THAN INCOME TAXES SUMMARY  
PROPERTY AND OTHER  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description   | Voucher Number | Amount               | Service Date | Date Paid | Lag Days     | Dollar Days             | Line No. |
|----------|---------------|----------------|----------------------|--------------|-----------|--------------|-------------------------|----------|
|          | (a)           | (b)            | (c)                  | (d)          | (e)       | (f)          | (g)                     |          |
|          | [1]           |                |                      |              |           | (e) - (d)    | (c) * (f)               |          |
| 257      | WASHOE COUNTY | 80936218       | 58,691               | 5/16/2022    | 7/21/2022 | 66.00        | 3,873,614               | 257      |
| 258      | WASHOE COUNTY | 80936218       | 7,440                | 5/16/2022    | 7/21/2022 | 66.00        | 491,062                 | 258      |
| 259      | WASHOE COUNTY | 80936218       | 850                  | 5/16/2022    | 7/21/2022 | 66.00        | 56,076                  | 259      |
| 260      | Payroll Taxes | [2] NV Portion | <u>9,407,261</u>     |              |           | 8.78         | <u>82,560,165</u>       | 260      |
| 261      | Totals        |                | <u>\$ 69,017,378</u> |              |           | <u>39.87</u> | <u>\$ 2,751,666,639</u> | 261      |

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

[1] Source: Company Records

[2] WP G-5, Sh 54, Ln 121

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

| Line No. | Description<br>(a)              | Voucher Number<br>(b) | Amount<br>(c) | Service Date<br>(d) | Date Paid<br>(e) | Lag Days<br>(f) | Dollar Days<br>(g) | Line No. |
|----------|---------------------------------|-----------------------|---------------|---------------------|------------------|-----------------|--------------------|----------|
|          | [1]                             |                       |               |                     |                  | (f) - (d)       | (c) * (f)          |          |
| 1        | FICA - Internal Revenue Service | 80922333              | \$ 2,108      | 6/4/2022            | 6/8/2022         | 4.00            | 8,433              | 1        |
| 2        | FICA - Internal Revenue Service | 80921478              | 4,428         | 6/2/2022            | 6/9/2022         | 6.50            | 28,784             | 2        |
| 3        | FICA - Internal Revenue Service | 80922767              | 44            | 6/7/2022            | 6/10/2022        | 3.00            | 133                | 3        |
| 4        | FICA - Internal Revenue Service | 80923971              | 1,459         | 6/14/2022           | 6/13/2022        | (1.50)          | (2,188)            | 4        |
| 5        | FICA - Internal Revenue Service | 80923972              | 1,646         | 4/26/2022           | 6/13/2022        | 48.00           | 78,989             | 5        |
| 6        | FICA - Internal Revenue Service | 80923980              | 289,866       | 6/5/2022            | 6/13/2022        | 8.00            | 2,318,931          | 6        |
| 7        | FICA - Internal Revenue Service | 80925981              | 218           | 6/16/2022           | 6/15/2022        | (1.00)          | (218)              | 7        |
| 8        | FICA - Internal Revenue Service | 80925991              | 153,369       | 6/16/2022           | 6/15/2022        | (1.50)          | (230,054)          | 8        |
| 9        | FICA - Internal Revenue Service | 80927117              | 3,012         | 6/18/2022           | 6/22/2022        | 4.00            | 12,047             | 9        |
| 10       | FICA - Internal Revenue Service | 80930692              | 295,496       | 6/21/2022           | 6/27/2022        | 5.50            | 1,625,228          | 10       |
| 11       | FICA - Internal Revenue Service | 80930708              | 94            | 6/28/2022           | 6/27/2022        | (1.50)          | (140)              | 11       |
| 12       | FICA - Internal Revenue Service | 80932705              | 13,605        | 7/1/2022            | 7/1/2022         | (0.50)          | (6,802)            | 12       |
| 13       | FICA - Internal Revenue Service | 80934001              | 3,957         | 7/4/2022            | 7/8/2022         | 4.00            | 15,829             | 13       |
| 14       | FICA - Internal Revenue Service | 80934476              | 2,632         | 7/12/2022           | 7/11/2022        | (1.50)          | (3,947)            | 14       |
| 15       | FICA - Internal Revenue Service | 80934480              | 299,597       | 7/5/2022            | 7/11/2022        | 5.50            | 1,647,785          | 15       |
| 16       | FICA - Internal Revenue Service | 80936814              | 36            | 7/16/2022           | 7/20/2022        | 4.00            | 145                | 16       |
| 17       | FICA - Internal Revenue Service | 80937570              | 298,160       | 7/19/2022           | 7/25/2022        | 5.50            | 1,639,880          | 17       |
| 18       | Federal Unemployment            | 80939440              | 1,974         | 5/16/2022           | 7/29/2022        | 74.00           | 146,040            | 18       |
| 19       | State of Nevada                 | 80942806              | 131,945       | 5/16/2022           | 8/1/2022         | 77.00           | 10,159,787         | 19       |
| 20       | FICA - Internal Revenue Service | 80943426              | 4,512         | 7/30/2022           | 8/3/2022         | 4.00            | 18,047             | 20       |
| 21       | FICA - Internal Revenue Service | 80943457              | 360           | 7/28/2022           | 8/5/2022         | 8.00            | 2,881              | 21       |
| 22       | FICA - Internal Revenue Service | 80943459              | 311,169       | 8/2/2022            | 8/8/2022         | 5.50            | 1,711,429          | 22       |
| 23       | FICA - Internal Revenue Service | 80944542              | 239           | 8/11/2022           | 8/12/2022        | 0.50            | 120                | 23       |
| 24       | FICA - Internal Revenue Service | 80948553              | 1,343         | 2/11/2023           | 8/17/2022        | (178.50)        | (239,806)          | 24       |
| 25       | FICA - Internal Revenue Service | 80949338              | 303,181       | 8/16/2022           | 8/22/2022        | 5.50            | 1,667,495          | 25       |
| 26       | FICA - Internal Revenue Service | 80949373              | 938           | 8/23/2022           | 8/22/2022        | (1.50)          | (1,407)            | 26       |
| 27       | FICA - Internal Revenue Service | 80949812              | 847           | 8/25/2022           | 8/26/2022        | 0.50            | 424                | 27       |
| 28       | FICA - Internal Revenue Service | 80950044              | 1,968         | 8/27/2022           | 8/31/2022        | 4.00            | 7,872              | 28       |
| 29       | FICA - Internal Revenue Service | 80956675              | 303,816       | 8/30/2022           | 9/6/2022         | 6.50            | 1,974,804          | 29       |
| 30       | FICA - Internal Revenue Service | 80956689              | 2,516         | 8/30/2022           | 9/7/2022         | 8.00            | 20,130             | 30       |
| 31       | FICA - Internal Revenue Service | 80957324              | 425           | 9/8/2022            | 9/9/2022         | 0.50            | 213                | 31       |
| 32       | FICA - Internal Revenue Service | 80957345              | 567           | 9/10/2022           | 9/14/2022        | 4.00            | 2,270              | 32       |
| 33       | FICA - Internal Revenue Service | 80958131              | 627           | 9/11/2022           | 9/16/2022        | 4.50            | 2,821              | 33       |
| 34       | FICA - Internal Revenue Service | 80958135              | 303,690       | 9/13/2022           | 9/19/2022        | 5.50            | 1,670,295          | 34       |
| 35       | FICA - Internal Revenue Service | 80958138              | 459           | 9/20/2022           | 9/19/2022        | (1.50)          | (688)              | 35       |
| 36       | FICA - Internal Revenue Service | 80958880              | 73            | 9/22/2022           | 9/22/2022        | 0.00            | 0                  | 36       |
| 37       | FICA - Internal Revenue Service | 80962572              | 1,404         | 9/24/2022           | 9/28/2022        | 4.00            | 5,617              | 37       |
| 38       | FICA - Internal Revenue Service | 80962634              | 1,315         | 9/25/2022           | 9/30/2022        | 4.50            | 5,919              | 38       |
| 39       | FICA - Internal Revenue Service | 80965333              | 7,394         | 9/30/2022           | 10/3/2022        | 3.00            | 22,181             | 39       |
| 40       | FICA - Internal Revenue Service | 80965336              | 301,895       | 9/27/2022           | 10/3/2022        | 5.50            | 1,660,421          | 40       |
| 41       | FICA - Internal Revenue Service | 80969831              | 202           | 10/8/2022           | 10/12/2022       | 4.00            | 807                | 41       |
| 42       | FICA - Internal Revenue Service | 80969837              | 2,113         | 10/9/2022           | 10/14/2022       | 4.50            | 9,509              | 42       |
| 43       | FICA - Internal Revenue Service | 80969844              | 301,927       | 10/11/2022          | 10/17/2022       | 5.50            | 1,660,597          | 43       |
| 44       | FICA - Internal Revenue Service | 80971230              | 318           | 10/20/2022          | 10/21/2022       | 0.50            | 159                | 44       |
| 45       | FICA - Internal Revenue Service | 80971794              | 3,927         | 10/22/2022          | 10/28/2022       | 5.50            | 21,600             | 45       |
| 46       | FICA - Internal Revenue Service | 80971798              | 61            | 10/23/2022          | 10/28/2022       | 4.50            | 275                | 46       |
| 47       | FICA - Internal Revenue Service | 80971822              | 307,511       | 10/25/2022          | 10/31/2022       | 5.50            | 1,691,311          | 47       |
| 48       | Federal Unemployment            | 80971825              | 2,062         | 8/15/2022           | 10/31/2022       | 76.50           | 157,761            | 48       |
| 49       | State of Nevada                 | 80971849              | 23,103        | 8/15/2022           | 10/31/2022       | 76.50           | 1,767,363          | 49       |
| 50       | FICA - Internal Revenue Service | 80975614              | 930           | 11/3/2022           | 11/4/2022        | 1.00            | 930                | 50       |
| 51       | FICA - Internal Revenue Service | 80976592              | 113           | 11/4/2022           | 11/9/2022        | 4.50            | 507                | 51       |
| 52       | FICA - Internal Revenue Service | 80977743              | 305,447       | 11/8/2022           | 11/14/2022       | 6.00            | 1,832,684          | 52       |
| 53       | FICA - Internal Revenue Service | 80977752              | 40            | 11/15/2022          | 11/14/2022       | (1.00)          | (40)               | 53       |
| 54       | FICA - Internal Revenue Service | 80979708              | 323           | 11/17/2022          | 11/18/2022       | 0.50            | 161                | 54       |
| 55       | FICA - Internal Revenue Service | 80980745              | 1,403         | 11/19/2022          | 11/23/2022       | 4.00            | 5,613              | 55       |
| 56       | FICA - Internal Revenue Service | 80981423              | 23            | 11/28/2022          | 11/25/2022       | (3.50)          | (80)               | 56       |
| 57       | FICA - Internal Revenue Service | 80981568              | 298,177       | 11/21/2022          | 11/25/2022       | 3.50            | 1,043,619          | 57       |
| 58       | FICA - Internal Revenue Service | 80987143              | 32,817        | 12/3/2022           | 12/7/2022        | 4.00            | 131,266            | 58       |
| 59       | FICA - Internal Revenue Service | 80988675              | 298,487       | 12/6/2022           | 12/12/2022       | 5.50            | 1,641,676          | 59       |
| 60       | FICA - Internal Revenue Service | 80989180              | 721           | 12/6/2022           | 12/12/2022       | 6.00            | 4,326              | 60       |
| 61       | FICA - Internal Revenue Service | 80990406              | 36            | 12/15/2022          | 12/14/2022       | (1.50)          | (54)               | 61       |
| 62       | FICA - Internal Revenue Service | 80992213              | 904           | 6/17/2023           | 12/21/2022       | (178.50)        | (161,355)          | 62       |
| 63       | FICA - Internal Revenue Service | 80993372              | 297,181       | 12/20/2022          | 12/23/2022       | 3.00            | 891,543            | 63       |
| 64       | FICA - Internal Revenue Service | 80993378              | 161           | 12/26/2022          | 12/23/2022       | (3.50)          | (563)              | 64       |
| 65       | FICA - Internal Revenue Service | 80994061              | 2,808         | 12/30/2022          | 12/30/2022       | 0.00            | 0                  | 65       |
| 66       | FICA - Internal Revenue Service | 80994067              | 36            | 12/28/2022          | 12/30/2022       | 1.50            | 54                 | 66       |
| 67       | FICA - Internal Revenue Service | 80997216              | 2,989         | 1/2/2023            | 1/4/2023         | 2.00            | 5,977              | 67       |
| 68       | FICA - Internal Revenue Service | 80997681              | 3,643         | 1/10/2023           | 1/9/2023         | (1.50)          | (5,464)            | 68       |
| 69       | FICA - Internal Revenue Service | 80997713              | 1,433         | 1/2/2023            | 1/9/2023         | 6.50            | 9,312              | 69       |

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

| Line No. | Description                     | Voucher Number | Amount              | Service Date | Date Paid | Lag Days    | Dollar Days          | Line No. |
|----------|---------------------------------|----------------|---------------------|--------------|-----------|-------------|----------------------|----------|
|          | (a)                             | (b)            | (c)                 | (d)          | (e)       | (f)         | (g)                  |          |
|          | [1]                             |                |                     |              |           | (e) - (d)   | (c) * (f)            |          |
| 70       | FICA - Internal Revenue Service | 80997716       | 336,947             | 1/3/2023     | 1/9/2023  | 5.50        | 1,853,211            | 70       |
| 71       | FICA - RSU                      | 80999556       | 53,463              | 1/14/2023    | 1/17/2023 | 3.00        | 160,388              | 71       |
| 72       | FICA - Internal Revenue Service | 80999561       | 804                 | 1/13/2023    | 1/17/2023 | 3.50        | 2,813                | 72       |
| 73       | FICA - Internal Revenue Service | 80999553       | 1,245               | 1/12/2023    | 1/20/2023 | 7.50        | 9,334                | 73       |
| 74       | FICA - Internal Revenue Service | 80999926       | 739                 | 1/16/2023    | 1/20/2023 | 4.00        | 2,955                | 74       |
| 75       | FICA - Internal Revenue Service | 81001164       | 337,546             | 1/17/2023    | 1/23/2023 | 5.50        | 1,856,501            | 75       |
| 76       | FICA - Internal Revenue Service | 81001794       | 15,433              | 1/17/2023    | 1/23/2023 | 6.00        | 92,600               | 76       |
| 77       | State of Nevada                 | 81001799       | 13,998              | 11/15/2022   | 1/23/2023 | 68.50       | 958,858              | 77       |
| 78       | FICA - Internal Revenue Service | 81003112       | 1,793               | 1/26/2023    | 1/27/2023 | 0.50        | 896                  | 78       |
| 79       | Federal Unemployment            | 81004365       | 1,650               | 10/31/2022   | 1/31/2023 | 91.50       | 150,979              | 79       |
| 80       | FICA - Internal Revenue Service | 81006999       | 1,634               | 1/28/2023    | 2/1/2023  | 4.00        | 6,536                | 80       |
| 81       | FICA - Internal Revenue Service | 81007545       | 5,420               | 1/30/2023    | 2/3/2023  | 4.00        | 21,682               | 81       |
| 82       | FICA - Internal Revenue Service | 81009122       | 349,457             | 1/31/2023    | 2/6/2023  | 5.50        | 1,922,014            | 82       |
| 83       | FICA - Internal Revenue Service | 81009534       | 263                 | 2/7/2023     | 2/6/2023  | (1.50)      | (395)                | 83       |
| 84       | FICA - Internal Revenue Service | 81010642       | 16                  | 2/9/2023     | 2/10/2023 | 0.50        | 8                    | 84       |
| 85       | FICA - Internal Revenue Service | 81011846       | 5,736               | 2/11/2023    | 2/15/2023 | 4.00        | 22,942               | 85       |
| 86       | FICA - Internal Revenue Service | 81011849       | 6,453               | 2/11/2023    | 2/15/2023 | 4.00        | 25,813               | 86       |
| 87       | FICA - Internal Revenue Service | 81014381       | 334,049             | 2/14/2023    | 2/21/2023 | 6.50        | 2,171,320            | 87       |
| 88       | FICA - Internal Revenue Service | 81014683       | 13,160              | 2/25/2023    | 2/27/2023 | 2.00        | 26,321               | 88       |
| 89       | FICA - MIP                      | 81016994       | 162,596             | 2/27/2023    | 3/1/2023  | 2.00        | 325,192              | 89       |
| 90       | FICA - Internal Revenue Service | 81018370       | 23,088              | 2/28/2023    | 3/3/2023  | 3.00        | 69,264               | 90       |
| 91       | FICA - Internal Revenue Service | 81018394       | 329,646             | 2/28/2023    | 3/6/2023  | 5.50        | 1,813,054            | 91       |
| 92       | FICA - Internal Revenue Service | 81019126       | 24,387              | 3/7/2023     | 3/6/2023  | (1.50)      | (36,580)             | 92       |
| 93       | FICA - Internal Revenue Service | 81019130       | 47,738              | 3/25/2023    | 3/7/2023  | (18.00)     | (859,286)            | 93       |
| 94       | FICA - Internal Revenue Service | 81019659       | 391                 | 3/9/2023     | 3/8/2023  | (1.50)      | (586)                | 94       |
| 95       | FICA - Internal Revenue Service | 81019671       | 175,490             | 3/10/2023    | 3/9/2023  | (1.00)      | (175,490)            | 95       |
| 96       | FICA - Internal Revenue Service | 81019675       | 1,720               | 3/11/2023    | 3/9/2023  | (2.00)      | (3,440)              | 96       |
| 97       | FICA - Internal Revenue Service | 81023213       | 840                 | 3/12/2023    | 3/17/2023 | 4.50        | 3,779                | 97       |
| 98       | FICA - Internal Revenue Service | 81023784       | 324,515             | 3/14/2023    | 3/20/2023 | 5.50        | 1,784,832            | 98       |
| 99       | FICA - Internal Revenue Service | 81025598       | 1,092               | 3/23/2023    | 3/24/2023 | 1.00        | 1,092                | 99       |
| 100      | FICA - Internal Revenue Service | 81026938       | 4,076               | 3/25/2023    | 3/29/2023 | 4.00        | 16,302               | 100      |
| 101      | FICA - Internal Revenue Service | 81030252       | 323,854             | 3/28/2023    | 4/3/2023  | 5.50        | 1,781,195            | 101      |
| 102      | FICA - Internal Revenue Service | 81030256       | 4,597               | 4/4/2023     | 4/3/2023  | (1.50)      | (6,896)              | 102      |
| 103      | FICA - Internal Revenue Service | 81030278       | 60                  | 4/6/2023     | 4/4/2023  | (2.50)      | (149)                | 103      |
| 104      | FICA - Internal Revenue Service | 81032187       | 1,790               | 4/8/2023     | 4/12/2023 | 4.00        | 7,159                | 104      |
| 105      | FICA - Internal Revenue Service | 81033295       | 1,614               | 4/9/2023     | 4/14/2023 | 4.50        | 7,263                | 105      |
| 106      | FICA - Internal Revenue Service | 81033880       | 259,454             | 4/11/2023    | 4/17/2023 | 5.50        | 1,426,996            | 106      |
| 107      | FICA - Internal Revenue Service | 81035686       | 246                 | 4/20/2023    | 4/21/2023 | 1.00        | 246                  | 107      |
| 108      | FICA - Internal Revenue Service | 81037234       | 943                 | 4/22/2023    | 4/26/2023 | 4.00        | 3,772                | 108      |
| 109      | Federal Unemployment            | 81038086       | 49,804              | 2/14/2023    | 4/28/2023 | 72.50       | 3,610,794            | 109      |
| 110      | State of Nevada                 | 81040324       | 280,765             | 2/14/2023    | 5/1/2023  | 75.50       | 21,197,791           | 110      |
| 111      | State of Nevada                 | 81040364       | 100                 | 2/14/2023    | 5/1/2023  | 75.50       | 7,579                | 111      |
| 112      | FICA - Internal Revenue Service | 81040385       | 541                 | 5/2/2023     | 5/1/2023  | (1.50)      | (811)                | 112      |
| 113      | FICA - Internal Revenue Service | 81040400       | 472                 | 4/25/2023    | 5/1/2023  | 6.00        | 2,831                | 113      |
| 114      | FICA - Internal Revenue Service | 81043480       | 320,176             | 4/25/2023    | 5/1/2023  | 5.50        | 1,760,967            | 114      |
| 115      | FICA - Internal Revenue Service | 81043933       | 1,272               | 5/4/2023     | 5/2/2023  | (2.50)      | (3,180)              | 115      |
| 116      | FICA - Internal Revenue Service | 81044423       | 883                 | 5/6/2023     | 5/1/2023  | (5.00)      | (4,414)              | 116      |
| 117      | FICA - Internal Revenue Service | 81044894       | 322,056             | 5/9/2023     | 5/15/2023 | 5.50        | 1,771,306            | 117      |
| 118      | FICA - Internal Revenue Service | 81047304       | 747                 | 5/18/2023    | 5/19/2023 | 0.50        | 374                  | 118      |
| 119      | FICA - Internal Revenue Service | 81047914       | 624                 | 5/20/2023    | 5/24/2023 | 4.00        | 2,494                | 119      |
| 120      | FICA - Internal Revenue Service | 81048490       | 320,604             | 5/23/2023    | 5/30/2023 | 6.50        | 2,083,924            | 120      |
| 121      | Totals                          |                | <u>\$ 9,407,261</u> |              |           | <u>8.78</u> | <u>\$ 82,560,165</u> | 121      |

WP G-5, Sh 52, Ln 260(c)

WP G-5, Sh 52, Ln 260(f)

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



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

| Line No. | Due Date<br>(a)<br>[1] | Percentage Due<br>(b) | Tax Year Service Date<br>(c)<br>[2] | Days<br>(d)<br>(a) - Ln 1(c) | Weighted Days<br>(e)<br>(b) * (d) | Line No. |
|----------|------------------------|-----------------------|-------------------------------------|------------------------------|-----------------------------------|----------|
| 1        | April 18, 2023         | 25.00%                | July 2, 2023                        | (75.00)                      | (18.75)                           | 1        |
| 2        | June 15, 2023          | 25.00%                |                                     | (17.00)                      | (4.25)                            | 2        |
| 3        | September 15, 2023     | 25.00%                |                                     | 75.00                        | 18.75                             | 3        |
| 4        | December 15, 2023      | 25.00%                |                                     | 166.00                       | 41.50                             | 4        |
| 5        | Totals                 | 100.00%               |                                     |                              | 37.25                             | 5        |

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

[1] Quarterly tax due dates for fiscal-year taxpayers.

[2] Midpoint of Tax Year 2021.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
INTEREST LAG  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a)            | Amount Outstanding (b)<br>[1] | Allocated to Rate Base (c)<br>[2] | Rate (d)<br>[1] | Interest Expense (e)<br>(c) * (d) | Days (f)<br>[1] | Dollar Days (g)<br>(e) * (f) | Line No. |
|----------|----------------------------|-------------------------------|-----------------------------------|-----------------|-----------------------------------|-----------------|------------------------------|----------|
| 1        | Debentures                 | \$ 3,266,433,790              | \$ 94,056,428                     | 4.34%           | \$ 4,084,014                      | 91.25           | \$ 372,666,275               | 1        |
| 2        | Medium Term Notes          | 32,430,511                    | 933,831                           | 7.72%           | 72,047                            | 91.25           | 6,574,248                    | 2        |
| 3        | Preferred Securities       | (3,494,523)                   | (100,624)                         | -4.92%          | 4,949                             | 45.63           | 225,786                      | 3        |
| 4        | CP Facility                | 0                             | 0                                 | 0.00%           | 0                                 | (14.00)         | 0                            | 4        |
| 5        | Term Facility              | (241,226)                     | (6,946)                           | -151.23%        | 10,505                            | 3.50            | 36,767                       | 5        |
| 6        | Tax Exempt - Fixed Rate    | 1,579,282                     | 0                                 | -11.08%         | 0                                 | 15.21           | 0                            | 6        |
| 7        | Tax Exempt - Variable Rate | 145,527,990                   | 0                                 | 3.62%           | 0                                 | 15.21           | 0                            | 7        |
| 8        | Total Long-Term Debt       | \$ 3,442,235,823              | \$ 94,882,689                     |                 | \$ 4,171,514                      |                 | \$ 379,503,076               | 8        |
| 9        | Short-Term Debt            | \$ 303,962,230                | \$ 8,752,543                      | 5.07%           | \$ 443,914                        | 3.50            | \$ 1,553,699                 | 9        |
| 10       | Customer Deposits          | 14,196,669                    | 2,488,518                         | 4.55%           | 113,228                           | 182.50          | 20,664,033                   | 10       |
| 11       | Total Short-Term Debt      | \$ 318,158,899                | \$ 11,241,061                     |                 | \$ 557,142                        |                 | \$ 22,217,732                | 11       |
| 12       | Total Debt                 | \$ 3,760,394,722              | \$ 106,123,750                    | 4.46%           | \$ 4,728,656                      | 84.95           | \$ 401,720,808               | 12       |

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

[1] Source: NV GRC 2023 - Schedule F

[2] Allocation of the amount of debt financing rate base is \$195,638,877 x 54.24% Debt = \$106,123,750. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
REVENUE LAG  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Description<br>(a) | Days<br>(b)      | Line<br>No. |
|-------------|--------------------|------------------|-------------|
| 1           | Cycle              | [1] 15.21        | 1           |
| 2           | Read to Bill       | [2] 2.92         | 2           |
| 3           | Bill to Collection | [3] <u>21.17</u> | 3           |
| 4           | Total              | <u>39.30</u>     | 4           |

WP G-5, Sh 1, Ln 14(d)

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

[2] WP G-5, Sh 58, Ln 13(d)

[3] WP G-5, Sh 71, Ln 13(j)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL SUMMARY  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Month<br>(a)   | Number of<br>Cycles<br>(b)<br>WP G-5, Sh 59 - 70,<br>Col (d) | Lag<br>Days<br>(c)<br>WP G-5, Sh 59 - 70,<br>Col (d) | Average<br>Lag Days<br>(d)<br>(c) / (b) | Line<br>No. |
|-------------|----------------|--|--|---|-------------|
| 1           | June 2022      | 22   | 63   | 2.86                                    | 1           |
| 2           | July 2022      | 20   | 59   | 2.95                                    | 2           |
| 3           | August 2022    | 23   | 62   | 2.70                                    | 3           |
| 4           | September 2022 | 21   | 64   | 3.05                                    | 4           |
| 5           | October 2022   | 21   | 58   | 2.76                                    | 5           |
| 6           | November 2022  | 19   | 60   | 3.16                                    | 6           |
| 7           | December 2022  | 21   | 70   | 3.33                                    | 7           |
| 8           | January 2023   | 21   | 61   | 2.90                                    | 8           |
| 9           | February 2023  | 19   | 56   | 2.95                                    | 9           |
| 10          | March 2023     | 23   | 66   | 2.87                                    | 10          |
| 11          | April 2023     | 20   | 56   | 2.80                                    | 11          |
| 12          | May 2023       | 22   | 62   | 2.82                                    | 12          |
| 13          | Totals         | <u>252</u>   | <u>737</u>   | <u>2.92</u>                             | 13          |

WP G-5, Sh 57, Ln 2(b)

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
JUNE 2022**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 20                         | 6/1/2022         | 6/3/2022         | 2                      | 1               |
| 2               | 21                         | 6/2/2022         | 6/6/2022         | 4                      | 2               |
| 3               | 1                          | 6/3/2022         | 6/7/2022         | 4                      | 3               |
| 4               | 2                          | 6/6/2022         | 6/8/2022         | 2                      | 4               |
| 5               | 3                          | 6/7/2022         | 6/9/2022         | 2                      | 5               |
| 6               | 4                          | 6/8/2022         | 6/10/2022        | 2                      | 6               |
| 7               | 5                          | 6/9/2022         | 6/13/2022        | 4                      | 7               |
| 8               | 6                          | 6/10/2022        | 6/14/2022        | 4                      | 8               |
| 9               | 7                          | 6/13/2022        | 6/15/2022        | 2                      | 9               |
| 10              | 8                          | 6/14/2022        | 6/16/2022        | 2                      | 10              |
| 11              | 9                          | 6/15/2022        | 6/17/2022        | 2                      | 11              |
| 12              | 10                         | 6/16/2022        | 6/20/2022        | 4                      | 12              |
| 13              | 11                         | 6/17/2022        | 6/21/2022        | 4                      | 13              |
| 14              | 12                         | 6/20/2022        | 6/22/2022        | 2                      | 14              |
| 15              | 13                         | 6/21/2022        | 6/23/2022        | 2                      | 15              |
| 16              | 14                         | 6/22/2022        | 6/24/2022        | 2                      | 16              |
| 17              | 15                         | 6/23/2022        | 6/27/2022        | 4                      | 17              |
| 18              | 16                         | 6/24/2022        | 6/28/2022        | 4                      | 18              |
| 19              | 17                         | 6/27/2022        | 6/29/2022        | 2                      | 19              |
| 20              | 18                         | 6/28/2022        | 6/30/2022        | 2                      | 20              |
| 21              | 19                         | 6/29/2022        | 7/1/2022         | 2                      | 21              |
| 22              | 20                         | 6/30/2022        | 7/5/2022         | 5                      | 22              |
| 23              | Total Lag Days             |                  |                  | <u>63</u>              | 23              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 24              | Number of Cycles           |                  |                  | <u>22</u>              | 24              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 25              | Average Number of Lag Days |                  |                  | <u><u>2.86</u></u>     | 25              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
JULY 2022**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 21                         | 7/1/2022         | 7/6/2022         | 5                      | 1               |
| 2               | 1                          | 7/5/2022         | 7/7/2022         | 2                      | 2               |
| 3               | 2                          | 7/6/2022         | 7/8/2022         | 2                      | 3               |
| 4               | 3                          | 7/7/2022         | 7/11/2022        | 4                      | 4               |
| 5               | 4                          | 7/8/2022         | 7/12/2022        | 4                      | 5               |
| 6               | 5                          | 7/11/2022        | 7/13/2022        | 2                      | 6               |
| 7               | 6                          | 7/12/2022        | 7/14/2022        | 2                      | 7               |
| 8               | 7                          | 7/13/2022        | 7/15/2022        | 2                      | 8               |
| 9               | 8                          | 7/14/2022        | 7/18/2022        | 4                      | 9               |
| 10              | 9                          | 7/15/2022        | 7/19/2022        | 4                      | 10              |
| 11              | 10                         | 7/18/2022        | 7/20/2022        | 2                      | 11              |
| 12              | 11                         | 7/19/2022        | 7/21/2022        | 2                      | 12              |
| 13              | 12                         | 7/20/2022        | 7/22/2022        | 2                      | 13              |
| 14              | 13                         | 7/21/2022        | 7/25/2022        | 4                      | 14              |
| 15              | 14                         | 7/22/2022        | 7/26/2022        | 4                      | 15              |
| 16              | 15                         | 7/25/2022        | 7/27/2022        | 2                      | 16              |
| 17              | 16                         | 7/26/2022        | 7/28/2022        | 2                      | 17              |
| 18              | 17                         | 7/27/2022        | 7/29/2022        | 2                      | 18              |
| 19              | 18                         | 7/28/2022        | 8/1/2022         | 4                      | 19              |
| 20              | 19                         | 7/29/2022        | 8/2/2022         | 4                      | 20              |
| 21              | Total Lag Days             |                  |                  | <u>59</u>              | 21              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 22              | Number of Cycles           |                  |                  | <u>20</u>              | 22              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 23              | Average Number of Lag Days |                  |                  | <u><u>2.95</u></u>     | 23              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
AUGUST 2022**

| Line No. | Cycle Number               | Read Date | Bill Date | Lag Days               | Line No. |
|----------|----------------------------|-----------|-----------|------------------------|----------|
|          | (a)                        | (b)       | (c)       | (d)                    |          |
|          |                            | [1]       | [1]       | (c) - (b)              |          |
| 1        | 20                         | 8/1/2022  | 8/3/2022  | 2                      | 1        |
| 2        | 21                         | 8/2/2022  | 8/4/2022  | 2                      | 2        |
| 3        | 1                          | 8/3/2022  | 8/5/2022  | 2                      | 3        |
| 4        | 2                          | 8/4/2022  | 8/8/2022  | 4                      | 4        |
| 5        | 3                          | 8/5/2022  | 8/9/2022  | 4                      | 5        |
| 6        | 4                          | 8/8/2022  | 8/10/2022 | 2                      | 6        |
| 7        | 5                          | 8/9/2022  | 8/11/2022 | 2                      | 7        |
| 8        | 6                          | 8/10/2022 | 8/12/2022 | 2                      | 8        |
| 9        | 7                          | 8/11/2022 | 8/15/2022 | 4                      | 9        |
| 10       | 8                          | 8/12/2022 | 8/16/2022 | 4                      | 10       |
| 11       | 9                          | 8/15/2022 | 8/17/2022 | 2                      | 11       |
| 12       | 10                         | 8/16/2022 | 8/18/2022 | 2                      | 12       |
| 13       | 11                         | 8/17/2022 | 8/19/2022 | 2                      | 13       |
| 14       | 12                         | 8/18/2022 | 8/22/2022 | 4                      | 14       |
| 15       | 13                         | 8/19/2022 | 8/23/2022 | 4                      | 15       |
| 16       | 14                         | 8/22/2022 | 8/24/2022 | 2                      | 16       |
| 17       | 15                         | 8/23/2022 | 8/25/2022 | 2                      | 17       |
| 18       | 16                         | 8/24/2022 | 8/26/2022 | 2                      | 18       |
| 19       | 17                         | 8/25/2022 | 8/29/2022 | 4                      | 19       |
| 20       | 18                         | 8/26/2022 | 8/30/2022 | 4                      | 20       |
| 21       | 19                         | 8/29/2022 | 8/31/2022 | 2                      | 21       |
| 22       | 20                         | 8/30/2022 | 9/1/2022  | 2                      | 22       |
| 23       | 21                         | 8/31/2022 | 9/2/2022  | 2                      | 23       |
| 24       | Total Lag Days             |           |           | <u>62</u>              | 24       |
|          |                            |           |           | WP G-5, Sh 58, Col (c) |          |
| 25       | Number of Cycles           |           |           | <u>23</u>              | 25       |
|          |                            |           |           | WP G-5, Sh 58, Col (b) |          |
| 26       | Average Number of Lag Days |           |           | <u><u>2.70</u></u>     | 26       |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
SEPTEMBER 2022**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 1                          | 9/1/2022         | 9/6/2022         | 5                      | 1               |
| 2               | 2                          | 9/2/2022         | 9/7/2022         | 5                      | 2               |
| 3               | 3                          | 9/6/2022         | 9/8/2022         | 2                      | 3               |
| 4               | 4                          | 9/7/2022         | 9/9/2022         | 2                      | 4               |
| 5               | 5                          | 9/8/2022         | 9/12/2022        | 4                      | 5               |
| 6               | 6                          | 9/9/2022         | 9/13/2022        | 4                      | 6               |
| 7               | 7                          | 9/12/2022        | 9/14/2022        | 2                      | 7               |
| 8               | 8                          | 9/13/2022        | 9/15/2022        | 2                      | 8               |
| 9               | 9                          | 9/14/2022        | 9/16/2022        | 2                      | 9               |
| 10              | 10                         | 9/15/2022        | 9/19/2022        | 4                      | 10              |
| 11              | 11                         | 9/16/2022        | 9/20/2022        | 4                      | 11              |
| 12              | 12                         | 9/19/2022        | 9/21/2022        | 2                      | 12              |
| 13              | 13                         | 9/20/2022        | 9/22/2022        | 2                      | 13              |
| 14              | 14                         | 9/21/2022        | 9/23/2022        | 2                      | 14              |
| 15              | 15                         | 9/22/2022        | 9/26/2022        | 4                      | 15              |
| 16              | 16                         | 9/23/2022        | 9/27/2022        | 4                      | 16              |
| 17              | 17                         | 9/26/2022        | 9/28/2022        | 2                      | 17              |
| 18              | 18                         | 9/27/2022        | 9/29/2022        | 2                      | 18              |
| 19              | 19                         | 9/28/2022        | 9/30/2022        | 2                      | 19              |
| 20              | 20                         | 9/29/2022        | 10/3/2022        | 4                      | 20              |
| 21              | 21                         | 9/30/2022        | 10/4/2022        | 4                      | 21              |
| 22              | Total Lag Days             |                  |                  | <u>64</u>              | 22              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 23              | Number of Cycles           |                  |                  | <u>21</u>              | 23              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 24              | Average Number of Lag Days |                  |                  | <u><u>3.05</u></u>     | 24              |

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
OCTOBER 2022**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 1                          | 10/3/2022        | 10/5/2022        | 2                      | 1               |
| 2               | 2                          | 10/4/2022        | 10/6/2022        | 2                      | 2               |
| 3               | 3                          | 10/5/2022        | 10/7/2022        | 2                      | 3               |
| 4               | 4                          | 10/6/2022        | 10/10/2022       | 4                      | 4               |
| 5               | 5                          | 10/7/2022        | 10/11/2022       | 4                      | 5               |
| 6               | 6                          | 10/10/2022       | 10/12/2022       | 2                      | 6               |
| 7               | 7                          | 10/11/2022       | 10/13/2022       | 2                      | 7               |
| 8               | 8                          | 10/12/2022       | 10/14/2022       | 2                      | 8               |
| 9               | 9                          | 10/13/2022       | 10/17/2022       | 4                      | 9               |
| 10              | 10                         | 10/14/2022       | 10/18/2022       | 4                      | 10              |
| 11              | 11                         | 10/17/2022       | 10/19/2022       | 2                      | 11              |
| 12              | 12                         | 10/18/2022       | 10/20/2022       | 2                      | 12              |
| 13              | 13                         | 10/19/2022       | 10/21/2022       | 2                      | 13              |
| 14              | 14                         | 10/20/2022       | 10/24/2022       | 4                      | 14              |
| 15              | 15                         | 10/21/2022       | 10/25/2022       | 4                      | 15              |
| 16              | 16                         | 10/24/2022       | 10/26/2022       | 2                      | 16              |
| 17              | 17                         | 10/25/2022       | 10/27/2022       | 2                      | 17              |
| 18              | 18                         | 10/26/2022       | 10/28/2022       | 2                      | 18              |
| 19              | 19                         | 10/27/2022       | 10/31/2022       | 4                      | 19              |
| 20              | 20                         | 10/28/2022       | 11/1/2022        | 4                      | 20              |
| 21              | 21                         | 10/31/2022       | 11/2/2022        | <u>2</u>               | 21              |
| 22              | Total Lag Days             |                  |                  | <u>58</u>              | 22              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 23              | Number of Cycles           |                  |                  | <u>21</u>              | 23              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 24              | Average Number of Lag Days |                  |                  | <u><u>2.76</u></u>     | 24              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
NOVEMBER 2022**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 1                          | 11/1/2022        | 11/3/2022        | 2                      | 1               |
| 2               | 2                          | 11/2/2022        | 11/4/2022        | 2                      | 2               |
| 3               | 3                          | 11/3/2022        | 11/7/2022        | 4                      | 3               |
| 4               | 4                          | 11/4/2022        | 11/8/2022        | 4                      | 4               |
| 5               | 5                          | 11/7/2022        | 11/9/2022        | 2                      | 5               |
| 6               | 6                          | 11/8/2022        | 11/10/2022       | 2                      | 6               |
| 7               | 7                          | 11/9/2022        | 11/14/2022       | 5                      | 7               |
| 8               | 8                          | 11/10/2022       | 11/15/2022       | 5                      | 8               |
| 9               | 9                          | 11/14/2022       | 11/16/2022       | 2                      | 9               |
| 10              | 10                         | 11/15/2022       | 11/17/2022       | 2                      | 10              |
| 11              | 11                         | 11/16/2022       | 11/18/2022       | 2                      | 11              |
| 12              | 12                         | 11/17/2022       | 11/21/2022       | 4                      | 12              |
| 13              | 13                         | 11/18/2022       | 11/22/2022       | 4                      | 13              |
| 14              | 14                         | 11/21/2022       | 11/23/2022       | 2                      | 14              |
| 15              | 15                         | 11/22/2022       | 11/28/2022       | 6                      | 15              |
| 16              | 16                         | 11/23/2022       | 11/29/2022       | 6                      | 16              |
| 17              | 17                         | 11/28/2022       | 11/30/2022       | 2                      | 17              |
| 18              | 18                         | 11/29/2022       | 12/1/2022        | 2                      | 18              |
| 19              | 19                         | 11/30/2022       | 12/2/2022        | 2                      | 19              |
| 20              | Total Lag Days             |                  |                  | <u>60</u>              | 20              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 21              | Number of Cycles           |                  |                  | <u>19</u>              | 21              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 22              | Average Number of Lag Days |                  |                  | <u><u>3.16</u></u>     | 22              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
DECEMBER 2022**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 20                         | 12/1/2022        | 12/5/2022        | 4                      | 1               |
| 2               | 21                         | 12/2/2022        | 12/6/2022        | 4                      | 2               |
| 3               | 1                          | 12/3/2022        | 12/7/2022        | 4                      | 3               |
| 4               | 2                          | 12/5/2022        | 12/7/2022        | 2                      | 4               |
| 5               | 3                          | 12/6/2022        | 12/8/2022        | 2                      | 5               |
| 6               | 4                          | 12/7/2022        | 12/9/2022        | 2                      | 6               |
| 7               | 5                          | 12/8/2022        | 12/12/2022       | 4                      | 7               |
| 8               | 6                          | 12/9/2022        | 12/13/2022       | 4                      | 8               |
| 9               | 7                          | 12/12/2022       | 12/14/2022       | 2                      | 9               |
| 10              | 8                          | 12/13/2022       | 12/15/2022       | 2                      | 10              |
| 11              | 9                          | 12/14/2022       | 12/16/2022       | 2                      | 11              |
| 12              | 10                         | 12/15/2022       | 12/19/2022       | 4                      | 12              |
| 13              | 11                         | 12/16/2022       | 12/20/2022       | 4                      | 13              |
| 14              | 12                         | 12/19/2022       | 12/21/2022       | 2                      | 14              |
| 15              | 13                         | 12/20/2022       | 12/22/2022       | 2                      | 15              |
| 16              | 14                         | 12/21/2022       | 12/27/2022       | 6                      | 16              |
| 17              | 15                         | 12/22/2022       | 12/28/2022       | 6                      | 17              |
| 18              | 16                         | 12/27/2022       | 12/29/2022       | 2                      | 18              |
| 19              | 17                         | 12/28/2022       | 12/30/2022       | 2                      | 19              |
| 20              | 18                         | 12/29/2022       | 1/3/2023         | 5                      | 20              |
| 21              | 19                         | 12/30/2022       | 1/4/2023         | 5                      | 21              |
| 22              | Total Lag Days             |                  |                  | <u>70</u>              | 22              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 23              | Number of Cycles           |                  |                  | <u>21</u>              | 23              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 24              | Average Number of Lag Days |                  |                  | <u><u>3.33</u></u>     | 24              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
JANUARY 2023**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 20                         | 1/3/2023         | 1/5/2023         | 2                      | 1               |
| 2               | 21                         | 1/4/2023         | 1/6/2023         | 2                      | 2               |
| 3               | 1                          | 1/5/2023         | 1/9/2023         | 4                      | 3               |
| 4               | 2                          | 1/6/2023         | 1/10/2023        | 4                      | 4               |
| 5               | 3                          | 1/7/2023         | 1/10/2023        | 3                      | 5               |
| 6               | 4                          | 1/9/2023         | 1/11/2023        | 2                      | 6               |
| 7               | 5                          | 1/10/2023        | 1/12/2023        | 2                      | 7               |
| 8               | 6                          | 1/11/2023        | 1/13/2023        | 2                      | 8               |
| 9               | 7                          | 1/12/2023        | 1/17/2023        | 5                      | 9               |
| 10              | 8                          | 1/13/2023        | 1/18/2023        | 5                      | 10              |
| 11              | 9                          | 1/17/2023        | 1/19/2023        | 2                      | 11              |
| 12              | 10                         | 1/18/2023        | 1/20/2023        | 2                      | 12              |
| 13              | 11                         | 1/19/2023        | 1/23/2023        | 4                      | 13              |
| 14              | 12                         | 1/20/2023        | 1/24/2023        | 4                      | 14              |
| 15              | 13                         | 1/23/2023        | 1/25/2023        | 2                      | 15              |
| 16              | 14                         | 1/24/2023        | 1/26/2023        | 2                      | 16              |
| 17              | 15                         | 1/25/2023        | 1/27/2023        | 2                      | 17              |
| 18              | 16                         | 1/26/2023        | 1/30/2023        | 4                      | 18              |
| 19              | 17                         | 1/27/2023        | 1/31/2023        | 4                      | 19              |
| 20              | 18                         | 1/30/2023        | 2/1/2023         | 2                      | 20              |
| 21              | 19                         | 1/31/2023        | 2/2/2023         | 2                      | 21              |
| 22              | Total Lag Days             |                  |                  | <u>61</u>              | 22              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 23              | Number of Cycles           |                  |                  | <u>21</u>              | 23              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 24              | Average Number of Lag Days |                  |                  | <u><u>2.90</u></u>     | 24              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
FEBRUARY 2023**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 20                         | 2/1/2023         | 2/3/2023         | 2                      | 1               |
| 2               | 21                         | 2/2/2023         | 2/6/2023         | 4                      | 2               |
| 3               | 1                          | 2/3/2023         | 2/7/2023         | 4                      | 3               |
| 4               | 2                          | 2/6/2023         | 2/8/2023         | 2                      | 4               |
| 5               | 3                          | 2/7/2023         | 2/9/2023         | 2                      | 5               |
| 6               | 4                          | 2/8/2023         | 2/10/2023        | 2                      | 6               |
| 7               | 5                          | 2/9/2023         | 2/13/2023        | 4                      | 7               |
| 8               | 6                          | 2/10/2023        | 2/14/2023        | 4                      | 8               |
| 9               | 7                          | 2/13/2023        | 2/15/2023        | 2                      | 9               |
| 10              | 8                          | 2/14/2023        | 2/16/2023        | 2                      | 10              |
| 11              | 9                          | 2/15/2023        | 2/17/2023        | 2                      | 11              |
| 12              | 10                         | 2/16/2023        | 2/21/2023        | 5                      | 12              |
| 13              | 11                         | 2/17/2023        | 2/22/2023        | 5                      | 13              |
| 14              | 12                         | 2/21/2023        | 2/23/2023        | 2                      | 14              |
| 15              | 13                         | 2/22/2023        | 2/24/2023        | 2                      | 15              |
| 16              | 14                         | 2/23/2023        | 2/27/2023        | 4                      | 16              |
| 17              | 15                         | 2/24/2023        | 2/28/2023        | 4                      | 17              |
| 18              | 16                         | 2/27/2023        | 3/1/2023         | 2                      | 18              |
| 19              | 17                         | 2/28/2023        | 3/2/2023         | 2                      | 19              |
| 20              | Total Lag Days             |                  |                  | <u>56</u>              | 20              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 21              | Number of Cycles           |                  |                  | <u>19</u>              | 21              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 22              | Average Number of Lag Days |                  |                  | <u><u>2.95</u></u>     | 22              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
MARCH 2023**

| Line No. | Cycle Number               | Read Date | Bill Date | Lag Days               | Line No. |
|----------|----------------------------|-----------|-----------|------------------------|----------|
|          | (a)                        | (b)       | (c)       | (d)                    |          |
|          |                            | [1]       | [1]       | (c) - (b)              |          |
| 1        | 18                         | 3/1/2023  | 3/3/2023  | 2                      | 1        |
| 2        | 19                         | 3/2/2023  | 3/6/2023  | 4                      | 2        |
| 3        | 20                         | 3/3/2023  | 3/7/2023  | 4                      | 3        |
| 4        | 21                         | 3/6/2023  | 3/8/2023  | 2                      | 4        |
| 5        | 1                          | 3/7/2023  | 3/9/2023  | 2                      | 5        |
| 6        | 2                          | 3/8/2023  | 3/10/2023 | 2                      | 6        |
| 7        | 3                          | 3/9/2023  | 3/13/2023 | 4                      | 7        |
| 8        | 4                          | 3/10/2023 | 3/14/2023 | 4                      | 8        |
| 9        | 5                          | 3/13/2023 | 3/15/2023 | 2                      | 9        |
| 10       | 6                          | 3/14/2023 | 3/16/2023 | 2                      | 10       |
| 11       | 7                          | 3/15/2023 | 3/17/2023 | 2                      | 11       |
| 12       | 8                          | 3/16/2023 | 3/20/2023 | 4                      | 12       |
| 13       | 9                          | 3/17/2023 | 3/21/2023 | 4                      | 13       |
| 14       | 10                         | 3/20/2023 | 3/22/2023 | 2                      | 14       |
| 15       | 11                         | 3/21/2023 | 3/23/2023 | 2                      | 15       |
| 16       | 12                         | 3/22/2023 | 3/24/2023 | 2                      | 16       |
| 17       | 13                         | 3/23/2023 | 3/27/2023 | 4                      | 17       |
| 18       | 14                         | 3/24/2023 | 3/28/2023 | 4                      | 18       |
| 19       | 15                         | 3/27/2023 | 3/29/2023 | 2                      | 19       |
| 20       | 16                         | 3/28/2023 | 3/30/2023 | 2                      | 20       |
| 21       | 17                         | 3/29/2023 | 3/31/2023 | 2                      | 21       |
| 22       | 18                         | 3/30/2023 | 4/3/2023  | 4                      | 22       |
| 23       | 19                         | 3/31/2023 | 4/4/2023  | 4                      | 23       |
| 24       | Total Lag Days             |           |           | <u>66</u>              | 24       |
|          |                            |           |           | WP G-5, Sh 58, Col (c) |          |
| 25       | Number of Cycles           |           |           | <u>23</u>              | 25       |
|          |                            |           |           | WP G-5, Sh 58, Col (b) |          |
| 26       | Average Number of Lag Days |           |           | <u><u>2.87</u></u>     | 26       |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
APRIL 2023**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 20                         | 4/3/2023         | 4/5/2023         | 2                      | 1               |
| 2               | 21                         | 4/4/2023         | 4/6/2023         | 2                      | 2               |
| 3               | 1                          | 4/5/2023         | 4/7/2023         | 2                      | 3               |
| 4               | 2                          | 4/6/2023         | 4/10/2023        | 4                      | 4               |
| 5               | 3                          | 4/7/2023         | 4/11/2023        | 4                      | 5               |
| 6               | 4                          | 4/10/2023        | 4/12/2023        | 2                      | 6               |
| 7               | 5                          | 4/11/2023        | 4/13/2023        | 2                      | 7               |
| 8               | 6                          | 4/12/2023        | 4/14/2023        | 2                      | 8               |
| 9               | 7                          | 4/13/2023        | 4/17/2023        | 4                      | 9               |
| 10              | 8                          | 4/14/2023        | 4/18/2023        | 4                      | 10              |
| 11              | 9                          | 4/17/2023        | 4/19/2023        | 2                      | 11              |
| 12              | 10                         | 4/18/2023        | 4/20/2023        | 2                      | 12              |
| 13              | 11                         | 4/19/2023        | 4/21/2023        | 2                      | 13              |
| 14              | 12                         | 4/20/2023        | 4/24/2023        | 4                      | 14              |
| 15              | 13                         | 4/21/2023        | 4/25/2023        | 4                      | 15              |
| 16              | 14                         | 4/24/2023        | 4/26/2023        | 2                      | 16              |
| 17              | 15                         | 4/25/2023        | 4/27/2023        | 2                      | 17              |
| 18              | 16                         | 4/26/2023        | 4/28/2023        | 2                      | 18              |
| 19              | 17                         | 4/27/2023        | 5/1/2023         | 4                      | 19              |
| 20              | 18                         | 4/28/2023        | 5/2/2023         | 4                      | 20              |
| 21              | Total Lag Days             |                  |                  | <u>56</u>              | 21              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 22              | Number of Cycles           |                  |                  | <u>20</u>              | 22              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 23              | Average Number of Lag Days |                  |                  | <u><u>2.80</u></u>     | 23              |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
READ TO BILL  
MAY 2023**

| <u>Line No.</u> | <u>Cycle Number</u>        | <u>Read Date</u> | <u>Bill Date</u> | <u>Lag Days</u>        | <u>Line No.</u> |
|-----------------|----------------------------|------------------|------------------|------------------------|-----------------|
|                 | (a)                        | (b)              | (c)              | (d)                    |                 |
|                 |                            | [1]              | [1]              | (c) - (b)              |                 |
| 1               | 19                         | 5/1/2023         | 5/3/2023         | 2                      | 1               |
| 2               | 20                         | 5/2/2023         | 5/4/2023         | 2                      | 2               |
| 3               | 21                         | 5/3/2023         | 5/5/2023         | 2                      | 3               |
| 4               | 1                          | 5/4/2023         | 5/8/2023         | 4                      | 4               |
| 5               | 2                          | 5/5/2023         | 5/9/2023         | 4                      | 5               |
| 6               | 3                          | 5/8/2023         | 5/10/2023        | 2                      | 6               |
| 7               | 4                          | 5/9/2023         | 5/11/2023        | 2                      | 7               |
| 8               | 5                          | 5/10/2023        | 5/12/2023        | 2                      | 8               |
| 9               | 6                          | 5/11/2023        | 5/15/2023        | 4                      | 9               |
| 10              | 7                          | 5/12/2023        | 5/16/2023        | 4                      | 10              |
| 11              | 8                          | 5/15/2023        | 5/17/2023        | 2                      | 11              |
| 12              | 9                          | 5/16/2023        | 5/18/2023        | 2                      | 12              |
| 13              | 10                         | 5/17/2023        | 5/19/2023        | 2                      | 13              |
| 14              | 11                         | 5/18/2023        | 5/22/2023        | 4                      | 14              |
| 15              | 12                         | 5/19/2023        | 5/23/2023        | 4                      | 15              |
| 16              | 13                         | 5/22/2023        | 5/24/2023        | 2                      | 16              |
| 17              | 14                         | 5/23/2023        | 5/25/2023        | 2                      | 17              |
| 18              | 15                         | 5/24/2023        | 5/26/2023        | 2                      | 18              |
| 19              | 16                         | 5/25/2023        | 5/30/2023        | 5                      | 19              |
| 20              | 17                         | 5/26/2023        | 5/31/2023        | 5                      | 20              |
| 21              | 18                         | 5/30/2023        | 6/1/2023         | 2                      | 21              |
| 22              | 19                         | 5/31/2023        | 6/2/2023         | 2                      | 22              |
| 23              | Total Lag Days             |                  |                  | <u>62</u>              | 23              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (c) |                 |
| 24              | Number of Cycles           |                  |                  | <u>22</u>              | 24              |
|                 |                            |                  |                  | WP G-5, Sh 58, Col (b) |                 |
| 25              | Average Number of Lag Days |                  |                  | <u><u>2.82</u></u>     | 25              |

[1] Source: Company Records



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BILLING TO COLLECTION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)      | Revenue (b)    | Taxes (c)    | Total Revenue (d) | Number of Days in Month (e) | Average Revenue (f) | Accounts Receivable (g) | Process Days (h) | Average A/R (i) | Lag Days (j) | Line No. |
|----------|----------------|----------------|--------------|-------------------|-----------------------------|---------------------|-------------------------|------------------|-----------------|--------------|----------|
|          |                | [1]            | [2]          | (b) + (c)         |                             | (d) / (e)           | [1]                     | (h)              | (g) / (h)       | (j) / (i)    |          |
| 1        | June 2022      | \$ 5,630,834   | \$ 382,610   | \$ 6,013,445      | 30                          | \$ 200,448          | \$ 116,614,689          | 22               | \$ 5,300,668    | 26.44        | 1        |
| 2        | July 2022      | 4,971,157      | 267,898      | 5,239,055         | 31                          | 169,002             | 77,849,879              | 20               | 3,892,494       | 23.03        | 2        |
| 3        | August 2022    | 4,536,330      | 233,398      | 4,769,728         | 31                          | 153,862             | 53,232,297              | 23               | 2,314,448       | 15.04        | 3        |
| 4        | September 2022 | 4,770,412      | 249,918      | 5,020,330         | 30                          | 167,344             | 39,169,008              | 21               | 1,865,191       | 11.15        | 4        |
| 5        | October 2022   | 6,601,691      | 294,424      | 6,896,115         | 31                          | 222,455             | 42,057,028              | 22               | 1,911,683       | 8.59         | 5        |
| 6        | November 2022  | 14,063,271     | 649,991      | 14,713,262        | 30                          | 490,442             | 153,897,318             | 20               | 7,694,866       | 15.69        | 6        |
| 7        | December 2022  | 23,286,810     | 1,369,150    | 24,655,960        | 31                          | 795,354             | 250,688,330             | 21               | 11,937,540      | 15.01        | 7        |
| 8        | January 2023   | 25,315,718     | 1,215,534    | 26,531,252        | 31                          | 855,847             | 322,447,745             | 20               | 16,122,387      | 18.84        | 8        |
| 9        | February 2023  | 25,568,257     | 1,232,505    | 26,800,762        | 28                          | 957,170             | 409,720,931             | 19               | 21,564,260      | 22.53        | 9        |
| 10       | March 2023     | 22,987,372     | 1,125,378    | 24,112,749        | 31                          | 777,831             | 460,809,942             | 23               | 20,035,215      | 25.76        | 10       |
| 11       | April 2023     | 18,033,207     | 1,085,598    | 19,118,806        | 30                          | 637,294             | 369,980,601             | 20               | 18,499,030      | 29.03        | 11       |
| 12       | May 2023       | 11,974,862     | 567,783      | 12,542,645        | 31                          | 404,601             | 270,856,895             | 22               | 12,311,677      | 30.43        | 12       |
| 13       | Totals         | \$ 167,739,920 | \$ 8,674,186 | \$ 176,414,106    | 365                         | \$ 5,831,650        | \$ 2,567,324,661        | 253              | \$ 123,449,457  | 21.17        | 13       |

WP G-5, Sh 57, Ln 3(b)

[1] Source: Company Records  
[2] WP G-5, Sh 72, Ln 31

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
TAXES RELATED TO REVENUE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No.  | Description           | June 2022  | July 2022 | August 2022 | September 2022 | October 2022 | November 2022 | December 2022 | January 2023 | February 2023 | March 2023 | April 2023 | May 2023   | Total          | Line No. |
|-----------|-----------------------|------------|-----------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|------------|------------|------------|----------------|----------|
|           | (a)                   | (b)        | (c)       | (d)         | (e)            | (f)          | (g)           | (h)           | (i)          | (j)           | (k)        | (l)        | (m)        | (n)            |          |
|           |                       |            |           |             |                |              |               |               |              |               |            |            |            | sum (b) to (m) |          |
| 241001446 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 1         | Tahoe                 | \$ -       | \$ 389    | \$ 2        | \$ 414         | \$ 0         | \$ 0          | \$ 0          | \$ 250       | \$ -          | \$ -       | \$ -       | \$ -       | \$ 1,056       | 1        |
| 2         | Carson                | -          | 662       | 2           | -              | 0            | 0             | 0             | 0            | -             | -          | -          | -          | 665            | 2        |
| 3         | Elko                  | -          | 0         | -           | -              | 0            | 0             | -             | 72           | -             | -          | -          | -          | 73             | 3        |
| 4         | Winnemucca            | -          | 41        | 2           | -              | -            | 0             | 0             | 123          | -             | -          | -          | -          | 167            | 4        |
| 5         | Ferrelly              | -          | 185       | 1           | 0              | 0            | -             | -             | 709          | 0             | 0          | 0          | 0          | 896            | 5        |
| 6         | Spring Creek          | -          | 0         | -           | -              | -            | -             | -             | -            | -             | -          | -          | -          | 0              | 6        |
| 7         | Northern Nevada       | \$ -       | \$ 1,278  | \$ 8        | \$ 414         | \$ 0         | \$ 1          | \$ 0          | \$ 1,154     | \$ 0          | \$ 0       | \$ 0       | \$ 0       | \$ 2,855       | 7        |
| 241001448 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 8         | Tahoe                 | \$ 23,877  | \$ 16,621 | \$ 11,667   | \$ 11,807      | \$ 15,265    | \$ 31,477     | \$ 62,934     | \$ 72,050    | \$ 75,845     | \$ 79,726  | \$ 66,618  | \$ 47,595  | \$ 515,482     | 8        |
| 9         | Carson                | 32,452     | 23,526    | 20,428      | 20,990         | 24,392       | 52,178        | 120,287       | 132,152      | 149,063       | 133,252    | 100,917    | 63,634     | 873,271        | 9        |
| 10        | Elko                  | 2,284      | 1,363     | 1,201       | 1,199          | 1,589        | 4,086         | 6,609         | 7,241        | 7,142         | 6,730      | 5,316      | 2,916      | 47,675         | 10       |
| 11        | Winnemucca            | 5,396      | 4,997     | 3,860       | 3,935          | 4,904        | 10,995        | 15,549        | 19,082       | 20,700        | 15,461     | 12,916     | 8,093      | 125,888        | 11       |
| 12        | Ferrelly              | 4,715      | 2,570     | 3,094       | 3,925          | 6,685        | 11,823        | 9,867         | 14,797       | 14,301        | 12,042     | 8,320      | 5,845      | 97,984         | 12       |
| 13        | Northern Nevada       | \$ 68,724  | \$ 49,078 | \$ 40,250   | \$ 41,855      | \$ 52,835    | \$ 110,559    | \$ 215,246    | \$ 245,322   | \$ 267,051    | \$ 247,211 | \$ 194,087 | \$ 128,082 | \$ 1,660,300   | 13       |
| 241001449 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 14        | Carson                | \$ 1       | \$ 1      | \$ 0        | \$ 1           | \$ 1         | \$ 3          | \$ 4          | \$ 5         | \$ 5          | \$ 4       | \$ 3       | \$ 1       | \$ 27          | 14       |
| 15        | Elko                  | 25,985     | 18,986    | 17,660      | 18,948         | 25,944       | 73,262        | 114,017       | 119,532      | 123,287       | 111,438    | 87,562     | 48,435     | 785,055        | 15       |
| 16        | Winnemucca            | 4,619      | 3,429     | 2,912       | 2,950          | 3,540        | 9,563         | 17,082        | 18,406       | 18,146        | 17,517     | 14,425     | 8,500      | 121,090        | 16       |
| 17        | Ferrelly              | 14,807     | 10,739    | 10,707      | 10,866         | 12,763       | 30,903        | 55,161        | 60,348       | 61,674        | 54,799     | 41,019     | 24,117     | 387,903        | 17       |
| 18        | Spring Creek          | -          | -         | -           | 3              | 19           | 51            | 99            | 81           | 96            | 95         | 89         | 69         | 600            | 18       |
| 19        | Northern Nevada       | \$ 45,412  | \$ 33,154 | \$ 31,279   | \$ 32,768      | \$ 42,267    | \$ 113,780    | \$ 186,364    | \$ 198,372   | \$ 203,208    | \$ 183,852 | \$ 143,097 | \$ 81,122  | \$ 1,294,675   | 19       |
| 241001452 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 20        | Winnemucca            | \$ 7,222   | \$ 7,318  | \$ 7,231    | \$ 7,228       | \$ 7,243     | \$ 7,296      | \$ 277,730    | \$ 25,642    | \$ 25,952     | \$ 25,417  | \$ 25,402  | \$ 25,394  | \$ 449,076     | 20       |
| 241001453 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 21        | Winnemucca            | \$ 29,401  | \$ 29,401 | \$ 29,401   | \$ 29,401      | \$ 29,401    | \$ 29,401     | \$ 70,749     | \$ 6,432     | \$ 6,432      | \$ 6,432   | \$ 6,432   | \$ 6,432   | \$ 279,316     | 21       |
| 241001454 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 22        | Carson                | \$ 70,230  | \$ 57,115 | \$ 50,785   | \$ 54,111      | \$ 69,261    | \$ 200,910    | \$ 272,494    | \$ 351,464   | \$ 318,648    | \$ 283,943 | \$ 217,029 | \$ 134,536 | \$ 2,080,525   | 22       |
| 23        | Ferrelly              | 31,378     | 28,906    | 23,491      | 31,567         | 27,967       | 64,038        | 103,013       | 115,725      | 115,801       | 106,549    | 81,767     | 50,676     | 780,879        | 23       |
| 24        | Northern Nevada       | \$ 101,608 | \$ 86,022 | \$ 74,276   | \$ 85,678      | \$ 97,228    | \$ 264,948    | \$ 375,507    | \$ 467,189   | \$ 434,449    | \$ 390,492 | \$ 298,795 | \$ 185,212 | \$ 2,861,404   | 24       |
| 241001455 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 25        | Carson                | \$ 14,540  | \$ 9,745  | \$ 8,562    | \$ 8,639       | \$ 9,309     | \$ 17,333     | \$ 48,919     | \$ 52,655    | \$ 60,852     | \$ 53,936  | \$ 88,566  | \$ 28,846  | \$ 401,903     | 25       |
| 26        | Ferrelly              | 77,434     | 22,765    | 19,088      | 20,476         | 27,488       | 46,886        | 65,294        | 73,749       | 72,869        | 68,675     | 216,166    | 39,512     | 750,362        | 26       |
| 27        | Northern Nevada       | \$ 91,973  | \$ 32,510 | \$ 27,651   | \$ 29,115      | \$ 36,797    | \$ 64,220     | \$ 114,173    | \$ 126,404   | \$ 133,721    | \$ 122,610 | \$ 304,732 | \$ 68,359  | \$ 1,152,266   | 27       |
| 241001456 |                       |            |           |             |                |              |               |               |              |               |            |            |            |                |          |
| 28        | Tahoe                 | \$ 11,657  | \$ 8,956  | \$ 6,278    | \$ 6,032       | \$ 7,843     | \$ 15,891     | \$ 28,758     | \$ 34,200    | \$ 35,972     | \$ 37,419  | \$ 30,188  | \$ 21,406  | \$ 244,599     | 28       |
| 29        | Carson                | 26,613     | 20,181    | 17,024      | 17,428         | 20,809       | 43,895        | 100,623       | 110,819      | 125,719       | 111,945    | 82,865     | 51,775     | 729,696        | 29       |
| 30        | Northern Nevada       | \$ 38,270  | \$ 29,137 | \$ 23,302   | \$ 23,459      | \$ 28,652    | \$ 59,786     | \$ 129,380    | \$ 145,019   | \$ 161,691    | \$ 149,364 | \$ 113,063 | \$ 73,181  | \$ 974,295     | 30       |
| 31        | Total Northern Nevada | 382,610    | 267,898   | 233,398     | 249,918        | 294,424      | 649,991       | 1,369,150     | 1,215,534    | 1,232,505     | 1,125,378  | 1,085,598  | 567,783    | 8,674,186      | 31       |

[1] Source: Company Records  
[2] WP G-5, Sh 7.1, Col (c)  
NNV 2023 Lead Lag Cert Rev Related Taxes

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS SUMMARY  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a)                               | FERC Account (b) | 13 Month Average (c)    | Adjustments (d)   | As Adjusted (e)         | Deferred Tax at 21% (f) | Balance Net of Taxes (g) | Northern Nevada (h) | Line No. |
|----------|---|------------------|-------------------------|-------------------|-------------------------|-------------------------|--------------------------|---------------------|----------|
| 1        | Working Funds                                 | 135              | \$ 8,400                | \$ 0              | \$ 8,400                | \$ 0                    | \$ 8,400                 | 0                   | 1        |
| 2        | Prepayments                                   | 165              | 24,857,102              | 0                 | 24,857,102              | (12,566)                | 24,844,536               | 1,322,657           | 2        |
| 3        | Miscellaneous Current and Accrued Assets      | 174              | (6,107,450)             | 0                 | (6,107,450)             | 0                       | (6,107,450)              | 0                   | 3        |
| 4        | Other Regulatory Assets                       | 182.3            | 400,620,583             | (1,339,096)       | 399,281,487             | (81,178,609)            | 318,102,878              | 98,374              | 4        |
| 5        | Miscellaneous Deferred Debits                 | 186              | 11,115,447              | 0                 | 11,115,447              | 0                       | 11,115,447               | 20,408              | 5        |
| 6        | Alternative Minimum Tax                       | 190              | 0                       | 0                 | 0                       | 0                       | 0                        | 0                   | 6        |
| 7        | Injuries and Damages                          | 228.2            | (14,123,513)            | 0                 | (14,123,513)            | 1,704,917               | (12,418,596)             | (99,084)            | 7        |
| 8        | Miscellaneous Current and Accrued Liabilities | 242              | 158,410,143             | 284,172           | 158,694,315             | (41,606,202)            | 117,088,113              | 7,346,823           | 8        |
| 9        | Accrued SERP                                  | 242              | (30,557,695)            | 1,314,839         | (29,242,856)            | 6,141,000               | (23,101,856)             | (1,232,883)         | 9        |
| 10       | Other Deferred Credits                        | 253              | (440,166,395)           | 0                 | (440,166,395)           | 14,666,430              | (425,499,965)            | (1,782,441)         | 10       |
| 11       | Other Regulatory Liabilities                  | 254              | (403,334,723)           | 279,219           | (403,055,504)           | 876,149                 | (402,179,354)            | 0                   | 11       |
| 12       | Totals  |                  | <u>\$ (299,278,101)</u> | <u>\$ 539,134</u> | <u>\$ (298,738,967)</u> | <u>\$ (99,408,881)</u>  | <u>\$ (398,147,848)</u>  | <u>\$ 5,673,853</u> | 12       |

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

[1] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No.   | Description (a)   | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5, Sh 80-102 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * .21<br>[1] | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i) | Allocation Method (j) | Line No. |
|--|---|---------|-------------|---|-----------------|------------------------------|---|---------------------------------------|---------------------|-----------------------|----------|
| <b>Account 135 - Working Funds</b>                   |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 1  | Working Funds   | [3][4]  | 135000000   | 7,250                                     | \$              | 7,250                        | 0   | 7,250                                 | 0                   | N                     | 1        |
| 2  | Peity Cash/ Revolving Funds/Employee Relocations              | [3][4]  | 135001072   | 1,150                                     |                 | 1,150                        | 0   | 1,150                                 | 0                   | N                     | 2        |
| 3  | Total Account 135   |         |             | 8,400                                     | 0               | 8,400                        | 0   | 8,400                                 | 0                   |                       | 3        |
| <b>Account 165 - Prepayments</b>                     |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 4  | Prepayments   |         | 165000000   | 59,840                                    | \$              | 59,840                       | (12,566)                                    | 47,273                                | 2,523               | A                     | 4        |
| 5  | Insurance Premiums and Other                                  | [3]     | 165001129   | 24,743,851                                |                 | 24,743,851                   | 0   | 24,743,851                            | 1,320,512           | A                     | 5        |
| 6  | COLI  | [3][4]  | 165001129   | 60,491                                    |                 | 60,491                       | 0   | 60,491                                | 0                   | N                     | 6        |
| 7  | Licenses and Franchise Taxes                                  | [3][4]  | 165001131   | 0   |                 | 0                            | 0   | 0                                     | 0                   | N                     | 7        |
| 8  | Prepaid Supplies - General Office                             | [3]     | 165001132   | (7,079)                                   |                 | (7,079)                      | 0   | (7,079)                               | (378)               | A                     | 8        |
| 9  | Commercial Paper Facility                                     | [3][4]  | 165001353   | 0   |                 | 0                            | 0   | 0                                     | 0                   | N                     | 9        |
| 10   | Total Account 165   |         |             | 24,857,102                                | 0               | 24,857,102                   | (12,566)                                    | 24,844,536                            | 1,322,657           |                       | 10       |
| <b>Account 174 - Misc Current and Accrued Assets</b> |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 11   | Misc Current & Accrue Equity in Employee Homes CA GRGMA       | [3][4]  | 174001158   | 0   | \$              | 0                            | 0   | 0                                     | 0                   | N                     | 11       |
| 12   | Fixed Cost Adj Mech - 2009 (California)                       | [3][4]  | 174002571   | (6,107,450)                               |                 | (6,107,450)                  | 0   | (6,107,450)                           | 0                   | N                     | 12       |
| 13   | Total Account 174   |         |             | (6,107,450)                               | 0               | (6,107,450)                  | 0   | (6,107,450)                           | 0                   |                       | 13       |
| <b>Account 182.3 - Other Regulatory Assets</b>       |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 14   | Accrued Vacation Pay  | [4]     | 182301370   | 17,380,692                                | \$              | 17,380,692                   | (3,649,945)                                 | 13,730,747                            | 0                   | N                     | 14       |
| 15   | AFUDC Equity (AZ)   | [4]     | 182302111   | 14,703                                    |                 | 14,703                       | (3,088)                                     | 11,616                                | 0                   | N                     | 15       |
| 16   | AFUDC Equity (NCA)  | [4]     | 182302111   | 551                                       |                 | 551                          | (116)                                       | 436                                   | 0                   | N                     | 16       |
| 17   | AFUDC Equity (NV)   | [4]     | 182302111   | 389                                       |                 | 389                          | (82)  | 307                                   | 0                   | N                     | 17       |
| 18   | AFUDC Equity (SCA)  | [4]     | 182302111   | 385                                       |                 | 385                          | (81)  | 304                                   | 0                   | N                     | 18       |
| 19   | AFUDC Equity (SLT)  | [4]     | 182302111   | 2,505                                     |                 | 2,505                        | (526)                                       | 1,979                                 | 0                   | N                     | 19       |
| 20   | AFUDC Equity (SNV)  | [4]     | 182302111   | 6,289                                     |                 | 6,289                        | (1,321)                                     | 4,968                                 | 0                   | N                     | 20       |
| 21   | SFAS 109 Deferral (Common)                                    | [3][4]  | 182302109   | 0   |                 | 0                            | 0   | 0                                     | 0                   | N                     | 21       |
| 22   | Arizona Gas Research and Development                          | [4]     | 182303003   | 0   |                 | 0                            | 0   | 0                                     | 0                   | N                     | 22       |
| 23   | TRIMP (Arizona)   | [4]     | 182303004   | (964,664)                                 |                 | (964,664)                    | 202,579                                     | (762,084)                             | 0                   | N                     | 23       |
| 24   | Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) | [4]     | 182303005   | 100,236                                   |                 | 100,236                      | (21,050)                                    | 79,187                                | 0                   | N                     | 24       |
| 25   | Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) |         | 182303005   | (100,236)                                 |                 | (100,236)                    | 21,050                                      | (79,187)                              | 0                   | I                     | 25       |
| 26   | UGCE Deferral (No. Nevada)                                    |         | 182303007   | 273,125                                   |                 | 273,125                      | (57,356)                                    | 215,769                               | 0                   | I                     | 26       |
| 27   | UGCE Deferral (So. Nevada)                                    |         | 182303007   | 819,878                                   |                 | 819,878                      | (172,174)                                   | 647,703                               | 0                   | I                     | 27       |
| 28   | California Environmental Compliance Cost                      | [4]     | 182303008   | 841,832                                   |                 | 841,832                      | (176,785)                                   | 665,047                               | 0                   | N                     | 28       |
| 29   | Conservation and Energy Efficiency Post May 2012 (No. Nevada) | [5]     | 182303009   | 0   |                 | 0                            | 0   | 0                                     | 0                   | D-N                   | 29       |
| 30   | Conservation and Energy Efficiency Post May 2012 (So. Nevada) | [5]     | 182303009   | 0   |                 | 0                            | 0   | 0                                     | 0                   | D-S                   | 30       |
| 31   | General Revenues Adj - General Service 3 (No. Nevada)         | [4]     | 182303010   | 111,294                                   |                 | 111,294                      | (23,372)                                    | 87,922                                | 0                   | N                     | 31       |
| 32   | General Revenues Adj - General Service 3 (So. Nevada)         | [4]     | 182303010   | 27,723                                    |                 | 27,723                       | (5,822)                                     | 21,901                                | 0                   | N                     | 32       |
| 33   | General Revenues Adj - Multi-Family Residential (No. Nevada)  | [4]     | 182303011   | 80,850                                    |                 | 80,850                       | (16,979)                                    | 63,872                                | 0                   | N                     | 33       |
| 34   | General Revenues Adj - Multi-Family Residential (So. Nevada)  | [4]     | 182303011   | 451,077                                   |                 | 451,077                      | (94,726)                                    | 356,351                               | 0                   | N                     | 34       |
| 35   | General Revenues Adj - Single-Family Residential (No. Nevada) | [4]     | 182303012   | 842,052                                   |                 | 842,052                      | (176,831)                                   | 665,221                               | 0                   | N                     | 35       |
| 36   | General Revenues Adj - Single-Family Residential (So. Nevada) | [4]     | 182303012   | 7,435,770                                 |                 | 7,435,770                    | (1,561,512)                                 | 5,874,258                             | 0                   | N                     | 36       |
| 37   | General Revenues Adj - General Service 1 (No. Nevada)         | [4]     | 182303013   | (75,619)                                  |                 | (75,619)                     | 15,880                                      | (59,739)                              | 0                   | N                     | 37       |
| 38   | General Revenues Adj - General Service 1 (So. Nevada)         | [4]     | 182303013   | 137,429                                   |                 | 137,429                      | (28,860)                                    | 108,569                               | 0                   | N                     | 38       |
| 39   | General Revenues Adj - General Service 2 (No. Nevada)         | [4]     | 182303015   | (99,811)                                  |                 | (99,811)                     | 20,960                                      | (78,850)                              | 0                   | N                     | 39       |
| 40   | General Revenues Adj - General Service 2 (So. Nevada)         | [4]     | 182303015   | (103,911)                                 |                 | (103,911)                    | 21,821                                      | (82,089)                              | 0                   | N                     | 40       |
| 41   | Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)  | [6]     | 182303017   | 7,289                                     |                 | 7,289                        | (957)                                       | 3,602                                 | 0                   | I                     | 41       |
| 42   | Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)  | [6]     | 182303017   | 39,001                                    |                 | 39,001                       | (5,120)                                     | 19,259                                | 0                   | I                     | 42       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a)   | Ref (b) | Account (c) | 13 Month Average (d)<br><small>WP G-5, Sh. 80-102</small> | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * .1 * 0.21<br>[1] | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i) | Allocation Method (j) | Line No. |
|----------|---|---------|-------------|---|-----------------|------------------------------|---|---------------------------------------|---------------------|-----------------------|----------|
|          |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 43       | IDRB Variable Interest Adj. (So. Nevada)                          |         | 182303021   | (952,644)   |                 | (952,644)                    | 200,055   | (752,589)                             | 0                   | I                     | 43       |
| 44       | California Public Interest R & D                                  | [4]     | 182303027   | 196,524   |                 | 196,524                      | (41,270)  | 155,254                               | 0                   | N                     | 44       |
| 45       | Renewable Energy Program Rate (No. Nevada)                        |         | 182303032   | (57,735)  |                 | (57,735)                     | 12,124  | (45,611)                              | 0                   | I                     | 45       |
| 46       | Renewable Energy Program Rate (So. Nevada)                        |         | 182303032   | (681,497)   |                 | (681,497)                    | 143,114   | (538,383)                             | 0                   | I                     | 46       |
| 47       | California Rate Case TY 2014                                      | [4]     | 182303035   | 0   |                 | 0                            | 0   | 0                                     | 0                   | N                     | 47       |
| 48       | Arizona Rate Case 2016  | [4]     | 182303038   | 0   |                 | 0                            | 0   | 0                                     | 0                   | N                     | 48       |
| 49       | Arizona Rate Case 2019  | [4]     | 182303042   | 188,743   |                 | 188,743                      | (39,636)  | 149,107                               | 0                   | N                     | 49       |
| 50       | Nevada Rate Case 2018   | [6]     | 182303044   | 97,993  | (36,744)        | 61,249                       | (12,862)  | 48,387                                | 0                   | N                     | 50       |
| 51       | Low Income Program (LIRA) (Arizona)                               | [4]     | 182303045   | 5,774,839   |                 | 5,774,839                    | (1,212,716)                                       | 4,562,123                             | 0                   | N                     | 51       |
| 52       | California Public Purpose Program - CARE                          | [4]     | 182303047   | 6,031,133   |                 | 6,031,133                    | (1,266,538)                                       | 4,764,595                             | 0                   | N                     | 52       |
| 53       | Nevada Rate Case Post July 2018                                   | [6]     | 182303051   | 290,634   | (109,127)       | 181,507                      | (38,116)  | 143,390                               | 0                   | N                     | 53       |
| 54       | Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada)         | [4]     | 182303052   | 62,820  |                 | 62,820                       | (13,192)  | 49,628                                | 0                   | N                     | 54       |
| 55       | Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada)         | [4]     | 182303052   | (166,795)   |                 | (166,795)                    | 35,027  | (131,768)                             | 0                   | N                     | 55       |
| 56       | California Rate Case TY 2021                                      | [4]     | 182303056   | 486,695   |                 | 486,695                      | (102,206)   | 384,489                               | 0                   | N                     | 56       |
| 57       | Incremental Pipe Replacement Costs Post July 2018 (No. Nevada)    | [4]     | 182303058   | (154,605)   |                 | (154,605)                    | 32,467  | (122,138)                             | 0                   | I                     | 57       |
| 58       | Incremental Pipe Replacement Costs Post July 2018 (So. Nevada)    | [4]     | 182303068   | 208,805   |                 | 208,805                      | (43,849)  | 164,956                               | 0                   | I                     | 58       |
| 59       | California Public Purpose Program - ESAP                          | [4]     | 182303068   | 4,284,499   |                 | 4,284,499                    | (899,745)   | 3,384,754                             | 0                   | N                     | 59       |
| 60       | California Infrastructure Replacement/Reliability Adj             | [4]     | 182303071   | 2,512,542   |                 | 2,512,542                    | (527,634)   | 1,984,908                             | 0                   | N                     | 60       |
| 61       | California MHP Conversion to the Meter                            | [4]     | 182303072   | 1,726,743   |                 | 1,726,743                    | (362,616)   | 1,364,127                             | 0                   | N                     | 61       |
| 62       | California MHP Conversion Beyond the Meter                        | [4]     | 182303073   | 3,886,477   |                 | 3,886,477                    | (816,160)   | 3,070,317                             | 0                   | N                     | 62       |
| 63       | So. Nevada Self Insurance   | [6]     | 182303074   | 1,770,831   | (664,062)       | 1,106,769                    | (232,421)   | 874,348                               | 0                   | N                     | 63       |
| 64       | California MHP Conversion Beyond the Meter Revenue Requirement    | [4]     | 182303075   | 1,817,835   |                 | 1,817,835                    | (381,745)   | 1,436,089                             | 0                   | N                     | 64       |
| 65       | CA MHP Conversions GAAP Adj.                                      | [4]     | 182303076   | (2,070,189)   |                 | (2,070,189)                  | 434,740   | (1,635,449)                           | 0                   | N                     | 65       |
| 66       | CA IRRAM Program US GAAP Adj                                      | [4]     | 182303077   | (1,472,656)   |                 | (1,472,656)                  | 309,258   | (1,163,398)                           | 0                   | N                     | 66       |
| 67       | Arizona Conservation Deferred Costs                               | [4]     | 182303079   | 1,892,978   |                 | 1,892,978                    | (397,525)   | 1,495,453                             | 0                   | N                     | 67       |
| 68       | California Pension Balancing Account                              | [4]     | 182303080   | 12,657,372  |                 | 12,657,372                   | (2,668,048)                                       | 9,989,324                             | 0                   | N                     | 68       |
| 69       | Accrued Purchased Gas Cost  | [3]     | 182303082   | 12,716,684  |                 | 12,716,684                   | 0   | 12,716,684                            | 0                   | I                     | 69       |
| 70       | So. Nevada Gas Lights May 2009 - May 2012                         | [6]     | 182303085   | 581,497   | (218,064)       | 363,433                      | (76,321)  | 287,112                               | 0                   | N                     | 70       |
| 71       | So. Nevada Gas Lights Pre May 2009                                | [6]     | 182303086   | 55,919  | (20,970)        | 34,949                       | (7,339)   | 27,610                                | 0                   | N                     | 71       |
| 72       | So. Nevada Gas Lights Post May 2012                               | [6]     | 182303087   | 215,640   | (80,868)        | 134,772                      | (28,302)  | 106,470                               | 0                   | N                     | 72       |
| 73       | So. Nevada Gas Lights Post July 2018                              | [6]     | 182303088   | 10,310  | (3,870)         | 6,440                        | (1,352)   | 5,088                                 | 0                   | N                     | 73       |
| 74       | California Conservation and Energy Efficiency Program             | [4]     | 182303089   | (3,355)   |                 | (3,355)                      | 705   | (2,651)                               | 0                   | N                     | 74       |
| 75       | Arizona EEP/DCA Single-Family                                     | [4]     | 182303090   | (5,724,702)   |                 | (5,724,702)                  | 1,202,187   | (4,522,515)                           | 0                   | N                     | 75       |
| 76       | Arizona EEP/DCA Multi-Family                                      | [4]     | 182303091   | 1,340,459   |                 | 1,340,459                    | (281,496)   | 1,058,963                             | 0                   | N                     | 76       |
| 77       | Arizona EEP/DCA General-Small                                     | [4]     | 182303092   | 594,567   |                 | 594,567                      | (124,859)   | 469,708                               | 0                   | N                     | 77       |
| 78       | Arizona EEP/DCA General-Medium                                    | [4]     | 182303093   | (7,561,761)   |                 | (7,561,761)                  | 1,587,970   | (5,973,791)                           | 0                   | N                     | 78       |
| 79       | Arizona EEP/DCA General-Large 1                                   | [4]     | 182303094   | (3,491,445)   |                 | (3,491,445)                  | 733,203   | (2,758,242)                           | 0                   | N                     | 79       |
| 80       | Arizona EEP/DCA General-Large 2                                   | [4]     | 182303095   | (338,265)   |                 | (338,265)                    | 71,036  | (267,230)                             | 0                   | N                     | 80       |
| 81       | Arizona EEP/DCA Single-Family Low-Income                          | [4]     | 182303096   | (3,767,020)   |                 | (3,767,020)                  | 791,074   | (2,975,945)                           | 0                   | N                     | 81       |
| 82       | Arizona EEP/DCA Multi-Family Low-Income                           | [4]     | 182303097   | (68,212)  |                 | (68,212)                     | 14,324  | (53,887)                              | 0                   | N                     | 82       |
| 83       | Arizona Property Tax  | [4]     | 182303098   | 861,267   |                 | 861,267                      | (180,866)   | 680,401                               | 0                   | N                     | 83       |
| 84       | Arizona Property Tax February 2019                                | [4]     | 182303099   | 2,403,207   |                 | 2,403,207                    | (504,673)   | 1,898,533                             | 0                   | N                     | 84       |
| 85       | California Greenhouse Gas Balancing Account Costs                 | [4]     | 182303101   | 2,546,833   |                 | 2,546,833                    | (534,835)   | 2,011,998                             | 0                   | N                     | 85       |
| 86       | California Greenhouse Gas Balancing Account Revenue               | [4]     | 182303102   | 3,820,087   |                 | 3,820,087                    | (802,218)   | 3,017,869                             | 0                   | N                     | 86       |
| 87       | California Greenhouse Gas Balancing Account Admin                 | [4]     | 182303103   | 23,553  |                 | 23,553                       | (4,946)   | 18,607                                | 0                   | N                     | 87       |
| 88       | Conservation and Energy Efficiency Post Dec 2015 (No. Nevada)     | [4]     | 182303104   | (461,664)   |                 | (461,664)                    | 96,949  | (364,715)                             | 0                   | I                     | 88       |
| 89       | Conservation and Energy Efficiency Post Dec 2015 (So. California) | [4]     | 182303104   | 685   |                 | 685                          | (144)   | 541                                   | 0                   | I                     | 89       |
| 90       | Conservation and Energy Efficiency Post Dec 2015 (So. Nevada)     | [4]     | 182303104   | (459,095)   |                 | (459,095)                    | 96,410  | (362,685)                             | 0                   | I                     | 90       |
| 91       | California NERBA Balancing Account                                | [4]     | 182303107   | 4,600   |                 | 4,600                        | (966)   | 3,634                                 | 0                   | N                     | 91       |
| 92       | California NGLAPBA Balancing Account                              | [4]     | 182303109   | 1,273,709   |                 | 1,273,709                    | (287,479)   | 1,006,230                             | 0                   | N                     | 92       |

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NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a)  | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5, Sh 80-102 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * -1 * 0.21 | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i) | Allocation Method (j) | Line No. |
|----------|--|---------|-------------|---|-----------------|------------------------------|--|---------------------------------------|---------------------|-----------------------|----------|
| 93       | US GAAP Offset to Benefit Obligations                  | [4]     | 182303110   | 317,353,154                               |                 | 317,353,154                  | (66,644,162)                               | 250,708,992                           | 0                   | N                     | 93       |
| 94       | Mesquite Infrastructure Expansion Rate - SNV           |         | 182303111   | 2,739,654                                 |                 | 2,739,654                    | (575,327)                                  | 2,164,327                             | 0                   | I                     | 94       |
| 95       | Nevada Rate Case Post May 2020                         | [6]     | 182303112   | 324,077                                   | (125,264)       | 198,813                      | (41,751)                                   | 157,062                               | 0                   | N                     | 95       |
| 96       | Arizona Rate Case 2021                                 | [4]     | 182303113   | 300,314                                   |                 | 300,314                      | (63,066)                                   | 237,248                               | 0                   | N                     | 96       |
| 97       | Nevada Rate Case Post 11, 2021 Charges                 | [6]     | 182303114   | 191,242                                   | (62,775)        | 128,467                      | (26,978)                                   | 101,489                               | 0                   | N                     | 97       |
| 98       | Mesquite Infrastructure Expansion Rate - Mesquite Only |         | 182303115   | 34,795                                    |                 | 34,795                       | (7,307)                                    | 27,488                                | 0                   | I                     | 98       |
| 99       | Arizona LNG Facility                                   | [4]     | 182303116   | 11,760,120                                |                 | 11,760,120                   | (2,469,625)                                | 9,290,495                             | 0                   | N                     | 99       |
| 100      | US GAAP Adj SAZ LNG Facility                           | [4]     | 182303117   | (4,778,955)                               |                 | (4,778,955)                  | 1,003,581                                  | (3,775,374)                           | 0                   | N                     | 100      |
| 101      | California CDMI Bal Acct                               | [4]     | 182303160   | 2,096,584                                 |                 | 2,096,584                    | (440,283)                                  | 1,656,302                             | 0                   | N                     | 101      |
| 102      | NV COVID 19  |         | 182303200   | 0   |                 | 0                            | 0  | 0                                     | 0                   | R                     | 102      |
| 103      | US GAAP Adj NV COVID 19                                | [4]     | 182303201   | 0   |                 | 0                            | 0  | 0                                     | 0                   | N                     | 103      |
| 104      | CA Emergency Customer Protection Memo Acct             | [4]     | 182303250   | 1,403,613                                 |                 | 1,403,613                    | (294,759)                                  | 1,108,854                             | 0                   | N                     | 104      |
| 105      | CA Emergency Customer Protection GAAP Adj              | [4]     | 182303251   | (1,403,613)                               |                 | (1,403,613)                  | 294,759                                    | (1,108,854)                           | 0                   | N                     | 105      |
| 106      | NN NV DIV Spring Creek NO NV RA                        | [4]     | 182303300   | 1,268,220                                 |                 | 1,268,220                    | (266,326)                                  | 1,001,894                             | 0                   | I                     | 106      |
| 107      | NV Spring Creek Local Area Expansion-Elko              |         | 182303301   | (148,385)                                 |                 | (148,385)                    | 31,161                                     | (117,224)                             | 0                   | I                     | 107      |
| 108      | NV Spring Creek Local Area Expansion-Spring Creek      |         | 182303302   | (1,097)                                   |                 | (1,097)                      | 230  | (867)                                 | 0                   | I                     | 108      |
| 109      | NV Spring Creek Local Area Expansion-G4                |         | 182303303   | (2,246)                                   |                 | (2,246)                      | 472  | (1,774)                               | 0                   | I                     | 109      |
| 110      | NN NV DIV Spring Creek NO NV RA                        |         | 182303304   | (40,261)                                  |                 | (40,261)                     | 8,455                                      | (31,806)                              | 0                   | I                     | 110      |
| 111      | NN NV DIV Spring Creek NO NV Rates                     |         | 182303305   | (1,211,675)                               |                 | (1,211,675)                  | 254,452                                    | (957,223)                             | 0                   | I                     | 111      |
| 112      | Arizona Rate Case 2024                                 | [4]     | 182303307   | 923                                       |                 | 923                          | (194)                                      | 729                                   | 0                   | N                     | 112      |
| 113      | NV Leak Survey Incremental Costs - No NV Rate Juris    |         | 182303309   | 92,121                                    |                 | 92,121                       | (19,345)                                   | 72,776                                | 72,776              | D-N                   | 113      |
| 114      | NV Leak Survey Incremental Costs - So NV Rate Juris    |         | 182303309   | 897,702                                   |                 | 897,702                      | (188,517)                                  | 709,185                               | 0                   | D-S                   | 114      |
| 115      | US GAAP ADJ CA CDMI                                    | [4]     | 182303313   | (919,380)                                 |                 | (919,380)                    | 193,070                                    | (726,310)                             | 0                   | N                     | 115      |
| 116      | CA NGLAPBA US GAAP ADJ                                 | [4]     | 182303314   | (1,129,848)                               |                 | (1,129,848)                  | 237,268                                    | (892,580)                             | 0                   | N                     | 116      |
| 117      | NV COYL Replacement Program - No NV Rate Juris         |         | 182303316   | 32,402                                    |                 | 32,402                       | (6,804)                                    | 25,598                                | 25,598              | D-N                   | 117      |
| 118      | NV COYL Replacement Program - So NV Rate Juris         |         | 182303316   | 0   |                 | 0                            | 0  | 0                                     | 0                   | D-S                   | 118      |
| 119      | NV Gen Rev Adj G4 - No NV Rate Juris                   | [4]     | 182303317   | 135,172                                   |                 | 135,172                      | (28,386)                                   | 106,786                               | 0                   | N                     | 119      |
| 120      | NV Gen Rev Adj G4 - So NV Rate Juris                   | [4]     | 182303317   | 1,814,662                                 |                 | 1,814,662                    | (381,079)                                  | 1,433,583                             | 0                   | N                     | 120      |
| 121      | NV Move2Zero Offset Program - AZ Rate Juris            | [4]     | 182303318   | (5)                                       | (5)             | (5)                          | 1  | (4)                                   | 0                   | N                     | 121      |
| 122      | NV Move2Zero Offset Program - No NV Rate Juris         | [4]     | 182303318   | 953                                       |                 | 953                          | (200)                                      | 753                                   | 0                   | N                     | 122      |
| 123      | NV Move2Zero Offset Program - So NV Rate Juris         | [4]     | 182303318   | 111,809                                   |                 | 111,809                      | (23,480)                                   | 88,329                                | 0                   | N                     | 123      |
| 124      | CA Biomethane Procure and Admin Cost BPACBA            | [4]     | 182303319   | 4,327                                     |                 | 4,327                        | (909)                                      | 3,418                                 | 0                   | N                     | 124      |
| 125      | GHGBA BIO-SNG California                               | [4]     | 182303320   | (409,271)                                 |                 | (409,271)                    | 85,947                                     | (323,324)                             | 0                   | N                     | 125      |
| 126      | CA Residential Uncollectibles Bal Acct                 | [4]     | 182303321   | (30,196)                                  |                 | (30,196)                     | 6,341                                      | (23,855)                              | 0                   | N                     | 126      |
| 127      | Total Account 182.3                                    |         |             | \$ 400,620,583                            | \$ (1,339,096)  | \$ 399,281,487               | \$ (81,178,609)                            | \$ 318,102,878                        | \$ 98,374           |                       | 127      |
|          |  |         |             |   |                 |                              |  |                                       | WP G-5, Sh 73, Ln 4 |                       |          |
| 128      | Account 186 - Miscellaneous Deferred Debits            |         |             |   |                 |                              |  |                                       |                     |                       |          |
| 128      | Misc. Deferred Debits (So. Lake Tahoe)                 | [3][4]  | 186000000   | 4,650,162                                 | \$              | 4,650,162                    | 0  | 4,650,162                             | 0                   | N                     | 128      |
| 129      | Misc. Deferred Debits (Mesquite)                       | [3][4]  | 186000000   | 9,537                                     |                 | 9,537                        | 0  | 9,537                                 | 0                   | N                     | 129      |
| 130      | Misc. Deferred Debits (Arizona)                        | [3][4]  | 186000000   | 5,934,383                                 |                 | 5,934,383                    | 0  | 5,934,383                             | 0                   | N                     | 130      |
| 131      | Misc. Deferred Debits (Common)                         | [3][4]  | 186000000   | 2,461                                     |                 | 2,461                        | 0  | 2,461                                 | 0                   | N                     | 131      |

**SOUTHWEST GAS CORPORATION  
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| Line No. | Description (a)                                     | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5, Sh 80-102 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * .21<br>[1] | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i)      | Allocation Method (j) | Line No. |
|----------|---|---------|-------------|---|-----------------|------------------------------|---|---------------------------------------|--------------------------|-----------------------|----------|
| 132      | Accrued Labor (No. Nevada)                          | [3]     | 186001020   | 17,324                                    |                 | 17,324                       | 0   | 17,324                                | 17,324                   | D-N                   | 132      |
| 133      | Accrued Labor (So. Nevada)                          | [3]     | 186001020   | 51,696                                    |                 | 51,696                       | 0   | 51,696                                | 0                        | D-S                   | 133      |
| 134      | Accrued Labor (California)                          | [3][4]  | 186001020   | 12,663                                    |                 | 12,663                       | 0   | 12,663                                | 0                        | N                     | 134      |
| 135      | Accrued Labor (Arizona)                             | [3]     | 186001020   | 67,048                                    |                 | 67,048                       | 0   | 67,048                                | 0                        | N                     | 135      |
| 136      | Accrued Labor (Common)                              | [3]     | 186001020   | 57,785                                    |                 | 57,785                       | 0   | 57,785                                | 3,084                    | A                     | 136      |
| 137      | Franchise Project (Arizona)                         | [3][4]  | 186003020   | (14,608)                                  |                 | (14,608)                     | 0   | (14,608)                              | 0                        | N                     | 137      |
| 138      | Deferred Financing Costs (Common)                   | [3][4]  | 186003024   | 326,998                                   |                 | 326,998                      | 0   | 326,998                               | 0                        | N                     | 138      |
| 139      | Total Account 186                                   |         |             | \$ 11,115,447                             | \$ 0            | \$ 11,115,447                | \$ 0  | \$ 11,115,447                         | \$ 20,408                |                       | 139      |
|          |   |         |             |   |                 |                              |   |                                       | WP G-5, Sh 73, Ln 5      |                       |          |
| 140      | Alternative Minimum Tax                             | [3]     | 190002110   | 0   |                 | 0                            | 0   | 0                                     | 0                        | A                     | 140      |
| 141      | Alternative Minimum Tax-Current                     | [3]     | 190002115   | 0   |                 | 0                            | 0   | 0                                     | 0                        | A                     | 141      |
| 142      | Total Account 190                                   |         |             | \$ 0                                      | \$ 0            | \$ 0                         | \$ 0  | \$ 0                                  | \$ 0                     |                       | 142      |
|          |   |         |             |   |                 |                              |   |                                       | WP G-5, Sh 73, Ln 6      |                       |          |
| 143      | Account 228.2 - Injuries and Damages                |         |             |   |                 |                              |   |                                       |                          |                       |          |
| 144      | So. California Injuries and Damages                 | [3][4]  | 228200000   | (3,423,077)                               |                 | (3,423,077)                  | 413,216                                     | (3,009,861)                           | 0                        | N                     | 143      |
| 145      | No. California Injuries and Damages                 | [3][4]  | 228200000   | 0   |                 | 0                            | -   | (81,165)                              | 0                        | N                     | 144      |
| 146      | So. Lake Tahoe Injuries and Damages                 | [3]     | 228200000   | (92,308)                                  |                 | (92,308)                     | 11,143                                      | (81,165)                              | 0                        | N                     | 145      |
| 147      | No. Nevada Injuries and Damages                     | [3]     | 228200000   | (923,077)                                 |                 | (923,077)                    | 111,429                                     | (811,648)                             | 0                        | D-S                   | 146      |
| 148      | Arizona Injuries and Damages                        | [3][4]  | 228200000   | (7,573,513)                               |                 | (7,573,513)                  | 914,235                                     | (6,659,278)                           | 0                        | N                     | 147      |
| 149      | System Allocable Injuries and Damages               | [3]     | 228200000   | (2,111,538)                               |                 | (2,111,538)                  | 254,894                                     | (1,856,644)                           | (99,084)                 | A                     | 148      |
| 150      | Total Account 228.2                                 |         |             | \$ (14,123,513)                           | \$ 0            | \$ (14,123,513)              | \$ 1,704,917                                | \$ (12,418,596)                       | \$ (99,084)              |                       | 150      |
|          |   |         |             |   |                 |                              |   |                                       | WP G-5, Sh 73, Ln 7      |                       |          |
| 151      | Account 242 - Misc. Current and Accrued Liabilities |         |             |   |                 |                              |   |                                       |                          |                       |          |
| 152      | Misc. Current and Accrued Liabilities               | [3]     | 242000000   | (3,969,594)                               |                 | (3,969,594)                  | 0   | (3,969,594)                           | (211,846)                | A                     | 151      |
| 153      | A/R Credit Balances                                 | [3]     | 242001074   | (6,723,077)                               |                 | (6,723,077)                  | 0   | (6,723,077)                           | (388,792)                | A                     | 152      |
| 154      | Accrued Pension Liability                           | [3]     | 242001140   | 227,054,614                               |                 | 227,054,614                  | (49,663,965)                                | 177,390,650                           | 9,466,855                | A                     | 153      |
| 155      | Deferred Revenue UESC                               | [3]     | 242001141   | 0   |                 | 0                            | 0   | 0                                     | 0                        | A                     | 154      |
| 156      | Accrued Customer Deposits                           | [3]     | 242001250   | 0   |                 | 0                            | 0   | 0                                     | 0                        | I                     | 155      |
| 157      | Accrued Vacation                                    | [3][4]  | 242001370   | (17,380,692)                              |                 | (17,380,692)                 | 0   | (17,380,692)                          | 0                        | N                     | 156      |
| 158      | Accrued Incentive Pay                               | [8]     | 242001371   | (5,198,342)                               | 284,172         | (4,914,170)                  | 1,031,976                                   | (3,882,194)                           | (207,182)                | A                     | 157      |
| 159      | Vacation, Holiday, Other Time Off                   | [3]     | 242001375   | 1,483,535                                 |                 | 1,483,535                    | 0   | 1,483,535                             | 79,172                   | A                     | 158      |
| 160      | Accrued PPOP Costs                                  | [3]     | 242001380   | (30,329,664)                              |                 | (30,329,664)                 | 6,369,229                                   | (23,960,434)                          | (1,278,703)              | A                     | 159      |
| 161      | ST US GAAP Post Retirement Funded Status            | [3][4]  | 242001381   | (3,138,462)                               |                 | (3,138,462)                  | 0   | (3,138,462)                           | 0                        | N                     | 160      |
| 162      | Accrued Health and Dental                           | [7]     | 242001387   | (30,557,695)                              | 1,314,839       | (29,242,856)                 | 6,141,000                                   | (23,101,856)                          | (1,282,863)              | A                     | 161      |
| 163      | Accrued SERP  | [3]     | 242001408   | (95,313)                                  |                 | (95,313)                     | 0   | (95,313)                              | (5,087)                  | A                     | 162      |
| 164      | Rate Refunds Due Customers                          | [3]     | 242001525   | (6,049)                                   |                 | (6,049)                      | 0   | (6,049)                               | (323)                    | A                     | 164      |
| 165      | Operating Leases                                    | [3][4]  | 242001605   | (66,610)                                  |                 | (66,610)                     | 0   | (66,610)                              | 0                        | N                     | 165      |
| 166      | Energy Share Fuel Fund (Other)                      | [3]     | 242001605   | (88,281)                                  |                 | (88,281)                     | 0   | (88,281)                              | 0                        | D-S                   | 166      |
| 167      | Energy Share Fuel Fund (So. Nevada)                 | [3]     | 242001605   | (5,458)                                   |                 | (5,458)                      | 0   | (5,458)                               | (5,458)                  | D-N                   | 167      |
| 168      | Total Account 242                                   |         |             | \$ 127,852,448                            | \$ 1,599,011    | \$ 129,451,459               | \$ (35,465,202)                             | \$ 93,986,257                         | \$ 6,113,940             |                       | 168      |
|          |   |         |             |   |                 |                              |   |                                       | WP G-5, Sh 73, Lns 8 - 9 |                       |          |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No.  | Description (a)   | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5, Sh 80-102 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * .1 * 0.21<br>[1] | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i) | Allocation Method (j) | Line No. |
|---|---|---------|-------------|---|-----------------|------------------------------|---|---------------------------------------|---------------------|-----------------------|----------|
| <b>Account 253 - Other Deferred Credits</b>       |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 169   | Other Deferred Credits (Common)                             | [4]     | 253000000   | (6,486,936)                               | \$              | (6,486,936)                  | 1,362,257   | (5,124,679)                           | 0                   | N                     | 169      |
| 170   | Other Deferred Credits (Arizona)                            | [4]     | 253000000   | 0   |                 | 0                            | 0   | 0                                     | 0                   | N                     | 170      |
| 171   | Deferred Comp. - Officers                                   | [4]     | 253001151   | (14,267,481)                              |                 | (14,267,481)                 | 2,996,171   | (11,271,310)                          | (601,519)           | A                     | 171      |
| 172   | Deferred Comp. - Directors                                  | [4]     | 253001152   | (2,965,024)                               |                 | (2,965,024)                  | 622,655   | (2,342,369)                           | 0                   | N                     | 172      |
| 173   | Deferred Comp. - Inactive Officers                          | [4]     | 253001155   | (28,010,392)                              |                 | (28,010,392)                 | 5,882,182   | (22,128,209)                          | (1,180,922)         | A                     | 173      |
| 174   | Deferred Inc. - Inactive Directors                          | [4]     | 253001156   | (7,083,703)                               |                 | (7,083,703)                  | 1,487,578   | (5,596,125)                           | 0                   | N                     | 174      |
| 175   | Deferred Inc. - Customer Advances Gross-Up (So. California) | [4]     | 253001473   | (848,157)                                 |                 | (848,157)                    | 178,113   | (670,044)                             | 0                   | N                     | 175      |
| 176   | Deferred Inc. - Customer Advances Gross-Up (No. Nevada)     | [4]     | 253001473   | (794,808)                                 |                 | (794,808)                    | 166,910   | (627,898)                             | 0                   | M                     | 176      |
| 177   | Deferred Inc. - Customer Advances Gross-Up (No. California) | [4]     | 253001473   | (96,384)                                  |                 | (96,384)                     | 20,241  | (76,143)                              | 0                   | N                     | 177      |
| 178   | Deferred Inc. - Customer Advances Gross-Up (So. Lake Tahoe) | [4]     | 253001473   | 13,642                                    |                 | 13,642                       | (2,865)   | 10,777                                | 0                   | N                     | 178      |
| 179   | Deferred Inc. - Customer Advances Gross-Up (So. Nevada)     | [4]     | 253001473   | (9,300,900)                               |                 | (9,300,900)                  | 1,953,189   | (7,347,711)                           | 0                   | M                     | 179      |
| 180   | LT US GAAP Post Retirement Funded Status                    | [3][4]  | 253001475   | (368,512,308)                             |                 | (368,512,308)                | 0   | (368,512,308)                         | 0                   | N                     | 180      |
| 181   | Deferred ER SS Payments                                     | [3][4]  | 253001489   | (1,813,946)                               |                 | (1,813,946)                  | 0   | (1,813,946)                           | 0                   | N                     | 181      |
| 182   | Total Account 253   |         | \$          | (440,166,395)                             | 0               | (440,166,395)                | 14,666,430  | (425,499,965)                         | (1,782,441)         |                       | 182      |
| WP G-5, Sh 73, Ln 10                              |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| <b>Account 254 - Other Regulatory Liabilities</b> |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 183   | Deferred Inc. - CIAC Gross-Up (So. California)              | [4]     | 254001472   | (490,241)                                 | \$              | (490,241)                    | 102,951   | (387,290)                             | 0                   | N                     | 183      |
| 184   | Deferred Inc. - CIAC Gross-Up (No. Nevada)                  | [4]     | 254001472   | (232,934)                                 |                 | (232,934)                    | 48,916  | (184,018)                             | 0                   | M                     | 184      |
| 185   | Deferred Inc. - CIAC Gross-Up (No. California)              | [4]     | 254001472   | (340,249)                                 |                 | (340,249)                    | 71,452  | (268,797)                             | 0                   | N                     | 185      |
| 186   | Deferred Inc. - CIAC Gross-Up (So. Lake Tahoe)              | [4]     | 254001472   | (69,415)                                  |                 | (69,415)                     | 14,577  | (54,838)                              | 0                   | N                     | 186      |
| 187   | Deferred Inc. - CIAC Gross-Up (No. Nevada)                  | [4]     | 254001472   | (1,292,668)                               |                 | (1,292,668)                  | 271,460   | (1,021,208)                           | 0                   | M                     | 187      |
| 188   | Deferred Inc. - CIAC Gross-Up (Arizona)                     | [4]     | 254001472   | (18,393)                                  |                 | (18,393)                     | 3,862   | (14,530)                              | 0                   | N                     | 188      |
| 189   | NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)                | [3][6]  | 254001480   | (956,791)                                 | 279,219         | (677,571)                    | 0   | (677,571)                             | 0                   | N                     | 189      |
| 190   | Tax Reform Savings (So. California)                         | [4]     | 254001484   | (3,831,660)                               |                 | (3,831,660)                  | 804,649   | (3,027,011)                           | 0                   | N                     | 190      |
| 191   | Tax Reform Savings (No. California)                         | [4]     | 254001484   | (1,629,031)                               |                 | (1,629,031)                  | 342,097   | (1,286,935)                           | 0                   | N                     | 191      |
| 192   | Tax Reform Savings (So. Lake Tahoe)                         | [4]     | 254001484   | (612,806)                                 |                 | (612,806)                    | 128,689   | (484,116)                             | 0                   | N                     | 192      |
| 193   | Tax Reform Savings (Arizona)                                | [4]     | 254001484   | 4,345,256                                 |                 | 4,345,256                    | (912,504)   | 3,432,752                             | 0                   | N                     | 193      |
| 194   | NV Contract Transition Adj Provision (No. Nevada)           | [3][4]  | 254001490   | (10,500)                                  |                 | (10,500)                     | 0   | (10,500)                              | 0                   | N                     | 194      |
| 195   | NV Contract Transition Adj Provision (So. Nevada)           | [3][4]  | 254001490   | 151,545                                   |                 | 151,545                      | 0   | 151,545                               | 0                   | N                     | 195      |
| 196   | SFAS Regulatory Liab  | [3][4]  | 254002108   | (23,550,630)                              |                 | (23,550,630)                 | 0   | (23,550,630)                          | 0                   | N                     | 196      |
| 197   | SFAS 109 Deferral   | [3][4]  | 254002109   | (374,796,207)                             |                 | (374,796,207)                | 0   | (374,796,207)                         | 0                   | N                     | 197      |
| 198   | Total Account 254   |         | \$          | (403,334,723)                             | 279,219         | (403,055,504)                | 876,149   | (402,179,354)                         | 0                   |                       | 198      |
| WP G-5, Sh 73, Ln 11                              |   |         |             |   |                 |                              |   |                                       |                     |                       |          |
| 199   | Totals  |         | \$          | (299,278,101)                             | 539,134         | (298,738,967)                | (99,408,881)                                      | (398,147,848)                         | 5,673,853           |                       | 199      |
| WP G-5, Sh 73, Ln 12                              |   |         |             |   |                 |                              |   |                                       |                     |                       |          |



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5, Sh 80-102 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * .21 [1] | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i) | Allocation Method (j)<br>[2] | Line No. |
|----------|-----------------|---------|-------------|---|-----------------|------------------------------|--|---------------------------------------|---------------------|------------------------------|----------|
|----------|-----------------|---------|-------------|---|-----------------|------------------------------|--|---------------------------------------|---------------------|------------------------------|----------|

[1] Federal income tax rate is 21%. In addition, the excess deferred taxes at 14% difference is included and the related amortization is shown in Schedule M-4.  
[2] The following rates and allocations factors are used in the above calculations:

| Methods                           | So. Nevada | No. Nevada |
|-----------------------------------|------------|------------|
| Allocated by 4-Factor             |            |            |
| Allocated 13 Month Ending Balance | A          | 5.34%      |
| Ratio of Nevada Jurisdictions     | A*         | 5.34%      |
| Northern Nevada - Direct          | R          | 84.08%     |
| Southern Nevada - Direct          | D-N        | 0%         |
| Not Included/Other Jurisdictions  | D-S        | 100%       |
| Interest Bearing or Earned Return | N          | 0%         |
| Sch. M-3                          | I          | 0%         |
|                                   | M          | 0%         |

[3] Account has a specially calculated deferred tax or no tax applies.  
[4] Removed due to the account being expired, non-recurring, attributed directly to another jurisdiction, or to comply with prior Commission Order.  
[5] In accordance with NAC 704.09714, the subaccount is adjusted to the November 2019 ending balance.  
[6] Adjustment to reflect the end-of-period balance which is more appropriate for ratemaking.  
[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009. The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.  
[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,236 from the 13 month recorded total.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 135 - WORKING FUNDS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Month            | Working Funds<br>135000000 | Petty Cash/<br>Revolving Funds/<br>Emp. Relocations<br>135001072 | Total          | Line<br>No. |
|-------------|------------------|----------------------------|--|----------------|-------------|
| n           | (a)              | (b)                        | (c)  | (d)            |             |
|             |                  | [1]                        | [1]  | sum (b) to (c) |             |
| 1           | May 2022         | \$ 7,250                   | \$ 14,953  | \$ 22,203      | 1           |
| 2           | June 2022        | 7,250                      | 0  | 7,250          | 2           |
| 3           | July 2022        | 7,250                      | 0  | 7,250          | 3           |
| 4           | August 2022      | 7,250                      | 0  | 7,250          | 4           |
| 5           | September 2022   | 7,250                      | 0  | 7,250          | 5           |
| 6           | October 2022     | 7,250                      | 0  | 7,250          | 6           |
| 7           | November 2022    | 7,250                      | 0  | 7,250          | 7           |
| 8           | December 2022    | 7,250                      | 0  | 7,250          | 8           |
| 9           | January 2023     | 7,250                      | 0  | 7,250          | 9           |
| 10          | February 2023    | 7,250                      | 0  | 7,250          | 10          |
| 11          | March 2023       | 7,250                      | 0  | 7,250          | 11          |
| 12          | April 2023       | 7,250                      | 0  | 7,250          | 12          |
| 13          | May 2023         | 7,250                      | 0  | 7,250          | 13          |
| 14          | Totals           | \$ 94,250                  | \$ 14,953  | \$ 109,203     | 14          |
| 15          | 13 Month Average | \$ 7,250                   | \$ 1,150   | \$ 8,400       | 15          |
|             |                  | [2]                        | [2]  |                |             |

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 165 - PREPAYMENTS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Prepayments 165000000 (b) | Insurance Premiums and Other 165001129 (c) | COLI 165001129 (d) | Licenses and Franchise Taxes 165001131 (e) | Prepaid Supplies-General Office 165001132 (f) | Commercial Paper Facility 165001353 (g) | Total (h)      | Line No. |
|----------|------------------|---------------------------|--|--------------------|--|---|---|----------------|----------|
|          |                  | [1]                       | [1]  | [1]                | [1]  | [1]   | [1]                                     | sum (b) to (g) |          |
| 1        | May 2022         | \$ 26,418                 | \$ 19,124,433                              | \$ 53,062          | \$ 0                                       | \$ 19,536                                     | \$ 0                                    | \$ 19,223,449  | 1        |
| 2        | June 2022        | 95,151                    | 20,597,599                                 | 42,450             | 0  | 15,715  | 0                                       | 20,750,915     | 2        |
| 3        | July 2022        | 87,514                    | 18,264,158                                 | 31,837             | 0  | 13,258  | 0                                       | 18,396,768     | 3        |
| 4        | August 2022      | 76,154                    | 32,041,533                                 | 21,225             | 0  | 11,747  | 0                                       | 32,150,659     | 4        |
| 5        | September 2022   | 66,736                    | 32,728,420                                 | 10,612             | 0  | 8,059   | 0                                       | 32,813,827     | 5        |
| 6        | October 2022     | 56,276                    | 27,580,910                                 | 110,682            | 0  | 1,791   | 0                                       | 27,749,659     | 6        |
| 7        | November 2022    | 48,666                    | 27,142,003                                 | 101,458            | 0  | (2,822)                                       | 0                                       | 27,289,305     | 7        |
| 8        | December 2022    | 41,679                    | 29,741,225                                 | 92,235             | 0  | (7,758)                                       | 0                                       | 29,867,380     | 8        |
| 9        | January 2023     | 32,525                    | 24,543,485                                 | 83,011             | 0  | (8,876)                                       | 0                                       | 24,650,145     | 9        |
| 10       | February 2023    | 24,031                    | 25,104,795                                 | 73,788             | 0  | (17,438)                                      | 0                                       | 25,185,176     | 10       |
| 11       | March 2023       | 84,154                    | 22,806,692                                 | 64,564             | 0  | (38,446)                                      | 0                                       | 22,916,965     | 11       |
| 12       | April 2023       | 75,320                    | 20,923,597                                 | 55,341             | 0  | (42,789)                                      | 0                                       | 21,011,469     | 12       |
| 13       | May 2023         | 63,294                    | 21,071,209                                 | 46,117             | 0  | (44,008)                                      | 0                                       | 21,136,613     | 13       |
| 14       | Totals           | \$ 777,918                | \$ 321,670,058                             | \$ 786,383         | \$ 0                                       | \$ (92,030)                                   | \$ 0                                    | \$ 323,142,329 | 14       |
| 15       | 13 Month Average | \$ 59,840                 | \$ 24,743,851                              | \$ 60,491          | \$ 0                                       | \$ (7,079)                                    | \$ 0                                    | \$ 24,857,102  | 15       |

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line<br>No. | Month            | Misc Current &<br>Accrue Equity in<br>Employee Homes<br>CA GRCMA<br>174001158 | California<br>Fixed Cost Adj<br>Mech - 2009<br>174002571 | Total          | Line<br>No. |
|-------------|------------------|---|--|----------------|-------------|
|             | (a)              | (b)   | (c)  | (d)            |             |
|             |                  | [1]   | [1]  | sum (b) to (c) |             |
| 1           | May 2022         | \$ 0  | \$ (5,536,107)   | (5,536,107)    | 1           |
| 2           | June 2022        | 0   | (3,573,926)  | (3,573,926)    | 2           |
| 3           | July 2022        | 0   | (1,297,803)  | (1,297,803)    | 3           |
| 4           | August 2022      | 0   | (715,040)  | (715,040)      | 4           |
| 5           | September 2022   | 0   | 2,063,938  | 2,063,938      | 5           |
| 6           | October 2022     | 0   | 4,820,152  | 4,820,152      | 6           |
| 7           | November 2022    | 0   | 4,408,877  | 4,408,877      | 7           |
| 8           | December 2022    | 0   | (68,813)   | (68,813)       | 8           |
| 9           | January 2023     | 0   | (4,414,561)  | (4,414,561)    | 9           |
| 10          | February 2023    | 0   | (11,075,795)   | (11,075,795)   | 10          |
| 11          | March 2023       | 0   | (18,564,730)   | (18,564,730)   | 11          |
| 12          | April 2023       | 0   | (22,897,147)   | (22,897,147)   | 12          |
| 13          | May 2023         | 0   | (22,545,898)   | (22,545,898)   | 13          |
| 14          | Totals           | \$ 0  | \$ (79,396,852)  | (79,396,852)   | 14          |
| 15          | 13 Month Average | \$ 0  | \$ (6,107,450)   | (6,107,450)    | 15          |
|             |                  | [2]   | [2]  |                |             |

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Accrued Vacation Pay (b) | AFUDC Equity Fed (AZ) (c) | AFUDC Equity Fed (NCA) (d) | AFUDC Equity Fed (NNV) (e) | AFUDC Equity Fed (SCA) (f) | AFUDC Equity Fed (SLT) (g) | AFUDC Equity Fed (SNV) (h) | SFAS 109 Deferral (Common) (i) | Arizona Gas Research and Development (j) | TRIMP (Arizona) (k) | Line No. |
|----------|------------------|--------------------------|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|--|---------------------|----------|
|          |                  | 182301370                | 182302111                 | 182302111                  | 182302111                  | 182302111                  | 182302111                  | 182302111                  | 182302109                      | 182303003                                | 182303004           |          |
| 1        | May 2022         | \$ 16,975,000            | (9,194)                   | (402)                      | (1,353)                    | (2,515)                    | 1,386                      | (5,419)                    | 0                              | 0  | (800,618)           | 1        |
| 2        | June 2022        | 16,975,000               | (11,547)                  | (496)                      | (1,564)                    | (3,062)                    | 1,647                      | (6,285)                    | 0                              | 0  | (756,115)           | 2        |
| 3        | July 2022        | 16,975,000               | 11,730                    | 440                        | 250                        | 480                        | 2,698                      | 3,767                      | 0                              | 0  | (702,894)           | 3        |
| 4        | August 2022      | 16,975,000               | 17,181                    | 511                        | 463                        | 578                        | 3,074                      | 5,204                      | 0                              | 0  | (737,392)           | 4        |
| 5        | September 2022   | 16,975,000               | 21,086                    | 901                        | 682                        | 708                        | 3,457                      | 6,475                      | 0                              | 0  | (803,869)           | 5        |
| 6        | October 2022     | 16,975,000               | 24,744                    | 1,410                      | 1,031                      | 808                        | 3,846                      | 8,008                      | 0                              | 0  | (804,375)           | 6        |
| 7        | November 2022    | 16,975,000               | 27,769                    | 1,551                      | 1,266                      | 2,032                      | 4,230                      | 11,304                     | 0                              | 0  | (896,237)           | 7        |
| 8        | December 2022    | 17,854,000               | 17,809                    | 546                        | 711                        | 974                        | 2,090                      | 9,512                      | 0                              | 0  | (949,357)           | 8        |
| 9        | January 2023     | 17,854,000               | 17,840                    | 544                        | 709                        | 968                        | 2,057                      | 9,539                      | 0                              | 0  | (1,160,876)         | 9        |
| 10       | February 2023    | 17,854,000               | 17,805                    | 550                        | 718                        | 959                        | 2,047                      | 9,616                      | 0                              | 0  | (1,336,940)         | 10       |
| 11       | March 2023       | 17,854,000               | 18,164                    | 535                        | 714                        | 1,007                      | 2,049                      | 9,766                      | 0                              | 0  | (1,309,904)         | 11       |
| 12       | April 2023       | 17,854,000               | 18,388                    | 549                        | 723                        | 1,032                      | 2,008                      | 9,979                      | 0                              | 0  | (1,196,038)         | 12       |
| 13       | May 2023         | 17,854,000               | 19,370                    | 527                        | 708                        | 1,041                      | 2,009                      | 10,289                     | 0                              | 0  | (1,086,013)         | 13       |
| 14       | Totals           | \$ 225,949,000           | \$ 191,145                | \$ 7,168                   | \$ 5,057                   | \$ 5,009                   | \$ 32,566                  | \$ 81,756                  | \$ 0                           | \$ 0                                     | \$ (12,540,629)     | 14       |
| 15       | 13 Month Average | \$ 17,380,692            | \$ 14,703                 | \$ 551                     | \$ 389                     | \$ 385                     | \$ 2,505                   | \$ 6,289                   | \$ 0                           | \$ 0                                     | \$ (964,664)        | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (l) | Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (m) | UGCE Deferral (No. Nevada) 182303007 (n) | UGCE Deferral (So. Nevada) 182303007 (o) | California Environmental Compliance Cost 182303008 (p) | Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (q) | Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (r) | General Revenues Adj General Service 3 (No. Nevada) 182303010 (s) | General Revenues Adj General Service 3 (So. Nevada) 182303010 (t) | General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (u) | Line No. |
|----------|------------------|---|---|--|--|--|---|---|---|---|--|----------|
| 1        | May 2022         | \$ 0  | \$ 0  | \$ 202,126                               | \$ 245,191                               | \$ 941,672   | \$ 0  | \$ 0  | \$ 37,905   | \$ 557,489  | \$ 373,045   | 1        |
| 2        | June 2022        | 0   | 0   | 302,601                                  | 787,108                                  | 925,032  | 0   | 0   | 55,351  | 459,065   | 268,243  | 2        |
| 3        | July 2022        | 0   | 0   | 295,858                                  | 708,870                                  | 908,392  | 0   | 0   | 71,527  | 430,249   | 255,896  | 3        |
| 4        | August 2022      | 0   | 0   | 343,937                                  | 1,056,080                                | 891,752  | 0   | 0   | 88,829  | 358,586   | 253,722  | 4        |
| 5        | September 2022   | 0   | 0   | 357,901                                  | 1,130,025                                | 875,112  | 0   | 0   | 118,935   | 304,668   | 251,595  | 5        |
| 6        | October 2022     | 162,884   | (162,884)   | 380,524                                  | 1,197,054                                | 858,472  | 0   | 0   | 135,208   | 241,160   | 258,206  | 6        |
| 7        | November 2022    | 162,884   | (162,884)   | 362,532                                  | 1,172,491                                | 841,832  | 0   | 0   | 146,050   | 149,946   | 223,704  | 7        |
| 8        | December 2022    | 162,884   | (162,884)   | 315,374                                  | 1,002,082                                | 825,192  | 0   | 0   | 137,776   | 6,322   | 121,272  | 8        |
| 9        | January 2023     | 162,884   | (162,884)   | 264,082                                  | 799,431                                  | 808,552  | 0   | 0   | 141,509   | (123,402)   | 75,447   | 9        |
| 10       | February 2023    | 162,884   | (162,884)   | 202,494                                  | 599,352                                  | 791,912  | 0   | 0   | 132,898   | (294,502)   | (76,523)   | 10       |
| 11       | March 2023       | 162,884   | (162,884)   | 162,815                                  | 517,324                                  | 775,272  | 0   | 0   | 125,588   | (464,042)   | (230,896)  | 11       |
| 12       | April 2023       | 162,884   | (162,884)   | 162,879                                  | 557,150                                  | 758,632  | 0   | 0   | 121,263   | (607,827)   | (339,317)  | 12       |
| 13       | May 2023         | 162,884   | (162,884)   | 197,499                                  | 886,253                                  | 741,992  | 0   | 0   | 133,983   | (657,320)   | (383,341)  | 13       |
| 14       | Totals           | \$ 1,303,072  | \$ (1,303,072)  | \$ 3,550,623                             | \$ 10,658,411                            | \$ 10,943,816  | \$ 0  | \$ 0  | \$ 1,446,821  | \$ 360,394  | \$ 1,051,052   | 14       |
| 15       | 13 Month Average | \$ 100,236  | \$ (100,236)  | \$ 273,125                               | \$ 819,878                               | \$ 841,832   | \$ 0  | \$ 0  | \$ 111,294  | \$ 27,723   | \$ 80,850  | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | General Revenues Adj                            |  | General Revenues Adj                             |  | General Revenues Adj                     |  | General Revenues Adj                     |  | General Revenues Adj                     |  | Incremental Pipe Replacement Costs       |                                     | Incremental Pipe Replacement Costs  |                                     | IDRB Variable Interest Adj.         |      |  |
|----------|------------------|---|--|--|--|--|--|--|--|--|--|--|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|------|--|
|          |                  | (v)   | (w)  | (x)  | (y)                                      | (z)                                      | (aa)                                     | (ab)                                     | (ac)                                     | (ad)                                     | (ae)                                     | (af)                                     | (ag)                                | (ah)                                | (ai)                                | (aj)                                | (ak) |  |
|          |                  | Multi-Family Residential (So. Nevada) 182303011 | Single-Family Residential (No. Nevada) 182303012 | Single-Family Residential (So. Nevada) 182303012 | General Service 1 (No. Nevada) 182303013 | General Service 1 (So. Nevada) 182303013 | General Service 2 (No. Nevada) 182303015 | General Service 2 (So. Nevada) 182303015 | General Service 2 (No. Nevada) 182303017 | General Service 2 (So. Nevada) 182303017 | General Service 2 (No. Nevada) 182303017 | General Service 2 (So. Nevada) 182303017 | Pre May 2012 (No. Nevada) 182303017 | Pre May 2012 (So. Nevada) 182303017 | Pre May 2012 (No. Nevada) 182303021 | Pre May 2012 (So. Nevada) 182303021 |      |  |
| 1        | May 2022         | \$ 911,952                                      | \$ 3,076,643                                     | \$ 11,392,992                                    | \$ 205,226                               | \$ 2,108,109                             | \$ 53,111                                | \$ 927,767                               | \$ 10,019                                | \$ 94,757                                | \$ 1,350,837                             | \$ 10,019                                | \$ 53,623                           | \$ (4,031,076)                      |                                     |                                     | 1    |  |
| 2        | June 2022        | 880,716   | 2,294,675  | 10,667,352                                       | 107,321                                  | 1,887,772                                | (1,035)                                  | 726,572                                  | 9,564                                    | 94,757                                   | (1,350,837)                              | 9,564                                    | 51,186                              | (3,905,984)                         |                                     |                                     | 2    |  |
| 3        | July 2022        | 936,621   | 2,245,731  | 11,341,075                                       | 103,953                                  | 1,775,871                                | (21,127)                                 | 623,225                                  | 9,109                                    | 7,289                                    | (401,187)                                | 9,109                                    | 48,749                              | (3,649,859)                         |                                     |                                     | 3    |  |
| 4        | August 2022      | 957,579   | 2,241,048  | 11,865,453                                       | 108,736                                  | 1,601,507                                | (12,567)                                 | 498,474                                  | 8,654                                    | 6,379                                    | (732,614)                                | 8,654                                    | 46,312                              | (3,237,910)                         |                                     |                                     | 4    |  |
| 5        | September 2022   | 973,835   | 2,249,023  | 12,501,385                                       | 102,732                                  | 1,466,504                                | (11,019)                                 | 385,779                                  | 8,199                                    | 5,924                                    | (1,047,173)                              | 8,199                                    | 43,875                              | (2,839,737)                         |                                     |                                     | 5    |  |
| 6        | October 2022     | 1,016,881                                       | 2,377,972  | 13,300,597                                       | 115,835                                  | 1,358,769                                | (10,064)                                 | 295,123                                  | 7,744                                    | 4,559                                    | (1,258,182)                              | 7,744                                    | 41,438                              | (2,315,532)                         |                                     |                                     | 6    |  |
| 7        | November 2022    | 855,103   | 2,058,600  | 11,557,987                                       | 61,657                                   | 943,507                                  | (41,914)                                 | 92,197                                   | 7,289                                    | 6,834                                    | (199,947)                                | 7,289                                    | 39,001                              | (1,725,056)                         |                                     |                                     | 7    |  |
| 8        | December 2022    | 624,336   | 1,246,669  | 8,883,931  | (37,597)                                 | 273,640                                  | (92,515)                                 | (199,947)                                | 6,834                                    | 36,564                                   | (781,867)                                | 6,834                                    | 36,564                              | (781,867)                           |                                     |                                     | 8    |  |
| 9        | January 2023     | 613,283   | 843,691  | 9,432,804  | (88,595)                                 | (299,598)                                | (121,007)                                | (401,187)                                | 6,379                                    | 34,127                                   | (179,593)                                | 6,379                                    | 34,127                              | (179,593)                           |                                     |                                     | 9    |  |
| 10       | February 2023    | 100,128   | (426,722)  | 4,860,935  | (248,217)                                | (1,343,613)                              | (191,702)                                | (732,614)                                | 5,924                                    | 31,690                                   | 1,188,145                                | 5,924                                    | 31,690                              | 1,188,145                           |                                     |                                     | 10   |  |
| 11       | March 2023       | (461,758)                                       | (1,734,559)                                      | (937,017)  | (401,293)                                | (2,282,051)                              | (258,347)                                | (1,047,173)                              | 5,469                                    | 29,253                                   | 2,149,234                                | 5,469                                    | 29,253                              | 2,149,234                           |                                     |                                     | 11   |  |
| 12       | April 2023       | (822,573)                                       | (2,625,146)                                      | (4,651,249)                                      | (501,087)                                | (2,839,771)                              | (294,692)                                | (1,258,182)                              | 5,014                                    | 26,816                                   | 2,933,178                                | 5,014                                    | 26,816                              | 2,933,178                           |                                     |                                     | 12   |  |
| 13       | May 2023         | (722,100)                                       | (2,900,952)                                      | (3,551,238)                                      | (511,717)                                | (2,864,073)                              | (294,661)                                | (1,260,871)                              | 4,559                                    | 24,379                                   | 3,652,498                                | 4,559                                    | 24,379                              | 3,652,498                           |                                     |                                     | 13   |  |
| 14       | Totals           | \$ 5,864,002                                    | \$ 10,946,672                                    | \$ 96,665,005                                    | \$ (983,046)                             | \$ 1,786,575                             | \$ (1,297,539)                           | \$ (1,350,837)                           | \$ 94,757                                | \$ 507,013                               | \$ (12,384,375)                          | \$ 94,757                                | \$ 507,013                          | \$ (12,384,375)                     |                                     |                                     | 14   |  |
| 15       | 13 Month Average | \$ 451,077                                      | \$ 842,052                                       | \$ 7,435,770                                     | \$ (75,619)                              | \$ 137,429                               | \$ (99,811)                              | \$ (103,911)                             | \$ 7,289                                 | \$ 39,001                                | \$ (952,644)                             | \$ 7,289                                 | \$ 39,001                           | \$ (952,644)                        |                                     |                                     | 15   |  |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | California Public Interest R & D 182303027 | Renewable Energy Program Rate (No. Nevada) 182303032 | Renewable Energy Program Rate (So. Nevada) 182303032 | California Rate Case TY 2014 182303035 | Arizona Rate Case 2016 182303038 | Arizona Rate Case 2019 182303042 | Nevada Rate Case 2018 182303044 | Low Income Program (LIRA) (Arizona) 182303045 | California Public Purpose Program - CARE 182303047 | Nevada Rate Case Post July 2018 182303051 | Line No. |
|----------|------------------|--|--|--|--|----------------------------------|----------------------------------|---------------------------------|---|--|---|----------|
|          | (a)              | (af) [1]                                   | (ag) [1]   | (ah) [1]   | (ai) [1]                               | (aj) [1]                         | (ak) [1]                         | (al) [1]                        | (am) [1]                                      | (an) [1]   | (ao) [1]                                  |          |
| 1        | May 2022         | \$ 202,279                                 | \$ (76,603)  | \$ (810,624)   | \$ 0                                   | \$ 0                             | \$ 263,820                       | \$ 134,737                      | \$ 5,863,330                                  | \$ 3,873,102                                       | \$ 399,746                                | 1        |
| 2        | June 2022        | 201,325                                    | (77,829)   | (845,046)  | 0                                      | 0                                | 249,935                          | 128,613                         | 5,814,710                                     | 4,282,349  | 381,557                                   | 2        |
| 3        | July 2022        | 200,387                                    | (77,516)   | (844,616)  | 0                                      | 0                                | 236,050                          | 122,489                         | 5,782,144                                     | 4,604,348  | 363,388                                   | 3        |
| 4        | August 2022      | 199,467                                    | (76,576)   | (830,401)  | 0                                      | 0                                | 222,165                          | 116,365                         | 5,760,173                                     | 4,905,819  | 345,208                                   | 4        |
| 5        | September 2022   | 198,676                                    | (74,448)   | (808,435)  | 0                                      | 0                                | 208,280                          | 110,241                         | 5,728,344                                     | 3,907,111  | 327,019                                   | 5        |
| 6        | October 2022     | 197,706                                    | (71,989)   | (785,826)  | 0                                      | 0                                | 194,395                          | 104,117                         | 5,670,428                                     | 4,293,913  | 308,830                                   | 6        |
| 7        | November 2022    | 196,303                                    | (64,263)   | (732,873)  | 0                                      | 0                                | 180,510                          | 97,993                          | 5,612,581                                     | 4,937,055  | 290,641                                   | 7        |
| 8        | December 2022    | 194,718                                    | (57,132)   | (683,532)  | 0                                      | 0                                | 166,625                          | 91,869                          | 5,659,936                                     | 5,430,222  | 272,452                                   | 8        |
| 9        | January 2023     | 191,662                                    | (49,144)   | (624,399)  | 0                                      | 0                                | 152,740                          | 85,745                          | 5,642,482                                     | 7,347,619  | 254,263                                   | 9        |
| 10       | February 2023    | 189,881                                    | (41,011)   | (566,951)  | 0                                      | 0                                | 149,558                          | 79,621                          | 5,663,624                                     | 9,303,326  | 236,074                                   | 10       |
| 11       | March 2023       | 185,909                                    | (32,802)   | (483,589)  | 0                                      | 0                                | 146,376                          | 73,497                          | 5,800,161                                     | 9,061,774  | 217,885                                   | 11       |
| 12       | April 2023       | 184,029                                    | (27,374)   | (449,072)  | 0                                      | 0                                | 143,194                          | 67,373                          | 5,950,256                                     | 9,938,137  | 199,696                                   | 12       |
| 13       | May 2023         | 192,467                                    | (23,868)   | (394,097)  | 0                                      | 0                                | 140,012                          | 61,249                          | 6,124,738                                     | 6,519,960  | 181,507                                   | 13       |
| 14       | Totals           | \$ 2,554,809                               | \$ (750,553)   | \$ (8,859,461)                                       | \$ 0                                   | \$ 0                             | \$ 2,453,659                     | \$ 1,273,909                    | \$ 75,072,905                                 | \$ 78,404,734                                      | \$ 3,778,243                              | 14       |
| 15       | 13 Month Average | \$ 196,524                                 | \$ (57,735)  | \$ (681,497)   | \$ 0                                   | \$ 0                             | \$ 188,743                       | \$ 97,993                       | \$ 5,774,839                                  | \$ 6,031,133                                       | \$ 290,634                                | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Incremental Pipe Replacement Costs |               | Incremental Pipe Replacement Costs |               | Incremental Pipe Replacement Costs |               | Incremental Pipe Replacement Costs |               | California Infrastructure Replacement/Reliability Adj |               | California MHP Conversion to the Meter |               | California MHP Conversion Beyond the Meter |               | So. Nevada Self Insurance |               |               |
|----------|------------------|------------------------------------|---------------|------------------------------------|---------------|------------------------------------|---------------|------------------------------------|---------------|---|---------------|--|---------------|--|---------------|---------------------------|---------------|---------------|
|          |                  | (ap)                               | (aq)          | (ar)                               | (as)          | (at)                               | (au)          | (av)                               | (aw)          | (ax)  | (ay)          | (az)                                   | (ba)          | (bb)                                       | (bc)          | (bd)                      | (be)          |               |
| 1        | May 2022         | \$ 160,822                         | \$(338,823)   | \$ 564,623                         | \$(313,624)   | \$ 151,729                         | \$ 3,249,178  | \$ 1,154,668                       | \$ 1,383,946  | \$ 4,073,422  | \$ 2,434,893  | \$ 2,324,216                           | \$ 2,324,216  | \$ 2,324,216                               | \$ 2,324,216  | \$ 2,324,216              | \$ 2,324,216  |               |
| 2        | June 2022        | 162,171                            | (345,559)     | 551,635                            | (316,570)     | 248,322                            | 3,765,598     | 1,418,981                          | 1,596,107     | 4,126,837   | 2,324,216     | 2,324,216                              | 2,324,216     | 2,324,216                                  | 2,324,216     | 2,324,216                 | 2,324,216     |               |
| 3        | July 2022        | 163,233                            | (353,496)     | 538,647                            | (318,891)     | 337,732                            | 3,761,257     | 1,674,741                          | 1,643,755     | 4,079,614   | 2,213,539     | 2,213,539                              | 2,213,539     | 2,213,539                                  | 2,213,539     | 2,213,539                 | 2,213,539     |               |
| 4        | August 2022      | 164,110                            | (360,747)     | 525,659                            | (320,812)     | 420,918                            | 4,539,252     | 1,919,999                          | 1,692,976     | 4,033,218   | 2,102,862     | 2,102,862                              | 2,102,862     | 2,102,862                                  | 2,102,862     | 2,102,862                 | 2,102,862     |               |
| 5        | September 2022   | 165,065                            | (368,001)     | 512,671                            | (322,903)     | 505,205                            | 3,952,022     | 2,175,140                          | 1,742,326     | 3,986,820   | 1,992,185     | 1,992,185                              | 1,992,185     | 1,992,185                                  | 1,992,185     | 1,992,185                 | 1,992,185     |               |
| 6        | October 2022     | (799)                              | (200,855)     | 499,683                            | (205,448)     | 464,256                            | 4,493,966     | 2,435,212                          | 1,788,050     | 3,940,424   | 1,881,508     | 1,881,508                              | 1,881,508     | 1,881,508                                  | 1,881,508     | 1,881,508                 | 1,881,508     |               |
| 7        | November 2022    | 2,054                              | (200,855)     | 486,695                            | (211,623)     | 586,299                            | 4,952,582     | 2,694,137                          | 1,828,137     | 3,894,027   | 1,770,831     | 1,770,831                              | 1,770,831     | 1,770,831                                  | 1,770,831     | 1,770,831                 | 1,770,831     |               |
| 8        | December 2022    | 0                                  | 0             | 473,707                            | 0             | 0                                  | 4,777,319     | 2,937,683                          | 1,872,410     | 3,847,632   | 1,660,154     | 1,660,154                              | 1,660,154     | 1,660,154                                  | 1,660,154     | 1,660,154                 | 1,660,154     |               |
| 9        | January 2023     | 0                                  | 0             | 460,719                            | 0             | 0                                  | 5,695,558     | 3,122,887                          | 1,867,827     | 3,801,232   | 1,549,477     | 1,549,477                              | 1,549,477     | 1,549,477                                  | 1,549,477     | 1,549,477                 | 1,549,477     |               |
| 10       | February 2023    | 0                                  | 0             | 447,731                            | 0             | 0                                  | 5,731,156     | 3,145,100                          | 1,812,327     | 3,754,839   | 1,438,800     | 1,438,800                              | 1,438,800     | 1,438,800                                  | 1,438,800     | 1,438,800                 | 1,438,800     |               |
| 11       | March 2023       | 0                                  | 0             | 434,743                            | 0             | 0                                  | 4,947,059     | 3,162,136                          | 1,757,575     | 3,708,440   | 1,328,123     | 1,328,123                              | 1,328,123     | 1,328,123                                  | 1,328,123     | 1,328,123                 | 1,328,123     |               |
| 12       | April 2023       | 0                                  | 0             | 421,755                            | 0             | 0                                  | 5,032,249     | 3,285,823                          | 1,729,220     | 3,662,044   | 1,217,446     | 1,217,446                              | 1,217,446     | 1,217,446                                  | 1,217,446     | 1,217,446                 | 1,217,446     |               |
| 13       | May 2023         | 0                                  | 0             | 408,767                            | 0             | 0                                  | 801,287       | 3,536,534                          | 1,733,002     | 3,615,648   | 1,106,769     | 1,106,769                              | 1,106,769     | 1,106,769                                  | 1,106,769     | 1,106,769                 | 1,106,769     |               |
| 14       | Totals           | \$ 816,655                         | \$(2,168,335) | \$ 6,327,040                       | \$(2,009,871) | \$ 2,714,461                       | \$ 55,698,483 | \$ 32,663,041                      | \$ 22,447,656 | \$ 50,524,201   | \$ 23,020,803 | \$ 23,020,803                          | \$ 23,020,803 | \$ 23,020,803                              | \$ 23,020,803 | \$ 23,020,803             | \$ 23,020,803 | \$ 23,020,803 |
| 15       | 13 Month Average | \$ 62,820                          | \$(166,795)   | \$ 486,695                         | \$(154,605)   | \$ 208,805                         | \$ 4,284,499  | \$ 2,512,542                       | \$ 1,726,743  | \$ 3,886,477  | \$ 1,770,831  | \$ 1,770,831                           | \$ 1,770,831  | \$ 1,770,831                               | \$ 1,770,831  | \$ 1,770,831              | \$ 1,770,831  | \$ 1,770,831  |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | California MHP Conversion Beyond the Meter |                 | CA MHP Conversions GAAP Adj. 182303076 | CA IRRAM Program US GAAP Adj. 182303077 | Arizona Conservation Deferred Costs 182303079 | California Pension Balancing Account 182303080 | Accrued Purchased Gas Cost 182303082 | So. Nevada Gas Lights |            | So. Nevada Gas Lights Post May 2012 182303087 | So. Nevada Gas Lights Post July 2018 182303088 | Line No. |
|----------|------------------|--|-----------------|--|---|---|--|--------------------------------------|-----------------------|------------|---|--|----------|
|          |                  | (az) (1)                                   | (1)             |  |   |   |  |                                      | (ba) (1)              | (bb) (1)   |   |  |          |
| 1        | May 2022         | \$ 1,632,639                               | \$ (1,788,093)  | \$ (1,788,093)                         | \$ (667,982)                            | \$ 536,065                                    | \$ 11,072,597                                  | \$ 0                                 | \$ 799,561            | \$ 76,889  | \$ 296,508                                    | \$ 14,180                                      | 1        |
| 2        | June 2022        | 1,661,578                                  | (1,930,886)     | (1,930,886)                            | (819,740)                               | 345,227                                       | 11,649,050                                     | 10,167,890                           | 763,217               | 73,394     | 283,030                                       | 13,535   | 2        |
| 3        | July 2022        | 1,693,798                                  | (1,968,980)     | (1,968,980)                            | (964,403)                               | 294,612                                       | 11,702,733                                     | 0                                    | 726,873               | 69,899     | 269,552                                       | 12,890   | 3        |
| 4        | August 2022      | 1,724,632                                  | (2,008,021)     | (2,008,021)                            | (1,100,171)                             | 426,682                                       | 11,756,416                                     | 0                                    | 690,529               | 66,404     | 256,074                                       | 12,245   | 4        |
| 5        | September 2022   | 1,755,346                                  | (2,046,547)     | (2,046,547)                            | (1,241,228)                             | 1,439,255                                     | 12,332,869                                     | 15,495,000                           | 654,185               | 62,909     | 242,596                                       | 11,600   | 5        |
| 6        | October 2022     | 1,786,235                                  | (2,083,149)     | (2,083,149)                            | (1,384,040)                             | 2,490,652                                     | 12,386,552                                     | 0                                    | 617,841               | 59,414     | 229,118                                       | 10,955   | 6        |
| 7        | November 2022    | 1,817,415                                  | (2,112,579)     | (2,112,579)                            | (1,525,866)                             | 3,286,718                                     | 12,440,235                                     | 0                                    | 581,497               | 55,919     | 215,640                                       | 10,310   | 7        |
| 8        | December 2022    | 1,848,635                                  | (2,134,988)     | (2,134,988)                            | (1,658,737)                             | 2,824,649                                     | 13,097,578                                     | 207,368,000                          | 545,153               | 52,424     | 202,162                                       | 9,665  | 8        |
| 9        | January 2023     | 1,879,880                                  | (2,155,298)     | (2,155,298)                            | (1,790,433)                             | 2,638,782                                     | 13,151,261                                     | 0                                    | 508,809               | 48,929     | 188,684                                       | 9,020  | 9        |
| 10       | February 2023    | 1,911,066                                  | (2,156,243)     | (2,156,243)                            | (1,860,032)                             | 2,263,471                                     | 13,204,944                                     | 0                                    | 472,465               | 45,434     | 175,206                                       | 8,375  | 10       |
| 11       | March 2023       | 1,942,275                                  | (2,160,441)     | (2,160,441)                            | (1,926,313)                             | 2,396,393                                     | 13,863,519                                     | (67,714,000)                         | 436,121               | 41,939     | 161,728                                       | 7,730  | 11       |
| 12       | April 2023       | 1,973,536                                  | (2,171,775)     | (2,171,775)                            | (2,026,041)                             | 2,089,084                                     | 13,917,202                                     | 0                                    | 399,777               | 38,444     | 148,250                                       | 7,085  | 12       |
| 13       | May 2023         | 2,004,816                                  | (2,195,455)     | (2,195,455)                            | (2,179,536)                             | 3,577,126                                     | 13,970,885                                     | 0                                    | 363,433               | 34,949     | 134,772                                       | 6,440  | 13       |
| 14       | Totals           | \$ 23,631,851                              | \$ (26,912,455) | \$ (26,912,455)                        | \$ (19,144,525)                         | \$ 24,608,716                                 | \$ 164,545,841                                 | \$ 165,316,890                       | \$ 7,559,461          | \$ 726,947 | \$ 2,803,320                                  | \$ 134,030                                     | 14       |
| 15       | 13 Month Average | \$ 1,817,835                               | \$ (2,070,189)  | \$ (2,070,189)                         | \$ (1,472,656)                          | \$ 1,892,978                                  | \$ 12,657,372                                  | \$ 12,716,684                        | \$ 581,497            | \$ 55,919  | \$ 215,640                                    | \$ 10,310                                      | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month            | (a)          | California Conservation and Energy Efficiency Program 182303089 |               |              |                 |                 |                |                 |              |                |      |     |     |     | Arizona |     | Arizona |     | Arizona |     | Arizona |     | Arizona |  | Property Tax 182303098 | Line No. |
|----------|------------------|--------------|---|---------------|--------------|-----------------|-----------------|----------------|-----------------|--------------|----------------|------|-----|-----|-----|---------|-----|---------|-----|---------|-----|---------|-----|---------|--|------------------------|----------|
|          |                  |              | (b)   | (bk)          | (bl)         | (bm)            | (bn)            | (bo)           | (bp)            | (bq)         | (br)           | (bs) | (b) | (c) | (d) | (e)     | (f) | (g)     | (h) | (i)     | (j) | (k)     | (l) |         |  |                        |          |
| 1        | May 2022         | \$ (206,878) | \$ 1,913,147  | \$ 1,379,505  | \$ 750,066   | \$ (8,002,068)  | \$ (4,681,380)  | \$ (441,597)   | \$ (1,245,822)  | \$ 61,351    | \$ (3,568,553) |      |     |     |     |         |     |         |     |         |     |         |     | 1       |  |                        |          |
| 2        | June 2022        | (206,299)    | 3,816,230   | 1,409,708     | 815,084      | (7,812,325)     | (4,237,962)     | (328,493)      | (1,322,050)     | 53,669       | (3,380,734)    |      |     |     |     |         |     |         |     |         |     |         |     | 2       |  |                        |          |
| 3        | July 2022        | (205,844)    | 6,394,252   | 1,444,916     | 866,660      | (7,652,887)     | (3,882,079)     | (276,168)      | (1,399,424)     | 46,124       | (3,192,915)    |      |     |     |     |         |     |         |     |         |     |         |     | 3       |  |                        |          |
| 4        | August 2022      | (186,872)    | 8,644,481   | 1,475,792     | 912,614      | (7,494,580)     | (3,532,408)     | (281,093)      | (1,487,089)     | 38,514       | (3,005,096)    |      |     |     |     |         |     |         |     |         |     |         |     | 4       |  |                        |          |
| 5        | September 2022   | (97,123)     | 11,037,360  | 1,504,906     | 944,584      | (7,324,083)     | (3,229,889)     | (262,739)      | (1,569,274)     | 31,063       | (2,817,277)    |      |     |     |     |         |     |         |     |         |     |         |     | 5       |  |                        |          |
| 6        | October 2022     | (96,301)     | 13,505,432  | 1,541,778     | 982,945      | (7,117,106)     | (2,783,150)     | (286,930)      | (1,642,074)     | 24,149       | (2,629,458)    |      |     |     |     |         |     |         |     |         |     |         |     | 6       |  |                        |          |
| 7        | November 2022    | (72,175)     | 9,601,708   | 1,489,050     | 955,049      | (7,173,297)     | (2,969,730)     | (337,081)      | (2,123,775)     | (1,731)      | (2,441,639)    |      |     |     |     |         |     |         |     |         |     |         |     | 7       |  |                        |          |
| 8        | December 2022    | (36,562)     | 3,976,694   | 1,426,954     | 843,333      | (7,214,837)     | (2,990,224)     | (415,035)      | (3,103,203)     | (46,313)     | (5,326,126)    |      |     |     |     |         |     |         |     |         |     |         |     | 8       |  |                        |          |
| 9        | January 2023     | 135,563      | (1,858,906)   | 1,392,254     | 751,230      | (7,099,541)     | (2,737,288)     | (317,072)      | (4,342,157)     | (95,915)     | 5,513,945      |      |     |     |     |         |     |         |     |         |     |         |     | 9       |  |                        |          |
| 10       | February 2023    | 150,020      | (18,696,390)  | 1,241,006     | 334,880      | (7,357,471)     | (3,038,785)     | (379,364)      | (6,016,251)     | (166,389)    | 5,447,574      |      |     |     |     |         |     |         |     |         |     |         |     | 10      |  |                        |          |
| 11       | March 2023       | 259,140      | (34,380,385)  | 1,056,325     | (57,682)     | (8,009,902)     | (3,897,464)     | (427,966)      | (7,591,110)     | (238,296)    | 5,381,203      |      |     |     |     |         |     |         |     |         |     |         |     | 11      |  |                        |          |
| 12       | April 2023       | 299,700      | (39,676,604)  | 1,018,213     | (199,186)    | (8,115,695)     | (3,942,362)     | (407,686)      | (8,356,328)     | (279,852)    | 5,314,831      |      |     |     |     |         |     |         |     |         |     |         |     | 12      |  |                        |          |
| 13       | May 2023         | 220,011      | (38,698,149)  | 1,045,562     | (170,209)    | (7,929,103)     | (3,466,067)     | (236,224)      | (8,772,697)     | (313,127)    | 5,248,460      |      |     |     |     |         |     |         |     |         |     |         |     | 13      |  |                        |          |
| 14       | Totals           | \$ (43,621)  | \$ (74,421,130)   | \$ 17,425,969 | \$ 7,729,367 | \$ (98,302,895) | \$ (45,388,787) | \$ (4,397,448) | \$ (48,971,254) | \$ (886,753) | \$ 11,196,467  |      |     |     |     |         |     |         |     |         |     |         |     | 14      |  |                        |          |
| 15       | 13 Month Average | \$ (3,355)   | \$ (5,724,702)  | \$ 1,340,459  | \$ 594,567   | \$ (7,561,761)  | \$ (3,491,445)  | \$ (338,265)   | \$ (3,767,020)  | \$ (68,212)  | \$ 861,267     |      |     |     |     |         |     |         |     |         |     |         |     | 15      |  |                        |          |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Arizona Property Tax Feb-19 182303099 (bt) [1] | California Greenhouse Gas Balancing Account Costs 182303101 (bu) [1] | California Greenhouse Gas Balancing Account Revenue 182303102 (bv) [1] | California Greenhouse Gas Balancing Account Admin 182303103 (bw) [1] | Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bx) [1] | Conservation and Energy Efficiency Post Dec 2015 (So. California) 182303104 (by) [1] | Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (bz) [1] | California NERBA Balancing Account 182303107 (ca) [1] | California NGLAPBA Balancing Account 182303109 (cb) [1] | US GAAP Offset to Benefit Obligations 182303110 (cc) [1] | Line No. |
|----------|------------------|--|--|--|--|--|--|--|---|---|--|----------|
| 1        | May 2022         | \$ 5,377,476                                   | \$ 3,233,829   | \$ 6,053,535   | \$ 24,758  | \$ (525,908)   | \$ 8,911   | \$ (781,699)   | \$ (35,990)   | \$ 646,884  | \$ 332,088,000   | 1        |
| 2        | June 2022        | 5,500,785                                      | 1,707,758  | 2,533,471  | 24,440   | (537,458)  | 0  | (751,453)  | (29,769)  | 772,286   | 324,820,000  | 2        |
| 3        | July 2022        | 5,608,215                                      | 6,148,857  | 2,537,613  | 24,133   | (540,216)  | 0  | (747,683)  | (24,737)  | 886,692   | 324,820,000  | 3        |
| 4        | August 2022      | 5,712,230                                      | 4,105,723  | 2,542,927  | 23,838   | (518,416)  | 0  | (588,084)  | (20,456)  | 993,800   | 324,820,000  | 4        |
| 5        | September 2022   | 5,046,679                                      | 3,555,301  | (514,528)  | 23,547   | (511,857)  | 0  | (525,860)  | (15,997)  | 1,103,567   | 317,552,000  | 5        |
| 6        | October 2022     | 5,040,424                                      | 7,491,817  | 136,096  | 23,265   | (487,843)  | 0  | (448,010)  | (10,826)  | 1,219,460   | 317,552,000  | 6        |
| 7        | November 2022    | 5,031,129                                      | 5,248,349  | 142,583  | 23,939   | (472,560)  | 0  | (360,588)  | (192)   | 1,391,529   | 317,552,000  | 7        |
| 8        | December 2022    | (2,546,578)                                    | 2,933,878  | 347,250  | 23,682   | (453,954)  | 0  | (335,397)  | 19,157  | 1,653,978   | 311,124,000  | 8        |
| 9        | January 2023     | (1,940,784)                                    | 4,424,354  | 348,555  | 23,426   | (429,134)  | 0  | (301,486)  | 31,424  | 1,744,519   | 311,124,000  | 9        |
| 10       | February 2023    | (1,319,251)                                    | 895,426  | 10,756,893   | 23,170   | (416,936)  | 0  | (351,821)  | 34,292  | 1,634,077   | 311,124,000  | 10       |
| 11       | March 2023       | (704,193)                                      | (3,393,618)  | 8,132,009  | 22,916   | (386,824)  | 0  | (325,353)  | 36,466  | 1,533,722   | 311,005,000  | 11       |
| 12       | April 2023       | (91,114)                                       | (887,548)  | 8,305,321  | 22,664   | (365,629)  | 0  | (261,775)  | 37,789  | 1,486,425   | 311,005,000  | 12       |
| 13       | May 2023         | 526,670  | (2,355,295)  | 8,339,412  | 22,413   | (354,901)  | 0  | (189,022)  | 38,644  | 1,491,279   | 311,005,000  | 13       |
| 14       | Totals           | \$ 31,241,685                                  | \$ 33,108,829  | \$ 49,661,137  | \$ 306,190   | \$ (6,001,636)   | \$ 8,911   | \$ (5,968,231)   | \$ 59,805   | \$ 16,558,217   | \$ 4,125,591,000   | 14       |
| 15       | 13 Month Average | \$ 2,403,207                                   | \$ 2,546,833   | \$ 3,820,087   | \$ 23,553  | \$ (461,664)   | \$ 685   | \$ (459,095)   | \$ 4,600  | \$ 1,273,709  | \$ 317,353,154   | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Mesquite Infrastructure Expansion Rate SNV 182303111 (cd) (1) | Nevada Rate Case Post May 2020 182303112 (ce) (1) | Arizona Rate Case 2021 182303113 (cf) (1) | Nevada Rate Case Post 11, 2021 Charges 182303114 (cg) (1) | Mesquite Infrastructure Expansion Rate Mesquite 182303115 (ch) (1) | Arizona LNG Facility 182303116 (ci) (1) | US GAAP ADJ SAZ LNG FACILITY 182303117 (cj) (1) | California CDMI BAL ACCT 182303160 (ck) (1) | NV COVID 19 182303200 (cl) (1) | US GAAP ADJ NV COVID 19 182303201 (cm) (1) | Line No. |
|----------|------------------|---|---|---|---|--|---|---|---|--------------------------------|--|----------|
| 1        | May 2022         | \$ 3,580,819  | \$ 444,500  | \$ 206,138                                | \$ 254,498  | \$ 41,218  | \$ 11,951,653                           | \$ (4,856,788)                                  | \$ 1,900,633                                | \$ 0                           | \$ 0                                       | 1        |
| 2        | June 2022        | 3,566,995   | 423,277   | 210,138                                   | 243,948   | 40,227   | 11,951,653                              | (4,856,788)                                     | 1,989,061                                   | 0                              | 0  | 2        |
| 3        | July 2022        | 3,545,060   | 402,054   | 223,937                                   | 233,398   | 39,888   | 11,951,653                              | (4,856,788)                                     | 2,088,853                                   | 0                              | 0  | 3        |
| 4        | August 2022      | 3,441,208   | 389,820   | 227,512                                   | 222,848   | 39,579   | 11,951,653                              | (4,856,788)                                     | 2,196,724                                   | 0                              | 0  | 4        |
| 5        | September 2022   | 3,333,876   | 368,597   | 235,792                                   | 212,298   | 39,256   | 11,951,653                              | (4,856,788)                                     | 2,301,688                                   | 0                              | 0  | 5        |
| 6        | October 2022     | 3,222,024   | 347,374   | 315,283                                   | 201,748   | 38,636   | 11,951,653                              | (4,856,788)                                     | 2,401,333                                   | 0                              | 0  | 6        |
| 7        | November 2022    | 3,047,328   | 326,151   | 324,263                                   | 191,198   | 37,537   | 11,951,653                              | (4,856,788)                                     | 2,445,800                                   | 0                              | 0  | 7        |
| 8        | December 2022    | 2,735,067   | 304,928   | 336,152                                   | 180,648   | 35,949   | 11,951,653                              | (4,856,788)                                     | 2,399,890                                   | 0                              | 0  | 8        |
| 9        | January 2023     | 2,391,866   | 283,705   | 340,152                                   | 170,098   | 34,040   | 11,951,653                              | (4,856,788)                                     | 2,255,552                                   | 0                              | 0  | 9        |
| 10       | February 2023    | 2,039,118   | 262,482   | 385,458                                   | 159,548   | 32,205   | 11,702,660                              | (4,755,605)                                     | 2,037,056                                   | 0                              | 0  | 10       |
| 11       | March 2023       | 1,745,425   | 241,259   | 378,364                                   | 148,998   | 30,139   | 11,453,667                              | (4,654,422)                                     | 1,824,601                                   | 0                              | 0  | 11       |
| 12       | April 2023       | 1,541,433   | 220,036   | 366,419                                   | 138,448   | 23,746   | 11,204,675                              | (4,553,239)                                     | 1,708,397                                   | 0                              | 0  | 12       |
| 13       | May 2023         | 1,425,288   | 198,813   | 354,472                                   | 128,467   | 19,916   | 10,955,682                              | (4,452,056)                                     | 1,706,008                                   | 0                              | 0  | 13       |
| 14       | Totals           | \$ 35,615,506   | \$ 4,212,998                                      | \$ 3,904,080                              | \$ 2,486,140  | \$ 452,336   | \$ 152,881,561                          | \$ (62,126,413)                                 | \$ 27,255,596                               | \$ 0                           | \$ 0                                       | 14       |
| 15       | 13 Month Average | \$ 2,739,654  | \$ 324,077  | \$ 300,314                                | \$ 191,242  | \$ 34,795  | \$ 11,760,120                           | \$ (4,778,955)                                  | \$ 2,096,584                                | \$ 0                           | \$ 0                                       | 15       |

[1] Source: Company Records  
[2] WP G-6, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | CA Emergency Customer Projection Memo Acct 182303250 (ct) [1] | CA Emergency Customer Projection GAAP ADJ 182303251 (co) [1] | NV Spring Creek Infra Expansion Area 182303300 (cp) [1] | NV Spring Creek Local Area Expansion-Elko 182303301 (cc) [1] | NV Spring Creek Local Area Expansion-SC 182303302 (ct) [1] | NV Spring Creek Local Area Expansion-C4 182303303 (cs) [1] | NV Spring Creek Local Area Expansion Flat Charge 182303304 (ct) [1] | NV Spring Creek US GAAP Adj 182303305 (cu) [1] | Arizona Rate Case 2024 182303307 (cv) [1] | NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (cw) [1] | Line No. |
|----------|------------------|---|--|---|--|--|--|---|--|---|--|----------|
| 1        | May 2022         | \$ 1,403,613  | \$ (1,403,613)   | \$ 614,684  | \$ 0   | \$ 0   | \$ 0   | \$ (23,431)   | \$ (362,342)                                   | \$ 0                                      | \$ 0   | 1        |
| 2        | June 2022        | 1,403,613   | (1,403,613)  | 653,705   | 0  | 0  | 0  | (25,461)  | (384,963)                                      | 0   | 0  | 2        |
| 3        | July 2022        | 1,403,613   | (1,403,613)  | 671,573   | (4,688)  | (28)   | (276)  | (27,556)  | (406,800)                                      | 0   | 0  | 3        |
| 4        | August 2022      | 1,403,613   | (1,403,613)  | 1,428,549   | (12,388)   | (63)   | (549)  | (29,760)  | (957,283)                                      | 0   | 0  | 4        |
| 5        | September 2022   | 1,403,613   | (1,403,613)  | 1,533,869   | (20,894)   | (102)  | (893)  | (31,930)  | (1,051,327)                                    | 0   | 0  | 5        |
| 6        | October 2022     | 1,403,613   | (1,403,613)  | 1,626,545   | (33,930)   | (162)  | (1,375)  | (35,923)  | (1,146,071)                                    | 0   | 1,101  | 6        |
| 7        | November 2022    | 1,403,613   | (1,403,613)  | 1,623,187   | (75,120)   | (380)  | (1,955)  | (38,385)  | (1,239,726)                                    | 0   | 15,932   | 7        |
| 8        | December 2022    | 1,403,613   | (1,403,613)  | 1,508,983   | (141,904)  | (748)  | (2,634)  | (40,899)  | (1,342,207)                                    | 0   | 72,416   | 8        |
| 9        | January 2023     | 1,403,613   | (1,403,613)  | 1,487,038   | (209,749)  | (1,107)  | (3,155)  | (43,502)  | (1,520,291)                                    | 0   | 103,753  | 9        |
| 10       | February 2023    | 1,403,613   | (1,403,613)  | 1,367,786   | (279,943)  | (1,508)  | (3,837)  | (46,098)  | (1,641,343)                                    | 0   | 153,230  | 10       |
| 11       | March 2023       | 1,403,613   | (1,403,613)  | 1,276,144   | (344,670)  | (2,360)  | (4,396)  | (51,455)  | (1,762,798)                                    | 0   | 246,424  | 11       |
| 12       | April 2023       | 1,403,613   | (1,403,613)  | 1,298,738   | (391,187)  | (3,573)  | (4,866)  | (59,989)  | (1,902,987)                                    | 4,000                                     | 283,573  | 12       |
| 13       | May 2023         | 1,403,613   | (1,403,613)  | 1,396,064   | (414,530)  | (4,233)  | (5,260)  | (69,000)  | (2,033,641)                                    | 8,000                                     | 321,150  | 13       |
| 14       | Totals           | \$ 18,246,970   | \$ (18,246,970)  | \$ 16,486,864   | \$ (1,929,002)   | \$ (14,263)  | \$ (29,195)  | \$ (523,390)  | \$ (15,751,779)                                | \$ 12,000                                 | \$ 1,197,579   | 14       |
| 15       | 13 Month Average | \$ 1,403,613  | \$ (1,403,613)   | \$ 1,268,220  | \$ (148,385)   | \$ (1,097)   | \$ (2,246)   | \$ (40,261)   | \$ (1,211,675)                                 | \$ 923                                    | \$ 92,121  | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (cx) (1) | US GAAP ADJ CA CDMI 182303313 (cy) (1) | CA NGLAPBA US GAAP ADJ 182303314 (cz) (1) | NV COYL Replacement Program - No NV Rate Juris 182303316 (da) (1) | NV COYL Replacement Program - So NV Rate Juris 182303316 (db) (1) | NV Gen Rev Adj G4 No NV Rate Juris 182303317 (dc) (1) | NV Gen Rev Adj G4 So NV Rate Juris 182303317 (dd) (1) | NV Move2Zero AZ Rate Juris 182303318 (de) (1) | NV Move2Zero Offset Program - No NV Rate Juris 182303318 (df) (1) | NV Move2Zero Offset Program - So NV Rate Juris 182303318 (dg) (1) | Line No. |
|----------|------------------|--|--|---|---|---|---|---|---|---|---|----------|
| 1        | May 2022         | \$ 0   | (692,563)                              | (992,709)                                 | 1,912   | 0   | 96,775  | 1,110,022   | 0   | 0   | 0   | 1        |
| 2        | June 2022        | 0  | (745,729)                              | (1,025,889)                               | 3,260   | 0   | 138,352   | 1,523,873   | 0   | 0   | 0   | 2        |
| 3        | July 2022        | 28,736   | (799,697)                              | (1,058,956)                               | 8,867   | 0   | 177,454   | 1,986,954   | 0   | 41  | 284   | 3        |
| 4        | August 2022      | 28,736   | (853,967)                              | (1,091,911)                               | 13,141  | 0   | 204,876   | 2,057,901   | 0   | 649   | 4,501   | 4        |
| 5        | September 2022   | 139,373  | (907,039)                              | (1,124,753)                               | 17,160  | 0   | 117,524   | 867,173   | 0   | 649   | 100,001   | 5        |
| 6        | October 2022     | 392,488  | (958,521)                              | (1,157,484)                               | 21,244  | 0   | 141,463   | 1,256,244   | 0   | 1,299   | 167,451   | 6        |
| 7        | November 2022    | 525,034  | (1,001,143)                            | (1,190,101)                               | 29,272  | 0   | 129,808   | 1,495,791   | 0   | 1,299   | 167,426   | 7        |
| 8        | December 2022    | 857,367  | (1,029,924)                            | (1,222,607)                               | 38,235  | 0   | 139,869   | 1,741,480   | (65)  | 1,269   | 167,396   | 8        |
| 9        | January 2023     | 1,044,765  | (1,050,871)                            | (1,244,335)                               | 44,667  | 0   | 108,286   | 2,068,055   | 0   | 1,629   | 170,072   | 9        |
| 10       | February 2023    | 1,449,305  | (1,062,253)                            | (1,191,318)                               | 51,082  | 0   | 107,166   | 2,243,121   | 0   | 1,549   | 169,547   | 10       |
| 11       | March 2023       | 1,947,699  | (1,077,425)                            | (1,146,374)                               | 57,636  | 0   | 121,349   | 2,597,806   | 0   | 1,522   | 169,520   | 11       |
| 12       | April 2023       | 2,384,932  | (881,549)                              | (1,120,689)                               | 64,111  | 0   | 132,465   | 2,104,267   | 0   | 1,337   | 168,990   | 12       |
| 13       | May 2023         | 2,871,696  | (891,261)                              | (1,120,896)                               | 70,642  | 0   | 141,850   | 2,537,922   | 0   | 1,152   | 168,330   | 13       |
| 14       | Totals           | \$ 11,670,131  | \$ (11,951,941)                        | \$ (14,688,021)                           | \$ 421,229  | \$ 0  | \$ 1,757,237  | \$ 23,590,608   | \$ (65)                                       | \$ 12,393   | \$ 1,453,516  | 14       |
| 15       | 13 Month Average | \$ 897,702   | \$ (919,380)                           | \$ (1,129,848)                            | \$ 32,402   | \$ 0  | \$ 135,172  | \$ 1,814,662  | \$ (5)  | \$ 953  | \$ 111,809  | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | CA Biomethane Procure and Admin Cost BPACBA 182303319 (dh) [1] | GHGBA BIO-SNG California 182303320 (di) [1] | CA Residential Uncollectibles Bal Acct 182303321 (dj) [1] | Total (dk) sum (b) to (d) | Line No. |
|----------|------------------|--|---|---|---------------------------|----------|
| 1        | May 2022         | \$ 0   | \$ 0  | \$ 0  | \$ 412,888,253            | 1        |
| 2        | June 2022        | 0  | 0   | 0   | 414,139,312               | 2        |
| 3        | July 2022        | 0  | 0   | 0   | 413,398,840               | 3        |
| 4        | August 2022      | 0  | 0   | 0   | 417,080,067               | 4        |
| 5        | September 2022   | 0  | 0   | 0   | 423,922,117               | 5        |
| 6        | October 2022     | 0  | (652,000)                                   | 0   | 419,850,308               | 6        |
| 7        | November 2022    | 0  | (659,284)                                   | 0   | 412,692,724               | 7        |
| 8        | December 2022    | 0  | (661,734)                                   | 0   | 601,807,661               | 8        |
| 9        | January 2023     | 0  | (664,221)                                   | 44,056  | 392,140,544               | 9        |
| 10       | February 2023    | 0  | (666,773)                                   | 102,746   | 373,071,161               | 10       |
| 11       | March 2023       | 18,750   | (669,407)                                   | 77,670  | 270,528,040               | 11       |
| 12       | April 2023       | 18,750   | (672,146)                                   | (174,964)   | 329,861,359               | 12       |
| 13       | May 2023         | 18,750   | (674,963)                                   | (442,051)   | 326,667,191               | 13       |
| 14       | Totals           | \$ 56,250  | \$ (5,320,529)                              | \$ (392,543)  | \$ 5,208,067,577          | 14       |
| 15       | 13 Month Average | \$ 4,327   | \$ (409,271)                                | \$ (30,196)   | \$ 400,620,583            | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month            | Misc. Deferred Debits (So. Lake Tahoe) 186000000 (b) | Misc. Deferred Debits (Mesquite) 186000000 (c) | Misc. Deferred Debits (Arizona) 186000000 (d) | Misc. Deferred Debits (Common) 186000000 (e) | Accrued Labor (No. Nevada) 186001020 (f) | Accrued Labor (So. Nevada) 186001020 (g) | Accrued Labor (California) 186001020 (h) | Accrued Labor (Arizona) 186001020 (i) | Accrued Labor (Common) 186001020 (j) | Franchise Project (Arizona) 186001020 (k) | Deferred Financing Costs (Common) 186003024 (l) | Total (m)      | Line No. |
|----------|------------------|--|--|---|--|--|--|--|---------------------------------------|--------------------------------------|---|---|----------------|----------|
| 1        | May 2022         | \$ 4,650,162   | \$ 123,975                                     | \$ 5,445,215                                  | \$ 2,461                                     | \$ 23,128                                | \$ 72,821                                | \$ 17,976                                | \$ 99,813                             | \$ 80,710                            | \$ 0                                      | \$ 10,734                                       | \$ 10,526,994  | 1        |
| 2        | June 2022        | 4,650,162  | 0  | 5,445,215                                     | 2,461  | 29,736                                   | 93,627                                   | 23,112                                   | 128,331                               | 103,770                              | (189,908)                                 | 619,881   | 10,906,386     | 2        |
| 3        | July 2022        | 4,650,162  | 0  | 5,445,215                                     | 2,461  | 0  | 0  | 0  | 0                                     | 0                                    | 0   | 646,420   | 10,744,258     | 3        |
| 4        | August 2022      | 4,650,162  | 0  | 5,445,215                                     | 2,461  | 9,912                                    | 31,209                                   | 7,704                                    | 42,777                                | 34,590                               | 0   | 646,420   | 10,870,450     | 4        |
| 5        | September 2022   | 4,650,162  | 0  | 5,445,215                                     | 2,461  | 16,520                                   | 52,015                                   | 12,840                                   | 71,295                                | 57,650                               | 0   | 0   | 10,308,158     | 5        |
| 6        | October 2022     | 4,650,162  | 0  | 5,445,215                                     | 2,461  | 19,824                                   | 62,418                                   | 15,408                                   | 85,554                                | 69,180                               | 0   | 0   | 10,350,222     | 6        |
| 7        | November 2022    | 4,650,162  | 0  | 5,445,215                                     | 2,461  | 26,432                                   | 83,224                                   | 20,544                                   | 114,072                               | 92,240                               | 0   | 34,086  | 10,468,435     | 7        |
| 8        | December 2022    | 4,650,162  | 0  | 6,505,078                                     | 2,461  | 0  | 0  | 0  | 0                                     | 0                                    | 0   | 0   | 11,157,700     | 8        |
| 9        | January 2023     | 4,650,162  | 0  | 6,505,078                                     | 2,461  | 9,060                                    | 25,158                                   | 6,094                                    | 29,980                                | 28,460                               | 0   | 603,100   | 11,859,552     | 9        |
| 10       | February 2023    | 4,650,162  | 0  | 6,505,078                                     | 2,461  | 9,060                                    | 25,158                                   | 6,094                                    | 29,980                                | 28,460                               | 0   | 473,100   | 11,729,552     | 10       |
| 11       | March 2023       | 4,650,162  | 0  | 6,505,078                                     | 2,461  | 22,650                                   | 62,895                                   | 15,235                                   | 74,950                                | 71,150                               | 0   | 212,210   | 11,616,789     | 11       |
| 12       | April 2023       | 4,650,162  | 0  | 6,505,078                                     | 2,461  | 22,650                                   | 62,895                                   | 15,235                                   | 74,950                                | 71,150                               | 0   | 480,180   | 11,884,759     | 12       |
| 13       | May 2023         | 4,650,162  | 0  | 6,505,078                                     | 2,461  | 36,240                                   | 100,632                                  | 24,376                                   | 119,920                               | 113,840                              | 0   | 524,841   | 12,077,549     | 13       |
| 14       | Totals           | \$ 60,452,103  | \$ 123,975                                     | \$ 77,146,974                                 | \$ 31,987                                    | \$ 225,212                               | \$ 672,052                               | \$ 164,618                               | \$ 871,622                            | \$ 751,200                           | \$ (189,908)                              | \$ 4,250,970                                    | \$ 144,500,805 | 14       |
| 15       | 13 Month Average | \$ 4,650,162   | \$ 9,537                                       | \$ 5,934,383                                  | \$ 2,461                                     | \$ 17,324                                | \$ 51,696                                | \$ 12,663                                | \$ 67,048                             | \$ 57,785                            | \$ (14,608)                               | \$ 326,998                                      | \$ 11,115,447  | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month            | Alternative<br>Minimum Tax-<br>Current<br>190002110<br>(b)<br>[1] | Alternative<br>Minimum Tax-<br>Non-Current<br>190002115<br>(c)<br>[1] | Total<br>(d)<br>sum (b) to (c) |
|----------|------------------|---|---|--------------------------------|
| 1        | May 2022         | \$ 0  | \$ 0  | \$ 0                           |
| 2        | June 2022        | 0   | 0   | 0                              |
| 3        | July 2022        | 0   | 0   | 0                              |
| 4        | August 2022      | 0   | 0   | 0                              |
| 5        | September 2022   | 0   | 0   | 0                              |
| 6        | October 2022     | 0   | 0   | 0                              |
| 7        | November 2022    | 0   | 0   | 0                              |
| 8        | December 2022    | 0   | 0   | 0                              |
| 9        | January 2023     | 0   | 0   | 0                              |
| 10       | February 2023    | 0   | 0   | 0                              |
| 11       | March 2023       | 0   | 0   | 0                              |
| 12       | April 2023       | 0   | 0   | 0                              |
| 13       | May 2023         | 0   | 0   | 0                              |
| 14       | Totals           | \$ 0  | \$ 0  | \$ 0                           |
| 15       | 13 Month Average | \$ 0  | \$ 0  | \$ 0                           |
|          |                  | [2]   | [2]   |                                |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 228.2 - INJURIES AND DAMAGES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | So. California Injuries and Damages (b) | No. California Injuries and Damages (c) | So. Lake Tahoe Injuries and Damages (d) | So. Nevada Injuries and Damages (e) | No. Nevada Injuries and Damages (f) | Arizona Injuries and Damages (g) | System Allocable Injuries and Damages (h) | Total (i)     | Line No. |
|----------|------------------|---|---|---|-------------------------------------|-------------------------------------|----------------------------------|---|---------------|----------|
| 1        | May 2022         | \$ (2,500,000)                          | 0 \$                                    | (300,000) \$                            | 0 \$                                | 0 \$                                | (4,716,216) \$                   | (1,800,000) \$                            | (9,316,216)   | 1        |
| 2        | June 2022        | (3,500,000)                             | 0                                       | (300,000)                               | (1,000,000)                         | 0                                   | (10,904,391)                     | (1,800,000)                               | (17,504,391)  | 2        |
| 3        | July 2022        | (3,500,000)                             | 0                                       | (300,000)                               | (1,000,000)                         | 0                                   | (10,883,591)                     | (1,800,000)                               | (17,483,591)  | 3        |
| 4        | August 2022      | (3,500,000)                             | 0                                       | (300,000)                               | (1,000,000)                         | 0                                   | (4,661,325)                      | (1,800,000)                               | (11,261,325)  | 4        |
| 5        | September 2022   | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (4,593,009)                      | (1,800,000)                               | (10,893,009)  | 5        |
| 6        | October 2022     | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (4,407,960)                      | (1,800,000)                               | (10,707,960)  | 6        |
| 7        | November 2022    | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (4,387,980)                      | (1,800,000)                               | (10,687,980)  | 7        |
| 8        | December 2022    | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (12,316,114)                     | (2,000,000)                               | (18,816,114)  | 8        |
| 9        | January 2023     | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (12,276,960)                     | (2,000,000)                               | (18,776,960)  | 9        |
| 10       | February 2023    | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (9,259,108)                      | (2,000,000)                               | (15,759,108)  | 10       |
| 11       | March 2023       | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (6,701,544)                      | (2,950,000)                               | (14,151,544)  | 11       |
| 12       | April 2023       | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (6,674,236)                      | (2,950,000)                               | (14,124,236)  | 12       |
| 13       | May 2023         | (3,500,000)                             | 0                                       | 0                                       | (1,000,000)                         | 0                                   | (6,673,236)                      | (2,950,000)                               | (14,123,236)  | 13       |
| 14       | Totals           | \$ (44,500,000)                         | 0 \$                                    | (1,200,000) \$                          | (12,000,000) \$                     | 0 \$                                | (98,455,669) \$                  | (27,450,000) \$                           | (183,605,669) | 14       |
| 15       | 13 Month Average | \$ (3,423,077)                          | 0 \$                                    | (92,308)                                | (923,077)                           | 0 \$                                | (7,573,513)                      | (2,111,538)                               | (14,123,513)  | 15       |

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Misc. Current and Accrued Liabilities (b) | A/R Credit Balances (c) | Accrued Pension Liability (d) | Deferred Revenue UESC (e) | Accrued Customer Deposits (f) | Accrued Vacation (g) | Accrued Incentive Pay (h) | Vacation, Holiday, Other Time Off (i) | Accrued PBOP Costs (j) | Line No. |
|----------|------------------|---|-------------------------|-------------------------------|---------------------------|-------------------------------|----------------------|---------------------------|---------------------------------------|------------------------|----------|
| 1        | May 2022         | \$ (4,732,487)                            | \$ 0                    | \$ 220,786,694                | \$ 0                      | \$ 0                          | \$ (16,975,000)      | \$ (3,868,896)            | \$ 2,248,036                          | \$ (28,125,734)        | 1        |
| 2        | June 2022        | (3,666,314)                               | (28,000,000)            | 217,314,068                   | 0                         | 0                             | (16,975,000)         | (4,613,501)               | 3,136,580                             | (28,416,463)           | 2        |
| 3        | July 2022        | (3,658,371)                               | 0                       | 227,841,442                   | 0                         | 0                             | (16,975,000)         | (5,382,418)               | (1,097,688)                           | (28,687,655)           | 3        |
| 4        | August 2022      | (3,658,351)                               | 0                       | 224,368,816                   | 0                         | 0                             | (16,975,000)         | (6,289,534)               | (572,270)                             | (28,974,009)           | 4        |
| 5        | September 2022   | (3,633,351)                               | (24,000,000)            | 220,896,190                   | 0                         | 0                             | (16,975,000)         | (5,065,575)               | (305,555)                             | (29,228,928)           | 5        |
| 6        | October 2022     | (3,633,314)                               | 0                       | 231,423,564                   | 0                         | 0                             | (16,975,000)         | (5,628,417)               | (463,036)                             | (29,492,274)           | 6        |
| 7        | November 2022    | (3,633,314)                               | 0                       | 227,950,938                   | 0                         | 0                             | (16,975,000)         | (6,191,259)               | 727,835                               | (30,333,431)           | 7        |
| 8        | December 2022    | (4,262,771)                               | (20,200,000)            | 224,478,312                   | 0                         | 0                             | (17,854,000)         | (6,604,401)               | 0                                     | (30,812,684)           | 8        |
| 9        | January 2023     | (4,262,771)                               | 0                       | 224,228,312                   | 0                         | 0                             | (17,854,000)         | (7,442,901)               | 2,708,075                             | (31,059,089)           | 9        |
| 10       | February 2023    | (3,810,069)                               | 0                       | 224,265,230                   | 0                         | 0                             | (17,854,000)         | (5,314,746)               | 2,523,827                             | (31,650,664)           | 10       |
| 11       | March 2023       | (4,217,745)                               | (15,200,000)            | 224,158,685                   | 0                         | 0                             | (17,854,000)         | (2,911,017)               | 3,667,320                             | (32,189,729)           | 11       |
| 12       | April 2023       | (4,217,745)                               | 0                       | 242,052,140                   | 0                         | 0                             | (17,854,000)         | (3,729,348)               | 3,225,696                             | (32,453,271)           | 12       |
| 13       | May 2023         | (4,218,125)                               | 0                       | 241,945,595                   | 0                         | 0                             | (17,854,000)         | (4,536,435)               | 3,487,133                             | (32,861,698)           | 13       |
| 14       | Totals           | \$ (51,604,728)                           | \$ (87,400,000)         | \$ 2,951,709,987              | \$ 0                      | \$ 0                          | \$ (225,949,000)     | \$ (67,578,443)           | \$ 19,285,954                         | \$ (394,285,629)       | 14       |
| 15       | 13 Month Average | \$ (3,969,594)                            | \$ (6,723,077)          | \$ 227,054,614                | \$ 0                      | \$ 0                          | \$ (17,380,692)      | \$ (5,198,342)            | \$ 1,483,535                          | \$ (30,329,664)        | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | ST US GAAP Post Retirement Funded Status 242001381 (k) | Accrued Health and Dental 242001383 (l) | Accrued SERP 242001387 (m) | Rate Refunds Due Customers 242001408 (n) | Operating Leases 242001525 (o) | Energy Share Fuel Fund (Other) 242001605 (p) | Energy Share Fuel Fund (So. Nevada) 242001605 (q) | Energy Share Fuel Fund (No. Nevada) 242001605 (r) | Total (s)        | Line No. |
|----------|------------------|--|---|----------------------------|--|--------------------------------|--|---|---|------------------|----------|
| 1        | May 2022         | \$ (3,000,000)   | \$ (3,636,790)                          | \$ (29,985,566)            | \$ (11,028)                              | \$ (6,228)                     | \$ (71,095)                                  | \$ (90,061)                                       | \$ (6,105)  | 132,525,740      | 1        |
| 2        | June 2022        | (3,000,000)  | (3,492,519)                             | (30,336,795)               | (11,028)                                 | (6,184)                        | (68,202)                                     | (88,250)  | (5,684)   | 101,770,709      | 2        |
| 3        | July 2022        | (3,000,000)  | (3,503,174)                             | (30,453,775)               | (11,028)                                 | (6,146)                        | (69,783)                                     | (89,083)  | (5,870)   | 134,901,452      | 3        |
| 4        | August 2022      | (3,000,000)  | (3,231,069)                             | (30,569,904)               | (32)                                     | (6,107)                        | (67,986)                                     | (88,463)  | (5,632)   | 130,930,458      | 4        |
| 5        | September 2022   | (3,000,000)  | (2,966,192)                             | (30,701,353)               | (32)                                     | (6,068)                        | (64,394)                                     | (87,233)  | (5,309)   | 104,857,199      | 5        |
| 6        | October 2022     | (3,000,000)  | (3,058,321)                             | (30,825,031)               | (32)                                     | (6,047)                        | (63,780)                                     | (87,552)  | (5,188)   | 138,185,572      | 6        |
| 7        | November 2022    | (3,000,000)  | (3,058,569)                             | (30,330,314)               | (32)                                     | (6,030)                        | (64,812)                                     | (86,526)  | (4,908)   | 134,994,577      | 7        |
| 8        | December 2022    | (3,300,000)  | (3,600,000)                             | (30,681,543)               | (1,205,611)                              | (6,013)                        | (70,496)                                     | (87,023)  | (5,146)   | 105,788,624      | 8        |
| 9        | January 2023     | (3,300,000)  | (2,823,721)                             | (30,736,750)               | (48)                                     | (5,996)                        | (63,798)                                     | (87,651)  | (5,261)   | 129,294,401      | 9        |
| 10       | February 2023    | (3,300,000)  | (3,050,285)                             | (30,686,439)               | (48)                                     | (5,979)                        | (64,769)                                     | (88,780)  | (5,272)   | 130,958,006      | 10       |
| 11       | March 2023       | (3,300,000)  | (2,746,761)                             | (30,695,092)               | (48)                                     | (5,962)                        | (66,403)                                     | (88,968)  | (5,517)   | 118,544,763      | 11       |
| 12       | April 2023       | (3,300,000)  | (2,765,865)                             | (30,703,930)               | (48)                                     | (5,945)                        | (64,752)                                     | (88,725)  | (5,407)   | 150,088,799      | 12       |
| 13       | May 2023         | (3,300,000)  | (2,710,768)                             | (30,543,543)               | (48)                                     | (5,927)                        | (65,666)                                     | (89,336)  | (5,653)   | 149,241,528      | 13       |
| 14       | Totals           | \$ (40,800,000)  | \$ (40,644,035)                         | \$ (397,250,034)           | \$ (1,239,064)                           | \$ (78,631)                    | \$ (865,936)                                 | \$ (1,147,656)                                    | \$ (70,956)                                       | \$ 1,662,081,827 | 14       |
| 15       | 13 Month Average | \$ (3,138,462)   | \$ (3,126,464)                          | \$ (30,557,695)            | \$ (95,313)                              | \$ (6,049)                     | \$ (66,610)                                  | \$ (88,281)                                       | \$ (5,458)  | \$ 127,852,448   | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Other Deferred Credits (Common) 253000000 (b) | Other Deferred Credits (Arizona) 253000000 (c) | Deferred Comp.-Officers 253001151 (d) | Deferred Comp.-Directors 253001152 (e) | Deferred Comp.-Inactive Officers 253001155 (f) | Deferred Comp.-Inactive Directors 253001156 (g) | Line No. |
|----------|------------------|---|--|---------------------------------------|--|--|---|----------|
| 1        | May 2022         | \$ (8,226,208)                                | 0  | \$ (19,768,454)                       | \$ (7,373,850)                         | \$ (22,779,856)                                | \$ (3,208,635)                                  | 1        |
| 2        | June 2022        | (3,326,208)                                   | 0  | (14,029,135)                          | (3,406,445)                            | (28,457,983)                                   | (7,088,696)                                     | 2        |
| 3        | July 2022        | (3,357,033)                                   | 0  | (13,754,316)                          | (3,413,580)                            | (28,714,389)                                   | (6,993,690)                                     | 3        |
| 4        | August 2022      | (3,357,033)                                   | 0  | (13,871,088)                          | (3,420,715)                            | (28,550,205)                                   | (6,898,154)                                     | 4        |
| 5        | September 2022   | (3,357,033)                                   | 0  | (14,021,745)                          | (3,427,850)                            | (28,384,560)                                   | (6,802,086)                                     | 5        |
| 6        | October 2022     | (3,357,033)                                   | 0  | (14,140,220)                          | (3,434,985)                            | (28,217,645)                                   | (6,705,481)                                     | 6        |
| 7        | November 2022    | (3,357,033)                                   | 0  | (14,258,695)                          | (1,983,455)                            | (28,049,350)                                   | (8,066,001)                                     | 7        |
| 8        | December 2022    | (10,157,033)                                  | 0  | (14,414,626)                          | (1,990,590)                            | (27,806,174)                                   | (7,968,315)                                     | 8        |
| 9        | January 2023     | (10,157,033)                                  | 0  | (13,068,327)                          | (1,997,725)                            | (29,055,466)                                   | (7,870,084)                                     | 9        |
| 10       | February 2023    | (8,919,631)                                   | 0  | (13,275,635)                          | (2,004,860)                            | (28,844,838)                                   | (7,771,306)                                     | 10       |
| 11       | March 2023       | (8,919,631)                                   | 0  | (13,469,534)                          | (2,017,639)                            | (28,632,937)                                   | (7,671,970)                                     | 11       |
| 12       | April 2023       | (8,919,631)                                   | 0  | (13,625,004)                          | (2,030,418)                            | (28,428,301)                                   | (7,572,082)                                     | 12       |
| 13       | May 2023         | (8,919,631)                                   | 0  | (13,780,474)                          | (2,043,198)                            | (28,213,389)                                   | (7,471,635)                                     | 13       |
| 14       | Totals           | \$ (84,330,165)                               | 0  | \$ (185,477,252)                      | \$ (38,545,310)                        | \$ (364,135,091)                               | \$ (92,088,135)                                 | 14       |
| 15       | 13 Month Average | \$ (6,486,936)                                | 0  | \$ (14,267,481)                       | \$ (2,965,024)                         | \$ (28,010,392)                                | \$ (7,083,703)                                  | 15       |

[1] Source: Company Records  
[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month            | Deferred Inc.-<br>Customer Advances |                           | Deferred Inc.-<br>Customer Advances |                               | Deferred Inc.-<br>Customer Advances |                           | Deferred Inc.-<br>Customer Advances |                    | Deferred Inc.-<br>Customer Advances |  | Deferred ER<br>SS Payments<br>253001489 | Total | Line No. |
|----------|------------------|-------------------------------------|---------------------------|-------------------------------------|-------------------------------|-------------------------------------|---------------------------|-------------------------------------|--------------------|-------------------------------------|--|---|-------|----------|
|          |                  | (So. California)<br>253001473       | (No. Nevada)<br>253001473 | (No. California)<br>253001473       | (So. Lake Tahoe)<br>253001473 | (So. Nevada)<br>253001473           | (So. Nevada)<br>253001473 | (LT US GAAP Post)<br>253001475      | (o)                |                                     |  |   |       |          |
|          |                  | (h)                                 | (i)                       | (j)                                 | (k)                           | (l)                                 | (m)                       | (n)                                 | (o)                | sum (b) to (m)                      |  |   |       |          |
|          |                  | [1]                                 | [1]                       | [1]                                 | [1]                           | [1]                                 | [1]                       | [1]                                 | [1]                |                                     |  |   |       |          |
| 1        | May 2022         | \$ (616,369)                        | \$ (766,015)              | \$ (98,976)                         | \$ 13,642                     | \$ (8,623,009)                      | \$ (388,790,000)          | \$ (3,930,216)                      | \$ (464,167,945)   |                                     |  | 1                                       |       |          |
| 2        | June 2022        | (669,567)                           | (780,896)                 | (98,976)                            | 13,642                        | (8,991,184)                         | (380,041,000)             | (3,930,216)                         | (450,806,664)      |                                     |  | 2                                       |       |          |
| 3        | July 2022        | (690,663)                           | (802,327)                 | (98,976)                            | 13,642                        | (9,071,302)                         | (380,041,000)             | (3,930,216)                         | (450,853,849)      |                                     |  | 3                                       |       |          |
| 4        | August 2022      | (716,510)                           | (788,222)                 | (98,976)                            | 13,642                        | (9,078,151)                         | (380,041,000)             | (3,930,216)                         | (450,736,627)      |                                     |  | 4                                       |       |          |
| 5        | September 2022   | (731,090)                           | (795,711)                 | (98,976)                            | 13,642                        | (9,413,103)                         | (371,292,000)             | (3,930,216)                         | (442,240,726)      |                                     |  | 5                                       |       |          |
| 6        | October 2022     | (908,619)                           | (793,549)                 | (94,764)                            | 13,642                        | (9,442,815)                         | (371,292,000)             | (3,930,216)                         | (442,303,684)      |                                     |  | 6                                       |       |          |
| 7        | November 2022    | (976,837)                           | (835,642)                 | (94,764)                            | 13,642                        | (9,461,183)                         | (371,292,000)             | 0                                   | (438,361,319)      |                                     |  | 7                                       |       |          |
| 8        | December 2022    | (934,604)                           | (854,272)                 | (94,764)                            | 13,642                        | (9,696,270)                         | (358,167,000)             | 0                                   | (432,070,006)      |                                     |  | 8                                       |       |          |
| 9        | January 2023     | (937,824)                           | (842,458)                 | (94,764)                            | 13,642                        | (9,519,989)                         | (358,167,000)             | 0                                   | (431,697,026)      |                                     |  | 9                                       |       |          |
| 10       | February 2023    | (956,309)                           | (812,655)                 | (94,764)                            | 13,642                        | (9,475,106)                         | (358,167,000)             | 0                                   | (430,308,460)      |                                     |  | 10                                      |       |          |
| 11       | March 2023       | (965,402)                           | (749,785)                 | (94,764)                            | 13,642                        | (9,215,206)                         | (357,790,000)             | 0                                   | (429,513,225)      |                                     |  | 11                                      |       |          |
| 12       | April 2023       | (970,826)                           | (752,217)                 | (94,764)                            | 13,642                        | (9,330,236)                         | (357,790,000)             | 0                                   | (429,499,836)      |                                     |  | 12                                      |       |          |
| 13       | May 2023         | (951,422)                           | (758,752)                 | (94,764)                            | 13,642                        | (9,594,148)                         | (357,790,000)             | 0                                   | (429,603,769)      |                                     |  | 13                                      |       |          |
| 14       | Totals           | \$ (11,026,042)                     | \$ (10,332,501)           | \$ (1,252,992)                      | \$ 177,350                    | \$ (120,911,701)                    | \$ (4,790,660,000)        | \$ (23,581,296)                     | \$ (5,722,163,136) |                                     |  | 14                                      |       |          |
| 15       | 13 Month Average | \$ (848,157)                        | \$ (794,808)              | \$ (96,384)                         | \$ 13,642                     | \$ (9,300,900)                      | \$ (368,512,308)          | \$ (1,813,946)                      | \$ (440,166,395)   |                                     |  | 15                                      |       |          |

[1] Source: Company Records

[2] WP G-5, Sh 74-79

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 254 - OTHER REGULATORY LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month            | Defered Inc.-<br>CIAC<br>Gross-Up<br>(So. California)<br>254001472 | Defered Inc.-<br>CIAC<br>Gross-Up<br>(No. Nevada)<br>254001472 | Defered Inc.-<br>CIAC<br>Gross-Up<br>(No. California)<br>254001472 | Defered Inc.-<br>CIAC<br>Gross-Up<br>(So. Lake Tahoe)<br>254001472 | Defered Inc.-<br>CIAC<br>Gross-Up<br>(So. Nevada)<br>254001472 | Defered Inc.-<br>CIAC<br>Gross-Up<br>(Arizona)<br>254001472 | NNV Cost<br>Alloc. Dkt No.<br>20-02023<br>(No. Nevada)<br>254001480 | Tax Reform<br>Savings<br>(So. California)<br>254001484 | Tax Reform<br>Savings<br>(No. California)<br>254001484 | Tax Reform<br>Savings<br>(So. Lake Tahoe)<br>254001484 | Tax Reform<br>Savings<br>(Arizona)<br>254001484 | NV Contract<br>Transition Adj<br>Provision<br>(No. Nevada)<br>254001480 | NV Contract<br>Transition Adj<br>Provision<br>(So. Nevada)<br>254001480 | SFAS 109<br>Regulatory Liab<br>254002108 | SFAS 109<br>Defered<br>254002108 | Total              | Line No. |
|----------|------------------|--|--|--|--|--|---|---|--|--|--|---|---|---|--|----------------------------------|--------------------|----------|
|          | (a)              | (b)  | (c)  | (d)  | (e)  | (f)  | (g)   | (h)   | (i)  | (j)  | (k)  | (l)   | (m)   | (n)   | (o)                                      | (p)                              | (q)                |          |
| 1        | May 2022         | \$ (505,302)   | \$ (205,282)   | \$ (323,380)   | \$ (63,981)  | \$ (1,028,389)   | \$ (22,255)   | \$ (1,161,551)  | \$ (4,453,014)   | \$ (1,893,193)   | \$ (712,178)   | \$ 5,086,633                                    | \$ (10,500)   | \$ 0  | \$ (23,135,338)                          | \$ (382,748,145)                 | \$ (411,175,884)   | 1        |
| 2        | June 2022        | (506,330)  | (214,759)  | (326,509)  | (63,981)   | (1,033,589)  | (22,255)  | (1,161,551)   | (4,349,455)  | (1,849,166)  | (695,616)  | 5,137,402                                       | (10,500)  | 0   | (22,123,224)                             | (384,265,291)                    | (411,483,823)      | 2        |
| 3        | July 2022        | (506,359)  | (216,930)  | (334,354)  | (64,154)   | (1,039,433)  | (22,255)  | (1,161,551)   | (4,245,896)  | (1,805,139)  | (679,054)  | 5,188,172                                       | (10,500)  | 0   | (22,311,343)                             | (383,229,637)                    | (410,438,433)      | 3        |
| 4        | August 2022      | (506,364)  | (222,742)  | (346,062)  | (67,295)   | (1,080,238)  | (22,255)  | (1,161,551)   | (4,142,337)  | (1,761,112)  | (662,492)  | 5,238,941                                       | (10,500)  | 0   | (21,053,152)                             | (383,670,415)                    | (409,467,572)      | 4        |
| 5        | September 2022   | (506,369)  | (228,734)  | (355,439)  | (68,966)   | (1,093,389)  | (22,255)  | (1,161,551)   | (4,038,778)  | (1,717,085)  | (645,930)  | 5,289,711                                       | (10,500)  | 0   | (21,617,595)                             | (382,264,402)                    | (408,431,281)      | 5        |
| 6        | October 2022     | (507,791)  | (229,681)  | (361,111)  | (71,950)   | (1,092,914)  | (22,255)  | (1,161,551)   | (3,935,219)  | (1,673,058)  | (629,368)  | 5,340,480                                       | (10,500)  | 0   | (24,005,654)                             | (379,006,871)                    | (407,367,442)      | 6        |
| 7        | November 2022    | (526,927)  | (229,773)  | (369,519)  | (73,270)   | (1,120,362)  | (22,255)  | (774,367)   | (3,831,660)  | (1,629,031)  | (612,806)  | 5,205,906                                       | (10,500)  | 0   | (24,248,491)                             | (377,076,467)                    | (405,319,515)      | 7        |
| 8        | December 2022    | (455,405)  | (216,334)  | (321,596)  | (68,081)   | (1,134,214)  | (22,255)  | (822,765)   | (3,728,101)  | (1,585,004)  | (596,244)  | 4,734,077                                       | (10,500)  | 161,331   | (23,980,192)                             | (374,315,552)                    | (402,508,949)      | 8        |
| 9        | January 2023     | (455,405)  | (245,230)  | (321,764)  | (68,081)   | (1,556,936)  | (12,213)  | (871,163)   | (3,624,542)  | (1,540,977)  | (579,662)  | 4,696,507                                       | (10,500)  | 243,116   | (24,014,629)                             | (371,015,623)                    | (399,946,257)      | 9        |
| 10       | February 2023    | (455,405)  | (257,619)  | (323,533)  | (71,690)   | (1,640,739)  | (12,213)  | (822,165)   | (3,520,963)  | (1,496,950)  | (563,120)  | 3,464,160                                       | (10,500)  | 314,637   | (24,009,410)                             | (367,914,586)                    | (397,236,236)      | 10       |
| 11       | March 2023       | (455,405)  | (260,633)  | (325,783)  | (71,690)   | (1,706,788)  | (12,213)  | (725,969)   | (3,417,424)  | (1,452,923)  | (546,558)  | 2,846,148                                       | (10,500)  | 343,953   | (24,005,388)                             | (365,491,944)                    | (395,170,201)      | 11       |
| 12       | April 2023       | (460,146)  | (268,903)  | (337,528)  | (72,373)   | (1,714,421)  | (12,213)  | (677,571)   | (3,210,306)  | (1,364,869)  | (513,434)  | 2,146,339                                       | (10,500)  | 492,348   | (25,435,083)                             | (361,364,700)                    | (393,378,580)      | 12       |
| 13       | May 2023         | (6,373,129)  | (3,028,137)  | (4,423,243)  | (902,391)  | (16,804,688)   | (239,103)   | (12,438,277)  | (49,811,575)   | (21,177,405)   | (7,966,474)  | 56,488,328                                      | (136,500)   | 1,970,091   | (306,158,196)                            | (4,872,350,697)                  | (5,243,351,398)    | 14       |
| 14       | Totals           | \$ (6,373,129)   | \$ (3,028,137)   | \$ (4,423,243)   | \$ (902,391)   | \$ (16,804,688)  | \$ (239,103)  | \$ (12,438,277)   | \$ (49,811,575)  | \$ (21,177,405)  | \$ (7,966,474)   | \$ 56,488,328                                   | \$ (136,500)  | \$ 1,970,091  | \$ (306,158,196)                         | \$ (4,872,350,697)               | \$ (5,243,351,398) |          |
| 15       | 13 Month Average | \$ (490,241)   | \$ (232,934)   | \$ (340,249)   | \$ (69,415)  | \$ (1,292,688)   | \$ (18,393)   | \$ (956,791)  | \$ (3,831,660)   | \$ (1,629,031)   | \$ (612,806)   | \$ 4,345,256                                    | \$ (10,500)   | \$ 151,545  | \$ (23,550,630)                          | \$ (374,796,207)                 | \$ (403,334,723)   |          |

(1) Source: Company Records  
(2) WP G-5, Sh 747-9



# Tab I

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)  | NNV           |               | Corporate Direct |               | System Allocable |               | Total Adjustment |              | Line No.     |
|----------|------------------|---------------|---------------|------------------|---------------|------------------|---------------|------------------|--------------|--------------|
|          |                  | Labor (b)     | Loading (c)   | Labor (d)        | Loading (e)   | Labor (f)        | Loading (g)   | Labor (h)        | Loading (i)  |              |
|          |                  | WP I-3, Sh 10 | WP I-3, Sh 12 | WP I-3, Sh 17    | WP I-3, Sh 26 | WP I-3, Sh 21    | WP I-3, Sh 30 |                  |              |              |
| 1        | Operations       | \$ 0          | \$ 0          | 4,339            | 928           | 0                | 0             | 4,339            | 928          | 5,268        |
| 2        | Account 813      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 3        | Account 840      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 4        | Account 841      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 5        | Account 850      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 6        | Account 851      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 7        | Account 852      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 8        | Account 853      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 9        | Account 856      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 10       | Account 857      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 11       | Account 859      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 12       | Account 870      | (151,354)     | (85,845)      | 45               | 10            | 0                | 0             | (151,309)        | (85,835)     | (237,144)    |
| 13       | Account 871      | (1,325)       | (761)         | 4,826            | 1,040         | 0                | 0             | 3,501            | 279          | 3,780        |
| 14       | Account 874      | (60,900)      | (34,823)      | 0                | 0             | 0                | 0             | (60,900)         | (34,823)     | (95,724)     |
| 15       | Account 875      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 16       | Account 878      | (85,913)      | (49,488)      | 0                | 0             | 0                | 0             | (85,913)         | (49,488)     | (135,401)    |
| 17       | Account 879      | (69,416)      | (39,893)      | 8,395            | 1,800         | 0                | 0             | (61,021)         | (38,093)     | (99,114)     |
| 18       | Account 880      | (55,783)      | (31,672)      | 456              | 101           | 0                | 0             | (55,327)         | (31,571)     | (86,899)     |
| 19       | Account 901      | (15,358)      | (8,784)       | 6,954            | 1,521         | 0                | 0             | (8,403)          | (7,263)      | (15,667)     |
| 20       | Account 902      | (19,435)      | (11,200)      | (1)              | (0)           | 0                | 0             | (19,436)         | (11,200)     | (30,636)     |
| 21       | Account 903      | (13,628)      | (7,786)       | 29,787           | 6,360         | 0                | 0             | 16,159           | (1,426)      | 14,734       |
| 22       | Account 905      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 23       | Account 908      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 24       | Account 910      | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
| 25       | Account 920      | 0             | 0             | 0                | 0             | (92,250)         | 37,403        | (92,250)         | 37,403       | (54,847)     |
| 26       | Account 922      | 0             | 0             | 0                | 0             | 11,324           | (4,591)       | 11,324           | (4,591)      | 6,733        |
| 27       | Account 930.2    | 0             | 0             | 0                | 0             | 0                | 0             | 0                | 0            | 0            |
|          | Total Operations | \$ (473,112)  | \$ (270,252)  | \$ 54,802        | \$ 11,759     | \$ (80,926)      | \$ 32,812     | \$ (499,236)     | \$ (225,681) | \$ (724,917) |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)   | NNV                |                    | Corporate Direct |                  | System Allocable  |                  | Total Adjustment   |                    | Line No.           |
|----------|-------------------|--------------------|--------------------|------------------|------------------|-------------------|------------------|--------------------|--------------------|--------------------|
|          |                   | Labor (b)          | Loading (c)        | Labor (d)        | Loading (e)      | Labor (f)         | Loading (g)      | Labor (h)          | Loading (i)        |                    |
|          |                   | WP I-3, Sh 11      | WP I-3, Sh 13      | WP I-3, Sh 18    | WP I-3, Sh 27    | WP I-3, Sh 22     | WP I-3, Sh 31    |                    |                    |                    |
| 1        | Maintenance       | \$ 0               | \$ 0               | \$ 0             | \$ 0             | \$ 0              | \$ 0             | \$ 0               | \$ 0               | 1                  |
| 2        | Account 843.1     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 2                  |
| 3        | Account 843.2     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 3                  |
| 4        | Account 843.3     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 4                  |
| 5        | Account 843.4     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 5                  |
| 6        | Account 843.5     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 6                  |
| 7        | Account 843.6     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 7                  |
| 8        | Account 843.7     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 8                  |
| 9        | Account 843.8     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 9                  |
| 10       | Account 843.9     | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 10                 |
| 11       | Account 861       | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 11                 |
| 12       | Account 863       | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 12                 |
| 13       | Account 864       | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 13                 |
| 14       | Account 865       | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 14                 |
| 15       | Account 866       | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 15                 |
| 16       | Account 885       | (29,961)           | (16,983)           | 0                | 0                | 0                 | 0                | (29,961)           | (16,983)           | 16                 |
| 17       | Account 886       | (141)              | (75)               | 0                | 0                | 0                 | 0                | (141)              | (75)               | 17                 |
| 18       | Account 887       | (40,627)           | (23,469)           | 0                | 0                | 0                 | 0                | (40,627)           | (23,469)           | 18                 |
| 19       | Account 889       | (21,190)           | (12,168)           | 0                | 0                | 0                 | 0                | (21,190)           | (12,168)           | 19                 |
| 20       | Account 892       | (27,765)           | (16,062)           | 0                | 0                | 0                 | 0                | (27,765)           | (16,062)           | 20                 |
| 21       | Account 893       | (9,489)            | (5,441)            | 0                | 0                | 0                 | 0                | (9,489)            | (5,441)            | 21                 |
| 22       | Account 894       | 0                  | 0                  | 0                | 0                | 0                 | 0                | 0                  | 0                  | 22                 |
| 23       | Account 895       | (2,476)            | (1,330)            | 0                | 0                | (1,715)           | 696              | (4,192)            | (633)              | 23                 |
|          | Total Maintenance | <u>\$(131,650)</u> | <u>\$(75,528)</u>  | <u>\$ 0</u>      | <u>\$ 0</u>      | <u>\$(1,715)</u>  | <u>\$ 696</u>    | <u>\$(133,366)</u> | <u>\$(74,831)</u>  | <u>\$(208,197)</u> |
|          | Total O&M         | <u>\$(604,762)</u> | <u>\$(345,780)</u> | <u>\$ 54,802</u> | <u>\$ 11,759</u> | <u>\$(82,641)</u> | <u>\$ 33,508</u> | <u>\$(632,601)</u> | <u>\$(300,513)</u> | <u>\$(933,114)</u> |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)            | NNV                 |                     | Corporate Direct |                  | System Allocable   |                  | Total Adjustment    |                     | Line No.            |
|----------|----------------------------|---------------------|---------------------|------------------|------------------|--------------------|------------------|---------------------|---------------------|---------------------|
|          |                            | Labor (b)           | Loading (c)         | Labor (d)        | Loading (e)      | Labor (f)          | Loading (g)      | Labor (h)           | Loading (i)         |                     |
|          | <u>Functionalization</u>   |                     |                     |                  |                  |                    |                  |                     |                     |                     |
| 1        | Other Gas Supply           | \$ 0                | \$ 0                | \$ 4,339         | \$ 928           | \$ 0               | \$ 0             | \$ 4,339            | \$ 928              | 5,268               |
| 2        | Storage                    | 0                   | 0                   | 0                | 0                | 0                  | 0                | 0                   | 0                   | 0                   |
| 3        | Transmission               | 0                   | 0                   | 0                | 0                | 0                  | 0                | 0                   | 0                   | 0                   |
| 4        | Distribution               | (553,866)           | (316,681)           | 13,722           | 2,950            | 0                  | 0                | (540,143)           | (313,730)           | (853,874)           |
| 5        | Customer Accounts          | (48,420)            | (27,769)            | 36,740           | 7,880            | 0                  | 0                | (11,680)            | (19,889)            | (31,569)            |
| 6        | Customer Service & Info    | 0                   | 0                   | 0                | 0                | 0                  | 0                | 0                   | 0                   | 0                   |
| 7        | Sales                      | 0                   | 0                   | 0                | 0                | 0                  | 0                | 0                   | 0                   | 0                   |
|          | Administrative and General |                     |                     |                  |                  |                    |                  |                     |                     |                     |
| 8        | Direct                     | (2,476)             | (1,330)             | 0                | 0                | 0                  | 0                | (2,476)             | (1,330)             | (3,806)             |
| 9        | System Allocable           | 0                   | 0                   | 0                | 0                | (82,641)           | 33,508           | (82,641)            | 33,508              | (49,133)            |
| 10       | Total                      | <u>\$ (604,762)</u> | <u>\$ (345,780)</u> | <u>\$ 54,802</u> | <u>\$ 11,759</u> | <u>\$ (82,641)</u> | <u>\$ 33,508</u> | <u>\$ (632,601)</u> | <u>\$ (300,513)</u> | <u>\$ (933,114)</u> |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED LABOR  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                                 | Description (a)                                | Reference (b) | AZ (c)        | SNV (d)       | NNV (e)      | NCA (f)      | SLT (g)      | Great Basin (h) | SCA (i)       | Sys Alloc (j) | Total (k)      | Line No. |
|--|--|---------------|---------------|---------------|--------------|--------------|--------------|-----------------|---------------|---------------|----------------|----------|
| 1  | Annualized Labor at May 31, 2023 - Direct      | WP I-3, Sh 6  | \$ 67,752,700 | \$ 26,873,450 | \$ 7,045,611 | \$ 1,453,888 | \$ 1,829,519 | \$ 3,720,856    | \$ 10,633,121 | \$ 65,437,361 | \$ 184,746,486 | 1        |
| 2  | Overtime Percentage                            | WP I-3, Sh 5  | 12.66%        | 12.14%        | 7.27%        | 31.69%       | 42.56%       | 15.37%          | 18.90%        | 2.18%         |                | 2        |
| 3  | Overtime                                       | Ln 1 + Ln 2   | \$ 8,579,878  | \$ 3,262,046  | \$ 512,309   | \$ 460,792   | \$ 778,646   | \$ 571,921      | \$ 2,009,892  | \$ 1,426,002  | \$ 17,601,486  | 3        |
| 4  | Total Annualized Labor                         | Ln 1 + Ln 3   | \$ 76,332,578 | \$ 30,135,496 | \$ 7,557,920 | \$ 1,914,680 | \$ 2,608,165 | \$ 4,292,777    | \$ 12,643,013 | \$ 66,863,363 | \$ 202,347,972 | 4        |
| 5  | Less:  |               |               |               |              |              |              |                 |               |               |                |          |
| 5  | Percent Indirect Time                          | WP I-3, Sh 9  | 14.1%         | 13.6%         | 12.6%        | 12.6%        | 12.6%        | 12.6%           | 12.6%         | 13.7%         |                | 5        |
| 6  | Total Indirect Time                            | Ln 4 + Ln 5   | \$ 10,777,692 | \$ 4,090,870  | \$ 948,663   | \$ 240,326   | \$ 327,374   | \$ 538,825      | \$ 1,586,938  | \$ 9,169,913  | \$ 27,680,602  | 6        |
| 7  | Annualized Labor Less Indirect Time            | Ln 4 - Ln 6   | \$ 65,554,886 | \$ 26,044,626 | \$ 6,609,258 | \$ 1,674,354 | \$ 2,280,791 | \$ 3,753,952    | \$ 11,056,075 | \$ 57,693,450 | \$ 174,667,370 | 7        |
| 8  | Number of Employees                            | WP I-3, Sh 6  | 848           | 340           | 84           | 17           | 22           | 44              | 128           | 626           | 2,110          | 8        |
| <b>Annualized Corporate Direct Labor</b> |  |               |               |               |              |              |              |                 |               |               |                |          |
| 9  | Annualized Labor at May 31, 2021 - Corporate   | WP I-3, Sh 6  | \$ 13,387,790 | \$ 7,386,495  | \$ 1,069,990 | \$ 306,729   | \$ 230,248   | \$ 1,324,924    | \$ 1,831,958  |               | \$ 25,538,135  | 9        |
| 10                                       | Overtime Percentage                            | WP I-3, Sh 5  | 8.84%         | 1.03%         | 12.00%       | 0.00%        | 0.00%        | 21.90%          | 0.00%         |               |                | 10       |
| 11                                       | Overtime                                       | Ln 9 + Ln 10  | \$ 1,183,808  | \$ 76,194     | \$ 128,392   | \$ 0         | \$ 0         | \$ 290,157      | \$ 0          |               | \$ 1,678,552   | 11       |
| 12                                       | Total Annualized Labor                         | Ln 9 + Ln 11  | \$ 14,571,598 | \$ 7,462,689  | \$ 1,198,382 | \$ 306,729   | \$ 230,248   | \$ 1,615,081    | \$ 1,831,958  |               | \$ 27,216,687  | 12       |
| 13                                       | Less:  |               |               |               |              |              |              |                 |               |               |                |          |
| 13                                       | Percent Indirect Time                          | Ln 5 (j)      | 13.7%         | 13.7%         | 13.7%        | 13.7%        | 13.7%        | 13.7%           | 13.7%         |               |                | 13       |
| 14                                       | Total Indirect Time                            | Ln 12 + Ln 13 | \$ 1,998,408  | \$ 1,023,464  | \$ 164,351   | \$ 42,066    | \$ 31,577    | \$ 221,499      | \$ 251,242    |               | \$ 3,732,607   | 14       |
| 15                                       | Annualized Labor Less Indirect Time            | Ln 12 - Ln 14 | \$ 12,573,190 | \$ 6,439,226  | \$ 1,034,031 | \$ 264,663   | \$ 198,671   | \$ 1,393,582    | \$ 1,580,716  |               | \$ 23,484,080  | 15       |
| 16                                       | Number of Employees                            | WP I-3, Sh 6  | 128           | 71            | 10           | 3            | 2            | 13              | 18            |               | 244            | 16       |
| 17                                       | Total Direct and Corporate Labor               | Ln 7 + Ln 15  | \$ 78,128,076 | \$ 32,483,851 | \$ 7,643,289 | \$ 1,938,998 | \$ 2,479,462 | \$ 5,147,534    | \$ 12,636,791 | \$ 57,693,450 | \$ 198,151,450 | 17       |
| 18                                       | Total Direct and Corporate Number of Employees | Ln 8 + Ln 16  | 976           | 411           | 94           | 20           | 24           | 57              | 146           | 626           | 2,354          | 18       |

TY Annualized Labor

NNV 2023 Labor Annualization Cert

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
OVERTIME PERCENTAGE CALCULATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)                  | Reference (b) | AZ (c)        | SNV (d)       | NNV (e)      | NCA (f)    | SLT (g)      | Great Basin (h) | SCA (i)      | Sys Alloc (j) | Total (k)        | Line No. |
|----------|----------------------------------|---------------|---------------|---------------|--------------|------------|--------------|-----------------|--------------|---------------|------------------|----------|
|          |                                  |               |               |               |              |            |              |                 |              |               | sum (c) thru (j) |          |
|          | <u>Direct</u>                    |               |               |               |              |            |              |                 |              |               |                  |          |
| 1        | Regular Overtime - CE 0110       |               | \$ 8,328,533  | \$ 3,143,325  | \$ 612,855   | \$ 275,661 | \$ 530,303   | \$ 464,705      | \$ 1,824,502 | \$ 1,822,085  | \$ 17,001,970    | 1        |
| 2        | Other Overtime - CE 0101         |               | 51,628        | 17,952        | 2,616        | 2,095      | 0            | 3,726           | 3,216        | 5,902         | 87,135           | 2        |
| 3        | Total Overtime                   | Ln 1 + Ln 2   | \$ 8,380,161  | \$ 3,161,277  | \$ 615,471   | \$ 277,756 | \$ 530,303   | \$ 468,431      | \$ 1,827,718 | \$ 1,827,987  | \$ 17,089,105    | 3        |
| 4        | Regular Pay                      |               | \$ 66,175,596 | \$ 26,043,292 | \$ 8,464,367 | \$ 876,362 | \$ 1,246,010 | \$ 3,047,558    | \$ 9,669,348 | \$ 83,883,939 | \$ 199,406,472   | 4        |
| 5        | Overtime Percentage              | Ln 3 / Ln 4   | 12.66%        | 12.14%        | 7.27%        | 31.69%     | 42.56%       | 15.37%          | 18.90%       | 2.18%         | 8.57%            | 5        |
|          | <b>Corporate Direct Overtime</b> |               |               |               |              |            |              |                 |              |               |                  |          |
| 6        | Regular Overtime - CE 0110       |               | \$ 61,298     | \$ 2,497      | \$ 1,297     | \$ 0       | \$ 0         | \$ 237,186      | \$ 0         | \$ 0          | \$ 302,278       | 6        |
| 7        | Other Overtime - CE 0101         |               | 0             | 0             | 0            | 0          | 0            | 0               | 0            | 0             | 0                | 7        |
| 8        | Total Overtime                   | Ln 6 + Ln 7   | \$ 61,298     | \$ 2,497      | \$ 1,297     | \$ 0       | \$ 0         | \$ 237,186      | \$ 0         | \$ 0          | \$ 302,278       | 8        |
| 9        | Regular Pay                      |               | \$ 693,227    | \$ 242,082    | \$ 10,811    | \$ 21,983  | \$ 1,289     | \$ 1,083,043    | \$ 22,740    | \$ 0          | \$ 2,075,176     | 9        |
| 10       | Overtime Percentage              | Ln 8 / Ln 9   | 8.84%         | 1.03%         | 12.00%       | 0.00%      | 0.00%        | 21.90%          | 0.00%        | 0.00%         | 14.57%           | 10       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
DISTRIBUTION OF ANNUALIZED LABOR  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.   | Description (a)               | Reference (b)  | AZ (c)        | SNV (d)       | NNV (e)      | NCA (f)      | SLT (g)      | Great Basin (h) | SCA (i)       | Corp (j)      | Total (k)         | Line No. |
|--|-------------------------------|----------------|---------------|---------------|--------------|--------------|--------------|-----------------|---------------|---------------|-------------------|----------|
| 1  | Annualized Labor [1]          |                | \$ 67,752,700 | \$ 26,873,450 | \$ 7,045,611 | \$ 1,453,868 | \$ 1,829,519 | \$ 3,720,856    | \$ 10,633,121 | \$ 90,975,496 | \$ 210,284,621    | 1        |
| 2  | Percent of Total Labor        | Ln 1 / Ln 1(k) | 32.22%        | 12.78%        | 3.35%        | 0.69%        | 0.87%        | 1.77%           | 5.06%         | 43.26%        | 100.00%           | 2        |
| 3  | Number of Employees           |                | 848           | 340           | 84           | 17           | 22           | 44              | 128           | 870           | 2,354             | 3        |
| <b>Allocation of Corporate Labor and Employees</b> |                               |                |               |               |              |              |              |                 |               |               |                   |          |
| 4  | Annualized Corporate Labor    | Ln 1(j)        |               |               |              |              |              |                 |               |               | <b>90,975,496</b> | 4        |
| 5  | Historical Distribution       | WPI-3, Sh 16   | 14.72%        | 8.12%         | 1.18%        | 0.34%        | 0.25%        | 1.46%           | 2.01%         | 71.93%        | 100.00%           | 5        |
| 6  | Allocation of Corporate Labor | Ln 5 * Ln 4(k) | \$ 13,387,790 | \$ 7,386,495  | \$ 1,069,990 | \$ 306,729   | \$ 230,248   | \$ 1,324,924    | \$ 1,831,958  | \$ 65,437,361 | \$ 90,975,496     | 6        |
| 7  | Number of Employees           |                |               |               |              |              |              |                 |               |               | <b>870</b>        | 7        |
| 8  | Historical Distribution       | WPI-3, Sh 16   | 14.72%        | 8.12%         | 1.18%        | 0.34%        | 0.25%        | 1.46%           | 2.01%         | 71.93%        | 100.00%           | 8        |
| 9  | Allocation of Corporate Emp.  | Ln 8 * Ln 7(k) | 128           | 71            | 10           | 3            | 2            | 13              | 18            | 626           | 870               | 9        |

TY Labor Dist

NNV 2023 Labor Annualization Cert

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
DIRECT LABOR AND LOADING, AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.          | Description<br>(a) | NNV                 |                     | Line No. |
|-------------------|--------------------|---------------------|---------------------|----------|
|                   |                    | Labor<br>(f)        | Loading<br>(g)      |          |
| <u>Operations</u> |                    |                     |                     |          |
| 1                 | Account 813        | \$ 0                | 0                   | 1        |
| 2                 | Account 840        | 0                   | 0                   | 2        |
| 3                 | Account 841        | 0                   | 0                   | 3        |
| 4                 | Account 850        | 0                   | 0                   | 4        |
| 5                 | Account 851        | 0                   | 0                   | 5        |
| 6                 | Account 852        | 0                   | 0                   | 6        |
| 7                 | Account 853        | 0                   | 0                   | 7        |
| 8                 | Account 856        | 0                   | 0                   | 8        |
| 9                 | Account 857        | 0                   | 0                   | 9        |
| 10                | Account 859        | 0                   | 0                   | 10       |
| 11                | Account 870        | <u>1,411,321</u>    | <u>848,151</u>      | 11       |
| 12                | Account 871        | 12,352              | 7,516               | 12       |
| 13                | Account 874        | 567,874             | 344,053             | 13       |
| 14                | Account 875        | 0                   | 0                   | 14       |
| 15                | Account 878        | 801,105             | 488,944             | 15       |
| 16                | Account 879        | 647,280             | 394,142             | 16       |
| 17                | Account 880        | 520,156             | 312,918             | 17       |
| 18                | Account 901        | 143,205             | 86,787              | 18       |
| 19                | Account 902        | 181,220             | 110,653             | 19       |
| 20                | Account 903        | 127,073             | 76,921              | 20       |
| 21                | Account 905        | 0                   | 0                   | 21       |
| 22                | Account 908        | 0                   | 0                   | 22       |
| 23                | Account 910        | 0                   | 0                   | 23       |
| 24                | Account 920        | 0                   | 0                   | 24       |
| 25                | Account 922        | 0                   | 0                   | 25       |
| 26                | Account 930.2      | 0                   | 0                   | 26       |
| 27                | Total Ops.         | <u>\$ 4,411,585</u> | <u>\$ 2,670,087</u> | 27       |



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
DIRECT LABOR AND LOADING, AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                  | Description<br>(a) | NNV                        |                            | Line No. |
|---------------------------|--------------------|----------------------------|----------------------------|----------|
|                           |                    | Labor<br>(f)               | Loading<br>(g)             |          |
| <u>Maintenance</u>        |                    |                            |                            |          |
| 1                         | Account 843.1      | \$ 0                       | 0                          | 1        |
| 2                         | Account 843.2      | 0                          | 0                          | 2        |
| 3                         | Account 843.3      | 0                          | 0                          | 3        |
| 4                         | Account 843.5      | 0                          | 0                          | 4        |
| 5                         | Account 843.6      | 0                          | 0                          | 5        |
| 6                         | Account 843.7      | 0                          | 0                          | 6        |
| 7                         | Account 843.8      | 0                          | 0                          | 7        |
| 8                         | Account 843.9      | 0                          | 0                          | 8        |
| 9                         | Account 861        | 0                          | 0                          | 9        |
| 10                        | Account 863        | 0                          | 0                          | 10       |
| 11                        | Account 864        | 0                          | 0                          | 11       |
| 12                        | Account 865        | 0                          | 0                          | 12       |
| 13                        | Account 866        | 0                          | 0                          | 13       |
| 14                        | Account 885        | 279,379                    | 167,794                    | 14       |
| 15                        | Account 886        | 1,318                      | 737                        | 15       |
| 16                        | Account 887        | 378,829                    | 231,872                    | 16       |
| 17                        | Account 889        | 197,588                    | 120,222                    | 17       |
| 18                        | Account 892        | 258,899                    | 158,693                    | 18       |
| 19                        | Account 893        | 88,484                     | 53,757                     | 19       |
| 20                        | Account 894        | 0                          | 0                          | 20       |
| 21                        | Account 935        | 23,092                     | 13,139                     | 21       |
| 22                        | Total Maint.       | \$ <u>1,227,588</u>        | \$ <u>746,212</u>          | 22       |
| 23                        | Total O&M          | \$ 5,639,173               | \$ 3,416,299               | 23       |
| 24                        | % O&M to Total     | 76.2%                      | 76.3%                      | 24       |
| <u>Deferred and Other</u> |                    |                            |                            |          |
| 25                        | Account 146        | \$ 0                       | 0                          | 25       |
| 26                        | Account 163        | 222,728                    | 134,789                    | 26       |
| 27                        | Account 182.3      | 173,310                    | 99,989                     | 27       |
| 28                        | Account 183.2      | 0                          | 0                          | 28       |
| 29                        | Account 184        | 152,741                    | 91,743                     | 29       |
| 30                        | Account 186        | 8,267                      | 4,845                      | 30       |
| 31                        | Account 426        | 0                          | 0                          | 31       |
| 32                        | Total Deferred     | \$ <u>557,046</u>          | \$ <u>331,366</u>          | 32       |
| <u>Capital</u>            |                    |                            |                            |          |
| 33                        | Account 107        | \$ 1,181,840               | 716,170                    | 33       |
| 34                        | Account 108        | 25,140                     | 15,100                     | 34       |
| 35                        | Total Capital      | \$ <u>1,206,980</u>        | \$ <u>731,270</u>          | 35       |
| 36                        | Total              | \$ <u><u>7,403,199</u></u> | \$ <u><u>4,478,935</u></u> | 36       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
DIRECT LABOR AND LOADING, AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description<br>(a)      | NNV                 |                | Line No. |
|----------|-------------------------|---------------------|----------------|----------|
|          |                         | Labor<br>(f)        | Loading<br>(g) |          |
|          | <u>Indirect Time</u>    |                     |                |          |
| 1        | Account 242             | \$ 1,821,786        | 0              | 1        |
| 2        | 242 as % of Labor       | 12.6%               | N/A            | 2        |
| 3        | Total Incl. Account 242 | \$ <u>9,224,986</u> |                | 3        |

[1] Division VP labor reallocated

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description                               | NNV          |   |              | Line No. |
|----------|---|--------------|---|--------------|----------|
|          |   | Recorded     | Annualized                                  | Adjustment   |          |
|          | (a)                                       | (b)          | (c)   | (d)          |          |
|          |   | WP I-3, Sh 7 | Ln 1 (c) * ((b) ÷ WP I-3, Sh 11, Ln 36 (b)) | (c) - (b)    |          |
| 1        | Annualized Labor (WP I-3, Sh 4, Ln 7 (e)) |              | \$ 6,609,258                                |              | 1        |
|          | <u>Operations</u>                         |              |   |              |          |
| 2        | Account 813                               | \$ 0         | \$ 0  | \$ 0         | 2        |
| 3        | Account 840                               | 0            | 0   | 0            | 3        |
| 4        | Account 841                               | 0            | 0   | 0            | 4        |
| 5        | Account 850                               | 0            | 0   | 0            | 5        |
| 6        | Account 851                               | 0            | 0   | 0            | 6        |
| 7        | Account 852                               | 0            | 0   | 0            | 7        |
| 8        | Account 853                               | 0            | 0   | 0            | 8        |
| 9        | Account 856                               | 0            | 0   | 0            | 9        |
| 10       | Account 857                               | 0            | 0   | 0            | 10       |
| 11       | Account 859                               | 0            | 0   | 0            | 11       |
| 12       | Account 870                               | 1,411,321    | 1,259,966                                   | (151,354)    | 12       |
| 13       | Account 871                               | 12,352       | 11,027                                      | (1,325)      | 13       |
| 14       | Account 874                               | 567,874      | 506,973                                     | (60,900)     | 14       |
| 15       | Account 875                               | 0            | 0   | 0            | 15       |
| 16       | Account 878                               | 801,105      | 715,192                                     | (85,913)     | 16       |
| 17       | Account 879                               | 647,280      | 577,864                                     | (69,416)     | 17       |
| 18       | Account 880                               | 520,156      | 464,373                                     | (55,783)     | 18       |
| 19       | Account 901                               | 143,205      | 127,847                                     | (15,358)     | 19       |
| 20       | Account 902                               | 181,220      | 161,786                                     | (19,435)     | 20       |
| 21       | Account 903                               | 127,073      | 113,446                                     | (13,628)     | 21       |
| 22       | Account 905                               | 0            | 0   | 0            | 22       |
| 23       | Account 908                               | 0            | 0   | 0            | 23       |
| 24       | Account 910                               | 0            | 0   | 0            | 24       |
| 25       | Account 920                               | 0            | 0   | 0            | 25       |
| 26       | Account 922                               | 0            | 0   | 0            | 26       |
| 27       | Account 930.2                             | 0            | 0   | 0            | 27       |
| 28       | Total Operations                          | \$ 4,411,585 | \$ 3,938,473                                | \$ (473,112) | 28       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description               | NNV              |                         |                | Line No. |
|----------|---------------------------|------------------|-------------------------|----------------|----------|
|          |                           | Recorded         | Annualized              | Adjustment     |          |
|          | (a)                       | (b)              | (c)                     | (d)            |          |
|          |                           |                  | WP I-3, Sh 10, Ln 1     |                |          |
|          |                           | WP I-3, Sh 8 & 9 | (c) * ((b) ÷ Ln 36 (b)) | (c) - (b)      |          |
|          | <u>Maintenance</u>        |                  |                         |                |          |
| 1        | Account 843.1             | \$ 0             | \$ 0                    | \$ 0           | 1        |
| 2        | Account 843.2             | 0                | 0                       | 0              | 2        |
| 3        | Account 843.3             | 0                | 0                       | 0              | 3        |
| 4        | Account 843.5             | 0                | 0                       | 0              | 4        |
| 5        | Account 843.6             | 0                | 0                       | 0              | 5        |
| 6        | Account 843.7             | 0                | 0                       | 0              | 6        |
| 7        | Account 843.8             | 0                | 0                       | 0              | 7        |
| 8        | Account 843.9             | 0                | 0                       | 0              | 8        |
| 9        | Account 861               | 0                | 0                       | 0              | 9        |
| 10       | Account 863               | 0                | 0                       | 0              | 10       |
| 11       | Account 864               | 0                | 0                       | 0              | 11       |
| 12       | Account 865               | 0                | 0                       | 0              | 12       |
| 13       | Account 866               | 0                | 0                       | 0              | 13       |
| 14       | Account 885               | 279,379          | 249,418                 | (29,961)       | 14       |
| 15       | Account 886               | 1,318            | 1,177                   | (141)          | 15       |
| 16       | Account 887               | 378,829          | 338,202                 | (40,627)       | 16       |
| 17       | Account 889               | 197,588          | 176,398                 | (21,190)       | 17       |
| 18       | Account 892               | 258,899          | 231,133                 | (27,765)       | 18       |
| 19       | Account 893               | 88,484           | 78,994                  | (9,489)        | 19       |
| 20       | Account 894               | 0                | 0                       | 0              | 20       |
| 21       | Account 935               | 23,092           | 20,615                  | (2,476)        | 21       |
| 22       | Total Maintenance         | \$ 1,227,588     | \$ 1,095,938            | \$ (131,650)   | 22       |
| 23       | Total O&M                 | \$ 5,639,173     | \$ 5,034,411            | \$ (604,762)   | 23       |
| 24       | % O&M to Total            | 76.17%           | 76.17%                  | 76.17%         | 24       |
|          | <u>Deferred and Other</u> |                  |                         |                |          |
| 25       | Account 146               | \$ 0             | \$ 0                    | \$ 0           | 25       |
| 26       | Account 163               | 222,728          | 198,842                 | (23,886)       | 26       |
| 27       | Account 182.3             | 173,310          | 154,724                 | (18,586)       | 27       |
| 28       | Account 183.2             | 0                | 0                       | 0              | 28       |
| 29       | Account 184               | 152,741          | 136,361                 | (16,380)       | 29       |
| 30       | Account 186               | 8,267            | 7,380                   | (887)          | 30       |
| 31       | Account 426               | 0                | 0                       | 0              | 31       |
| 32       | Total Deferred            | \$ 557,046       | \$ 497,307              | \$ (59,739)    | 32       |
|          | <u>Capital</u>            |                  |                         |                |          |
| 33       | Account 107               | \$ 1,181,840     | \$ 1,055,096            | \$ (126,744)   | 33       |
| 34       | Account 108               | 25,140           | 22,444                  | (2,696)        | 34       |
| 35       | Total Capital             | \$ 1,206,980     | \$ 1,077,540            | \$ (129,440)   | 35       |
| 36       | Total                     | \$ 7,403,199     | \$ 6,609,258            | \$ (793,942)   | 36       |
| 37       | Account 242               | \$ 1,821,786     | \$ 948,663              | \$ (873,124)   | 37       |
| 38       | Total Incl. Account 242   | \$ 9,224,986     | \$ 7,557,920            | \$ (1,667,065) | 38       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description   | NNV          |  |              | Line No. |
|----------|---|--------------|--|--------------|----------|
|          |   | Recorded     | Annualized                               | Adjustment   |          |
|          | (a)   | (b)          | (c)                                      | (d)          |          |
|          |   |              | Ln 1 (c) * (b) ÷ WP<br>I-3, Sh 13, Ln 36 |              |          |
|          |   | WP I-3, Sh 7 | (b)                                      | (c) - (b)    |          |
| 1        | Annualized Labor Loading<br>(WP I-3, Sh 32 , Ln 21 (e)) |              | \$ 4,025,601                             |              | 1        |
|          | <u>Operations</u>                                       |              |  |              |          |
| 2        | Account 813   | \$ 0         | \$ 0                                     | \$ 0         | 2        |
| 3        | Account 840   | 0            | 0  | 0            | 3        |
| 4        | Account 841   | 0            | 0  | 0            | 4        |
| 5        | Account 850   | 0            | 0  | 0            | 5        |
| 6        | Account 851   | 0            | 0  | 0            | 6        |
| 7        | Account 852   | 0            | 0  | 0            | 7        |
| 8        | Account 853   | 0            | 0  | 0            | 8        |
| 9        | Account 856   | 0            | 0  | 0            | 9        |
| 10       | Account 857   | 0            | 0  | 0            | 10       |
| 11       | Account 859   | 0            | 0  | 0            | 11       |
| 12       | Account 870   | 848,151      | 762,306                                  | (85,845)     | 12       |
| 13       | Account 871   | 7,516        | 6,756                                    | (761)        | 13       |
| 14       | Account 874   | 344,053      | 309,230                                  | (34,823)     | 14       |
| 15       | Account 875   | 0            | 0  | 0            | 15       |
| 16       | Account 878   | 488,944      | 439,456                                  | (49,488)     | 16       |
| 17       | Account 879   | 394,142      | 354,249                                  | (39,893)     | 17       |
| 18       | Account 880   | 312,918      | 281,246                                  | (31,672)     | 18       |
| 19       | Account 901   | 86,787       | 78,003                                   | (8,784)      | 19       |
| 20       | Account 902   | 110,653      | 99,453                                   | (11,200)     | 20       |
| 21       | Account 903   | 76,921       | 69,136                                   | (7,786)      | 21       |
| 22       | Account 905   | 0            | 0  | 0            | 22       |
| 23       | Account 908   | 0            | 0  | 0            | 23       |
| 24       | Account 910   | 0            | 0  | 0            | 24       |
| 25       | Account 920   | 0            | 0  | 0            | 25       |
| 26       | Account 922   | 0            | 0  | 0            | 26       |
| 27       | Account 930.2   | 0            | 0  | 0            | 27       |
| 28       | Total Operations  | \$ 2,670,087 | \$ 2,399,835                             | \$ (270,252) | 28       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                  | Description       | NNV              |  |              | Line No. |
|---------------------------|-------------------|------------------|--|--------------|----------|
|                           |                   | Recorded         | Annualized                                 | Adjustment   |          |
|                           | (a)               | (b)              | (c)  | (d)          |          |
|                           |                   |                  | WP I-3, Sh 12, Ln<br>1 (c) * ((b) ÷ Ln 36) |              |          |
|                           |                   | WP H-3, Sh 8 & 9 | (b)  | (c) - (b)    |          |
| <u>Maintenance</u>        |                   |                  |  |              |          |
| 1                         | Account 843.1     | \$ 0             | \$ 0                                       | \$ 0         | 1        |
| 2                         | Account 843.2     | 0                | 0  | 0            | 2        |
| 3                         | Account 843.3     | 0                | 0  | 0            | 3        |
| 4                         | Account 843.5     | 0                | 0  | 0            | 4        |
| 5                         | Account 843.6     | 0                | 0  | 0            | 5        |
| 6                         | Account 843.7     | 0                | 0  | 0            | 6        |
| 7                         | Account 843.8     | 0                | 0  | 0            | 7        |
| 8                         | Account 843.9     | 0                | 0  | 0            | 8        |
| 9                         | Account 861       | 0                | 0  | 0            | 9        |
| 10                        | Account 863       | 0                | 0  | 0            | 10       |
| 11                        | Account 864       | 0                | 0  | 0            | 11       |
| 12                        | Account 865       | 0                | 0  | 0            | 12       |
| 13                        | Account 866       | 0                | 0  | 0            | 13       |
| 14                        | Account 885       | 167,794          | 150,810                                    | (16,983)     | 14       |
| 15                        | Account 886       | 737              | 662  | (75)         | 15       |
| 16                        | Account 887       | 231,872          | 208,403                                    | (23,469)     | 16       |
| 17                        | Account 889       | 120,222          | 108,054                                    | (12,168)     | 17       |
| 18                        | Account 892       | 158,693          | 142,631                                    | (16,062)     | 18       |
| 19                        | Account 893       | 53,757           | 48,316                                     | (5,441)      | 19       |
| 20                        | Account 894       | 0                | 0  | 0            | 20       |
| 21                        | Account 935       | 13,139           | 11,809                                     | (1,330)      | 21       |
| 22                        | Total Maintenance | \$ 746,212       | \$ 670,684                                 | \$ (75,528)  | 22       |
| 23                        | Total O&M         | \$ 3,416,299     | \$ 3,070,519                               | \$ (345,780) | 23       |
| 24                        | % O&M to Total    | 76.27%           | 76.27%                                     | 76.27%       | 24       |
| <u>Deferred and Other</u> |                   |                  |  |              |          |
| 25                        | Account 146       | \$ 0             | \$ 0                                       | \$ 0         | 25       |
| 26                        | Account 163       | 134,789          | 121,147                                    | (13,643)     | 26       |
| 27                        | Account 182.3     | 99,989           | 89,869                                     | (10,120)     | 27       |
| 28                        | Account 183.2     | 0                | 0  | 0            | 28       |
| 29                        | Account 184       | 91,743           | 82,457                                     | (9,286)      | 29       |
| 30                        | Account 186       | 4,845            | 4,355                                      | (490)        | 30       |
| 31                        | Account 426       | 0                | 0  | 0            | 31       |
| 32                        | Total Deferred    | \$ 331,366       | \$ 297,827                                 | \$ (33,539)  | 32       |
| <u>Capital</u>            |                   |                  |  |              |          |
| 33                        | Account 107       | \$ 716,170       | \$ 643,683                                 | \$ (72,487)  | 33       |
| 34                        | Account 108       | 15,100           | 13,572                                     | (1,528)      | 34       |
| 35                        | Total Capital     | \$ 731,270       | \$ 657,255                                 | \$ (74,015)  | 35       |
| 36                        | Total             | \$ 4,478,935     | \$ 4,025,601                               | \$ (453,335) | 36       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)  | AZ (b)        | SNV (c)      | NNV (d)    | NCA (e)    | SLT (f)    | Great Basin (g) | SCA (h)      | Sys Alloc (i) | Total sum (b) thru (i) | Line No. |
|----------|------------------|---------------|--------------|------------|------------|------------|-----------------|--------------|---------------|------------------------|----------|
| 1        | Operations       |               |              |            |            |            |                 |              |               |                        | 1        |
| 2        | Account 813      | \$ 787,613    | \$ 394,368   | \$ 73,881  | \$ 20,852  | \$ 19,181  | \$ 0            | \$ 106,720   | \$ 0          | \$ 1,402,615           | 2        |
| 3        | Account 840      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 3        |
| 4        | Account 841      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 4        |
| 5        | Account 850      | 0             | 0            | 0          | 0          | 0          | 253,918         | 0            | 0             | 253,918                | 5        |
| 6        | Account 851      | 0             | 276,948      | 0          | 0          | 0          | 961,636         | 0            | 0             | 1,238,584              | 6        |
| 7        | Account 852      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 7        |
| 8        | Account 853      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 8        |
| 9        | Account 856      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 9        |
| 10       | Account 857      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 10       |
| 11       | Account 859      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 11       |
| 12       | Account 870      | 2,458         | 860          | 773        | 8,254      | 167        | 0               | 226          | 0             | 12,738                 | 12       |
| 13       | Account 871      | 862,905       | 153,489      | 82,167     | 23,510     | 20,914     | 0               | 117,507      | 0             | 1,260,492              | 13       |
| 14       | Account 874      | 0             | 183          | 0          | 0          | 0          | 0               | 0            | 0             | 183                    | 14       |
| 15       | Account 875      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 15       |
| 16       | Account 878      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 16       |
| 17       | Account 879      | 1,522,806     | 762,492      | 142,940    | 40,316     | 37,086     | 0               | 206,385      | 0             | 2,712,025              | 17       |
| 18       | Account 880      | 675,239       | 293,107      | 7,760      | 2,183      | 1,971      | 0               | 13,127       | 0             | 993,387                | 18       |
| 19       | Account 901      | 1,428,061     | 818,724      | 118,405    | 32,884     | 23,961     | 0               | 222,392      | 0             | 2,644,428              | 19       |
| 20       | Account 902      | (185)         | (113)        | (16)       | (5)        | (3)        | 0               | (25)         | 0             | (348)                  | 20       |
| 21       | Account 903      | 6,798,850     | 3,866,258    | 507,161    | 139,379    | 101,532    | 4,652           | 973,611      | 0             | 12,391,443             | 21       |
| 22       | Account 905      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 22       |
| 23       | Account 908      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 23       |
| 24       | Account 910      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 24       |
| 25       | Account 920      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 52,694,799    | 52,694,799             | 25       |
| 26       | Account 922      | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 26       |
| 27       | Account 930.2    | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                      | 27       |
|          | Total Operations | \$ 12,077,747 | \$ 6,566,316 | \$ 933,070 | \$ 267,374 | \$ 204,809 | \$ 1,220,206    | \$ 1,639,942 | \$ 52,694,799 | \$ 75,604,263          |          |

Corp Labor Recorded

NNV 2023 Labor Annualization Cert

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)   | AZ (b)        | SNV (c)      | NNV (d)    | NCA (e)    | SLT (f)    | GreatBasin (g) | SCA (h)      | Sys Alloc (i) | Total (j)<br>sum (b) thru (i) | Line No. |
|----------|-------------------|---------------|--------------|------------|------------|------------|----------------|--------------|---------------|-------------------------------|----------|
| 1        | Maintenance       |               |              |            |            |            |                |              |               |                               | 1        |
| 2        | Account 843.1     | \$ 0          | \$ 0         | \$ 0       | \$ 0       | \$ 0       | \$ 0           | \$ 0         | \$ 0          | \$ 0                          | 2        |
| 3        | Account 843.2     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 3        |
| 4        | Account 843.3     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 4        |
| 5        | Account 843.4     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 5        |
| 6        | Account 843.5     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 6        |
| 7        | Account 843.6     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 7        |
| 8        | Account 843.7     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 8        |
| 9        | Account 843.8     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 9        |
| 10       | Account 843.9     | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 10       |
| 11       | Account 861       | 0             | 460          | 0          | 0          | 0          | 0              | 0            | 0             | 460                           | 11       |
| 12       | Account 863       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 12       |
| 13       | Account 864       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 13       |
| 14       | Account 865       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 14       |
| 15       | Account 866       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 15       |
| 16       | Account 885       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 16       |
| 17       | Account 886       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 17       |
| 18       | Account 887       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 18       |
| 19       | Account 889       | 101           | 177          | 0          | 0          | 0          | 0              | 0            | 0             | 277                           | 19       |
| 20       | Account 892       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 20       |
| 21       | Account 893       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 21       |
| 22       | Account 894       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 0             | 0                             | 22       |
| 23       | Account 935       | 0             | 0            | 0          | 0          | 0          | 0              | 0            | 979,813       | 979,813                       | 23       |
| 24       | Total Maintenance | \$ 101        | \$ 637       | \$ 0       | \$ 0       | \$ 0       | \$ 0           | \$ 0         | \$ 979,813    | \$ 980,550                    | 24       |
| 25       | Total O&M         | \$ 12,077,848 | \$ 6,566,953 | \$ 933,070 | \$ 267,374 | \$ 204,809 | \$ 1,220,206   | \$ 1,639,942 | \$ 53,674,612 | \$ 76,584,813                 | 25       |
| 26       | % O&M to Total    | 98.84%        | 97.40%       | 95.54%     | 95.50%     | 97.45%     | 100.90%        | 98.07%       | 89.86%        | 92.23%                        | 26       |



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                  | Description (a)                             | AZ (b)        | SNV (c)      | NNV (d)    | NCA (e)    | SLT (f)    | Great Basin (g) | SCA (h)      | Sys Alloc (i) | Total (j)<br>sum (b) thru (i) | Line No. |
|---------------------------|---|---------------|--------------|------------|------------|------------|-----------------|--------------|---------------|-------------------------------|----------|
| <u>Deferred and Other</u> |   |               |              |            |            |            |                 |              |               |                               |          |
| 1                         | Account 146                                 | \$ 0          | \$ 0         | \$ 0       | \$ 0       | \$ 0       | \$ 0            | \$ 0         | \$ 0          | \$ 0                          | 1        |
| 2                         | Account 163                                 | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 1,000,383     | 1,000,383                     | 2        |
| 3                         | Account 182.3                               | 0             | 0            | 0          | 0          | 0          | 0               | 0            | (7,680)       | (7,680)                       | 3        |
| 4                         | Account 183.2                               | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 0             | 0                             | 4        |
| 5                         | Account 184                                 | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 231,173       | 231,173                       | 5        |
| 6                         | Account 186                                 | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 20,886        | 20,886                        | 6        |
| 7                         | Account 426                                 | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 185,414       | 185,414                       | 7        |
| 8                         | Account 920 HoldCo                          | 0             | 0            | 0          | 0          | 0          | 0               | 0            | 4,000,063     | 4,000,063                     | 8        |
| 9                         | Total Deferred                              | \$ 0          | \$ 0         | \$ 0       | \$ 0       | \$ 0       | \$ 0            | \$ 0         | \$ 5,430,239  | \$ 5,430,239                  | 9        |
| <u>Capital</u>            |   |               |              |            |            |            |                 |              |               |                               |          |
| 10                        | Account 107                                 | \$ 142,298    | \$ 175,310   | \$ 43,599  | \$ 12,604  | \$ 5,357   | \$ (10,838)     | \$ 32,238    | \$ 625,254    | \$ 1,025,822                  | 10       |
| 11                        | Account 108                                 | 0             | 3            | 0          | 0          | 0          | 0               | 0            | 0             | 3                             | 11       |
| 12                        | Total Capital                               | \$ 142,298    | \$ 175,313   | \$ 43,599  | \$ 12,604  | \$ 5,357   | \$ (10,838)     | \$ 32,238    | \$ 625,254    | \$ 1,025,825                  | 12       |
| 13                        | Total                                       | \$ 12,220,146 | \$ 6,742,266 | \$ 976,668 | \$ 279,977 | \$ 210,167 | \$ 1,209,368    | \$ 1,672,180 | \$ 59,730,104 | \$ 83,040,877                 | 13       |
| 14                        | Historical Distribution (Ln 13 + Ln 13 (j)) | 14.72%        | 8.12%        | 1.18%      | 0.34%      | 0.25%      | 1.46%           | 2.01%        | 71.93%        | 100.00%                       | 14       |
| <u>Indirect Time</u>      |   |               |              |            |            |            |                 |              |               |                               |          |
| 15                        | Account 242 (Ln 14 * Ln 15 (j))             | \$ 1,942,295  | \$ 1,071,629 | \$ 155,234 | \$ 44,500  | \$ 33,404  | \$ 192,219      | \$ 265,780   | \$ 9,493,623  | \$ 13,198,684                 | 15       |
| 16                        | 242 as % of Labor (Ln 15 + (Ln 13 + Ln 15)) | 13.71%        | 13.71%       | 13.71%     | 13.71%     | 13.71%     | 13.71%          | 13.71%       | 13.71%        | 13.71%                        | 16       |

Corp Labor Recorded

NNV 2023 Labor Annualization Cert

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**FOR THE PERIOD ENDING FEBRUARY 29, 2023**  
**FOR THE PERIOD ENDING FEBRUARY 29, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description                           | Amortized (b) | Adjusted (c)  | Amortized (d) | Adjusted (e) | Recorded (f) | Amortized (g) | Adjusted (h) | Recorded (i) | Amortized (j) | Adjusted (k) | Recorded (l) | Amortized (m) | Adjusted (n) | Recorded (o) | Amortized (p) | Adjusted (q) | Recorded (r) | Amortized (s) | Adjusted (t) | Recorded (u) | Amortized (v) | Adjusted (w) | Recorded (x) | Line No.     |    |
|----------|---------------------------------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|---------------|--------------|--------------|--------------|----|
| 1        | Amortized Labor (WP I-3, SH-4, Ln 15) | \$ 79,819     | \$ 810,367    | \$ 22,754     | \$ 394,936   | \$ 73,881    | \$ 376,643    | \$ 17,225    | \$ 73,881    | \$ 4,339      | \$ 78,221    | \$ 4,339     | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031 | 1  |
| 2        | Operations                            | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 2  |
| 3        | Account 813                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 3  |
| 4        | Account 841                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 4  |
| 5        | Account 850                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 5  |
| 6        | Account 852                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 6  |
| 7        | Account 853                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 7  |
| 8        | Account 857                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 8  |
| 9        | Account 859                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 9  |
| 10       | Account 874                           | 2,640         | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 10 |
| 11       | Account 875                           | 882,905       | 887,834       | 0             | 153,489      | 82,167       | 146,590       | (6,899)      | 82,167       | 4,826         | 86,993       | 4,826        | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 11           |    |
| 12       | Account 876                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 12 |
| 13       | Account 877                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 13 |
| 14       | Account 878                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 14 |
| 15       | Account 879                           | 1,522,806     | 1,566,801     | 43,884        | 762,492      | 142,840      | 728,221       | (34,271)     | 142,840      | 8,385         | 151,335      | 8,385        | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 15           |    |
| 16       | Account 900                           | 1,423,085     | 1,463,318     | 41,257        | 718,724      | 118,405      | 761,508       | (38,799)     | 118,405      | 6,954         | 125,359      | 6,954        | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 16           |    |
| 17       | Account 902                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 17 |
| 18       | Account 903                           | 6,798,850     | 6,965,271     | 196,421       | 3,896,233    | 507,161      | 3,692,483     | (173,774)    | 507,161      | 29,767        | 536,948      | 29,767       | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 1,034,031     | 1,034,031    | 1,034,031    | 18           |    |
| 19       | Account 908                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 19 |
| 20       | Account 910                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 20 |
| 21       | Account 922                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 21 |
| 22       | Account 924                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 22 |
| 23       | Account 926                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 23 |
| 24       | Account 927                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 24 |
| 25       | Account 928                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 25 |
| 26       | Account 929                           | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 26 |
| 27       | Account 930.2                         | 0             | 0             | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0             | 0            | 0            | 0            | 27 |
| 28       | Total Opns.                           | \$ 12,077,742 | \$ 12,426,677 | \$ 348,030    | \$ 6,996,316 | \$ 933,076   | \$ 6,271,194  | \$ (295,132) | \$ 933,076   | \$ 54,802     | \$ 987,872   | \$ 54,802    | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031  | \$ 1,034,031 | \$ 1,034,031 | \$ 1,034,031 | 28 |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**FOR THE PERIOD ENDING FEBRUARY 29, 2023**  
**FOR THE PERIOD ENDING FEBRUARY 20, 2022**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description             | AZ           |              | SNV          |              | NVV          |              | NCA          |              | SUT          |              | Great Basin  |              | GCA          |              | Line No. |
|----------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|
|          |                         | Recorded (B) | Adjusted (C) | Recorded (F) | Adjusted (G) | Recorded (M) | Adjusted (N) | Recorded (P) | Adjusted (Q) | Recorded (R) | Adjusted (S) | Recorded (T) | Adjusted (U) | Recorded (V) | Adjusted (W) |          |
| 1        | Account 843.1           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 1        |
| 2        | Account 843.2           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 2        |
| 3        | Account 843.3           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 3        |
| 4        | Account 843.4           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 4        |
| 5        | Account 843.5           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 5        |
| 6        | Account 843.6           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 6        |
| 7        | Account 843.7           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 7        |
| 8        | Account 843.8           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 8        |
| 9        | Account 843.9           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 9        |
| 10       | Account 850             | 0            | 0            | 460          | (21)         | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 10       |
| 11       | Account 864             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 11       |
| 12       | Account 865             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 12       |
| 13       | Account 866             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 13       |
| 14       | Account 868             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 14       |
| 15       | Account 869             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 15       |
| 16       | Account 882             | 101          | 104          | 177          | (8)          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 16       |
| 17       | Account 883             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 17       |
| 18       | Account 884             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 18       |
| 19       | Account 885             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 19       |
| 20       | Account 886             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 20       |
| 21       | Account 935             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 21       |
| 22       | Total Maint.            | 101          | 104          | 177          | (8)          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 22       |
| 23       | Total O&M               | 12,077,646   | 12,426,781   | 348,933      | 348,933      | 6,566,853    | 6,271,702    | 6,271,702    | 6,271,702    | 987,872      | 54,802       | 267,274      | 252,746      | 11,203       | 1,220,208    | 23       |
| 24       | % O&M to Total          | 98.84%       | 98.84%       | 98.84%       | 98.84%       | 95.54%       | 95.54%       | 95.54%       | 95.54%       | 95.54%       | 95.54%       | 95.54%       | 95.54%       | 97.45%       | 100.00%      | 24       |
| 25       | Account 146             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 25       |
| 26       | Account 153             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 26       |
| 27       | Account 182.3           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 27       |
| 28       | Account 184             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 28       |
| 29       | Account 184.2           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 29       |
| 30       | Account 186             | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 30       |
| 31       | Account 186.2           | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 31       |
| 32       | Total Deferred          | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 0            | 32       |
| 33       | Capital                 | 142,296      | 146,409      | 4,111        | (7,890)      | 43,598       | 46,160       | 46,160       | 46,160       | 119,194      | 11,914       | 12,804       | 11,914       | (690)        | (10,588)     | 33       |
| 34       | Account 109             | 142,296      | 146,409      | 4,111        | (7,890)      | 43,598       | 46,160       | 46,160       | 46,160       | 119,194      | 11,914       | 12,804       | 11,914       | (690)        | (10,588)     | 34       |
| 35       | Total Capital           | 142,296      | 146,409      | 4,111        | (7,890)      | 43,598       | 46,160       | 46,160       | 46,160       | 119,194      | 11,914       | 12,804       | 11,914       | (690)        | (10,588)     | 35       |
| 36       | Total                   | 12,220,146   | 12,573,190   | 353,044      | (303,040)    | 6,742,296    | 6,439,226    | 6,439,226    | 6,439,226    | 7,799,777    | 264,663      | 279,877      | 264,663      | (15,314)     | (1,498)      | 36       |
| 37       | Account 242             | 1,942,296    | 1,998,408    | 56,114       | (48,166)     | 1,071,629    | 1,023,464    | 1,023,464    | 1,023,464    | 1,198,392    | 66,480       | 324,478      | 306,729      | (17,748)     | (33,322)     | 37       |
| 38       | Total Incl. Account 242 | 14,162,441   | 14,571,598   | 409,158      | (351,206)    | 7,813,925    | 7,462,690    | 7,462,690    | 7,462,690    | 8,998,169    | 231,172      | 609,356      | 597,457      | (14,570)     | (166,022)    | 38       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT  
BEFORE ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description                               | System Allocable |   |                | GB MMF (e)  | Amount to Allocate (f) | Line No. |
|----------|---|------------------|---|----------------|-------------|------------------------|----------|
|          |   | Recorded (b)     | Annualized (c)                              | Adjustment (d) |             |                        |          |
|          |   | WP I-3, Sh 14    | Ln 1 (c) * ((b) ÷ WP I-3, Sh 20, Ln 37 (b)) | (c) - (b)      | 3.79%       | (d) - (e)              |          |
| 1        | Annualized Labor (WP I-3, Sh 4, Ln 7 (j)) |                  | \$ 57,693,450                               |                |             |                        | 1        |
|          | <u>Operations</u>                         |                  |   |                |             |                        |          |
| 2        | Account 813                               | \$ 0             | \$ 0  | \$ 0           | \$ 0        | 0                      | 2        |
| 3        | Account 840                               | 0                | 0   | 0              | 0           | 0                      | 3        |
| 4        | Account 841                               | 0                | 0   | 0              | 0           | 0                      | 4        |
| 5        | Account 850                               | 0                | 0   | 0              | 0           | 0                      | 5        |
| 6        | Account 851                               | 0                | 0   | 0              | 0           | 0                      | 6        |
| 7        | Account 852                               | 0                | 0   | 0              | 0           | 0                      | 7        |
| 8        | Account 853                               | 0                | 0   | 0              | 0           | 0                      | 8        |
| 9        | Account 856                               | 0                | 0   | 0              | 0           | 0                      | 9        |
| 10       | Account 857                               | 0                | 0   | 0              | 0           | 0                      | 10       |
| 11       | Account 859                               | 0                | 0   | 0              | 0           | 0                      | 11       |
| 12       | Account 870                               | 0                | 0   | 0              | 0           | 0                      | 12       |
| 13       | Account 871                               | 0                | 0   | 0              | 0           | 0                      | 13       |
| 14       | Account 874                               | 0                | 0   | 0              | 0           | 0                      | 14       |
| 15       | Account 875                               | 0                | 0   | 0              | 0           | 0                      | 15       |
| 16       | Account 878                               | 0                | 0   | 0              | 0           | 0                      | 16       |
| 17       | Account 879                               | 0                | 0   | 0              | 0           | 0                      | 17       |
| 18       | Account 880                               | 0                | 0   | 0              | 0           | 0                      | 18       |
| 19       | Account 901                               | 0                | 0   | 0              | 0           | 0                      | 19       |
| 20       | Account 902                               | 0                | 0   | 0              | 0           | 0                      | 20       |
| 21       | Account 903                               | 0                | 0   | 0              | 0           | 0                      | 21       |
| 22       | Account 905                               | 0                | 0   | 0              | 0           | 0                      | 22       |
| 23       | Account 908                               | 0                | 0   | 0              | 0           | 0                      | 23       |
| 24       | Account 910                               | 0                | 0   | 0              | 0           | 0                      | 24       |
| 25       | Account 920                               | 52,694,799       | 50,898,032                                  | (1,796,767)    | (68,172)    | (1,728,595)            | 25       |
| 26       | Account 922                               | 0                | 0   | 273,109        | 10,362      | 262,746                | 26       |
| 27       | Account 930.2                             | 0                | 0   | 0              | 0           | 0                      | 27       |
| 28       | Total Ops.                                | \$ 52,694,799    | \$ 50,898,032                               | \$ (1,523,659) | \$ (57,810) | \$ (1,465,849)         | 28       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT  
BEFORE ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description                   | System Allocable   |  |                | GB MMF (e)  | Amount to Allocate (f) | Line No. |
|----------|-------------------------------|--------------------|--|----------------|-------------|------------------------|----------|
|          |                               | Recorded (b)       | Annualized (c)                                 | Adjustment (d) |             |                        |          |
|          |                               | WP I-3, Sh 15 & 16 | WP I-3, Sh 19, Ln 1 (c)<br>* ((b) ÷ Ln 37 (b)) | (c) - (b)      | 3.79%       | (d) - (e)              |          |
|          | <u>Maintenance</u>            |                    |  |                |             |                        |          |
| 1        | Account 843.1                 | \$ 0               | \$ 0   | \$ 0           | \$ 0        | 0                      | 1        |
| 2        | Account 843.2                 | 0                  | 0  | 0              | 0           | 0                      | 2        |
| 3        | Account 843.3                 | 0                  | 0  | 0              | 0           | 0                      | 3        |
| 4        | Account 843.5                 | 0                  | 0  | 0              | 0           | 0                      | 4        |
| 5        | Account 843.6                 | 0                  | 0  | 0              | 0           | 0                      | 5        |
| 6        | Account 843.7                 | 0                  | 0  | 0              | 0           | 0                      | 6        |
| 7        | Account 843.8                 | 0                  | 0  | 0              | 0           | 0                      | 7        |
| 8        | Account 843.9                 | 0                  | 0  | 0              | 0           | 0                      | 8        |
| 9        | Account 861                   | 0                  | 0  | 0              | 0           | 0                      | 9        |
| 10       | Account 863                   | 0                  | 0  | 0              | 0           | 0                      | 10       |
| 11       | Account 864                   | 0                  | 0  | 0              | 0           | 0                      | 11       |
| 12       | Account 865                   | 0                  | 0  | 0              | 0           | 0                      | 12       |
| 13       | Account 866                   | 0                  | 0  | 0              | 0           | 0                      | 13       |
| 14       | Account 885                   | 0                  | 0  | 0              | 0           | 0                      | 14       |
| 15       | Account 886                   | 0                  | 0  | 0              | 0           | 0                      | 15       |
| 16       | Account 887                   | 0                  | 0  | 0              | 0           | 0                      | 16       |
| 17       | Account 889                   | 0                  | 0  | 0              | 0           | 0                      | 17       |
| 18       | Account 892                   | 0                  | 0  | 0              | 0           | 0                      | 18       |
| 19       | Account 893                   | 0                  | 0  | 0              | 0           | 0                      | 19       |
| 20       | Account 894                   | 0                  | 0  | 0              | 0           | 0                      | 20       |
| 21       | Account 935                   | 979,813            | 946,403  | (33,409)       | (1,268)     | (32,142)               | 21       |
| 22       | Total Maint.                  | \$ 979,813         | \$ 946,403                                     | \$ (33,409)    | \$ (1,268)  | \$ (32,142)            | 22       |
| 23       | Total O&M                     | \$ 53,674,612      | \$ 51,844,435                                  | \$ (1,557,068) | \$ (59,078) | \$ (1,497,990)         | 23       |
| 24       | % O&M to Total                | 89.86%             | 89.86%   | 88.29%         | 100.00%     | 87.89%                 | 24       |
|          | <u>Deferred and Other</u>     |                    |  |                |             |                        |          |
| 25       | Account 146                   | \$ 0               | \$ 0   | \$ 0           | \$ 0        | 0                      | 25       |
| 26       | Account 163                   | 1,000,383          | 966,272  | (34,111)       | 0           | (34,111)               | 26       |
| 27       | Account 182.3                 | (7,680)            | (7,418)  | 262            | 0           | 262                    | 27       |
| 28       | Account 183.2                 | 0                  | 0  | 0              | 0           | 0                      | 28       |
| 29       | Account 184                   | 231,173            | 223,290  | (7,882)        | 0           | (7,882)                | 29       |
| 30       | Account 186                   | 20,886             | 20,174   | (712)          | 0           | (712)                  | 30       |
| 31       | Account 426                   | 185,414            | 179,092  | (6,322)        | 0           | (6,322)                | 31       |
| 32       | Account 920 HoldCo            | 4,000,063          | 3,863,671                                      | (136,393)      | 0           | (136,393)              | 32       |
| 33       | Total Deferred                | \$ 5,430,239       | \$ 5,245,081                                   | \$ (185,158)   | \$ 0        | \$ (185,158)           | 33       |
|          | <u>Capital</u>                |                    |  |                |             |                        |          |
| 34       | Account 107                   | \$ 625,254         | \$ 603,934                                     | \$ (21,320)    | \$ 0        | \$ (21,320)            | 34       |
| 35       | Account 108                   | 0                  | 0  | 0              | 0           | 0                      | 35       |
| 36       | Total Capital                 | \$ 625,254         | \$ 603,934                                     | \$ (21,320)    | \$ 0        | \$ (21,320)            | 36       |
| 37       | Total (Ln 23 + Ln 33 + Ln 36) | \$ 59,730,104      | \$ 57,693,450                                  | \$ (1,763,546) | \$ (59,078) | \$ (1,704,468)         | 37       |
| 38       | Account 242                   | \$ 9,493,623       | \$ 9,169,913                                   | \$ (323,710)   |             |                        | 38       |
| 39       | Total Incl. Account 242       | \$ 69,223,727      | \$ 66,863,363                                  | \$ (2,087,256) |             |                        | 39       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
SYSTEM ALLOCABLE LABOR ADJUSTMENT  
AFTER ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.          | Description (a)       | System Alloc Net of MMF (b) | AZ (c)<br>(b) * Ln 1, 2, or 3 (c) | SNV (d)<br>(b) * Ln 1, 2, or 3 (d) | NNV (e)<br>(b) * Ln 1, 2, or 3 (e) | NCA (f)<br>(b) * Ln 1, 2, or 3 (f) | SLT (g)<br>(b) * Ln 1, 2, or 3 (g) | SCA (h)<br>(b) * Ln 1, 2, or 3 (h) | Line No. |
|-------------------|-----------------------|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| 1                 | 4-Factor (all others) | WP I-3, Sh 19               | 55.54%                            | 28.19%                             | 5.34%                              | 1.54%                              | 1.40%                              | 7.99%                              | 1        |
| 2                 | Factor IV (901-910)   |                             | 53.49%                            | 32.49%                             | 4.68%                              | 1.29%                              | 0.94%                              | 7.11%                              | 2        |
| 3                 | G&A Factor (922)      |                             | 52.84%                            | 28.98%                             | 4.31%                              | 3.28%                              | 2.47%                              | 8.12%                              | 3        |
| <b>Operations</b> |                       |                             |                                   |                                    |                                    |                                    |                                    |                                    |          |
| 4                 | Account 813           | \$ 0                        | \$ 0                              | \$ 0                               | \$ 0                               | \$ 0                               | \$ 0                               | \$ 0                               | 4        |
| 5                 | Account 840           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 5        |
| 6                 | Account 841           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 6        |
| 7                 | Account 850           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 7        |
| 8                 | Account 851           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 8        |
| 9                 | Account 852           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 9        |
| 10                | Account 853           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 10       |
| 11                | Account 856           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 11       |
| 12                | Account 857           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 12       |
| 13                | Account 859           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 13       |
| 14                | Account 870           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 14       |
| 15                | Account 871           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 15       |
| 16                | Account 874           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 16       |
| 17                | Account 875           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 17       |
| 18                | Account 878           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 18       |
| 19                | Account 879           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 19       |
| 20                | Account 880           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 20       |
| 21                | Account 901           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 21       |
| 22                | Account 902           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 22       |
| 23                | Account 903           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 23       |
| 24                | Account 905           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 24       |
| 25                | Account 908           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 25       |
| 26                | Account 910           | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 26       |
| 27                | Account 920           | (1,728,595)                 | (960,065)                         | (487,351)                          | (92,250)                           | (26,637)                           | (24,260)                           | (138,032)                          | 27       |
| 28                | Account 922           | 262,746                     | 138,835                           | 76,144                             | 11,324                             | 8,618                              | 6,490                              | 21,335                             | 28       |
| 29                | Account 930.2         | 0                           | 0                                 | 0                                  | 0                                  | 0                                  | 0                                  | 0                                  | 29       |
| 30                | Total Ops.            | \$ (1,465,849)              | \$ (821,230)                      | \$ (411,207)                       | \$ (80,926)                        | \$ (18,019)                        | \$ (17,770)                        | \$ (116,697)                       | 30       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
SYSTEM ALLOCABLE LABOR ADJUSTMENT  
AFTER ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)           | System Alloc Net of MIMF (b) | AZ (c)<br>(b)*WP I-3, Sh 21, Ln 1 (c) | SNV (d)<br>(b)*WP I-3, Sh 21, Ln 1 (d) | NNV (e)<br>(b)*WP I-3, Sh 21, Ln 1 (e) | NCA (f)<br>(b)*WP I-3, Sh 21, Ln 1 (f) | SLT (g)<br>(b)*WP I-3, Sh 21, Ln 1 (g) | SCA (h)<br>(b)*WP I-3, Sh 21, Ln 1 (h) | Line No. |
|----------|---------------------------|------------------------------|---------------------------------------|--|--|--|--|--|----------|
|          | <u>Maintenance</u>        |                              |                                       |  |  |  |  |  |          |
| 1        | Account 843.1             | \$ 0 \$                      | 0 \$                                  | 0 \$                                   | 0 \$                                   | 0 \$                                   | 0 \$                                   | 0 \$                                   | 1        |
| 2        | Account 843.2             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 2        |
| 3        | Account 843.3             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 3        |
| 4        | Account 843.5             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 4        |
| 5        | Account 843.6             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 5        |
| 6        | Account 843.7             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 6        |
| 7        | Account 843.8             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 7        |
| 8        | Account 843.9             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 8        |
| 9        | Account 861               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 9        |
| 10       | Account 863               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 10       |
| 11       | Account 864               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 11       |
| 12       | Account 865               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 12       |
| 13       | Account 866               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 13       |
| 14       | Account 885               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 14       |
| 15       | Account 886               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 15       |
| 16       | Account 887               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 16       |
| 17       | Account 889               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 17       |
| 18       | Account 892               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 18       |
| 19       | Account 893               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 19       |
| 20       | Account 894               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 20       |
| 21       | Account 935               | (32,142)                     | (17,852)                              | (9,062)                                | (1,715)                                | (495)                                  | (451)                                  | (2,567)                                | 21       |
| 22       | Total Maint.              | <u>(32,142)</u>              | <u>(17,852)</u>                       | <u>(9,062)</u>                         | <u>(1,715)</u>                         | <u>(495)</u>                           | <u>(451)</u>                           | <u>(2,567)</u>                         | 22       |
| 23       | Total O&M                 | <u>(1,497,990)</u>           | <u>(839,081)</u>                      | <u>(420,269)</u>                       | <u>(82,641)</u>                        | <u>(18,514)</u>                        | <u>(18,222)</u>                        | <u>(119,264)</u>                       | 23       |
| 24       | % O&M to Total            | <u>87.89%</u>                | <u>87.98%</u>                         | <u>87.83%</u>                          | <u>86.23%</u>                          | <u>85.33%</u>                          | <u>86.28%</u>                          | <u>87.85%</u>                          | 24       |
|          | <u>Deferred and Other</u> |                              |                                       |  |  |  |  |  |          |
| 25       | Account 146               | \$ 0 \$                      | 0 \$                                  | 0 \$                                   | 0 \$                                   | 0 \$                                   | 0 \$                                   | 0 \$                                   | 25       |
| 26       | Account 163               | (34,111)                     | (18,945)                              | (9,617)                                | (1,820)                                | (526)                                  | (479)                                  | (2,724)                                | 26       |
| 27       | Account 182.3             | 262                          | 145                                   | 74                                     | 14                                     | 4                                      | 4                                      | 21                                     | 27       |
| 28       | Account 183.2             | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 28       |
| 29       | Account 184               | (7,882)                      | (4,378)                               | (2,222)                                | (421)                                  | (121)                                  | (111)                                  | (629)                                  | 29       |
| 30       | Account 186               | (712)                        | (396)                                 | (201)                                  | (38)                                   | (11)                                   | (10)                                   | (57)                                   | 30       |
| 31       | Account 426               | (6,322)                      | (3,511)                               | (1,782)                                | (337)                                  | (97)                                   | (89)                                   | (505)                                  | 31       |
| 32       | Account 920 HoldCo        | (136,393)                    | (75,753)                              | (38,454)                               | (7,279)                                | (2,102)                                | (1,914)                                | (10,891)                               | 32       |
| 33       | Total Deferred            | <u>(185,158)</u>             | <u>(102,837)</u>                      | <u>(52,203)</u>                        | <u>(9,881)</u>                         | <u>(2,853)</u>                         | <u>(2,599)</u>                         | <u>(14,785)</u>                        | 33       |
|          | <u>Capital</u>            |                              |                                       |  |  |  |  |  |          |
| 34       | Account 107               | \$ (21,320)                  | (11,841)                              | (6,011)                                | (1,138)                                | (329)                                  | (299)                                  | (1,702)                                | 34       |
| 35       | Account 108               | 0                            | 0                                     | 0                                      | 0                                      | 0                                      | 0                                      | 0                                      | 35       |
| 36       | Total Capital             | <u>(21,320)</u>              | <u>(11,841)</u>                       | <u>(6,011)</u>                         | <u>(1,138)</u>                         | <u>(329)</u>                           | <u>(299)</u>                           | <u>(1,702)</u>                         | 36       |
| 37       | Total                     | <u>(1,704,468)</u>           | <u>(953,759)</u>                      | <u>(478,482)</u>                       | <u>(93,660)</u>                        | <u>(21,696)</u>                        | <u>(21,119)</u>                        | <u>(135,751)</u>                       | 37       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR LOADING AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)   | AZ (b)       | SNV (c)      | NNV (d)    | NCA (e)    | SLT (f)    | GB (g)     | SCA (h)    | Sys Alloc (i) | Total (j)     | Line No. |
|----------|-------------------|--------------|--------------|------------|------------|------------|------------|------------|---------------|---------------|----------|
| 1        | <u>Operations</u> |              |              |            |            |            |            |            |               |               |          |
| 2        | Account 813       | \$ 477,692   | \$ 239,031   | \$ 44,747  | \$ 12,623  | \$ 11,639  | \$ 0       | \$ 64,467  | \$ 0          | \$ 850,198    | 1        |
| 3        | Account 840       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 2        |
| 4        | Account 841       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 3        |
| 5        | Account 850       | 0            | 0            | 0          | 0          | 0          | 155,969    | 0          | 0             | 155,969       | 4        |
| 6        | Account 851       | 0            | 169,098      | 0          | 0          | 0          | 587,337    | 0          | 0             | 756,434       | 5        |
| 7        | Account 852       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 6        |
| 8        | Account 853       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 7        |
| 9        | Account 856       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 8        |
| 10       | Account 857       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 9        |
| 11       | Account 859       | 1,107        | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 10       |
| 12       | Account 870       | 526,404      | 551          | 495        | 5,152      | 107        | 0          | 145        | 0             | 7,557         | 11       |
| 13       | Account 871       | 0            | 93,246       | 50,118     | 14,349     | 12,759     | 0          | 71,441     | 0             | 768,317       | 12       |
| 14       | Account 874       | 0            | 117          | 0          | 0          | 0          | 0          | 0          | 0             | 117           | 13       |
| 15       | Account 875       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 14       |
| 16       | Account 878       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 15       |
| 17       | Account 879       | 925,292      | 463,002      | 86,734     | 24,451     | 22,545     | 0          | 124,891    | 0             | 1,646,914     | 16       |
| 18       | Account 880       | 408,841      | 178,244      | 4,851      | 1,364      | 1,233      | 0          | 8,226      | 0             | 602,758       | 17       |
| 19       | Account 901       | 882,673      | 506,748      | 73,299     | 20,361     | 14,848     | 0          | 137,109    | 0             | 1,635,038     | 18       |
| 20       | Account 902       | (119)        | (72)         | (11)       | (3)        | (2)        | 0          | (16)       | 0             | (223)         | 19       |
| 21       | Account 903       | 4,099,601    | 2,341,249    | 306,528    | 84,182     | 61,364     | 2,810      | 587,794    | 0             | 7,483,528     | 20       |
| 22       | Account 905       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 21       |
| 23       | Account 908       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 22       |
| 24       | Account 910       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 23       |
| 25       | Account 920       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 31,961,144    | 31,961,144    | 24       |
| 26       | Account 922       | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 25       |
| 27       | Account 930.2     | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0             | 26       |
|          | Total Operations  | \$ 7,321,491 | \$ 3,991,213 | \$ 566,761 | \$ 162,479 | \$ 124,492 | \$ 746,116 | \$ 994,056 | \$ 31,961,144 | \$ 45,867,751 | 27       |

Corp Load Recorded

NNV 2023 Labor Annualization Cert



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR LOADING AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)    | AZ (b)       | SNV (c)      | NNV (d)    | NCA (e)    | SLT (f)    | GB (g)     | SCA (h)    | Sys Alloc (i) | Total (j)        | Line No. |
|----------|--------------------|--------------|--------------|------------|------------|------------|------------|------------|---------------|------------------|----------|
|          |                    |              |              |            |            |            |            |            |               | sum (b) thru (i) |          |
|          | <b>Maintenance</b> |              |              |            |            |            |            |            |               |                  |          |
| 1        | Account 843.1      | \$ 0         | \$ 0         | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 0          | \$ 0             | 1        |
| 2        | Account 843.2      | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 2        |
| 3        | Account 843.3      | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 3        |
| 4        | Account 843.5      | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 4        |
| 5        | Account 843.6      | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 5        |
| 6        | Account 843.7      | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 6        |
| 7        | Account 843.8      | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 7        |
| 8        | Account 843.9      | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 8        |
| 9        | Account 861        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 9        |
| 10       | Account 863        | 0            | 295          | 0          | 0          | 0          | 0          | 0          | 0             | 295              | 10       |
| 11       | Account 864        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 11       |
| 12       | Account 865        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 12       |
| 13       | Account 866        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 13       |
| 14       | Account 885        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 14       |
| 15       | Account 886        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 15       |
| 16       | Account 887        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 16       |
| 17       | Account 889        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 17       |
| 18       | Account 892        | 54           | 95           | 0          | 0          | 0          | 0          | 0          | 0             | 149              | 18       |
| 19       | Account 893        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 19       |
| 20       | Account 894        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 0             | 0                | 20       |
| 21       | Account 935        | 0            | 0            | 0          | 0          | 0          | 0          | 0          | 595,076       | 595,076          | 21       |
| 22       | Total Maintenance  | \$ 54        | \$ 390       | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 595,076    | \$ 595,520       | 22       |
| 23       | Total O&M          | \$ 7,321,545 | \$ 3,991,603 | \$ 566,761 | \$ 162,479 | \$ 124,492 | \$ 746,116 | \$ 994,056 | \$ 32,556,220 | \$ 46,463,271    | 23       |
| 24       | % O&M to Total     | 98.87%       | 97.61%       | 95.86%     | 95.91%     | 97.68%     | 100.84%    | 98.19%     | 93.70%        | 95.06%           | 24       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
CORPORATE LABOR LOADING AS RECORDED  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)                              | AZ (b)       | SNV (c)      | NNV (d)    | NCA (e)    | SLT (f)    | GB (g)     | SCA (h)      | Sys Alloc (i) | Total (j)        | Line No. |
|----------|--|--------------|--------------|------------|------------|------------|------------|--------------|---------------|------------------|----------|
|          |  |              |              |            |            |            |            |              |               | sum (b) thru (i) |          |
|          | <u>Deferred and Other</u>                    |              |              |            |            |            |            |              |               |                  |          |
| 1        | Account 146                                  | \$ 0         | \$ 0         | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 0         | \$ 0          | \$ 0             | 1        |
| 2        | Account 163                                  | 0            | 0            | 0          | 0          | 0          | 0          | 0            | 605,821       | 605,821          | 2        |
| 3        | Account 182.3                                | 0            | 0            | 0          | 0          | 0          | 0          | 0            | (4,723)       | (4,723)          | 3        |
| 4        | Account 183.2                                | 0            | 0            | 0          | 0          | 0          | 0          | 0            | 0             | 0                | 4        |
| 5        | Account 184                                  | 0            | 0            | 0          | 0          | 0          | 0          | 0            | 139,984       | 139,984          | 5        |
| 6        | Account 186                                  | 0            | 0            | 0          | 0          | 0          | 0          | 0            | 12,244        | 12,244           | 6        |
| 7        | Account 426                                  | 0            | 0            | 0          | 0          | 0          | 0          | 0            | 117,421       | 117,421          | 7        |
| 8        | Account 920 HoldCo                           | 0            | 0            | 0          | 0          | 0          | 0          | 0            | 942,525       | 942,525          | 8        |
| 9        | Total Deferred                               | \$ 0         | \$ 0         | \$ 0       | \$ 0       | \$ 0       | \$ 0       | \$ 0         | \$ 1,813,272  | \$ 1,813,272     | 9        |
|          | <u>Capital</u>                               |              |              |            |            |            |            |              |               |                  |          |
| 10       | Account 107                                  | \$ 83,549    | \$ 97,786    | \$ 24,491  | \$ 6,935   | \$ 2,955   | \$ (6,216) | \$ 18,366    | \$ 375,132    | \$ 602,998       | 10       |
| 11       | Account 108                                  | 0            | 2            | 0          | 0          | 0          | 0          | 0            | 0             | 2                | 11       |
| 12       | Total Capital                                | \$ 83,549    | \$ 97,788    | \$ 24,491  | \$ 6,935   | \$ 2,955   | \$ (6,216) | \$ 18,366    | \$ 375,132    | \$ 602,999       | 12       |
| 13       | Total (WP I-3, Sh 24 (Ln 23) + Ln 9 + Ln 12) | \$ 7,405,094 | \$ 4,089,390 | \$ 591,253 | \$ 169,414 | \$ 127,447 | \$ 739,899 | \$ 1,012,422 | \$ 34,744,623 | \$ 48,879,542    | 13       |
| 14       | Historical Distribution (Ln 13 ÷ Ln 13 (j))  | 15.15%       | 8.37%        | 1.21%      | 0.35%      | 0.26%      | 1.51%      | 2.07%        | 71.08%        | 100.00%          | 14       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description   | AZ           |                | SNV          |                | NNV          |                | NCA          |                | SIT          |                | Great Basin  |                | SCA          |                | Line No.   |                |
|----------|---------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|--------------|----------------|------------|----------------|
|          |               | Recorded (b) | Annualized (c) | Recorded (e) | Annualized (f) | Recorded (h) | Annualized (i) | Recorded (k) | Annualized (l) | Recorded (n) | Annualized (o) | Recorded (q) | Annualized (r) | Recorded (s) | Annualized (t) |            | Adjustment (v) |
| 1        | 32, Ln 142    |              | \$ 7,460,960   |              | \$ 3,963,217   |              | \$ 603,620     |              | \$ 165,145     |              | \$ 123,967     |              | \$ 775,338     |              | \$ 986,339     | 1          |                |
| 2        | Operations    |              |                |              |                |              |                |              |                |              |                |              |                |              |                |            |                |
| 3        | Account 843   | \$ 477,692   | \$ 481,297     | \$ 3,606     | \$ 233,409     | \$ (6,621)   | \$ 44,747      | \$ 12,623    | \$ 12,305      | \$ (318)     | \$ 11,639      | \$ 0         | \$ 0           | \$ 0         | \$ 64,467      | \$ 62,806  | \$ (1,661)     |
| 4        | Account 841   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 5        | Account 840   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 6        | Account 850   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 7        | Account 852   | 0            | 0              | 0            | 165,121        | (3,977)      | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 8        | Account 853   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 9        | Account 854   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 10       | Account 857   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 11       | Account 859   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 12       | Account 870   | 1,107        | 1,115          | 0            | 538            | (13)         | 495            | 5,132        | 5,022          | (130)        | 107            | 0            | 0              | 0            | 0              | 141        | 141            |
| 13       | Account 871   | 526,464      | 530,373        | 3,978        | 90,225         | (2,133)      | 50,119         | 14,315       | 13,996         | (322)        | 12,179         | 0            | 0              | 0            | 71,441         | 69,860     | (1,581)        |
| 14       | Account 874   | 0            | 0              | 0            | 114            | (3)          | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 15       | Account 875   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 16       | Account 878   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 17       | Account 879   | 635,291      | 632,271        | 6,998        | 452,119        | (10,836)     | 86,721         | 24,410       | 23,830         | (580)        | 22,410         | 0            | 0              | 0            | 134,860        | 131,671    | (3,189)        |
| 18       | Account 880   | 408,841      | 411,527        | 3,086        | 179,244        | (4,182)      | 4,851          | 1,394        | 1,330          | (561)        | 1,233          | 0            | 0              | 0            | 9,226          | 8,014      | (1,212)        |
| 19       | Account 901   | 882,673      | 883,336        | 6,663        | 506,748        | (11,918)     | 73,299         | 20,361       | 19,848         | (513)        | 14,848         | 0            | 0              | 0            | 137,109        | 133,577    | (3,532)        |
| 20       | Account 902   | 0            | (230)          | 0            | 0              | 0            | (11)           | (3)          | (3)            | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 21       | Account 905   | 4,009,959    | 4,130,059      | 30,941       | 2,341,172      | (55,082)     | 306,526        | 84,129       | 82,063         | (2,066)      | 61,129         | 2,810        | 2,945          | 135          | 567,704        | 572,669    | (4,965)        |
| 22       | Account 908   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 23       | Account 910   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 24       | Account 912   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 25       | Account 922   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 26       | Account 924   | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 27       | Account 930.2 | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0            | 0              | 0          | 0              |
| 28       | Total Opns.   | \$ 7,321,491 | \$ 7,376,758   | \$ 55,265    | \$ 3,991,213   | \$ (63,694)  | \$ 966,761     | \$ 162,479   | \$ 155,385     | \$ (4,094)   | \$ 124,492     | \$ 0         | \$ 0           | \$ 0         | \$ 994,096     | \$ 995,448 | \$ (1,352)     |

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**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE DIRECT LABOR LOADING AND ADJUSTMENT  
WORKSHEET FOR 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description        | AZ           |              | SNV          |              | NNV          |              | NCA          |              | SIT          |              | Great Basin  |              | SCA          |              | Line No. |
|----------|--------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|
|          |                    | Recorded (b) | Adjusted (c) | Recorded (e) | Adjusted (f) | Recorded (h) | Adjusted (g) | Recorded (k) | Adjusted (j) | Recorded (m) | Adjusted (i) | Recorded (p) | Adjusted (l) | Recorded (r) | Adjusted (n) |          |
| 1        | Account 843.1      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 23       |
| 2        | Account 843.2      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 24       |
| 3        | Account 843.3      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 25       |
| 4        | Account 843.5      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 26       |
| 5        | Account 843.6      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 27       |
| 6        | Account 843.7      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 28       |
| 7        | Account 843.8      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 29       |
| 8        | Account 843.9      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 30       |
| 9        | Account 861        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 31       |
| 10       | Account 863        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 32       |
| 11       | Account 864        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 33       |
| 12       | Account 865        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 34       |
| 13       | Account 866        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 35       |
| 14       | Account 867        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 36       |
| 15       | Account 868        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 37       |
| 16       | Account 869        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 38       |
| 17       | Account 889        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 39       |
| 18       | Account 892        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 40       |
| 19       | Account 893        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 41       |
| 20       | Account 894        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 42       |
| 21       | Account 935        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 43       |
| 22       | Total Maint.       | \$ 54        | \$ 54        | \$ 390       | \$ 381       | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | \$ 0         | 23       |
| 23       | Total O&M          | \$ 7,375,545 | \$ 7,375,545 | \$ 3,991,893 | \$ 3,897,729 | \$ 578,524   | \$ 578,524   | \$ 11,759    | \$ 11,759    | \$ 162,479   | \$ 162,479   | \$ 6,954     | \$ 6,954     | \$ 124,492   | \$ 124,492   | 24       |
| 24       | % O&M to Total     | 98.97%       | 98.97%       | 97.61%       | 97.61%       | 93.60%       | 93.60%       | 93.91%       | 93.91%       | 93.91%       | 93.91%       | 93.91%       | 93.91%       | 93.91%       | 93.91%       | 25       |
| 25       | Deferred and Other |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 26       |
| 26       | Account 146        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 27       |
| 27       | Account 152        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 28       |
| 28       | Account 183.2      |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 29       |
| 29       | Account 184        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 30       |
| 30       | Account 186        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 31       |
| 31       | Account 187        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 32       |
| 32       | Total Deferred     |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 33       |
| 33       | Capital            |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 34       |
| 34       | Account 107        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 35       |
| 35       | Account 108        |              |              |              |              |              |              |              |              |              |              |              |              |              |              | 36       |
| 36       | Total Capital      | \$ 83,549    | \$ 84,180    | \$ 631       | \$ 631       | \$ 97,165    | \$ 96,497    | \$ 2,300     | \$ 2,300     | \$ 24,493    | \$ 24,493    | \$ 6,955     | \$ 6,955     | \$ 17,853    | \$ 17,853    | 37       |
| 37       | Total              | \$ 7,459,094 | \$ 7,460,966 | \$ 55,896    | \$ 55,896    | \$ 4,089,390 | \$ 3,993,217 | \$ 86,173    | \$ 86,173    | \$ 169,414   | \$ 169,414   | \$ 12,207    | \$ 12,207    | \$ 127,447   | \$ 127,447   | 38       |

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**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.          | Description<br>(a)                                  | System Allocable |   |                   | GB MMF<br>(e) | Amount to Allocate<br>(f) | Line No. |
|-------------------|---|------------------|---|-------------------|---------------|---------------------------|----------|
|                   |   | Recorded<br>(b)  | Annualized<br>(c)                           | Adjustment<br>(d) |               |                           |          |
|                   |   | WP I-3, Sh 23    | Ln 1 (c) * ((b) ÷ WP I-3, Sh 29, Ln 37 (b)) | (c) - (b)         | 3.79%         | (d) - (e)                 |          |
| 1                 | Annualized Labor Loading (WP I-3, Sh 32, Ln 21 (j)) |                  | \$ 35,536,572                               |                   |               |                           | 1        |
| <u>Operations</u> |   |                  |   |                   |               |                           |          |
| 2                 | Account 813   | \$ 0             | \$ 0  | \$ 0              | \$ 0          | 0                         | 2        |
| 3                 | Account 840   | 0                | 0   | 0                 | 0             | 0                         | 3        |
| 4                 | Account 841   | 0                | 0   | 0                 | 0             | 0                         | 4        |
| 5                 | Account 850   | 0                | 0   | 0                 | 0             | 0                         | 5        |
| 6                 | Account 851   | 0                | 0   | 0                 | 0             | 0                         | 6        |
| 7                 | Account 852   | 0                | 0   | 0                 | 0             | 0                         | 7        |
| 8                 | Account 853   | 0                | 0   | 0                 | 0             | 0                         | 8        |
| 9                 | Account 856   | 0                | 0   | 0                 | 0             | 0                         | 9        |
| 10                | Account 857   | 0                | 0   | 0                 | 0             | 0                         | 10       |
| 11                | Account 859   | 0                | 0   | 0                 | 0             | 0                         | 11       |
| 12                | Account 870   | 0                | 0   | 0                 | 0             | 0                         | 12       |
| 13                | Account 871   | 0                | 0   | 0                 | 0             | 0                         | 13       |
| 14                | Account 874   | 0                | 0   | 0                 | 0             | 0                         | 14       |
| 15                | Account 875   | 0                | 0   | 0                 | 0             | 0                         | 15       |
| 16                | Account 878   | 0                | 0   | 0                 | 0             | 0                         | 16       |
| 17                | Account 879   | 0                | 0   | 0                 | 0             | 0                         | 17       |
| 18                | Account 880   | 0                | 0   | 0                 | 0             | 0                         | 18       |
| 19                | Account 901   | 0                | 0   | 0                 | 0             | 0                         | 19       |
| 20                | Account 902   | 0                | 0   | 0                 | 0             | 0                         | 20       |
| 21                | Account 903   | 0                | 0   | 0                 | 0             | 0                         | 21       |
| 22                | Account 905   | 0                | 0   | 0                 | 0             | 0                         | 22       |
| 23                | Account 908   | 0                | 0   | 0                 | 0             | 0                         | 23       |
| 24                | Account 910   | 0                | 0   | 0                 | 0             | 0                         | 24       |
| 25                | Account 920   | 31,961,144       | 32,689,648                                  | 728,504           | 27,641        | 700,863                   | 25       |
| 26                | Account 922   | 0                | 0   | (110,733)         | (4,201)       | (106,531)                 | 26       |
| 27                | Account 930.2                                       | 0                | 0   | 0                 | 0             | 0                         | 27       |
| 28                | Total Ops.  | \$ 31,961,144    | \$ 32,689,648                               | \$ 617,771        | \$ 23,439     | \$ 594,332                | 28       |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED SYSTEM ALLOCABLE LOADING AND ADJUSTMENT - BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)           | System Allocable   |  |                | GB MMF (e) | Amount to Allocate (f) | Line No. |
|----------|---------------------------|--------------------|--|----------------|------------|------------------------|----------|
|          |                           | Recorded (b)       | Annualized (c)                                 | Adjustment (d) |            |                        |          |
|          |                           | WP I-3, Sh 24 & 25 | WP I-3, Sh 28, Ln 1<br>(c) * ((b) + Ln 37 (b)) | (c) - (b)      | 3.79%      | (d) - (e)              |          |
|          | <u>Maintenance</u>        |                    |  |                |            |                        |          |
| 1        | Account 843.1             | \$ 0               | \$ 0   | \$ 0           | \$ 0       | \$ 0                   | 1        |
| 2        | Account 843.2             | 0                  | 0  | 0              | 0          | 0                      | 2        |
| 3        | Account 843.3             | 0                  | 0  | 0              | 0          | 0                      | 3        |
| 4        | Account 843.5             | 0                  | 0  | 0              | 0          | 0                      | 4        |
| 5        | Account 843.6             | 0                  | 0  | 0              | 0          | 0                      | 5        |
| 6        | Account 843.7             | 0                  | 0  | 0              | 0          | 0                      | 6        |
| 7        | Account 843.8             | 0                  | 0  | 0              | 0          | 0                      | 7        |
| 8        | Account 843.9             | 0                  | 0  | 0              | 0          | 0                      | 8        |
| 9        | Account 861               | 0                  | 0  | 0              | 0          | 0                      | 9        |
| 10       | Account 863               | 0                  | 0  | 0              | 0          | 0                      | 10       |
| 11       | Account 864               | 0                  | 0  | 0              | 0          | 0                      | 11       |
| 12       | Account 865               | 0                  | 0  | 0              | 0          | 0                      | 12       |
| 13       | Account 866               | 0                  | 0  | 0              | 0          | 0                      | 13       |
| 14       | Account 885               | 0                  | 0  | 0              | 0          | 0                      | 14       |
| 15       | Account 886               | 0                  | 0  | 0              | 0          | 0                      | 15       |
| 16       | Account 887               | 0                  | 0  | 0              | 0          | 0                      | 16       |
| 17       | Account 889               | 0                  | 0  | 0              | 0          | 0                      | 17       |
| 18       | Account 892               | 0                  | 0  | 0              | 0          | 0                      | 18       |
| 19       | Account 893               | 0                  | 0  | 0              | 0          | 0                      | 19       |
| 20       | Account 894               | 0                  | 0  | 0              | 0          | 0                      | 20       |
| 21       | Account 935               | 595,076            | 608,640  | 13,564         | 515        | 13,049                 | 21       |
| 22       | Total Maint.              | \$ 595,076         | \$ 608,640                                     | \$ 13,564      | \$ 515     | \$ 13,049              | 22       |
| 23       | Total O&M                 | \$ 32,556,220      | \$ 33,298,288                                  | \$ 631,335     | \$ 23,954  | \$ 607,381             | 23       |
| 24       | % O&M to Total            | 93.70%             | 93.70%   | 92.68%         | 100.00%    | 92.41%                 | 24       |
|          | <u>Deferred and Other</u> |                    |  |                |            |                        |          |
| 25       | Account 146               | \$ 0               | \$ 0   | \$ 0           | \$ 0       | \$ 0                   | 25       |
| 26       | Account 163               | 605,821            | 619,630  | 13,809         | 0          | 13,809                 | 26       |
| 27       | Account 182.3             | (4,723)            | (4,831)  | (108)          | 0          | (108)                  | 27       |
| 28       | Account 183.2             | 0                  | 0  | 0              | 0          | 0                      | 28       |
| 29       | Account 184               | 139,984            | 143,174  | 3,191          | 0          | 3,191                  | 29       |
| 30       | Account 186               | 12,244             | 12,523   | 279            | 0          | 279                    | 30       |
| 31       | Account 426               | 117,421            | 120,098  | 2,676          | 0          | 2,676                  | 31       |
| 32       | Account 920               | 942,525            | 964,008  | 21,483         | 0          | 21,483                 | 32       |
| 33       | Total Deferred            | \$ 1,813,272       | \$ 1,854,602                                   | \$ 41,331      | \$ 0       | \$ 41,331              | 33       |
|          | <u>Capital</u>            |                    |  |                |            |                        |          |
| 34       | Account 107               | \$ 375,132         | \$ 383,682                                     | \$ 8,551       | \$ 0       | \$ 8,551               | 34       |
| 35       | Account 108               | 0                  | 0  | 0              | 0          | 0                      | 35       |
| 36       | Total Capital             | \$ 375,132         | \$ 383,682                                     | \$ 8,551       | \$ 0       | \$ 8,551               | 36       |
| 37       | Total                     | \$ 34,744,623      | \$ 35,536,572                                  | \$ 681,216     | \$ 23,954  | \$ 657,262             | 37       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT  
AFTER ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)       | System Alloc Net of MMF (b) | AZ (c)                    | SNV (d)                   | NNV (e)                   | NCA (f)                   | SLT (g)                   | SCA (h)                   | Line No. |
|----------|-----------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|----------|
|          |                       | WP I-3, Sh 28               | (b) * Ln 1., 2., or 3 (c) | (b) * Ln 1., 2., or 3 (d) | (b) * Ln 1., 2., or 3 (e) | (b) * Ln 1., 2., or 3 (f) | (b) * Ln 1., 2., or 3 (g) | (b) * Ln 1., 2., or 3 (h) |          |
| 1        | 4-Factor (all others) |                             | 55.54%                    | 28.19%                    | 5.34%                     | 1.54%                     | 1.40%                     | 7.99%                     | 1        |
| 2        | Factor IV (901-910)   |                             | 53.49%                    | 32.49%                    | 4.68%                     | 1.29%                     | 0.94%                     | 7.11%                     | 2        |
| 3        | G&A Factor (922)      |                             | 52.84%                    | 28.98%                    | 4.31%                     | 3.28%                     | 2.47%                     | 8.12%                     | 3        |
| 4        | <b>Operations</b>     |                             |                           |                           |                           |                           |                           |                           | 4        |
| 5        | Account 813           | \$ 0                        | \$ 0                      | \$ 0                      | \$ 0                      | \$ 0                      | \$ 0                      | \$ 0                      | 5        |
| 6        | Account 840           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 6        |
| 7        | Account 841           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 7        |
| 8        | Account 850           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 8        |
| 9        | Account 851           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 9        |
| 10       | Account 852           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 10       |
| 11       | Account 853           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 11       |
| 12       | Account 856           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 12       |
| 13       | Account 857           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 13       |
| 14       | Account 859           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 14       |
| 15       | Account 870           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 15       |
| 16       | Account 871           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 16       |
| 17       | Account 874           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 17       |
| 18       | Account 875           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 18       |
| 19       | Account 878           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 19       |
| 20       | Account 879           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 20       |
| 21       | Account 880           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 21       |
| 22       | Account 901           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 22       |
| 23       | Account 902           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 23       |
| 24       | Account 903           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 24       |
| 25       | Account 905           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 25       |
| 26       | Account 908           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 26       |
| 27       | Account 910           | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 27       |
| 28       | Account 920           | 700,863                     | 389,261                   | 197,598                   | 37,403                    | 10,800                    | 9,836                     | 55,965                    | 28       |
| 29       | Account 922           | (106,531)                   | (56,291)                  | (30,873)                  | (4,591)                   | (3,494)                   | (2,631)                   | (8,650)                   | 29       |
| 30       | Account 930.2         | 0                           | 0                         | 0                         | 0                         | 0                         | 0                         | 0                         | 30       |
|          | <b>Total Ops.</b>     | <b>\$ 594,332</b>           | <b>\$ 332,970</b>         | <b>\$ 166,725</b>         | <b>\$ 32,812</b>          | <b>\$ 7,306</b>           | <b>\$ 7,205</b>           | <b>\$ 47,315</b>          |          |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
SYSTEM ALLOCABLE LABOR LOADING ADJUSTMENT  
AFTER ALLOCATION TO STATE JURISDICTIONS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)           | System Alloc Net of MMF (b) | AZ (c)<br>(b) * WP I-3, Sh 30, Ln 1 (c) | SNV (d)<br>(b) * WP I-3, Sh 30, Ln 1 (d) | NNV (e)<br>(b) * WP I-3, Sh 30, Ln 1 (e) | NCA (f)<br>(b) * WP I-3, Sh 30, Ln 1 (f) | SLT (g)<br>(b) * WP I-3, Sh 30, Ln 1 (g) | SCA (h)<br>(b) * WP I-3, Sh 30, Ln 1 (h) | Line No. |
|----------|---------------------------|-----------------------------|---|--|--|--|--|--|----------|
|          | <b>Maintenance</b>        |                             |   |  |  |  |  |  |          |
| 1        | Account 843.1             | \$ 0                        | \$ 0                                    | \$ 0                                     | \$ 0                                     | \$ 0                                     | \$ 0                                     | \$ 0                                     | 1        |
| 2        | Account 843.2             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 2        |
| 3        | Account 843.3             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 3        |
| 4        | Account 843.5             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 4        |
| 5        | Account 843.6             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 5        |
| 6        | Account 843.7             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 6        |
| 7        | Account 843.8             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 7        |
| 8        | Account 843.9             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 8        |
| 9        | Account 861               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 9        |
| 10       | Account 863               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 10       |
| 11       | Account 864               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 11       |
| 12       | Account 865               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 12       |
| 13       | Account 866               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 13       |
| 14       | Account 885               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 14       |
| 15       | Account 886               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 15       |
| 16       | Account 887               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 16       |
| 17       | Account 889               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 17       |
| 18       | Account 892               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 18       |
| 19       | Account 893               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 19       |
| 20       | Account 894               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 20       |
| 21       | Account 935               | 13,049                      | 7,248                                   | 3,679                                    | 696                                      | 201                                      | 183                                      | 1,042                                    | 21       |
| 22       | Total Maint.              | \$ 13,049                   | \$ 7,248                                | \$ 3,679                                 | \$ 696                                   | \$ 201                                   | \$ 183                                   | \$ 1,042                                 | 22       |
| 23       | Total O&M                 | \$ 607,381                  | \$ 340,217                              | \$ 170,404                               | \$ 33,508                                | \$ 7,507                                 | \$ 7,388                                 | \$ 48,357                                | 23       |
| 24       | % O&M to Total            | 92.41%                      | 92.47%                                  | 92.38%                                   | 92.64%                                   | 90.71%                                   | 91.34%                                   | 92.39%                                   | 24       |
|          | <b>Deferred and Other</b> |                             |   |  |  |  |  |  |          |
| 25       | Account 146               | \$ 0                        | \$ 0                                    | \$ 0                                     | \$ 0                                     | \$ 0                                     | \$ 0                                     | \$ 0                                     | 25       |
| 26       | Account 163               | 13,809                      | 7,669                                   | 3,893                                    | 737                                      | 213                                      | 194                                      | 1,103                                    | 26       |
| 27       | Account 182.3             | (108)                       | (60)                                    | (30)                                     | (6)                                      | (2)                                      | (2)                                      | (9)                                      | 27       |
| 28       | Account 183.2             | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 28       |
| 29       | Account 184               | 3,191                       | 1,772                                   | 900                                      | 170                                      | 49                                       | 45                                       | 255                                      | 29       |
| 30       | Account 186               | 279                         | 155                                     | 79                                       | 15                                       | 4  | 4  | 22                                       | 30       |
| 31       | Account 426               | 2,676                       | 1,486                                   | 755                                      | 143                                      | 41                                       | 38                                       | 214                                      | 31       |
| 32       | Account 920               | 21,483                      | 11,932                                  | 6,057                                    | 1,147                                    | 331                                      | 302                                      | 1,715                                    | 32       |
| 33       | Total Deferred            | \$ 41,331                   | \$ 22,955                               | \$ 11,653                                | \$ 2,206                                 | \$ 637                                   | \$ 580                                   | \$ 3,300                                 | 33       |
|          | <b>Capital</b>            |                             |   |  |  |  |  |  |          |
| 34       | Account 107               | \$ 8,551                    | \$ 4,749                                | \$ 2,411                                 | \$ 456                                   | \$ 132                                   | \$ 120                                   | \$ 683                                   | 34       |
| 35       | Account 108               | 0                           | 0                                       | 0  | 0  | 0  | 0  | 0  | 35       |
| 36       | Total Capital             | \$ 8,551                    | \$ 4,749                                | \$ 2,411                                 | \$ 456                                   | \$ 132                                   | \$ 120                                   | \$ 683                                   | 36       |
| 37       | Total                     | \$ 657,262                  | \$ 367,921                              | \$ 184,467                               | \$ 36,170                                | \$ 8,275                                 | \$ 8,088                                 | \$ 52,340                                | 37       |



**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**SUMMARY OF ANNUALIZED TEST YEAR BENEFITS**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                         | Description (a)                                 | Reference (b) | AZ (c)        | SNV (d)       | NNV (e)      | NCA (f)    | SLT (g)      | Great Basin (h) | SCA (i)      | Sys Alloc. (j) | Total (k)      | Line No. |
|----------------------------------|---|---------------|---------------|---------------|--------------|------------|--------------|-----------------|--------------|----------------|----------------|----------|
| sum (c) thru (j)                 |   |               |               |               |              |            |              |                 |              |                |                |          |
| 1                                | Social Security and Medicare                    | WP I-3, Sh 33 | \$ 5,817,741  | \$ 2,285,419  | \$ 575,786   | \$ 145,977 | \$ 198,903   | \$ 327,133      | \$ 962,152   | \$ 4,879,475   | \$ 15,192,586  | 1        |
| 2                                | Federal Unemployment Insurance                  | WP I-3, Sh 34 | 35,616        | 14,280        | 3,538        | 730        | 919          | 1,869           | 5,376        | 26,283         | 88,611         | 2        |
| 3                                | State Unemployment Insurance                    | WP I-3, Sh 34 | 4,749         | 122,706       | 30,405       | 6,274      | 7,895        | 16,057          | 14,336       | 225,843        | 428,265        | 3        |
| 4                                | Medical Insurance                               | WP I-3, Sh 37 | 5,855,538     | 2,347,739     | 581,738      | 120,042    | 151,059      | 307,221         | 883,855      | 4,321,072      | 14,568,263     | 4        |
| 5                                | Dental Insurance                                | WP I-3, Sh 37 | 412,781       | 165,502       | 41,009       | 8,462      | 10,649       | 21,657          | 62,307       | 304,611        | 1,026,978      | 5        |
| 6                                | Life and AD&D Insurance                         | WP I-3, Sh 37 | 122,213       | 49,001        | 12,142       | 2,505      | 3,153        | 6,412           | 18,447       | 90,187         | 304,059        | 6        |
| 7                                | Long-Term Disability Insurance                  | WP I-3, Sh 37 | 463,166       | 185,703       | 46,015       | 9,495      | 11,949       | 24,301          | 69,912       | 341,792        | 1,152,333      | 7        |
| 8                                | Employee Assistance Program                     | WP I-3, Sh 37 | 163,233       | 65,447        | 16,217       | 3,346      | 4,211        | 8,564           | 24,639       | 120,457        | 406,115        | 8        |
| 9                                | Deferred Compensation                           | WP I-3, Sh 37 | 1,051,915     | 421,758       | 104,506      | 21,565     | 27,137       | 55,191          | 158,780      | 776,257        | 2,617,108      | 9        |
| 10                               | SERP  | WP I-3, Sh 37 | 31,379        | 12,581        | 3,117        | 643        | 810          | 1,646           | 4,737        | 23,156         | 78,070         | 10       |
| 11                               | Flex Benefits                                   | WP I-3, Sh 37 | 712,762       | 285,777       | 70,812       | 14,612     | 18,388       | 37,396          | 107,587      | 525,980        | 1,773,314      | 11       |
| 12                               | Employee Communications                         | WP I-3, Sh 37 | 2,349         | 942           | 233          | 48         | 61           | 123             | 355          | 1,733          | 5,844          | 12       |
| 13                               | Tuition Reimbursement                           | WP I-3, Sh 37 | 162,701       | 65,234        | 16,164       | 3,335      | 4,197        | 8,536           | 24,559       | 120,064        | 404,790        | 13       |
| 14                               | Miscellaneous Benefits                          | WP I-3, Sh 37 | 112,150       | 44,966        | 11,142       | 2,299      | 2,893        | 5,884           | 16,928       | 82,761         | 279,024        | 14       |
| 15                               | Basic Retirement Plan (BRP)                     | WP I-3, Sh 36 | 11,932,922    | 4,733,078     | 1,240,906    | 256,062    | 322,223      | 655,335         | 1,872,755    | 11,525,134     | 32,538,415     | 15       |
| 16                               | Professional Services - BRP                     | WP I-3, Sh 36 | 61,048        | 24,214        | 6,348        | 1,310      | 1,648        | 3,353           | 9,581        | 58,962         | 166,466        | 16       |
| 17                               | Employee Investment Plan (EIP) Employer Match   | WP I-3, Sh 36 | 2,454,101     | 973,395       | 255,202      | 52,661     | 66,268       | 134,775         | 385,147      | 2,370,236      | 6,891,786      | 17       |
| 18                               | Other EIP Expenses                              | WP I-3, Sh 36 | 66,558        | 26,399        | 6,921        | 1,428      | 1,797        | 3,655           | 10,446       | 64,283         | 181,488        | 18       |
| 19                               | Post-Employment Benefits other than Pension     | WP I-3, Sh 36 | 526,359       | 208,775       | 54,736       | 11,295     | 14,213       | 28,907          | 82,607       | 508,372        | 1,435,265      | 19       |
| 20                               | Indirect Time (Holidays, Vacation, Other Leave) | WP I-3, Sh 4  | 10,777,692    | 4,090,870     | 948,663      | 240,326    | 327,374      | 538,825         | 1,586,938    | 9,169,913      | 27,680,602     | 20       |
| 21                               | Total Annualized Benefits                       |               | \$ 40,766,975 | \$ 16,123,788 | \$ 4,025,601 | \$ 902,419 | \$ 1,175,746 | \$ 2,186,841    | \$ 6,301,442 | \$ 35,536,572  | \$ 107,019,382 | 21       |
| <b>Corporate Direct Benefits</b> |   |               |               |               |              |            |              |                 |              |                |                |          |
| 22                               | Social Security and Medicare                    | WP I-3, Sh 33 | \$ 1,066,532  | \$ 544,305    | \$ 87,824    | \$ 22,361  | \$ 16,785    | \$ 118,784      | \$ 133,550   | \$             | \$ 1,990,140   | 22       |
| 23                               | Federal Unemployment Insurance                  | WP I-3, Sh 34 | 5,377         | 2,967         | 430          | 123        | 92           | 532             | 736          |                | 10,257         | 23       |
| 24                               | State Unemployment Insurance                    | WP I-3, Sh 34 | 46,205        | 25,493        | 3,693        | 1,059      | 795          | 4,573           | 6,323        |                | 88,140         | 24       |
| 25                               | Medical Insurance                               | WP I-3, Sh 37 | 884,046       | 487,758       | 70,655       | 20,254     | 15,204       | 87,490          | 120,971      |                | 1,686,378      | 25       |
| 26                               | Dental Insurance                                | WP I-3, Sh 37 | 62,320        | 34,384        | 4,981        | 1,428      | 1,072        | 6,168           | 8,528        |                | 118,880        | 26       |
| 27                               | Life and AD&D Insurance                         | WP I-3, Sh 37 | 18,451        | 10,180        | 1,475        | 423        | 317          | 1,826           | 2,525        |                | 35,197         | 27       |
| 28                               | Long-Term Disability Insurance                  | WP I-3, Sh 37 | 24,644        | 13,597        | 5,589        | 1,602      | 1,203        | 6,920           | 9,569        |                | 133,391        | 28       |
| 29                               | Employee Assistance Program                     | WP I-3, Sh 37 | 158,814       | 87,623        | 12,693       | 3,639      | 2,731        | 4,439           | 3,372        |                | 47,011         | 29       |
| 30                               | Deferred Compensation                           | WP I-3, Sh 37 | 4,738         | 2,614         | 379          | 109        | 81           | 469             | 648          |                | 302,948        | 30       |
| 31                               | SERP  | WP I-3, Sh 37 | 107,610       | 59,372        | 8,600        | 2,465      | 1,851        | 10,650          | 14,725       |                | 9,037          | 31       |
| 32                               | Flex Benefits                                   | WP I-3, Sh 37 | 355           | 196           | 28           | 8          | 6            | 35              | 49           |                | 205,274        | 32       |
| 33                               | Employee Communications                         | WP I-3, Sh 37 | 24,564        | 13,553        | 1,963        | 563        | 422          | 2,431           | 3,361        |                | 676            | 33       |
| 34                               | Tuition Reimbursement                           | WP I-3, Sh 37 | 16,932        | 9,342         | 1,353        | 388        | 291          | 1,676           | 2,317        |                | 46,857         | 34       |
| 35                               | Miscellaneous Benefits                          | WP I-3, Sh 37 | 2,357,920     | 1,300,944     | 188,452      | 54,023     | 40,552       | 233,352         | 322,653      |                | 32,299         | 35       |
| 36                               | Basic Retirement Plan (BRP)                     | WP I-3, Sh 36 | 12,063        | 6,656         | 964          | 276        | 207          | 1,194           | 1,651        |                | 4,497,896      | 36       |
| 37                               | Professional Services - BRP                     | WP I-3, Sh 36 | 484,925       | 287,550       | 38,757       | 11,110     | 8,340        | 47,991          | 66,356       |                | 23,011         | 37       |
| 38                               | Employee Investment Plan (EIP) Employer Match   | WP I-3, Sh 36 | 13,152        | 7,256         | 1,051        | 301        | 226          | 1,302           | 1,800        |                | 925,028        | 38       |
| 39                               | Other EIP Expenses                              | WP I-3, Sh 36 | 104,008       | 57,384        | 8,313        | 2,363      | 1,789        | 10,293          | 14,232       |                | 25,088         | 39       |
| 40                               | Post-Employment Benefits other than Pension     | WP I-3, Sh 36 | 1,998,408     | 1,023,464     | 164,351      | 42,066     | 31,577       | 221,499         | 251,242      |                | 198,401        | 40       |
| 41                               | Indirect Time (Holidays, Vacation, Other Leave) | WP I-3, Sh 4  |               |               |              |            |              |                 |              |                | 3,732,607      | 41       |
| 42                               | Total Annualized Benefits                       |               | \$ 7,480,990  | \$ 3,993,217  | \$ 603,520   | \$ 165,145 | \$ 123,967   | \$ 775,338      | \$ 986,339   | \$             | \$ 14,108,516  | 42       |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                                | Description (a)            | Reference (b) | AZ (c)        | SNV (d)       | NNV (e)      | NCA (f)      | SLT (g)      | GB (h)       | SCA (i)       | Sys Alloc (j) | Total (k)        | Line No. |
|---|----------------------------|---------------|---------------|---------------|--------------|--------------|--------------|--------------|---------------|---------------|------------------|----------|
|   |                            |               |               |               |              |              |              |              |               |               | sum (c) thru (j) |          |
| <b>Annualized Social Security (SS)</b>  |                            |               |               |               |              |              |              |              |               |               |                  |          |
| 1                                       | Annualized Labor           | WP 1-3, Sh 4  | \$ 76,332,578 | \$ 30,135,496 | \$ 7,557,920 | \$ 1,914,660 | \$ 2,608,165 | \$ 4,292,777 | \$ 12,643,013 | \$ 66,863,363 | \$ 202,347,972   | 1        |
| 2                                       | Salaries not Subject to SS |               | 350,023       | 321,716       | 38,625       | 7,970        | 10,030       | 20,398       | 81,263        | 3,799,556     | 4,629,581        | 2        |
| 3                                       | Labor Subject to SS        | Ln 1 - Ln 2   | \$ 75,982,555 | \$ 29,813,780 | \$ 7,519,295 | \$ 1,906,690 | \$ 2,598,135 | \$ 4,272,379 | \$ 12,561,750 | \$ 63,063,807 | \$ 197,718,392   | 3        |
| 4                                       | SS Rate                    |               | 6.20%         | 6.20%         | 6.20%        | 6.20%        | 6.20%        | 6.20%        | 6.20%         | 6.20%         | 6.20%            | 4        |
| 5                                       | Total Annualized SS        | Ln 3 * Ln 4   | \$ 4,710,918  | \$ 1,848,454  | \$ 466,196   | \$ 118,215   | \$ 161,084   | \$ 264,887   | \$ 778,828    | \$ 3,909,956  | \$ 12,258,540    | 5        |
| <b>Annualized Medicare</b>              |                            |               |               |               |              |              |              |              |               |               |                  |          |
| 6                                       | Annualized Labor           | WP 1-3, Sh 4  | \$ 76,332,578 | \$ 30,135,496 | \$ 7,557,920 | \$ 1,914,660 | \$ 2,608,165 | \$ 4,292,777 | \$ 12,643,013 | \$ 66,863,363 | \$ 202,347,972   | 6        |
| 7                                       | Medicare Rate              |               | 1.45%         | 1.45%         | 1.45%        | 1.45%        | 1.45%        | 1.45%        | 1.45%         | 1.45%         | 1.45%            | 7        |
| 8                                       | Total Annualized Medicare  | Ln 6 * Ln 7   | \$ 1,106,822  | \$ 436,965    | \$ 109,590   | \$ 27,763    | \$ 37,818    | \$ 62,245    | \$ 183,324    | \$ 969,519    | \$ 2,934,046     | 8        |
| 9                                       | Annualized FICA            | Ln 5 + Ln 8   | \$ 5,817,741  | \$ 2,285,419  | \$ 575,786   | \$ 145,977   | \$ 198,903   | \$ 327,133   | \$ 962,152    | \$ 4,879,475  | \$ 15,192,586    | 9        |
| <b>Corporate Direct SS and Medicare</b> |                            |               |               |               |              |              |              |              |               |               |                  |          |
| <b>Annualized Social Security (SS)</b>  |                            |               |               |               |              |              |              |              |               |               |                  |          |
| 10                                      | Annualized Labor           | WP 1-3, Sh 4  | \$ 14,571,598 | \$ 7,462,689  | \$ 1,198,382 | \$ 306,729   | \$ 230,248   | \$ 1,615,081 | \$ 1,831,958  | \$            | \$ 27,216,687    | 10       |
| 11                                      | Salaries not Subject to SS |               | 777,349       | 428,890       | 62,128       | 17,810       | 13,369       | 76,930       | 106,371       |               | 1,482,847        | 11       |
| 12                                      | Labor Subject to SS        | Ln 10 - Ln 11 | \$ 13,794,249 | \$ 7,033,800  | \$ 1,136,254 | \$ 288,920   | \$ 216,879   | \$ 1,538,151 | \$ 1,725,588  | \$            | \$ 25,733,840    | 12       |
| 13                                      | SS Rate                    |               | 6.20%         | 6.20%         | 6.20%        | 6.20%        | 6.20%        | 6.20%        | 6.20%         | 6.20%         | 6.20%            | 13       |
| 14                                      | Total Annualized SS        | Ln 12 * Ln 13 | \$ 855,243    | \$ 436,096    | \$ 70,448    | \$ 17,913    | \$ 13,447    | \$ 95,365    | \$ 106,986    | \$            | \$ 1,595,498     | 14       |
| <b>Annualized Medicare</b>              |                            |               |               |               |              |              |              |              |               |               |                  |          |
| 15                                      | Annualized Labor           | WP 1-3, Sh 4  | \$ 14,571,598 | \$ 7,462,689  | \$ 1,198,382 | \$ 306,729   | \$ 230,248   | \$ 1,615,081 | \$ 1,831,958  | \$            | \$ 27,216,687    | 15       |
| 16                                      | Medicare Rate              |               | 1.45%         | 1.45%         | 1.45%        | 1.45%        | 1.45%        | 1.45%        | 1.45%         | 1.45%         | 1.45%            | 16       |
| 17                                      | Total Annualized Medicare  | Ln 15 * Ln 16 | \$ 211,288    | \$ 108,209    | \$ 17,377    | \$ 4,448     | \$ 3,339     | \$ 23,419    | \$ 26,563     | \$            | \$ 394,642       | 17       |
| 18                                      | Annualized FICA            | Ln 14 + Ln 17 | \$ 1,066,532  | \$ 544,305    | \$ 87,824    | \$ 22,361    | \$ 16,785    | \$ 118,784   | \$ 133,550    | \$            | \$ 1,990,140     | 18       |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                              | Description (a)                     | Reference (b) | AZ (c)       | SNV (d)       | NNV (e)      | NCA (f)    | SLT (g)    | Great Basin (h) | SCA (i)    | Sys Alloc (j) | Total (k)     | Line No.         |
|---------------------------------------|-------------------------------------|---------------|--------------|---------------|--------------|------------|------------|-----------------|------------|---------------|---------------|------------------|
|                                       |                                     |               |              |               |              |            |            |                 |            |               |               | sum (c) thru (j) |
| <u>Federal Unemployment Insurance</u> |                                     |               |              |               |              |            |            |                 |            |               |               |                  |
| 1                                     | Tax Base Factor                     |               | \$ 7,000     | \$ 7,000      | \$ 7,000     | \$ 7,000   | \$ 7,000   | \$ 7,000        | \$ 7,000   | \$ 7,000      | \$ 7,000      | 1                |
| 2                                     | Number of Employees                 |               | 848          | 340           | 84           | 17         | 22         | 44              | 128        | 626           | 626           | 2                |
| 3                                     | Tax Base                            | Ln 1 * Ln 2   | \$ 5,936,000 | \$ 2,380,000  | \$ 589,731   | \$ 121,692 | \$ 153,134 | \$ 311,443      | \$ 896,000 | \$ 4,380,449  | \$ 4,380,449  | 3                |
| 4                                     | Federal Unemployment Insurance Rate |               | 0.60%        | 0.60%         | 0.60%        | 0.60%      | 0.60%      | 0.60%           | 0.60%      | 0.60%         | 0.60%         | 4                |
| 5                                     | Total FUI                           | Ln 3 * Ln 4   | \$ 35,616    | \$ 14,280     | \$ 3,538     | \$ 730     | \$ 919     | \$ 1,869        | \$ 5,376   | \$ 26,283     | \$ 88,611     | 5                |
| <u>State Unemployment Insurance</u>   |                                     |               |              |               |              |            |            |                 |            |               |               |                  |
| 6                                     | Tax Base Factor                     |               | \$ 8,000     | \$ 40,100     | \$ 40,100    | \$ 40,100  | \$ 40,100  | \$ 40,100       | \$ 7,000   | \$ 40,100     | \$ 40,100     | 6                |
| 7                                     | Number of Employees                 |               | 848          | 340           | 84           | 17         | 22         | 44              | 128        | 626           | 626           | 7                |
| 8                                     | Tax Base                            | Ln 6 * Ln 7   | \$ 6,784,000 | \$ 13,634,000 | \$ 3,378,318 | \$ 697,119 | \$ 877,241 | \$ 1,784,123    | \$ 896,000 | \$ 25,093,716 | \$ 25,093,716 | 8                |
| 9                                     | State Unemployment Insurance Rate   |               | 0.07%        | 0.90%         | 0.90%        | 0.90%      | 0.90%      | 0.90%           | 1.60%      | 0.90%         | 0.90%         | 9                |
| 10                                    | Total SUI                           | Ln 8 * Ln 9   | \$ 4,749     | \$ 122,706    | \$ 30,405    | \$ 6,274   | \$ 7,895   | \$ 16,057       | \$ 14,336  | \$ 225,843    | \$ 428,265    | 10               |
| <b>Corporate Direct FUI/SUI</b>       |                                     |               |              |               |              |            |            |                 |            |               |               |                  |
| <u>Federal Unemployment Insurance</u> |                                     |               |              |               |              |            |            |                 |            |               |               |                  |
| 11                                    | Tax Base Factor                     |               | \$ 7,000     | \$ 7,000      | \$ 7,000     | \$ 7,000   | \$ 7,000   | \$ 7,000        | \$ 7,000   | \$ 7,000      | \$ 7,000      | 11               |
| 12                                    | Number of Employees                 |               | 128          | 71            | 10           | 3          | 2          | 13              | 18         | 18            | 18            | 12               |
| 13                                    | Tax Base                            | Ln 11 * Ln 12 | \$ 896,193   | \$ 494,460    | \$ 71,626    | \$ 20,533  | \$ 15,413  | \$ 88,692       | \$ 122,633 | \$ 122,633    | \$ 122,633    | 13               |
| 14                                    | Federal Unemployment Insurance Rate | Ln 4          | 0.60%        | 0.60%         | 0.60%        | 0.60%      | 0.60%      | 0.60%           | 0.60%      | 0.60%         | 0.60%         | 14               |
| 15                                    | Total FUI                           | Ln 13 * Ln 14 | \$ 5,377     | \$ 2,967      | \$ 430       | \$ 123     | \$ 92      | \$ 532          | \$ 736     | \$ 736        | \$ 10,257     | 15               |
| <u>State Unemployment Insurance</u>   |                                     |               |              |               |              |            |            |                 |            |               |               |                  |
| 16                                    | Tax Base Factor                     |               | \$ 40,100    | \$ 40,100     | \$ 40,100    | \$ 40,100  | \$ 40,100  | \$ 40,100       | \$ 40,100  | \$ 40,100     | \$ 40,100     | 16               |
| 17                                    | Number of Employees                 |               | 128          | 71            | 10           | 3          | 2          | 13              | 18         | 18            | 18            | 17               |
| 18                                    | Tax Base                            | Ln 16 * Ln 17 | \$ 5,133,908 | \$ 2,832,550  | \$ 410,316   | \$ 117,624 | \$ 88,295  | \$ 508,078      | \$ 702,514 | \$ 702,514    | \$ 702,514    | 18               |
| 19                                    | State Unemployment Insurance Rate   | Ln 9          | 0.90%        | 0.90%         | 0.90%        | 0.90%      | 0.90%      | 0.90%           | 0.90%      | 0.90%         | 0.90%         | 19               |
| 20                                    | Total SUI                           | Ln 18 * Ln 19 | \$ 46,205    | \$ 25,493     | \$ 3,693     | \$ 1,059   | \$ 795     | \$ 4,573        | \$ 6,323   | \$ 6,323      | \$ 88,140     | 20               |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED BENEFITS RECORDED TO ACCOUNT 926  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description<br>(a)                            | Recorded<br>5/31/2023<br>(b) | Adjustments<br>(c) | Annualized at<br>5/31/2023<br>(d) | Line No. |
|----------|---|------------------------------|--------------------|-----------------------------------|----------|
|          | <u>Allocated based on Number of Employees</u> |                              |                    | (b) + (c)                         |          |
| 1        | Medical Insurance                             | \$ 16,254,641                | \$ 0               | 16,254,641                        | 1        |
| 2        | Dental Insurance                              | 1,145,858                    | 0                  | 1,145,858                         | 2        |
| 3        | Life and AD&D Insurance                       | 339,256                      | 0                  | 339,256                           | 3        |
| 4        | Long-Term Disability Insurance                | 1,285,723                    | 0                  | 1,285,723                         | 4        |
| 5        | Employee Assistance Program                   | 453,126                      | 0                  | 453,126                           | 5        |
| 6        | Deferred Compensation                         | 2,920,056                    | 0                  | 2,920,056                         | 6        |
| 7        | SERP  | 351,248                      | (264,140)          | 87,108                            | 7        |
| 8        | Flex Benefits                                 | 1,978,588                    | 0                  | 1,978,588                         | 8        |
| 9        | Employee Communications                       | 6,520                        | 0                  | 6,520                             | 9        |
| 10       | Tuition Reimbursement                         | 451,648                      | 0                  | 451,648                           | 10       |
| 11       | Miscellaneous Benefits                        | 428,923                      | (117,600)          | 311,323                           | 11       |
|          | <u>Allocated based on Labor Dollars</u>       |                              |                    |                                   |          |
| 12       | Basic Retirement Plan (BRP)                   | 36,497,505                   | 538,806            | 37,036,311                        | 12       |
| 13       | Professional Services - BRP                   | 189,477                      | 0                  | 189,477                           | 13       |
| 14       | Employee Investment Plan (EIP) Employer Match | 7,262,073                    | 354,742            | 7,616,815                         | 14       |
| 15       | Other EIP Expenses                            | 206,575                      | 0                  | 206,575                           | 15       |
| 16       | Post-Employment Benefits other than Pension   | 2,400,709                    | (767,043)          | 1,633,666                         | 16       |
| 17       | Total Benefits Recorded to Account 926        | \$ 72,171,926                | \$ (255,235)       | \$ 71,916,691                     | 17       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED BENEFITS ALLOCATED ON PERCENT OF LABOR DOLLARS BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No.                         | Description (a)  | Total Cost (b) | AZ (c)<br>(b) * Ln 1 | SNV (d)<br>(b) * Ln 1 | NNV (e)<br>(b) * Ln 1 | NCA (f)<br>(b) * Ln 1 | SLT (g)<br>(b) * Ln 1 | Great Basin (h)<br>(b) * Ln 1 | SCA (i)<br>(b) * Ln 1 | Sys Alloc (j)<br>(b) * Ln 1 | Total (k)<br>sum (c) thru (j) | Line No. |
|----------------------------------|--|----------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------------------|-----------------------|-----------------------------|-------------------------------|----------|
| 1                                | Percent of Total Labor (WP I-3, Sh 6)                  | WP I-3, Sh 35  | 32.22%               | 12.78%                | 3.35%                 | 0.69%                 | 0.87%                 | 1.77%                         | 5.06%                 | 31.12%                      | 87.86%                        | 1        |
| 2                                | Basic Retirement Plan (BRP)                            | \$ 37,036,311  | \$ 11,932,922        | \$ 4,733,078          | \$ 1,240,906          | \$ 256,062            | \$ 322,223            | \$ 655,335                    | \$ 1,872,755          | \$ 11,525,134               | \$ 32,538,415                 | 2        |
| 3                                | Professional Services - BRP                            | 189,477        | 61,048               | 24,214                | 6,348                 | 1,310                 | 1,648                 | 3,353                         | 9,581                 | 58,962                      | 166,466                       | 3        |
| 4                                | Employee Investment Plan (EIP) Employer Match          | 7,616,815      | 2,454,101            | 973,395               | 255,202               | 52,661                | 66,268                | 134,775                       | 385,147               | 2,370,236                   | 6,691,786                     | 4        |
| 5                                | Other EIP Expenses                                     | 206,575        | 66,558               | 26,399                | 6,921                 | 1,428                 | 1,797                 | 3,655                         | 10,446                | 64,283                      | 181,488                       | 5        |
| 6                                | Post-Employment Benefits other than Pension            | 1,633,666      | 526,359              | 208,775               | 54,736                | 11,295                | 14,213                | 28,907                        | 82,607                | 508,372                     | 1,435,265                     | 6        |
| <b>Corporate Direct Benefits</b> |  |                |                      |                       |                       |                       |                       |                               |                       |                             |                               |          |
| 7                                | Percent of Total Labor (WP I-3, Sh 6, Ln 2 (j) * Ln 5) |                | 6.37%                | 3.51%                 | 0.51%                 | 0.15%                 | 0.11%                 | 0.63%                         | 0.87%                 |                             | 12.14%                        | 7        |
| 8                                | Basic Retirement Plan (BRP)                            | \$ 37,036,311  | \$ 2,357,920         | \$ 1,300,944          | \$ 188,452            | \$ 54,023             | \$ 40,552             | \$ 233,352                    | \$ 322,653            | \$                          | \$ 4,497,896                  | 8        |
| 9                                | Professional Services - BRP                            | 189,477        | 12,063               | 6,656                 | 964                   | 276                   | 207                   | 1,194                         | 1,651                 |                             | 23,011                        | 9        |
| 10                               | Employee Investment Plan (EIP) Employer Match          | 7,616,815      | 484,925              | 267,550               | 38,757                | 11,110                | 8,340                 | 47,991                        | 66,356                |                             | 925,028                       | 10       |
| 11                               | Other EIP Expenses                                     | 206,575        | 13,152               | 7,256                 | 1,051                 | 301                   | 226                   | 1,302                         | 1,800                 |                             | 25,088                        | 11       |
| 12                               | Post-Employment Benefits other than Pension            | 1,633,666      | 104,008              | 57,384                | 8,313                 | 2,383                 | 1,789                 | 10,293                        | 14,232                |                             | 198,401                       | 12       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED BENEFITS ALLOCATED ON COST PER EMPLOYEE BASIS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)                    | Cost Per Employee (b) | AZ (c)       | SNV (d)      | NNV (e)    | NCA (f)    | SLT (g)    | Great Basin (h) | SCA (i)    | Sys Alloc (j) | Total (k)                 | Line No. |
|----------|------------------------------------|-----------------------|--------------|--------------|------------|------------|------------|-----------------|------------|---------------|---------------------------|----------|
| 1        | Number of Employees (WP I-3, Sh 6) | 2,354                 | 848          | 340          | 84         | 17         | 22         | 44              | 128        | 626           | sum (b) thru (j)<br>2,110 | 1        |
| 2        | Medical Insurance                  | \$ 6,905              | \$ 5,855,538 | \$ 2,347,739 | \$ 581,738 | \$ 120,042 | \$ 151,059 | \$ 307,221      | \$ 883,855 | \$ 4,321,072  | \$ 14,568,263             | 2        |
| 3        | Dental Insurance                   | 487                   | 412,781      | 165,502      | 41,009     | 8,462      | 10,649     | 21,657          | 62,307     | 304,611       | 1,026,978                 | 3        |
| 4        | Life and AD&D Insurance            | 144                   | 122,213      | 49,001       | 12,142     | 2,505      | 3,153      | 6,412           | 18,447     | 90,187        | 304,059                   | 4        |
| 5        | Long-Term Disability Insurance     | 546                   | 463,166      | 185,703      | 46,015     | 9,495      | 11,949     | 24,301          | 69,912     | 341,792       | 1,152,333                 | 5        |
| 6        | Employee Assistance Program        | 192                   | 163,233      | 65,447       | 16,217     | 3,346      | 4,211      | 8,564           | 24,639     | 120,457       | 406,115                   | 6        |
| 7        | Deferred Compensation              | 1,240                 | 1,051,915    | 421,758      | 104,506    | 21,565     | 27,137     | 55,191          | 158,780    | 776,257       | 2,617,108                 | 7        |
| 8        | SERP                               | 37                    | 31,379       | 12,581       | 3,117      | 643        | 810        | 1,646           | 4,737      | 23,156        | 78,070                    | 8        |
| 9        | Flex Benefits                      | 841                   | 712,762      | 285,777      | 70,812     | 14,612     | 18,388     | 37,396          | 107,587    | 525,980       | 1,773,314                 | 9        |
| 10       | Employee Communications            | 3                     | 2,349        | 942          | 233        | 48         | 61         | 123             | 355        | 1,733         | 5,844                     | 10       |
| 11       | Tuition Reimbursement              | 192                   | 162,701      | 65,234       | 16,164     | 3,335      | 4,197      | 8,536           | 24,559     | 120,064       | 404,790                   | 11       |
| 12       | Miscellaneous Benefits             | 132                   | 112,150      | 44,966       | 11,142     | 2,299      | 2,893      | 5,884           | 16,928     | 82,761        | 279,024                   | 12       |

**Corporate Direct Benefits**

|    |                                    |          |            |            |           |           |           |           |            |    |              |    |
|----|------------------------------------|----------|------------|------------|-----------|-----------|-----------|-----------|------------|----|--------------|----|
| 13 | Number of Employees (WP I-3, Sh 6) |          | 128        | 71         | 10        | 3         | 2         | 13        | 18         |    | 244          | 13 |
| 14 | Medical Insurance                  | \$ 6,905 | \$ 884,046 | \$ 487,758 | \$ 70,655 | \$ 20,254 | \$ 15,204 | \$ 87,490 | \$ 120,971 | \$ | \$ 1,686,378 | 14 |
| 15 | Dental Insurance                   | 487      | 62,320     | 34,384     | 4,981     | 1,428     | 1,072     | 6,168     | 8,528      |    | 118,880      | 15 |
| 16 | Life and AD&D Insurance            | 144      | 18,451     | 10,180     | 1,475     | 423       | 317       | 1,826     | 2,525      |    | 35,197       | 16 |
| 17 | Long-Term Disability Insurance     | 546      | 69,927     | 38,581     | 5,589     | 1,602     | 1,203     | 6,920     | 9,569      |    | 133,391      | 17 |
| 18 | Employee Assistance Program        | 192      | 24,644     | 13,597     | 1,970     | 565       | 424       | 2,439     | 3,372      |    | 47,011       | 18 |
| 19 | Deferred Compensation              | 1,240    | 158,814    | 87,623     | 12,693    | 3,639     | 2,731     | 15,717    | 21,732     |    | 302,948      | 19 |
| 20 | SERP                               | 37       | 4,738      | 2,614      | 379       | 109       | 81        | 469       | 648        |    | 9,037        | 20 |
| 21 | Flex Benefits                      | 841      | 107,610    | 59,372     | 8,600     | 2,465     | 1,851     | 10,650    | 14,725     |    | 205,274      | 21 |
| 22 | Employee Communications            | 3        | 355        | 196        | 28        | 8         | 6         | 35        | 49         |    | 676          | 22 |
| 23 | Tuition Reimbursement              | 192      | 24,564     | 13,553     | 1,963     | 563       | 422       | 2,431     | 3,361      |    | 46,857       | 23 |
| 24 | Miscellaneous Benefits             | 132      | 16,932     | 9,342      | 1,353     | 388       | 291       | 1,676     | 2,317      |    | 32,299       | 24 |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
COST OF SERVICE ANALYSIS - ACCOUNT 926  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description | Expenses Removed            |                    |                         |                       |                              |                          |             | Total | Line No.  |                  |
|----------|-------------|-----------------------------|--------------------|-------------------------|-----------------------|------------------------------|--------------------------|-------------|-------|-----------|------------------|
|          |             | Donation/<br>Civic Activity | Employee<br>Events | Employee<br>Recognition | Other Emp.<br>Welfare | Retirement/Emp<br>Gift/Meals | Accounting<br>Correction | Non-Utility |       |           | Out of<br>Period |
|          | (a)         | (b)                         | (c)                | (d)                     | (e)                   | (f)                          | (g)                      | (h)         | (i)   | (g)       |                  |
| 1        | 80920636    |                             |                    | (910)                   |                       |                              |                          |             |       | (910)     | 1                |
| 2        | 80933059    |                             |                    | (1,140)                 |                       |                              |                          |             |       | (1,140)   | 2                |
| 3        | 80933237    |                             |                    |                         |                       |                              |                          |             |       | (395)     | 3                |
| 4        | 80941319    |                             |                    | (450)                   |                       | (395)                        |                          |             |       | (450)     | 4                |
| 5        | 80948775    |                             | (33,500)           |                         |                       |                              |                          |             |       | (33,500)  | 5                |
| 6        | 80954516    |                             | (9)                |                         |                       |                              |                          |             |       | (9)       | 6                |
| 7        | 80959511    |                             | (600)              |                         |                       |                              |                          |             |       | (600)     | 7                |
| 8        | 80961314    |                             | (667)              |                         |                       |                              |                          |             |       | (667)     | 8                |
| 9        | 80969408    |                             |                    | (690)                   |                       |                              |                          |             |       | (690)     | 9                |
| 10       | 80980573    |                             | (40,555)           |                         |                       |                              |                          |             |       | (40,555)  | 10               |
| 11       | 80987705    |                             |                    | (300)                   |                       |                              |                          |             |       | (300)     | 11               |
| 12       | 80995347    |                             |                    | (500)                   |                       |                              |                          |             |       | (500)     | 12               |
| 13       | 80998122    |                             |                    | -                       |                       |                              |                          |             |       | 0         | 13               |
| 14       | 81016266    |                             |                    |                         | (320)                 |                              |                          |             |       | (320)     | 14               |
| 15       | 81017985    |                             |                    | (2,500)                 |                       |                              |                          |             |       | (2,500)   | 15               |
| 16       | 81029702    |                             |                    | (2,400)                 | (2,070)               |                              |                          |             |       | (2,070)   | 16               |
| 17       | 81011607    |                             |                    | (36,260)                |                       |                              |                          |             |       | (2,400)   | 17               |
| 18       | 81023239    |                             | (849)              |                         |                       |                              |                          |             |       | (36,260)  | 18               |
| 19       | 81028180    |                             |                    |                         | (1,700)               |                              |                          |             |       | (849)     | 19               |
| 20       | Payroll     |                             |                    |                         | (12,175)              |                              |                          |             |       | (1,700)   | 20               |
| 21       | Exp Rpt     | (25)                        | (5,043)            | (1,822)                 | (16,265)              | (913)                        | (173)                    | (865)       | (79)  | (21,093)  | 21               |
| 22       | Total \$    | (25)                        | (81,222)           | (46,972)                | (16,265)              | (1,308)                      | (173)                    | (865)       | (79)  | (146,907) | 22               |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
OUT OF PERIOD EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Voucher [1]<br>(a)   | Reference<br>(b) | Amount<br>(c) | Missed Payment [2]<br>(d) | Extra Payment [3]<br>(e) | Adjustment<br>(f) | Line No. |
|----------|----------------------|------------------|---------------|---------------------------|--------------------------|-------------------|----------|
| 1        | Callan LLC           | 80931118         | \$ 29,308     | \$ 29,308                 | \$ 0                     | \$ 29,308         | 1        |
| 2        | Total Misc. Benefits |                  | \$ 29,308     | \$ 29,308                 | \$ 0                     | \$ 29,308         | 2        |

[1] Source: Company Records

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

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



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
EMPLOYEE INVESTMENT PLAN ANNUALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description (a)                                  | Total Cost (b) | NNV (c)<br>(b) * Ln 10 (c) | Corporate Direct NNV (d)<br>(b) * Ln 10 (d) | Other Jurisdictions (e)<br>(b) * Ln 10 (e) | System Allocable (f)<br>(b) * Ln 10 (f) | Line No. |
|----------|--|----------------|----------------------------|---|--|---|----------|
| 1        | Employee Investment Plan [1]                     | \$ 7,468,648   | \$ 250,238                 | \$ 38,003                                   | \$ 4,856,278                               | \$ 2,324,129                            | 1        |
| 2        | EIP Employer Match [2]                           | 7,262,073      |                            |   |  |   | 2        |
| 3        | Other Employee Investment Plan Expenses          | \$ 206,575     |                            |   |  |   | 3        |
| 4        | Ratio of EIP Employer Match to Labor [2]         | 3.32%          |                            |   |  |   | 4        |
| 5        | Annualized Labor (Includes OT and Wage Increase) | \$ 229,564,659 |                            |   |  |   | 5        |
| 6        | Adjusted EIP Employer Match (Ln 4 * Ln 5)        | \$ 7,616,815   | \$ 255,202                 | \$ 38,757                                   | \$ 4,952,619                               | \$ 2,370,236                            | 6        |
| 7        | Plus: Other EIP Plan Expenses (Ln 3)             | 206,575        | 6,921                      | 1,051                                       | 134,320                                    | 64,283                                  | 7        |
| 8        | Total Adjusted EIP                               | \$ 7,823,390   | \$ 262,124                 | \$ 39,808                                   | \$ 5,086,939                               | \$ 2,434,519                            | 8        |
| 9        | EIP Adjustment (Ln 8 - Ln 1)                     | \$ 354,742     | \$ 11,886                  | \$ 1,805                                    | \$ 230,661                                 | \$ 110,390                              | 9        |
| 10       | Percent to Total Labor                           | 100.00%        | 3.35%                      | 0.51%                                       | 65.02%                                     | 31.12%                                  | 10       |

[1] Expense as recorded during the twelve months ended May 31, 2023.

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

|   |                    |       |
|---|--------------------|-------|
| Labor & Overtime  | EIP Employer Match | Ratio |
| For The Twelve Months Ended May 31, 2023 \$ 218,873,031 | \$ 7,262,073       | 3.32% |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ACCOUNT 922 ALLOCATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line<br>No. | Description<br>(a)        | Corporate<br>Labor<br>(b)<br>WP I-3, Sh 19 | Corporate<br>Loadings<br>(c)<br>WP I-3, Sh 28 | Total<br>(d)<br>(b) + (c) | Line<br>No. |
|-------------|---------------------------|--|---|---------------------------|-------------|
| 1           | Account 920 Adjustment    | \$ (1,796,767)                             | \$ 728,504                                    | \$ (1,068,264)            | 1           |
| 2           | Capitalization Percentage | 15.2%                                      | 15.2%   | 15.2%                     | 2           |
| 3           | Account 922 Adjustment    | <u>\$ 273,109</u>                          | <u>\$ (110,733)</u>                           | <u>\$ 162,376</u>         | 3           |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
RETIREMENT BENEFITS NORMALIZATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 3**

| Line No. | Description<br>(a)                          | 2021<br>(b)   | 2022<br>(c)    | 2023<br>(d)     | Three-Year<br>Normalization<br>(e) | Line No. |
|----------|---|---------------|----------------|-----------------|------------------------------------|----------|
|          | <u>Current Service Cost</u>                 |               |                |                 |                                    |          |
| 1        | Basic Retirement Plan (BRP)                 | \$ 41,158,965 | \$ 44,110,145  | \$ 25,839,823   | \$ 37,036,311                      | 1        |
| 2        | Post-Employment Benefits other than Pension | 1,690,789     | 1,941,361      | 1,268,848       | 1,633,666                          | 2        |
| 3        | SERP - Restorative                          | [2] 37,310    | 114,646        | 109,367         | 87,108                             | 3        |
|          | <u>Non-Service Cost</u>                     |               |                |                 |                                    |          |
| 4        | Basic Retirement Plan (BRP)                 | \$ 10,035,262 | \$ (2,438,631) | \$ (24,561,291) | \$ (5,654,887)                     | 4        |
| 5        | Post-Employment Benefits other than Pension | (87,368)      | (601,557)      | 1,052,797       | 121,291                            | 5        |
| 6        | SERP - Restorative                          | [2] 2,831,215 | 2,009,380      | 1,820,044       | 2,220,213                          | 6        |
|          | <u>Net Periodic Pension Cost</u>            |               |                |                 |                                    |          |
| 7        | Basic Retirement Plan (BRP)                 | \$ 51,194,227 | \$ 41,671,514  | \$ 1,278,532    | \$ 31,381,424                      | 7        |
| 8        | Post-Employment Benefits other than Pension | 1,603,421     | 1,339,804      | 2,321,645       | 1,754,957                          | 8        |
| 9        | SERP - Restorative                          | [2] 2,868,525 | 2,124,026      | 1,929,411       | 2,307,321                          | 9        |

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
CALL CENTER AND SUPPORT FUNCTION ALLOCATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 4**

| Line No.           | Description (a)              | Reference (b)      | AZ (c)           | SCA (d)        | NCA (e)        | SLT (f)       | SNV (g)          | NNV (h)        | Total (i) Sum (c) thru (h) | Line No.               |
|--------------------|------------------------------|--------------------|------------------|----------------|----------------|---------------|------------------|----------------|----------------------------|------------------------|
| <b>Account 903</b> |                              |                    |                  |                |                |               |                  |                |                            |                        |
| 1                  | 903001777 - Call Center      | Company Records    | \$ 3,125,978     | \$ 419,614     | \$ 76,499      | \$ 55,779     | \$ 1,903,308     | \$ 275,401     | \$ 5,856,580               | 1                      |
| 2                  | 903001778 - Support Function | Company Records    | 1,560,069        | 209,575        | 38,537         | 28,011        | 950,018          | 177,462        | 2,963,672                  | 2                      |
| 3                  | Total as Recorded            | Ln 1 + Ln 2        | <u>4,686,047</u> | <u>629,190</u> | <u>115,036</u> | <u>83,790</u> | <u>2,853,326</u> | <u>452,863</u> | <u>8,820,252</u>           | 3                      |
| 4                  | Factor IV                    | Simt N, Sh 8, Ln 8 | 53.49%           | 7.11%          | 1.29%          | 0.94%         | 32.49%           | 4.68%          | 100.00%                    | 4                      |
| 5                  | Total as Allocated           | Ln 3 * Ln 4        | \$ 4,718,152     | \$ 626,981     | \$ 114,065     | \$ 82,882     | \$ 2,865,385     | \$ 412,787     | \$ 8,820,252               | 5                      |
| 6                  | Adjustment                   | Ln 5 - Ln 3        | \$ 32,105        | \$ (2,209)     | \$ (971)       | \$ (908)      | \$ 12,059        | \$ (40,076)    | \$ 0                       | 6                      |
|                    |                              |                    |                  |                |                |               |                  |                |                            | Sch I-4, Sh 1, Ln 1(c) |

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

| Line No. | Reference Number | Expenses Removed            |                     |                          |                        |                               |                         |                           |                            |      |      | Accounting Correction (j) | Out of Period Expenses (k) | Expense Annualization (l) | Total (m) | Line No. |
|----------|------------------|-----------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|------|------|---------------------------|----------------------------|---------------------------|-----------|----------|
|          |                  | Donation/Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) |      |      |                           |                            |                           |           |          |
| 1        | 81044730         | \$                          | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$   | \$   | (62)                      | \$                         |                           | (62)      | 1        |
| 2        | 81044732         |                             |                     |                          |                        |                               |                         |                           |                            |      |      | (624)                     |                            |                           | (624)     | 2        |
| 3        | 81046831         |                             |                     |                          |                        |                               |                         |                           |                            |      | (60) |                           |                            |                           | (60)      | 3        |
| 4        | Total            | \$ 0                        | \$ 0                | \$ 0                     | \$ 0                   | \$ 0                          | \$ 0                    | \$ 0                      | \$ 0                       | \$ 0 | 0    | (686)                     | \$ 0                       | \$ 0                      | (746)     | 4        |

Sch I-5, Sh 1, Ln 3

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 881  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

| Line No. | Reference Number (a)  | Expenses Removed                |                        |                             |                           |                                  |                            |                              |                               |                              |                               |                              | Total (m)  | Line No. |            |   |
|----------|-----------------------|---------------------------------|------------------------|-----------------------------|---------------------------|----------------------------------|----------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|------------------------------|------------|----------|------------|---|
|          |                       | Donation/<br>Civic Activity (b) | Employee<br>Events (c) | Employee<br>Recognition (d) | Other Emp.<br>Welfare (e) | Sponsorships,<br>Ads, Promo. (f) | Non-Utility<br>Expense (g) | Non-Recurring<br>Expense (h) | Retirement<br>Gifts/Meals (i) | Accounting<br>Correction (j) | Out of Period<br>Expenses (k) | Expense<br>Annualization (l) |            |          |            |   |
| 1        | Great Basin Vac Truck | \$ 0                            | \$ 0                   | \$ 0                        | \$ 0                      | \$ 0                             | \$ 0                       | \$ 0                         | \$ 0                          | \$ 0                         | \$ 0                          | \$ 0                         | \$ (7,467) | \$ 0     | \$ (7,467) | 1 |
| 2        | Total                 | \$ 0                            | \$ 0                   | \$ 0                        | \$ 0                      | \$ 0                             | \$ 0                       | \$ 0                         | \$ 0                          | \$ 0                         | \$ 0                          | \$ 0                         | \$ (7,467) | \$ 0     | \$ (7,467) | 2 |

Sch I-5, Sh 1, Ln 3

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 913  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

| Line No. | Reference Number (a) | Expenses Removed                |                     |                          |                        |                               |                         |                           |                            |                           |                            | Total (m) | Line No. |                           |         |   |
|----------|----------------------|---------------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-----------|----------|---------------------------|---------|---|
|          |                      | Donation/<br>Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) |           |          | Expense Annualization (l) |         |   |
| 1        | 80945222             | \$ (1,000)                      | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$                        | \$                         | \$        | \$       | \$                        | (1,000) | 1 |
| 2        | 80975160             |                                 | 0                   | 0                        | 0                      | (600)                         | 0                       | 0                         | 0                          | 0                         | 0                          | 0         | 0        | 0                         | (600)   | 2 |
| 3        |                      | Total \$                        | (1,000)             | 0                        | 0                      | 0                             | (600)                   | 0                         | 0                          | 0                         | 0                          | 0         | 0        | 0                         | (1,600) | 3 |

Sch I-5, Sh 1, Ln 8

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 925  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

| Line No. | Reference Number | Expenses Removed            |                    |                         |                       |                              |                        |                          |                           |            |          | Accounting Correction | Out of Period Expenses | Expense Annualization | Total (m) | Line No. |
|----------|------------------|-----------------------------|--------------------|-------------------------|-----------------------|------------------------------|------------------------|--------------------------|---------------------------|------------|----------|-----------------------|------------------------|-----------------------|-----------|----------|
|          |                  | Donation/<br>Civic Activity | Employee<br>Events | Employee<br>Recognition | Other Emp.<br>Welfare | Sponsorships,<br>Ads, Promo. | Non-Utility<br>Expense | Non-Recurring<br>Expense | Retirement<br>Gifts/Meals | Correction | Expenses |                       |                        |                       |           |          |
|          | (a)              | (b)                         | (c)                | (d)                     | (e)                   | (f)                          | (g)                    | (h)                      | (i)                       | (j)        | (k)      | (l)                   | (m)                    |                       |           |          |
| 1        | 80987470         | \$                          | \$                 | \$                      | \$                    | \$                           | \$                     | \$                       | \$                        | (542)      | \$       | \$                    | \$                     | (542)                 | 1         |          |
| 2        | 81045835         |                             |                    |                         |                       |                              |                        |                          |                           | (14,902)   |          |                       |                        | (14,902)              | 2         |          |
| 3        |                  | Total \$                    | 0                  | 0                       | 0                     | 0                            | 0                      | 0                        | 0                         | (15,443)   | 0        | 0                     | 0                      | (15,443)              | 3         |          |

Sch I-5, Sh 1, Ln 10



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
COST OF SERVICE ANALYSIS - ACCOUNT 935  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

| Line No. | Reference Number (a) | Expenses Removed                |                        |                             |                           |                                  |                            |                              |                               |                              |                               | Total (m) | Line No. |                              |          |   |
|----------|----------------------|---------------------------------|------------------------|-----------------------------|---------------------------|----------------------------------|----------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|-----------|----------|------------------------------|----------|---|
|          |                      | Donation/<br>Civic Activity (b) | Employee<br>Events (c) | Employee<br>Recognition (d) | Other Emp.<br>Welfare (e) | Sponsorships,<br>Ads, Promo. (f) | Non-Utility<br>Expense (g) | Non-Recurring<br>Expense (h) | Retirement<br>Gifts/Meals (i) | Accounting<br>Correction (j) | Out of Period<br>Expenses (k) |           |          | Expense<br>Annualization (l) |          |   |
| 1        | 80926607             | \$ 0                            | \$ 0                   | \$ 0                        | \$ 0                      | \$ 0                             | \$ (492)                   | \$ 0                         | \$ 0                          | \$ 0                         | \$ 0                          | \$ 0      | \$ 0     | \$ 0                         | \$ (492) | 1 |
| 2        | Total                | \$ 0                            | \$ 0                   | \$ 0                        | \$ 0                      | \$ 0                             | \$ (492)                   | \$ 0                         | \$ 0                          | \$ 0                         | \$ 0                          | \$ 0      | \$ 0     | \$ 0                         | \$ (492) | 2 |

Sch I-5, Sh 1, Ln 11

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

| Line No. | Reference Number | Expenses Removed                |                     |                          |                        |                               |                         |                           |                            |                           |                            | Total (m) | Line No.            |                           |
|----------|------------------|---------------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-----------|---------------------|---------------------------|
|          |                  | Donation/<br>Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) |           |                     | Expense Annualization (l) |
| 1        | 81001907         | \$                              | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$                        | \$                         | \$        | \$                  | 1                         |
| 2        | Total            | \$ 0                            | \$ 0                | \$ 0                     | \$ 0                   | \$ 0                          | \$ (164)                | \$ (164)                  | \$ 0                       | \$ 0                      | \$ 0                       | \$ 0      | \$ 0                | 2                         |
|          |                  |                                 |                     |                          |                        |                               |                         |                           |                            |                           |                            |           | Sch I-5, Sh 2, Ln 3 |                           |

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

| Line No. | Reference Number | Expenses Removed            |                     |                          |                        |                               |                         |                           |                            |                           |                            | Total (m) | Line No. |                           |   |           |  |
|----------|------------------|-----------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-----------|----------|---------------------------|---|-----------|--|
|          |                  | Donation/Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) |           |          | Expense Annualization (l) |   |           |  |
| 1        | 80986252         | \$                          | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$                        | \$                         | \$        | \$       | (186,250)                 | 1 |           |  |
| 2        | 80987375         |                             |                     |                          |                        |                               |                         |                           |                            |                           | (30,528)                   |           |          | (30,528)                  | 2 |           |  |
| 3        | 80995490         |                             |                     |                          |                        |                               |                         |                           |                            |                           | (46,708)                   |           |          | (46,708)                  | 3 |           |  |
| 4        | 81041509         |                             |                     |                          |                        |                               |                         |                           |                            |                           | (911)                      |           |          | (911)                     | 4 |           |  |
| 5        | Total            | \$                          | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$                        | \$                         | \$        | \$       | \$                        | 5 |           |  |
|          |                  |                             |                     |                          |                        |                               |                         |                           |                            |                           |                            | (264,397) |          |                           |   | (264,397) |  |

Sch I-5, Sh 2, Ln 11

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

| Line No. | Reference Number (a) | Donation/<br>Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Expense Removed                |                         |                           |             | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) | Expense Annualization (l) | Total (m)           | Line No. |
|----------|----------------------|---------------------------------|---------------------|--------------------------|------------------------|--------------------------------|-------------------------|---------------------------|-------------|----------------------------|---------------------------|----------------------------|---------------------------|---------------------|----------|
|          |                      |                                 |                     |                          |                        | Sponsorships, Advs. Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) |             |                            |                           |                            |                           |                     |          |
| 1        | 80922053             | \$ (5,000)                      |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 1        |
| 2        | 80923032             | (5,000)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 2        |
| 3        | 80925996             | (1,000)                         |                     |                          |                        |                                |                         |                           |             | (3,530)                    |                           |                            |                           | (3,530)             | 3        |
| 4        | 80925998             | (1,000)                         |                     |                          |                        |                                |                         |                           |             | (1,750)                    |                           |                            |                           | (1,750)             | 4        |
| 5        | 80926006             |                                 |                     |                          | (225)                  |                                |                         |                           |             |                            |                           |                            |                           | (225)               | 5        |
| 6        | 80926019             |                                 |                     |                          |                        |                                |                         |                           | (454)       |                            |                           |                            |                           | (454)               | 6        |
| 7        | 80926181             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (3,500)             | 7        |
| 8        | 80927486             | (500)                           |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (500)               | 8        |
| 9        | 80931162             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 9        |
| 10       | 80931165             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (83)                | 10       |
| 11       | 80931889             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (6,625)             | 11       |
| 12       | 80933045             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (10,000)            | 12       |
| 13       | 80934603             | (10,000)                        |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 13       |
| 14       | 80936680             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (850)               | 14       |
| 15       | 80940577             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | 0                   | 15       |
| 16       | 80941361             |                                 |                     |                          | (17)                   |                                |                         |                           |             |                            |                           |                            |                           | (17)                | 16       |
| 17       | 80951072             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | 0                   | 17       |
| 18       | 80951918             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,500)             | 18       |
| 19       | 80952660             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,750)             | 19       |
| 20       | 80952665             | (1,750)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,000)             | 20       |
| 21       | 80956444             |                                 |                     |                          |                        |                                |                         |                           |             | (2,000)                    |                           |                            |                           | (5,850)             | 21       |
| 22       | 80957672             | (2,125)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,125)             | 22       |
| 23       | 80958622             | (4,188)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (4,188)             | 23       |
| 24       | 80958633             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,500)             | 24       |
| 25       | 80963253             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 25       |
| 26       | 80963813             |                                 |                     |                          |                        |                                |                         |                           |             | (1,500)                    |                           |                            |                           | (2,000)             | 26       |
| 27       | 80964359             | (2,000)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (7,500)             | 27       |
| 28       | 80969406             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,500)             | 28       |
| 29       | 80977771             | (2,000)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (10,000)            | 29       |
| 30       | 80978195             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 30       |
| 31       | 80979958             | (5,000)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 31       |
| 32       | 80981049             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | 0                   | 32       |
| 33       | 80981263             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (3,000)             | 33       |
| 34       | 80982077             |                                 |                     |                          | (16)                   |                                |                         |                           |             |                            |                           |                            |                           | (16)                | 34       |
| 35       | 80984595             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,500)             | 35       |
| 36       | 80992144             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,500)             | 36       |
| 37       | 80992147             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,500)             | 37       |
| 38       | 80993941             | (2,000)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,000)             | 38       |
| 39       | 80995714             | (4,367)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (4,367)             | 39       |
| 40       | 80996607             |                                 |                     |                          |                        |                                |                         |                           |             | (250)                      |                           |                            |                           | (250)               | 40       |
| 41       | 80998879             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (250)               | 41       |
| 42       | 81008857             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | 0                   | 42       |
| 43       | 81008858             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | 0                   | 43       |
| 44       | 81008862             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | 0                   | 44       |
| 45       | 81008865             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | 0                   | 45       |
| 46       | 81016054             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,750)             | 46       |
| 47       | 81016075             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (550)               | 47       |
| 48       | 81022854             |                                 | (550)               |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (10,000)            | 48       |
| 49       | 81024118             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (150)               | 49       |
| 50       | 81024386             | (800)                           |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (800)               | 50       |
| 51       | 81024561             | (398)                           |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (398)               | 51       |
| 52       | 81024568             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,050)             | 52       |
| 53       | 81026590             | (1,050)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,000)             | 53       |
| 54       | 81028536             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (4,000)             | 54       |
| 55       | 81029920             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,500)             | 55       |
| 56       | 81034210             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,500)             | 56       |
| 57       | 81034229             | (575)                           |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (575)               | 57       |
| 58       | 81034236             | (1,575)                         |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,575)             | 58       |
| 59       | 81035091             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (835)               | 59       |
| 60       | 81035107             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,000)             | 60       |
| 61       | 81035117             | (550)                           |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (550)               | 61       |
| 62       | 81045157             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (5,000)             | 62       |
| 63       | 81045180             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (2,500)             | 63       |
| 64       | 81047751             |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           | (1,500)             | 64       |
| 65       | Relocation Expenses  |                                 |                     |                          |                        |                                |                         |                           |             |                            |                           |                            |                           |                     | 65       |
| 66       | Total                | <u>\$ (50,713)</u>              | <u>\$ (550)</u>     | <u>\$ 0</u>              | <u>\$ (3,257)</u>      | <u>\$ (62,075)</u>             | <u>\$ (537)</u>         | <u>\$ 0</u>               | <u>\$ 0</u> | <u>\$ (26,644)</u>         | <u>\$ (14,953)</u>        | <u>\$ 0</u>                | <u>\$ (41,587)</u>        | <u>\$ (196,159)</u> | 66       |

Sch I-5, Sh. 2, Ln 12

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

| Line No. | Reference Number (a) | Expenses Removed                |                     |                          |                        |                               |                         |                           |                            |                           |                            | Total (m) | Line No. |                           |          |          |   |
|----------|----------------------|---------------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-----------|----------|---------------------------|----------|----------|---|
|          |                      | Donation/<br>Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) |           |          | Expense Annualization (l) |          |          |   |
| 1        | 80934253             | \$                              | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$                        | \$                         | \$        | \$       | \$                        | (1,013)  | 1        |   |
| 2        | HoldCo Expense       |                                 |                     |                          |                        |                               |                         |                           |                            | (18,480)                  |                            |           |          |                           | (18,480) | 2        |   |
| 3        | 80933928             |                                 |                     |                          |                        |                               |                         |                           |                            |                           |                            |           |          | (20,000)                  | (20,000) | 3        |   |
| 4        | 80977121             |                                 |                     |                          |                        |                               |                         |                           |                            |                           |                            |           |          | (32,696)                  | (32,696) | 4        |   |
| 5        | Total                | \$                              | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$                        | \$                         | \$        | \$       | \$                        | \$       | (72,188) | 5 |

Sch I-5, Sh 2, Ln 13

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
COST OF SERVICE ANALYSIS - ACCOUNT 925  
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

| Line No. | Reference Number (a) | Expenses Removed                |                     |                          |                        |                               |                         |                           |                            |                           |                            | Total (m) | Line No. |                           |   |
|----------|----------------------|---------------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-----------|----------|---------------------------|---|
|          |                      | Donation/<br>Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) |           |          | Expense Annualization (l) |   |
| 1        | 80947152             | \$ 0                            | \$ 0                | \$ 0                     | \$ 0                   | \$ 0                          | \$ 0                    | \$ 0                      | \$ 0                       | \$ 0                      | \$ 0                       | \$ 0      | \$ 0     | \$ 0                      | 1 |
| 2        | Total                | \$ 0                            | \$ 0                | \$ 0                     | \$ 0                   | \$ 0                          | \$ 0                    | \$ 0                      | \$ 0                       | \$ 0                      | \$ (192)                   | \$ 0      | \$ 0     | \$ 0                      | 2 |
|          |                      |                                 |                     |                          |                        |                               |                         |                           |                            |                           |                            |           | \$ (192) |                           |   |

Sch I-5, Sh 2, Ln 14

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

| Line No. | Reference Number (a)              | Expenses Removed            |                     |                          |                        |                               |                         |                           |                            |    |    | Accounting Correction (l) | Out of Period Expenses (k) | Expense Annualization (l) | Total (m) | Line No. |
|----------|-----------------------------------|-----------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|----|----|---------------------------|----------------------------|---------------------------|-----------|----------|
|          |                                   | Donation/Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) |    |    |                           |                            |                           |           |          |
| 1        | 81017955                          | \$                          | \$                  | \$                       | \$                     | \$                            | \$                      | \$                        | \$                         | \$ | \$ | (413)                     | \$                         | \$                        | (413)     | 1        |
| 2        | HoldCo - Allocation Annualization |                             |                     |                          |                        |                               |                         |                           |                            |    |    |                           |                            | 939,482                   | 939,482   | 2        |
| 3        | HoldCo - Reclass from CO 01       |                             |                     |                          |                        |                               |                         |                           |                            |    |    | 12,341                    |                            |                           | 12,341    | 3        |
| 4        | 80970133                          |                             |                     |                          |                        |                               |                         |                           |                            |    |    | (285)                     |                            |                           | (285)     | 4        |
| 5        | Total                             | \$                          | 0                   | 0                        | 0                      | 0                             | 0                       | 0                         | 0                          | 0  | 0  | 11,642                    | 0                          | 939,482                   | 951,124   | 5        |

[1] Stmt N, Sh 25

[2] Stmt N, Sh 26

Sch I-5, Sh 2, Ln 7

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

| Line No.         | Account | Expenses Removed [1]        |                    |                         |                       |                              |                        |                          |                           |                          |                           |                          | Total (m) | Line No.         |
|------------------|---------|-----------------------------|--------------------|-------------------------|-----------------------|------------------------------|------------------------|--------------------------|---------------------------|--------------------------|---------------------------|--------------------------|-----------|------------------|
|                  |         | (b)                         | (c)                | (d)                     | (e)                   | (f)                          | (g)                    | (h)                      | (i)                       | (j)                      | (k)                       | (l)                      |           |                  |
|                  |         | Donation/<br>Civic Activity | Employee<br>Events | Employee<br>Recognition | Other Emp.<br>Welfare | Sponsorships,<br>Ads, Promo. | Non-Utility<br>Expense | Non-Recurring<br>Expense | Retirement<br>Gifts/Meals | Accounting<br>Correction | Out of Period<br>Expenses | Expense<br>Annualization |           |                  |
| NORTHERN NEVADA  |         |                             |                    |                         |                       |                              |                        |                          |                           |                          |                           |                          |           |                  |
| 1                | 87000   | \$ (2,915)                  | (811)              | (2,204)                 | (11,495)              | (855)                        | (8,805)                | 0                        | 0                         | 0                        | 0                         | 0                        | 0         | (27,086)         |
| 2                | 88000   | (1,106)                     | (100)              | (2,374)                 | (40)                  | (1,159)                      | (13,308)               | 0                        | (284)                     | (40)                     | (519)                     | 0                        | 0         | (18,929)         |
| 3                | 91300   | (109)                       | 0                  | 0                       | 0                     | 0                            | 0                      | 0                        | 0                         | 0                        | 0                         | 0                        | 0         | (109)            |
| 4                | 93010   | 0                           | 0                  | 0                       | 0                     | (51)                         | 0                      | 0                        | 0                         | 0                        | 0                         | 0                        | 0         | (51)             |
| 5                | Total   | <u>(4,130)</u>              | <u>(911)</u>       | <u>(4,578)</u>          | <u>(11,535)</u>       | <u>(2,065)</u>               | <u>(22,113)</u>        | <u>0</u>                 | <u>(284)</u>              | <u>(40)</u>              | <u>(519)</u>              | <u>0</u>                 | <u>0</u>  | <u>(46,175)</u>  |
| SYSTEM ALLOCABLE |         |                             |                    |                         |                       |                              |                        |                          |                           |                          |                           |                          |           |                  |
| 6                | 81300   | \$                          | \$                 | \$                      | \$                    | \$                           | (31)                   | \$                       | \$                        | \$                       | \$                        | \$                       | \$        | (31)             |
| 7                | 87000   |                             |                    | (293)                   | (29)                  |                              | (656)                  |                          |                           |                          |                           |                          |           | (980)            |
| 8                | 87100   |                             | (10)               | (189)                   | (750)                 |                              | (750)                  |                          |                           | (23)                     | (162)                     |                          |           | (1,134)          |
| 9                | 88000   |                             | (173)              | (1,980)                 | (658)                 |                              | (3,323)                |                          | (104)                     |                          | (51)                      |                          |           | (6,288)          |
| 10               | 88500   |                             |                    |                         |                       |                              | (99)                   |                          |                           |                          |                           |                          |           | (99)             |
| 11               | 90100   | (4)                         | (519)              | (4,523)                 | (489)                 |                              | (4,118)                |                          | (805)                     | (225)                    | (1,457)                   |                          |           | (10,683)         |
| 12               | 90300   | (1,367)                     | (1,424)            | (928)                   | (795)                 | (4,891)                      | (53,762)               |                          | (6,596)                   |                          |                           |                          |           | (71,220)         |
| 13               | 91000   |                             | (533)              | (122)                   |                       |                              | (2,562)                |                          | (549)                     |                          |                           |                          |           | (3,766)          |
| 14               | 92000   |                             |                    | (200)                   |                       |                              | (2,461)                |                          |                           |                          |                           |                          |           | (2,661)          |
| 15               | 92100   | (14,946)                    | (4,428)            | (18,691)                | (30,051)              | (6,320)                      | (280,861)              |                          | (3,933)                   | (56,272)                 | (16,325)                  |                          |           | (431,827)        |
| 16               | 92300   |                             |                    |                         |                       |                              | (3,171)                |                          |                           |                          |                           |                          |           | (3,171)          |
| 17               | 92500   |                             |                    |                         |                       |                              | (3)                    |                          |                           |                          |                           |                          |           | (3)              |
| 18               | 93010   |                             |                    | (867)                   | (181)                 |                              | (7,945)                |                          |                           |                          | (900)                     |                          |           | (900)            |
| 19               | 93020   |                             | (389)              |                         | (199)                 |                              | (11,376)               |                          | (2,692)                   |                          |                           |                          |           | (11,684)         |
| 20               | 93500   |                             | (7,477)            | (27,792)                | (32,403)              | (11,211)                     | (371,118)              |                          | (12,287)                  |                          |                           |                          |           | (24,252)         |
| 21               | Total   | <u>(16,317)</u>             | <u>(7,477)</u>     | <u>(27,792)</u>         | <u>(32,403)</u>       | <u>(11,211)</u>              | <u>(371,118)</u>       | <u>0</u>                 | <u>(4,843)</u>            | <u>(78,644)</u>          | <u>(18,894)</u>           | <u>0</u>                 | <u>0</u>  | <u>(568,699)</u> |

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



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

| Line No.         | Account | Expenses Removed [1] |                |                 |                 |                 |                  |          |                |                 |                 |          | Total (m) | Line No. |                  |
|------------------|---------|----------------------|----------------|-----------------|-----------------|-----------------|------------------|----------|----------------|-----------------|-----------------|----------|-----------|----------|------------------|
|                  |         | (b)                  | (c)            | (d)             | (e)             | (f)             | (g)              | (h)      | (i)            | (j)             | (k)             | (l)      |           |          |                  |
| NORTHERN NEVADA  |         |                      |                |                 |                 |                 |                  |          |                |                 |                 |          |           |          |                  |
| 1                | 87000   | \$ (2,915)           | \$ (811)       | \$ (2,204)      | \$ (11,495)     | \$ (855)        | \$ (8,805)       | \$ 0     | \$ 0           | \$ 0            | \$ 0            | \$ 0     | \$ 0      | \$ 0     | 1                |
| 2                | 88000   | (1,106)              | (100)          | (2,374)         | (40)            | (1,159)         | (13,308)         | 0        | (284)          | (40)            | (519)           | 0        | 0         | 0        | 2                |
| 3                | 91300   | (109)                | 0              | 0               | 0               | 0               | 0                | 0        | 0              | 0               | 0               | 0        | 0         | 0        | 3                |
| 4                | 93010   | 0                    | 0              | 0               | 0               | (51)            | 0                | 0        | 0              | 0               | 0               | 0        | 0         | 0        | 4                |
| 5                | Total   | <u>(4,130)</u>       | <u>(911)</u>   | <u>(4,578)</u>  | <u>(11,535)</u> | <u>(2,065)</u>  | <u>(22,113)</u>  | <u>0</u> | <u>(284)</u>   | <u>(40)</u>     | <u>(519)</u>    | <u>0</u> | <u>0</u>  | <u>0</u> | <u>(46,175)</u>  |
| SYSTEM ALLOCABLE |         |                      |                |                 |                 |                 |                  |          |                |                 |                 |          |           |          |                  |
| 6                | 81300   | \$                   | \$             | \$              | \$              | \$              | \$ (31)          | \$       | \$             | \$              | \$              | \$       | \$        | \$       | 6                |
| 7                | 87000   |                      |                | (293)           | (29)            |                 | (656)            |          |                |                 |                 |          |           |          | (31)             |
| 8                | 87100   |                      | (10)           | (189)           | (658)           |                 | (750)            |          |                | (23)            | (162)           |          |           |          | (980)            |
| 9                | 88000   |                      | (173)          | (1,980)         |                 |                 | (3,323)          |          | (104)          |                 | (51)            |          |           |          | (1,134)          |
| 10               | 88500   |                      |                |                 |                 |                 | (99)             |          |                |                 |                 |          |           |          | (6,288)          |
| 11               | 90100   | (4)                  | (519)          | (4,523)         | (489)           |                 | (4,118)          |          | (805)          | (225)           |                 |          |           |          | (99)             |
| 12               | 90300   | (1,367)              | (1,424)        | (928)           | (795)           | (4,891)         | (53,762)         |          |                | (6,596)         | (1,457)         |          |           |          | (10,683)         |
| 13               | 91000   |                      | (533)          | (122)           |                 |                 | (2,562)          |          | (549)          |                 |                 |          |           |          | (71,220)         |
| 14               | 92000   |                      |                | (200)           |                 |                 | (2,461)          |          |                |                 |                 |          |           |          | (3,766)          |
| 15               | 92100   | (14,946)             | (4,428)        | (18,691)        | (30,051)        | (6,320)         | (280,861)        |          | (3,933)        | (56,272)        | (16,325)        |          |           |          | (2,661)          |
| 16               | 92300   |                      |                |                 |                 |                 | (3,171)          |          |                |                 |                 |          |           |          | (431,827)        |
| 17               | 92500   |                      |                |                 |                 |                 | (3)              |          |                |                 |                 |          |           |          | (3,171)          |
| 18               | 93010   |                      |                | (867)           | (181)           |                 | (7,945)          |          |                | (2,692)         | (900)           |          |           |          | (3)              |
| 19               | 93020   |                      |                | (199)           |                 |                 | (11,376)         |          |                | (12,287)        |                 |          |           |          | (900)            |
| 20               | 93500   |                      | (389)          | (27,792)        | (32,403)        | (11,211)        | (371,118)        |          | (4,843)        | (78,644)        | (18,894)        |          |           |          | (11,684)         |
| 21               | Total   | <u>(16,317)</u>      | <u>(7,477)</u> | <u>(27,792)</u> | <u>(32,403)</u> | <u>(11,211)</u> | <u>(371,118)</u> | <u>0</u> | <u>(4,843)</u> | <u>(78,644)</u> | <u>(18,894)</u> | <u>0</u> | <u>0</u>  | <u>0</u> | <u>(568,699)</u> |

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

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

| Line No. | Description (a)               | Reference (b)   | Twelve months ended |               | Total (e)             | Line No. |
|----------|-------------------------------|-----------------|---------------------|---------------|-----------------------|----------|
|          |                               |                 | 5/31/2022 (c)       | 5/31/2023 (d) |                       |          |
| 1        | Net Write - offs - Margin     | Company Records | \$ 398,237          | \$ 305,266    | \$ 703,503            | 1        |
| 2        | Recorded Margin               | Company Records | \$ 47,770,060       | \$ 49,200,797 | \$ 96,970,857         | 2        |
| 3        | 2 Yr Avg Write-off Percentage | Ln 1 / 2        | 0.8337%             | 0.6204%       | 0.7255%               | 3        |
|          |                               |                 |                     |               | Sch I-7, Sh 1<br>Ln 2 |          |

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

| Line No.   | Year (a) | AZ (b)        | NCA (c)    | SCA (d)    | SLT (e)    | NNV (f)                  | SNV (g)        | Great Basin (h) | Common (i)   | Total (j)     | Line No.                 |
|--|----------|---------------|------------|------------|------------|--------------------------|----------------|-----------------|--------------|---------------|--------------------------|
| Less Than \$1,000,000 Self-Insurance Per Claim [2]                   |          |               |            |            |            |                          |                |                 |              |               |                          |
| 1  | 2013     | \$ 250,000    | \$ 0       | \$ 0       | \$ 40,000  | \$ 0                     | \$ 230,000 [4] | \$ 0            | \$ 167,500   | \$ 687,500    | 1                        |
| 2  | 2014     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 975,000      | 975,000       | 2                        |
| 3  | 2015     | 110,000       | 0          | 0          | 88,951     | 0                        | 24,000         | 0               | 366,354      | 589,305       | 3                        |
| 4  | 2016     | 0             | 0          | 0          | 0          | 0                        | 80,000         | 0               | 0            | 80,000        | 4                        |
| 5  | 2017     | 266,970       | 130,000    | 150,000    | 0          | 0                        | 51,164         | 0               | 0            | 598,134       | 5                        |
| 6  | 2018     | 0             | 0          | 0          | 0          | 0                        | 10,000         | 0               | 0            | 10,000        | 6                        |
| 7  | 2019     | 0             | 0          | 0          | 0          | 0                        | 761,528        | 0               | 0            | 761,528       | 7                        |
| 8  | 2020     | 0             | 0          | 0          | 0          | 0                        | 60,000         | 0               | 150,000      | 210,000       | 8                        |
| 9  | 2021     | 148,861       | 0          | 0          | 0          | 0                        | 800,000        | 0               | 0            | 948,861       | 9                        |
| 10   | 2022     | 535,025       | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 535,025       | 10                       |
| 11   | Total    | \$ 1,310,856  | \$ 130,000 | \$ 150,000 | \$ 128,951 | \$ 0                     | \$ 2,016,692   | \$ 0            | \$ 1,658,854 | \$ 5,395,353  | 11                       |
|  |          |               |            |            |            | Sch I-9, Sh 2<br>Ln 1(c) |                |                 |              |               | Sch I-9, Sh 2<br>Ln 1(d) |
| \$1,000,000 Self-Insurance Per Claim [3]                             |          |               |            |            |            |                          |                |                 |              |               |                          |
| 12   | 2013     | \$ 0          | \$ 0       | \$ 0       | \$ 0       | \$ 0                     | \$ 0           | \$ 0            | \$ 0         | \$ 0          | 12                       |
| 13   | 2014     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 13                       |
| 14   | 2015     | 1,000,000     | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 1,000,000     | 14                       |
| 15   | 2016     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 15                       |
| 16   | 2017     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 16                       |
| 17   | 2018     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 17                       |
| 18   | 2019     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 18                       |
| 19   | 2020     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 19                       |
| 20   | 2021     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 20                       |
| 21   | 2022     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 21                       |
| 22   | Total    | \$ 1,000,000  | \$ 0       | \$ 0       | \$ 0       | \$ 0                     | \$ 0           | \$ 0            | \$ 0         | \$ 1,000,000  | 22                       |
|  |          |               |            |            |            | Sch I-9, Sh 2<br>Ln 2(c) |                |                 |              |               | Sch I-9, Sh 2<br>Ln 2(d) |
| \$4,000,000 Aggregate Above \$1,000,000 Self-Insurance Per Claim [3] |          |               |            |            |            |                          |                |                 |              |               |                          |
| 23   | 2013     | \$ 0          | \$ 0       | \$ 0       | \$ 0       | \$ 0                     | \$ 0           | \$ 0            | \$ 0         | \$ 0          | 23                       |
| 24   | 2014     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 24                       |
| 25   | 2015     | 4,000,000     | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 4,000,000     | 25                       |
| 26   | 2016     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 26                       |
| 27   | 2017     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 27                       |
| 28   | 2018     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 28                       |
| 29   | 2019     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 29                       |
| 30   | 2020     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 30                       |
| 31   | 2021     | 0             | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 0             | 31                       |
| 32   | 2022     | 6,200,000     | 0          | 0          | 0          | 0                        | 0              | 0               | 0            | 6,200,000     | 32                       |
| 33   | Total    | \$ 10,200,000 | \$ 0       | \$ 0       | \$ 0       | \$ 0                     | \$ 0           | \$ 0            | \$ 0         | \$ 10,200,000 | 33                       |
|  |          |               |            |            |            | Sch I-9, Sh 2<br>Ln 3(d) |                |                 |              |               |                          |
| 34   | Total    | \$ 12,510,856 | \$ 130,000 | \$ 150,000 | \$ 128,951 | \$ 0                     | \$ 2,016,692   | \$ 0            | \$ 1,658,854 | \$ 16,595,353 | 34                       |

[1] Company Records

[2] Based on year settlement was made.

[3] Based on incident year of claim.

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

**GREAT BASIN GAS TRANSMISSION COMPANY  
PROPERTY INSURANCE ALLOCATION PERCENTAGE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 10**

| Line<br>No. | Description<br>(a)                         | Reference<br>(b)       | Total<br>(c)                               | No. |
|-------------|--|------------------------|--|-----|
| 1           | Great Basin Insurance Allocation Factor    | WP H-10, Sh 2          | 12.35%                                     | 1   |
| 2           | Sys. Alloc. Property Insurance Alloc.      | WP H-10, Sh 2          | 16.44%                                     | 2   |
| 3           | Great Basin MMF                            | Stmt N, Sh 10, Ln 7(i) | 3.74%                                      | 3   |
| 4           | Sys. Alloc. Property Insurance Alloc to GB | Ln 2 * Ln 3            | <u>0.62%</u>                               | 4   |
| 5           | Total Property Insurance Allocation Factor | Ln 1 + Ln 4            | <u>12.96%</u><br>Sch I-10, Sh 1<br>Ln 5(f) | 5   |

**SOUTHWEST GAS CORPORATION  
PROPERTY INSURANCE ALLOCATION PERCENTAGE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 10**

| Line No.        | Description (a)                       | Acct Number (b) | AZ (c)         | NCA (d)      | SCA (e)       | SLT (f)      | NNV (g)       | SNV (h)       | Great Basin (i) | SGTC (j)  | Common (k)    | Total (l)        | Line No.                 |
|-----------------|---------------------------------------|-----------------|----------------|--------------|---------------|--------------|---------------|---------------|-----------------|-----------|---------------|------------------|--------------------------|
| Company Records |                                       |                 |                |              |               |              |               |               |                 |           |               |                  |                          |
|                 |                                       |                 |                |              |               |              |               |               |                 |           |               | Sum (e) thru (k) |                          |
| 1               | <b>Storage</b>                        |                 | \$ 74,594,416  | \$ 0         | \$ 0          | \$ 0         | \$ 0          | \$ 0          | \$ 27,780,236   | \$ 0      | \$ 0          | \$ 102,374,653   | 1                        |
| 2               | <b>Transmission</b>                   |                 |                |              |               |              |               |               |                 |           |               |                  |                          |
| 3               | Structures - Compressor Stations      | 366.1           | \$ 0           | \$ 0         | \$ 0          | \$ 0         | \$ 0          | \$ 647,857    | \$ 837,938      | \$ 0      | \$ 0          | \$ 1,485,794     | 2                        |
| 4               | Structures - General                  | 366.2           | 0              | 0            | 0             | 0            | 0             | 1,275,555     | 70,058          | 0         | 0             | \$ 1,345,613     | 3                        |
| 5               | Compressor Station Equipment          | 368             | 0              | 0            | 0             | 0            | 0             | 7,105,673     | 24,441,366      | 0         | 0             | \$ 31,547,040    | 4                        |
| 6               | Communication Equipment               | 370             | 0              | 0            | 0             | 0            | 0             | 677,562       | 3,827,085       | 0         | 0             | \$ 4,504,647     | 5                        |
| 7               | Miscellaneous Equipment               | 371             | 0              | 0            | 0             | 0            | 0             | 18,823        | 174,343         | 20,152    | 0             | \$ 213,317       | 6                        |
|                 | <b>Total Transmission</b>             |                 | \$ 0           | \$ 0         | \$ 0          | \$ 0         | \$ 9,725,471  | \$ 29,350,789 | \$ 20,152       | \$ 0      | \$ 0          | \$ 39,086,412    | 7                        |
| 8               | <b>Distribution</b>                   |                 |                |              |               |              |               |               |                 |           |               |                  |                          |
| 9               | Structures and Improvements           | 375             | \$ 110,557     | \$ 851       | \$ 0          | \$ 0         | \$ 0          | \$ 0          | \$ 0            | \$ 0      | \$ 0          | \$ 111,407       | 8                        |
| 10              | Other Property on Customer's Property | 386             | 0              | 0            | 0             | 0            | 0             | 0             | 0               | 0         | 0             | 0                | 9                        |
| 11              | Miscellaneous Equipment               | 387             | 432,098        | 12,872       | 0             | 0            | 5,649         | 0             | 0               | 0         | 0             | \$ 450,620       | 10                       |
|                 | <b>Total Distribution</b>             |                 | \$ 542,655     | \$ 13,723    | \$ 0          | \$ 0         | \$ 5,649      | \$ 0          | \$ 0            | \$ 0      | \$ 0          | \$ 562,027       | 11                       |
| 12              | <b>General</b>                        |                 |                |              |               |              |               |               |                 |           |               |                  |                          |
| 13              | Structures and Improv - Co. Owned     | 390.1           | \$ 74,768,200  | \$ 2,360,486 | \$ 30,616,911 | \$ 23,767    | \$ 20,085,330 | \$ 42,436,812 | \$ 3,733,627    | \$ 0      | \$ 40,373,231 | \$ 214,398,364   | 12                       |
| 14              | Structures and Improv - Leasehold     | 390.2           | 669,563        | 0            | 0             | 193,096      | 36,499        | 401,853       | 0               | 0         | 7,973         | \$ 1,328,984     | 13                       |
| 15              | Office Furniture and Fixtures         | 391             | 5,364,704      | 0            | 2,070,874     | 0            | 1,674,393     | 3,185,131     | 345,896         | 0         | 9,257,345     | \$ 21,886,342    | 14                       |
| 16              | Computer Software and Hardware        | 391.1           | 8,716,770      | 34,186       | 1,024,070     | 78,673       | 1,035,603     | 1,677,784     | 46,674          | 0         | 17,930,606    | \$ 30,544,365    | 15                       |
| 17              | Stores Equipment                      | 393             | 1,365,244      | 0            | 702,829       | 32,281       | 332,238       | 686,672       | 76,960          | 0         | 66,522        | \$ 3,282,746     | 16                       |
| 18              | Tool, Shop, and Garage Equip.         | 394             | 27,837,903     | 224,383      | 4,883,936     | 381,631      | 2,598,077     | 10,716,398    | 951,632         | 0         | 1,283,247     | \$ 48,877,208    | 17                       |
| 19              | Laboratory Equipment                  | 395             | 542,420        | 0            | 3,577         | 0            | 65,580        | 301,928       | 21,094          | 0         | 2,663,346     | \$ 3,597,945     | 18                       |
| 20              | Power Operated Equipment              | 396             | 11,078,498     | 254,060      | 1,471,704     | 263,918      | 2,291,428     | 4,999,931     | 1,983,686       | 0         | 259,442       | \$ 22,602,667    | 19                       |
| 21              | Communication Equipment               | 397             | 6,095,718      | 18,018       | 1,166,596     | 0            | 1,149,526     | 2,578,996     | 67,484          | 0         | 7,974,856     | \$ 19,051,193    | 20                       |
| 22              | Telemetry Equipment                   | 397.2           | 9,312          | 0            | 0             | 0            | 4,755         | 0             | 0               | 0         | 0             | \$ 14,067        | 21                       |
| 23              | Miscellaneous Equipment               | 398             | 5,017,970      | 99,257       | 661,157       | 98,076       | 952,901       | 2,061,543     | 212,818         | 0         | 6,136,489     | \$ 15,240,212    | 22                       |
|                 | <b>Total General</b>                  |                 | \$ 141,506,303 | \$ 2,990,390 | \$ 42,601,653 | \$ 1,071,443 | \$ 30,221,574 | \$ 69,051,803 | \$ 7,439,871    | \$ 0      | \$ 85,953,057 | \$ 380,836,094   | 23                       |
| 24              | <b>Total</b>                          |                 | \$ 216,643,374 | \$ 3,004,113 | \$ 42,601,653 | \$ 1,071,443 | \$ 30,227,223 | \$ 78,777,273 | \$ 64,570,897   | \$ 20,152 | \$ 85,953,057 | \$ 522,869,186   | 24                       |
| 25              | <b>Percent of Total</b>               |                 | 41.43%         | 0.57%        | 8.15%         | 0.20%        | 5.78%         | 15.07%        | 12.35%          | 0.00%     | 16.44%        | 100.00%          | 25                       |
|                 |                                       |                 |                |              |               |              |               |               |                 |           |               |                  | WP H-10, SH 1<br>Ln 2(e) |
|                 |                                       |                 |                |              |               |              |               |               |                 |           |               |                  | WP H-10, SH 1<br>Ln 1(c) |

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

| Line<br>No.                                      | Description<br>(a) | Amount<br>12 Months Ended<br>5/31/2023<br>(b)<br>Company Records | Percent of<br>Total<br>(c)<br>[1] | Line<br>No. |
|--|--------------------|--|-----------------------------------|-------------|
| <u>Transportation and Work Equipment Loading</u> |                    |  |                                   |             |
| 1  | Deferred           | \$ 60,590  | 5.38%                             | 1           |
| 2  | Operations         | 722,692  | 64.22%                            | 2           |
| 3  | Maintenance        | 174,502  | 15.51%                            | 3           |
| 4  | Capital            | 167,569  | 14.89% [2]                        | 4           |
| 5  | Total              | <u>\$ 1,125,352</u>  | <u>100.00%</u>                    | 5           |

[1] The order in Docket 93-3003/3004 ordered SWG to capitalize 40%, 40% and 60% of accounts 391.11, 392.12 and 396, respectively, and charge it to account 376. Southwest is proposing a capitalization percentage of 14.89% based upon actual transportation and power operated equipment clearing account charges.

[2] Annualized depreciation expense of accounts 392.11, 392.12 and 396 is being reduced by the 14.89% of depreciation expense being transferred to capital. See Sch H-16, Sh 1, Ln 32(f), 33(f), 34(f) and 38(f).

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

| Line No. | Description                 | In-Service Date | Work Order Number | Life - Months | Remain g Life - Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort | Line No. |
|----------|-----------------------------|-----------------|-------------------|---------------|------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|------------------|----------|
| (a)      | (b)                         | (c)             | (d)               | (e)           | (f)                    | (g)                     | (h)       | (i)         | (j)                  | (k)                       | (l)                     | (m)                    | (n)         | (o)              |          |
| 1        | 401k Plan Software          | 11/15/1985      | 61-1237-03        | 60            | 0                      | 280,014.99              | -         | -           | 280,014.99           | 280,014.99                | -                       | 280,014.99             | \$          | -                | 1        |
| 2        | General Ledger System       | 6/15/1988       | 61-1888-03        | 60            | 0                      | 2,088,476.78            | -         | -           | 2,088,476.78         | 2,088,476.78              | -                       | 2,088,476.78           | -           | -                | 2        |
| 3        | Oracle Financials           | 10/15/1988      | 61-1915-03        | 60            | 0                      | 18,000.00               | -         | -           | 18,000.00            | 18,000.00                 | -                       | 18,000.00              | -           | -                | 3        |
| 4        | Waker Table Manager Lic     | 10/15/1988      | 61-1915-03        | 60            | 0                      | 18,000.00               | -         | -           | 18,000.00            | 18,000.00                 | -                       | 18,000.00              | -           | -                | 4        |
| 5        | Human Resources Software    | 12/15/1988      | 61-1252-03        | 60            | 0                      | 26,712.00               | -         | -           | 26,712.00            | 26,712.00                 | -                       | 26,712.00              | -           | -                | 5        |
| 6        | Human Resources Software    | 7/15/1989       | 74-1233-03        | 60            | 0                      | 53,819.82               | -         | -           | 53,819.82            | 53,819.82                 | -                       | 53,819.82              | -           | -                | 6        |
| 7        | Omgamon Software            | 1/15/1990       | 61-C992-90        | 60            | 0                      | 91,425.00               | -         | -           | 91,425.00            | 91,425.00                 | -                       | 91,425.00              | -           | -                | 7        |
| 8        | Customer Service System (   | 1/15/1990       | 61-C992-410       | 120           | 0                      | 12,131,210.55           | -         | -           | 12,131,210.55        | 12,131,210.55             | -                       | 12,131,210.55          | -           | -                | 8        |
| 9        | Work Order System (Wos) S   | 1/15/1990       | 61-C792-440       | 120           | 0                      | 2,820,450.23            | -         | -           | 2,820,450.23         | 2,820,450.23              | -                       | 2,820,450.23           | -           | -                | 9        |
| 10       | Systems Management Project  | 9/15/1991       | 61-C11000-00      | 60            | 0                      | 509,585.08              | -         | -           | 509,585.08           | 509,585.08                | -                       | 509,585.08             | -           | -                | 10       |
| 11       | Configuration Management    | 12/15/1991      | 61-C11009         | 60            | 0                      | 90,708.24               | -         | -           | 90,708.24            | 90,708.24                 | -                       | 90,708.24              | -           | -                | 11       |
| 12       | Oracle Financials           | 10/15/1991      | 61-C10000-00      | 180           | 0                      | 3,564,650.95            | -         | -           | 3,564,650.95         | 3,564,650.95              | -                       | 3,564,650.95           | -           | -                | 12       |
| 13       | Zed4 Barcode On Bill        | 9/15/1992       | 61-C21002         | 60            | 0                      | 56,450.95               | -         | -           | 56,450.95            | 56,450.95                 | -                       | 56,450.95              | -           | -                | 13       |
| 14       | On-Line Time Entry (Otle)   | 12/15/1992      | 61-C21002         | 60            | 0                      | 276,999.41              | -         | -           | 276,999.41           | 276,999.41                | -                       | 276,999.41             | -           | -                | 14       |
| 15       | Contract Billing            | 1/31/1994       | 061G3100107       | 60            | 0                      | 106,511.93              | -         | -           | 106,511.93           | 106,511.93                | -                       | 106,511.93             | -           | -                | 15       |
| 16       | Oracle Database Software    | 1/31/1995       | 061G3100164       | 60            | 0                      | 800,650.60              | -         | -           | 800,650.60           | 800,650.60                | -                       | 800,650.60             | -           | -                | 16       |
| 17       | (Fos) Field Order System    | 6/1/1995        | 052G3100004       | 60            | 0                      | 1,429,229.33            | -         | -           | 1,429,229.33         | 1,429,229.33              | -                       | 1,429,229.33           | -           | -                | 17       |
| 18       | Customer Shareholder Syst   | 6/26/1996       | 062G5100199       | 60            | 0                      | 10,625.00               | -         | -           | 10,625.00            | 10,625.00                 | -                       | 10,625.00              | -           | -                | 18       |
| 19       | GIS Build - Stage 1         | 8/31/1996       | 096G5100111       | 60            | 0                      | 2,495,719.80            | -         | -           | 2,495,719.80         | 2,495,719.80              | -                       | 2,495,719.80           | -           | -                | 19       |
| 20       | Multi Req Mgmt Sys - Dms    | 1/15/1997       | 061G5100017       | 60            | 0                      | 252,413.47              | -         | -           | 252,413.47           | 252,413.47                | -                       | 252,413.47             | -           | -                | 20       |
| 21       | Customer Appointment Sft    | 5/15/1997       | 061G5100053       | 60            | 0                      | 244,566.54              | -         | -           | 244,566.54           | 244,566.54                | -                       | 244,566.54             | -           | -                | 21       |
| 22       | Meter Reading Replacement   | 7/31/1997       | 061G5100044       | 60            | 0                      | 97,967.82               | -         | -           | 97,967.82            | 97,967.82                 | -                       | 97,967.82              | -           | -                | 22       |
| 23       | Web Hompage                 | 4/1/1998        | 061G7100104       | 60            | 0                      | 19,015.24               | -         | -           | 19,015.24            | 19,015.24                 | -                       | 19,015.24              | -           | -                | 23       |
| 24       | Quest Software              | 4/1/1998        | 061G7100156       | 60            | 0                      | 8,692.05                | -         | -           | 8,692.05             | 8,692.05                  | -                       | 8,692.05               | -           | -                | 24       |
| 25       | Symant Server Security So   | 4/1/1998        | 061G7100153       | 60            | 0                      | 9,770.00                | -         | -           | 9,770.00             | 9,770.00                  | -                       | 9,770.00               | -           | -                | 25       |
| 26       | Oracle Network License      | 4/16/1998       | 061G8100018       | 60            | 0                      | 2,014,421.64            | -         | -           | 2,014,421.64         | 2,014,421.64              | -                       | 2,014,421.64           | -           | -                | 26       |
| 27       | Nostradamus Software        | 4/17/1998       | 061G8100010       | 60            | 0                      | 46,652.00               | -         | -           | 46,652.00            | 46,652.00                 | -                       | 46,652.00              | -           | -                | 27       |
| 28       | Oracle Financials           | 10/15/1998      | 61-C10000-00      | 60            | 0                      | 3,564,650.95            | -         | -           | 3,564,650.95         | 3,564,650.95              | -                       | 3,564,650.95           | -           | -                | 28       |
| 29       | Customer Appointment Sft    | 5/29/1998       | 062G7100101       | 60            | 0                      | 240,545.81              | -         | -           | 240,545.81           | 240,545.81                | -                       | 240,545.81             | -           | -                | 29       |
| 30       | Customer Appointment Sft    | 5/29/1998       | 062G7100101       | 60            | 0                      | 240,545.81              | -         | -           | 240,545.81           | 240,545.81                | -                       | 240,545.81             | -           | -                | 30       |
| 31       | Network Analyser Software   | 5/31/1998       | 061G8100036       | 60            | 0                      | 24,145.00               | -         | -           | 24,145.00            | 24,145.00                 | -                       | 24,145.00              | -           | -                | 31       |
| 32       | Metro Software              | 6/10/1998       | 038G7100122       | 60            | 0                      | 85,224.57               | -         | -           | 85,224.57            | 85,224.57                 | -                       | 85,224.57              | -           | -                | 32       |
| 33       | Meter Pro Software          | 8/1/1998        | 052G8100028       | 60            | 0                      | 7,395.00                | -         | -           | 7,395.00             | 7,395.00                  | -                       | 7,395.00               | -           | -                | 33       |
| 34       | Customer Contact Improvem   | 8/17/1998       | 061G8100054       | 60            | 0                      | 64,237.50               | -         | -           | 64,237.50            | 64,237.50                 | -                       | 64,237.50              | -           | -                | 34       |
| 35       | Intersolv Software          | 8/31/1998       | 061G8100050       | 60            | 0                      | 49,875.74               | -         | -           | 49,875.74            | 49,875.74                 | -                       | 49,875.74              | -           | -                | 35       |
| 36       | Oracle Financials           | 10/15/1998      | 61-C10000-00      | 60            | 0                      | 53,886.22               | -         | -           | 53,886.22            | 53,886.22                 | -                       | 53,886.22              | -           | -                | 36       |
| 37       | Oracle Financials           | 10/15/1998      | 61-C10000-00      | 60            | 0                      | 3,564,650.95            | -         | -           | 3,564,650.95         | 3,564,650.95              | -                       | 3,564,650.95           | -           | -                | 37       |
| 38       | Shuttle Software            | 12/1/1998       | 062G8100095       | 36            | 0                      | 83,900.00               | -         | -           | 83,900.00            | 83,900.00                 | -                       | 83,900.00              | -           | -                | 38       |
| 39       | Sniffer Software            | 12/31/1998      | 061G8100115       | 36            | 0                      | 19,833.54               | -         | -           | 19,833.54            | 19,833.54                 | -                       | 19,833.54              | -           | -                | 39       |
| 40       | Hybrid Software             | 1/31/1999       | 061G8100140       | 36            | 0                      | 75,865.00               | -         | -           | 75,865.00            | 75,865.00                 | -                       | 75,865.00              | -           | -                | 40       |
| 41       | Platinum Software           | 1/31/1999       | 061G8100151       | 36            | 0                      | 84,054.25               | -         | -           | 84,054.25            | 84,054.25                 | -                       | 84,054.25              | -           | -                | 41       |
| 42       | Firstmon Software           | 1/31/1999       | 061G8100127       | 36            | 0                      | 78,900.00               | -         | -           | 78,900.00            | 78,900.00                 | -                       | 78,900.00              | -           | -                | 42       |
| 43       | Groupwise Software Licns    | 1/31/1999       | 061G8100048       | 36            | 0                      | 39,780.00               | -         | -           | 39,780.00            | 39,780.00                 | -                       | 39,780.00              | -           | -                | 43       |
| 44       | PC Access Software          | 2/1/1999        | 052G9100064       | 36            | 0                      | 42,860.00               | -         | -           | 42,860.00            | 42,860.00                 | -                       | 42,860.00              | -           | -                | 44       |
| 45       | Mercury Test Director       | 1/15/1999       | 052G9100102       | 36            | 0                      | 15,000.00               | -         | -           | 15,000.00            | 15,000.00                 | -                       | 15,000.00              | -           | -                | 45       |
| 46       | Mercury Test Director       | 1/15/1999       | 052G9100102       | 36            | 0                      | 15,000.00               | -         | -           | 15,000.00            | 15,000.00                 | -                       | 15,000.00              | -           | -                | 46       |
| 47       | FrameSim Software           | 5/13/1999       | 061G9100009       | 36            | 0                      | 5,097.48                | -         | -           | 5,097.48             | 5,097.48                  | -                       | 5,097.48               | -           | -                | 47       |
| 48       | GIS Stage II                | 6/1/1999        | 061G9100089       | 120           | 0                      | 4,841,485.91            | -         | -           | 4,841,485.91         | 4,841,485.91              | -                       | 4,841,485.91           | -           | -                | 48       |
| 49       | Stroth System Software      | 6/21/1999       | 061G9100150       | 36            | 0                      | 98,525.00               | -         | -           | 98,525.00            | 98,525.00                 | -                       | 98,525.00              | -           | -                | 49       |
| 50       | Acufile II                  | 6/30/1999       | 061G9100131       | 36            | 0                      | 23,000.00               | -         | -           | 23,000.00            | 23,000.00                 | -                       | 23,000.00              | -           | -                | 50       |
| 51       | Mainstar Software           | 8/30/1999       | 061G9100060       | 36            | 0                      | 12,994.80               | -         | -           | 12,994.80            | 12,994.80                 | -                       | 12,994.80              | -           | -                | 51       |
| 52       | Mobile Up Project           | 9/1/1999        | 052G7100145       | 36            | 0                      | 1,217,711.75            | -         | -           | 1,217,711.75         | 1,217,711.75              | -                       | 1,217,711.75           | -           | -                | 52       |
| 53       | Attainment Software         | 9/1/1999        | 061G9100135       | 36            | 0                      | 134,745.10              | -         | -           | 134,745.10           | 134,745.10                | -                       | 134,745.10             | -           | -                | 53       |
| 54       | Work Scheduling System      | 10/15/1999      | 061G9100195       | 36            | 0                      | 748,575.97              | -         | -           | 748,575.97           | 748,575.97                | -                       | 748,575.97             | -           | -                | 54       |
| 55       | Work Scheduling System      | 10/25/1999      | 061G9100195       | 36            | 0                      | 748,575.97              | -         | -           | 748,575.97           | 748,575.97                | -                       | 748,575.97             | -           | -                | 55       |
| 56       | Mainframe Software          | 10/31/1999      | 061G9100179       | 36            | 0                      | 255,233.56              | -         | -           | 255,233.56           | 255,233.56                | -                       | 255,233.56             | -           | -                | 56       |
| 57       | Wms Phase I                 | 11/15/1999      | 052G9100148       | 120           | 0                      | 4,371,349.18            | -         | -           | 4,371,349.18         | 4,371,349.18              | -                       | 4,371,349.18           | -           | -                | 57       |
| 58       | Symant Software             | 11/30/1999      | 061G9100129       | 36            | 0                      | 16,500.00               | -         | -           | 16,500.00            | 16,500.00                 | -                       | 16,500.00              | -           | -                | 58       |
| 59       | Novell Border Manager       | 11/30/1999      | 061G9100108       | 36            | 0                      | 43,866.50               | -         | -           | 43,866.50            | 43,866.50                 | -                       | 43,866.50              | -           | -                | 59       |
| 60       | Novell Net 2.3 Licenses     | 11/30/1999      | 061G9100106       | 36            | 0                      | 12,579.00               | -         | -           | 12,579.00            | 12,579.00                 | -                       | 12,579.00              | -           | -                | 60       |
| 61       | Sunra-IBM Connectivity      | 11/30/1999      | 061G9100104       | 36            | 0                      | 16,262.24               | -         | -           | 16,262.24            | 16,262.24                 | -                       | 16,262.24              | -           | -                | 61       |
| 62       | Novell Net 2.3 Licenses     | 11/30/1999      | 061G9100106       | 36            | 0                      | 12,579.00               | -         | -           | 12,579.00            | 12,579.00                 | -                       | 12,579.00              | -           | -                | 62       |
| 63       | Survey Billing Project      | 12/14/1999      | 061G9100084       | 36            | 0                      | 107,212.50              | -         | -           | 107,212.50           | 107,212.50                | -                       | 107,212.50             | -           | -                | 63       |
| 64       | Network Encryption Software | 12/31/1999      | 061G9100207       | 36            | 0                      | 10,192.00               | -         | -           | 10,192.00            | 10,192.00                 | -                       | 10,192.00              | -           | -                | 64       |
| 65       | HP Openview Netmatrix Sof   | 1/1/2000        | 061G9100226       | 36            | 0                      | 20,704.61               | -         | -           | 20,704.61            | 20,704.61                 | -                       | 20,704.61              | -           | -                | 65       |
| 66       | Veritas Software            | 1/31/2000       | 061G9100209       | 36            | 0                      | 23,922.65               | -         | -           | 23,922.65            | 23,922.65                 | -                       | 23,922.65              | -           | -                | 66       |
| 67       | Management 2.6 Software     | 1/31/2000       | 061G9100233       | 36            | 0                      | 60,308.05               | -         | -           | 60,308.05            | 60,308.05                 | -                       | 60,308.05              | -           | -                | 67       |
| 68       | Emrs Version 6.2 Software   | 3/31/2000       | 052G9100113       | 36            | 0                      | 137,084.44              | -         | -           | 137,084.44           | 137,084.44                | -                       | 137,084.44             | -           | -                | 68       |
| 69       | Price Software              | 4/4/2000        | 061G1000050       | 36            | 0                      | 30,720.00               | -         | -           | 30,720.00            | 30,720.00                 | -                       | 30,720.00              | -           | -                | 69       |
| 70       | Overseer Software           | 4/20            |                   |               |                        |                         |           |             |                      |                           |                         |                        |             |                  |          |

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

| Line No. | Description                 | In-Service Date | Work Order Number | Life - Months | Remain g Life - Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort | Line No. |
|----------|-----------------------------|-----------------|-------------------|---------------|------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|------------------|----------|
| (a)      | (b)                         | (c)             | (d)               | (e)           | (f)                    | (g)                     | (h)       | (i)         | (j)                  | (k)                       | (l)                     | (m)                    | (n)         | (o)              |          |
| 84       | Border Manager Proxy Soft   | 6/1/2001        | 0061C100075       | 36            | 0                      | 11,267.75               | -         | -           | 11,267.75            | 11,267.75                 | -                       | 11,267.75              | -           | -                | 84       |
| 85       | Remedy Software             | 7/1/2001        | 0061C100019       | 36            | 0                      | 21,450.00               | -         | -           | 21,450.00            | 21,450.00                 | -                       | 21,450.00              | -           | -                | 85       |
| 86       | Enterprise Connect          | 8/1/2001        | 0061C100015       | 36            | 0                      | 11,267.75               | -         | -           | 11,267.75            | 11,267.75                 | -                       | 11,267.75              | -           | -                | 86       |
| 87       | 165 Oracle Licenses         | 7/1/2001        | 0061C100035       | 36            | 0                      | 44,171.59               | -         | -           | 44,171.59            | 44,171.59                 | -                       | 44,171.59              | -           | -                | 87       |
| 88       | Microsoft Software          | 9/25/2001       | 0061C100116       | 36            | 0                      | 618,632.59              | -         | -           | 618,632.59           | 618,632.59                | -                       | 618,632.59             | -           | -                | 88       |
| 89       | Teller Terminal Software    | 9/25/2001       | 0061C100142       | 36            | 0                      | 404,959.66              | -         | -           | 404,959.66           | 404,959.66                | -                       | 404,959.66             | -           | -                | 89       |
| 90       | Purchase Source Code From   | 9/25/2001       | 0061C100112       | 36            | 0                      | 820,000.00              | -         | -           | 820,000.00           | 820,000.00                | -                       | 820,000.00             | -           | -                | 90       |
| 91       | Credit Card System          | 2/14/2002       | 0061C210019       | 36            | 0                      | 200,000.00              | -         | -           | 200,000.00           | 200,000.00                | -                       | 200,000.00             | -           | -                | 91       |
| 92       | Online Help System          | 3/27/2002       | 0061C210017       | 36            | 0                      | 107,266.09              | -         | -           | 107,266.09           | 107,266.09                | -                       | 107,266.09             | -           | -                | 92       |
| 93       | Prodcom Software            | 4/7/2002        | 008C3100039       | 36            | 0                      | 28,283.00               | -         | -           | 28,283.00            | 28,283.00                 | -                       | 28,283.00              | -           | -                | 93       |
| 94       | Ampl Software Conversion    | 4/7/2002        | 008C3100038       | 36            | 0                      | 28,283.00               | -         | -           | 28,283.00            | 28,283.00                 | -                       | 28,283.00              | -           | -                | 94       |
| 95       | Oracle 11g Licenses         | 4/7/2002        | 0061C210022       | 36            | 0                      | 16,614.23               | -         | -           | 16,614.23            | 16,614.23                 | -                       | 16,614.23              | -           | -                | 95       |
| 96       | Veritas Advanced Reporter   | 5/21/2002       | 0061C210022       | 36            | 0                      | 16,614.23               | -         | -           | 16,614.23            | 16,614.23                 | -                       | 16,614.23              | -           | -                | 96       |
| 97       | Commnet Software            | 6/11/2002       | 0052G100072       | 84            | 0                      | 530,528.44              | -         | -           | 530,528.44           | 530,528.44                | -                       | 530,528.44             | -           | -                | 97       |
| 98       | Oracle 11i - Mims           | 7/8/2002        | 0063G100028       | 36            | 0                      | 10,183,646.09           | -         | -           | 10,183,646.09        | 10,183,646.09             | -                       | 10,183,646.09          | -           | -                | 98       |
| 99       | Cs To Enns Interface        | 7/19/2002       | 0052G2100036      | 36            | 0                      | 66,665.50               | -         | -           | 66,665.50            | 66,665.50                 | -                       | 66,665.50              | -           | -                | 99       |
| 100      | Novell Software Licenses    | 8/28/2002       | 0061C2100040      | 36            | 0                      | 34,259.94               | -         | -           | 34,259.94            | 34,259.94                 | -                       | 34,259.94              | -           | -                | 100      |
| 101      | Hummingbird Exceed Licenses | 9/18/2002       | 0061C2100028      | 36            | 0                      | 16,033.88               | -         | -           | 16,033.88            | 16,033.88                 | -                       | 16,033.88              | -           | -                | 101      |
| 102      | Unaccounted Gas Software    | 9/18/2002       | 0061C1000216      | 36            | 0                      | 136,800.00              | -         | -           | 136,800.00           | 136,800.00                | -                       | 136,800.00             | -           | -                | 102      |
| 103      | Oracle 11g Licenses         | 11/19/2002      | 0061C2100021      | 36            | 0                      | 135,623.90              | -         | -           | 135,623.90           | 135,623.90                | -                       | 135,623.90             | -           | -                | 103      |
| 104      | Kilobaud/Oracle 11 Software | 11/19/2002      | 0061C2100022      | 36            | 0                      | 11,829.67               | -         | -           | 11,829.67            | 11,829.67                 | -                       | 11,829.67              | -           | -                | 104      |
| 105      | Purchase 10 Licenses        | 12/11/2002      | 0057G2100134      | 36            | 0                      | 107,016.74              | -         | -           | 107,016.74           | 107,016.74                | -                       | 107,016.74             | -           | -                | 105      |
| 106      | Mobileup Centralization     | 12/11/2002      | 0061G100014       | 36            | 0                      | 26,758.89               | -         | -           | 26,758.89            | 26,758.89                 | -                       | 26,758.89              | -           | -                | 106      |
| 107      | Report Output Management    | 12/11/2002      | 0061G2100078      | 36            | 0                      | 19,750.00               | -         | -           | 19,750.00            | 19,750.00                 | -                       | 19,750.00              | -           | -                | 107      |
| 108      | Data Rebalancing Enns       | 12/31/2002      | 0052G2100132      | 36            | 0                      | 27,000.00               | -         | -           | 27,000.00            | 27,000.00                 | -                       | 27,000.00              | -           | -                | 108      |
| 109      | 2003 Functional Enns        | 12/31/2002      | 0052G2100133      | 36            | 0                      | 21,425.00               | -         | -           | 21,425.00            | 21,425.00                 | -                       | 21,425.00              | -           | -                | 109      |
| 110      | Enns Software Enhancement   | 12/31/2002      | 0052G1000209      | 36            | 0                      | 64,713.30               | -         | -           | 64,713.30            | 64,713.30                 | -                       | 64,713.30              | -           | -                | 110      |
| 111      | Oracle 11g Licenses         | 1/4/2003        | 0075C2100044      | 36            | 0                      | 43,000.37               | -         | -           | 43,000.37            | 43,000.37                 | -                       | 43,000.37              | -           | -                | 111      |
| 112      | Harris Material ERP M       | 3/7/2003        | 0061C2100045      | 36            | 0                      | 34,125.88               | -         | -           | 34,125.88            | 34,125.88                 | -                       | 34,125.88              | -           | -                | 112      |
| 113      | Patrol Webserver            | 3/7/2003        | 0061C2100043      | 36            | 0                      | 68,657.25               | -         | -           | 68,657.25            | 68,657.25                 | -                       | 68,657.25              | -           | -                | 113      |
| 114      | Mainview For Linux          | 3/7/2003        | 0061C2100043      | 36            | 0                      | 64,209.51               | -         | -           | 64,209.51            | 64,209.51                 | -                       | 64,209.51              | -           | -                | 114      |
| 115      | Mq Series Software          | 3/7/2003        | 0061C2100086      | 36            | 0                      | 42,279.73               | -         | -           | 42,279.73            | 42,279.73                 | -                       | 42,279.73              | -           | -                | 115      |
| 116      | Navigation Software         | 3/7/2003        | 0061C2100118      | 36            | 0                      | 20,397.92               | -         | -           | 20,397.92            | 20,397.92                 | -                       | 20,397.92              | -           | -                | 116      |
| 117      | Afp Designer And/Fmt/Jna    | 3/7/2003        | 0061C2100090      | 36            | 0                      | 446,978.51              | -         | -           | 446,978.51           | 446,978.51                | -                       | 446,978.51             | -           | -                | 117      |
| 118      | Windows 2000 Server Upgrade | 3/7/2003        | 0061C2100139      | 36            | 0                      | 22,652.50               | -         | -           | 22,652.50            | 22,652.50                 | -                       | 22,652.50              | -           | -                | 118      |
| 119      | Lvv Virtualization Call     | 3/29/2003       | 0061C100032       | 36            | 0                      | 22,652.50               | -         | -           | 22,652.50            | 22,652.50                 | -                       | 22,652.50              | -           | -                | 119      |
| 120      | Oracle 11g Licenses         | 4/29/2003       | 0061C2100031      | 36            | 0                      | 12,216.50               | -         | -           | 12,216.50            | 12,216.50                 | -                       | 12,216.50              | -           | -                | 120      |
| 121      | Oracle Comp Workbench       | 4/29/2003       | 0061C2100031      | 36            | 0                      | 28,878,245.00           | -         | -           | 28,878,245.00        | 28,878,245.00             | -                       | 28,878,245.00          | -           | -                | 121      |
| 122      | Ar System Licenses          | 6/7/2003        | 0061G3100033      | 36            | 0                      | 481,606.20              | -         | -           | 481,606.20           | 481,606.20                | -                       | 481,606.20             | -           | -                | 122      |
| 123      | Wms Work Licenses           | 6/30/2003       | 0052G3100137      | 180           | 0                      | 32,413.34               | -         | -           | 32,413.34            | 32,413.34                 | -                       | 32,413.34              | -           | -                | 123      |
| 124      | Output Management Software  | 7/15/2003       | 0061G3100150      | 36            | 0                      | 130,965.12              | -         | -           | 130,965.12           | 130,965.12                | -                       | 130,965.12             | -           | -                | 124      |
| 125      | Bio Professional Web Serv   | 9/15/2003       | 0061G3100055      | 36            | 0                      | 41,156.00               | -         | -           | 41,156.00            | 41,156.00                 | -                       | 41,156.00              | -           | -                | 125      |
| 126      | Ibm Twiki Software          | 9/18/2003       | 0061G3100049      | 36            | 0                      | 17,617.15               | -         | -           | 17,617.15            | 17,617.15                 | -                       | 17,617.15              | -           | -                | 126      |
| 127      | Vps Peripatol Licenses      | 9/24/2003       | 0055C3100016      | 36            | 0                      | 74,540.88               | -         | -           | 74,540.88            | 74,540.88                 | -                       | 74,540.88              | -           | -                | 127      |
| 128      | Replicator Software         | 9/24/2003       | 0055C3100016      | 36            | 0                      | 28,489.32               | -         | -           | 28,489.32            | 28,489.32                 | -                       | 28,489.32              | -           | -                | 128      |
| 129      | Contractwise Elite Software | 9/24/2003       | 0061C2100020      | 36            | 0                      | 15,694.14               | -         | -           | 15,694.14            | 15,694.14                 | -                       | 15,694.14              | -           | -                | 129      |
| 130      | Microsoft Office Licenses   | 9/26/2003       | 0061G3100047      | 36            | 0                      | 45,900.00               | -         | -           | 45,900.00            | 45,900.00                 | -                       | 45,900.00              | -           | -                | 130      |
| 131      | Novell Licenses             | 12/8/2003       | CONV              | 36            | 0                      | 198,936.28              | -         | -           | 198,936.28           | 198,936.28                | -                       | 198,936.28             | -           | -                | 131      |
| 132      | Letter Generation System    | 12/8/2003       | CONV              | 36            | 0                      | 97,021.87               | -         | -           | 97,021.87            | 97,021.87                 | -                       | 97,021.87              | -           | -                | 132      |
| 133      | Archiver Software License   | 12/8/2003       | CONV              | 36            | 0                      | 5,208.38                | -         | -           | 5,208.38             | 5,208.38                  | -                       | 5,208.38               | -           | -                | 133      |
| 134      | BrightStor Storage Resou    | 12/8/2003       | CONV              | 36            | 0                      | 132,099.23              | -         | -           | 132,099.23           | 132,099.23                | -                       | 132,099.23             | -           | -                | 134      |
| 135      | Oracle 11g Licenses         | 1/16/2004       | 0061G3100013      | 36            | 0                      | 11,896.10               | -         | -           | 11,896.10            | 11,896.10                 | -                       | 11,896.10              | -           | -                | 135      |
| 136      | GLS Top Gas Software        | 1/16/2004       | 008C7100068       | 60            | 0                      | 490,333.51              | -         | -           | 490,333.51           | 490,333.51                | -                       | 490,333.51             | -           | -                | 136      |
| 137      | Riser Verification Project  | 12/22/2003      | CONV              | 36            | 0                      | 35,566.00               | -         | -           | 35,566.00            | 35,566.00                 | -                       | 35,566.00              | -           | -                | 137      |
| 138      | Enns Software               | 1/9/2004        | 0052G3100058      | 36            | 0                      | 393,516.90              | -         | -           | 393,516.90           | 393,516.90                | -                       | 393,516.90             | -           | -                | 138      |
| 139      | Enns Software               | 1/30/2004       | 0052G3100097      | 36            | 0                      | 64,500.00               | -         | -           | 64,500.00            | 64,500.00                 | -                       | 64,500.00              | -           | -                | 139      |
| 140      | Logica Arm Web Portal       | 2/9/2004        | 0061G3100100      | 36            | 0                      | 5,208.38                | -         | -           | 5,208.38             | 5,208.38                  | -                       | 5,208.38               | -           | -                | 140      |
| 141      | Ilg Licenses                | 2/9/2004        | 0061G3100083      | 36            | 0                      | 132,099.23              | -         | -           | 132,099.23           | 132,099.23                | -                       | 132,099.23             | -           | -                | 141      |
| 142      | Tom Licenses                | 2/9/2004        | 0061G3100083      | 36            | 0                      | 147,380.53              | -         | -           | 147,380.53           | 147,380.53                | -                       | 147,380.53             | -           | -                | 142      |
| 143      | Abas Business Recovery      | 2/9/2004        | 0061G3100083      | 36            | 0                      | 11,896.10               | -         | -           | 11,896.10            | 11,896.10                 | -                       | 11,896.10              | -           | -                | 143      |
| 144      | Mainframe Udg Cdb License   | 4/16/2004       | 0061G3100013      | 36            | 0                      | 11,896.10               | -         | -           | 11,896.10            | 11,896.10                 | -                       | 11,896.10              | -           | -                | 144      |
| 145      | Oracle 11g Licenses         | 7/22/2004       | 0061G100067       | 36            | 0                      | 58,394.00               | -         | -           | 58,394.00            | 58,394.00                 | -                       | 58,394.00              | -           | -                | 145      |
| 146      | Chrx License                | 7/22/2004       | 0061G100067       | 36            | 0                      | 35,397.90               | -         | -           | 35,397.90            | 35,397.90                 | -                       | 35,397.90              | -           | -                | 146      |
| 147      | Bnc Patrol License          | 7/22/2004       | 0061G100066       | 36            | 0                      | 169,149.10              | -         | -           | 169,149.10           | 169,149.10                | -                       | 169,149.10             | -           | -                | 147      |
| 148      | Patchlink 5.0 Licenses      | 7/22/2004       | 0061G4100054      | 36            | 0                      | 61,542.09               | -         | -           | 61,542.09            | 61,542.09                 | -                       | 61,542.09              | -           | -                | 148      |
| 149      | Storage Virtualization      | 7/22/2004       | 0061G4100050      | 36            | 0                      | 5,110.89                | -         | -           | 5,110.89             | 5,110.89                  | -                       | 5,110.89               | -           | -                | 149      |
| 150      | Veritas Downgrade License   | 7/22/2004       | 0061G4100061      | 36            | 0                      | 20,850.00               | -         | -           | 20,850.00            | 20,850.00                 | -                       | 20,850.00              | -           | -                | 150      |
| 151      | Pc Duo Metering & Invento   | 8/16/2004       | 0061G4100043      | 36            | 0                      | 642,048.13              | -         | -           | 642,048.13           | 642,048.13                | -                       | 642,048.13             | -           | -                | 151      |
| 152      | Pric Software               | 8/31/2004       | 008C3100099       | 36            | 0                      | 138,000.00              | -         | -           | 138,000.00           | 138,000.00                | -                       | 138,000.00             | -           | -                | 152      |
| 153      | Oracle 11g Licenses         | 8/31/2004       | 0052G100035       | 36            | 0                      | 138,000.00              | -         | -           | 138,000.00           | 138,000.00                | -                       | 138,000.00             | -           | -                | 153      |
| 154      | Integrity Software          | 8/31/2004       | 0052G100035       | 36            | 0                      | 62,048.13               | -         | -           | 62,048.13            | 62,048.13                 | -                       | 62,048.13              | -           | -                | 154      |
| 155      | Logic Data Migration Utl    | 8/31/2004       | 0052G100046       | 36            | 0                      | 212,459.17              | -         | -           | 212,459.17           | 212,459.17                | -                       | 212,459.17             | -           | -                | 155      |
| 156      | Enns Software               | 10/22/2004      | 0052G3100025      | 36            | 0                      | 454,500.00              | -         | -           | 454,500.00           | 454,500.00                | -                       | 454,500.00             | -           | -                | 156      |
| 157      | Mobile Facility Data Mgmt   | 11/1/2004       | 0061G4100078      | 36            | 0                      | 35,188.26               | -         | -           | 35,188.26            | 35,188.26                 | -                       | 35,188.26              | -           | -                | 157      |
| 158      | Symantec Software           | 11/23/2004      | 0061G4100094      | 36            | 0                      | 44,578.99               | -         | -           | 44,578.99            | 44,578.99                 | -                       | 44,578.99              | -           | -                | 158      |
| 159      | Com System Upgrade          | 11/23/2004      | 0061G4100080      | 36            | 0                      | 267,133.14              | -         | -           | 267,133.14           | 267,133.14                | -                       | 267,133.14             | -           | -                | 159      |
| 160      | Dd Microware Software       | 12/22/2004      | 0061G4100071      | 36            | 0                      | 60,828.68               | -         | -           | 60,828.6             |                           |                         |                        |             |                  |          |



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

| Line No. | Description  | In-Service Date | Work Order Number | Life - Months | Remain g Life - Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort | Line No. |
|----------|--|-----------------|-------------------|---------------|------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|------------------|----------|
| (a)      | (b)  | (c)             | (d)               | (e)           | (f)                    | (g)                     | (h)       | (i)         | (j)                  | (k)                       | (l)                     | (m)                    | (n)         | (o)              |          |
| 167      | Novell License   | 6/29/2005       | 061CS100044       | 36            | 0                      | 63,384.79               | -         | -           | 63,384.79            | 63,384.79                 | -                       | 63,384.79              | -           | 167              |          |
| 168      | 500 Symantec License   | 6/29/2005       | 061CS100047       | 36            | 0                      | 10,771.50               | -         | -           | 10,771.50            | -                         | -                       | 10,771.50              | -           | 168              |          |
| 169      | Microsoft License  | 6/29/2005       | 061CS100048       | 36            | 0                      | 103,887.40              | -         | -           | 103,887.40           | -                         | -                       | 103,887.40             | -           | 169              |          |
| 170      | Sun@9000-69000-Veritas S&I   | 6/29/2005       | 061CS100050       | 36            | 0                      | 103,887.40              | -         | -           | 103,887.40           | -                         | -                       | 103,887.40             | -           | 170              |          |
| 171      | Emis Software  | 7/25/2005       | 005G24100035      | 36            | 0                      | 215,084.34              | -         | -           | 215,084.34           | 215,084.34                | -                       | 215,084.34             | -           | 171              |          |
| 172      | Oracle Technical Re-Lien   | 9/28/2005       | 061CS100082       | 36            | 0                      | 568,675.00              | -         | -           | 568,675.00           | 568,675.00                | -                       | 568,675.00             | -           | 172              |          |
| 173      | Oracle Technical Re-Lien   | 9/28/2005       | 061CS100083       | 36            | 0                      | 21,999.98               | -         | -           | 21,999.98            | 21,999.98                 | -                       | 21,999.98              | -           | 173              |          |
| 174      | Purchase Microsoft Licenses  | 9/29/2005       | 061CS100068       | 36            | 0                      | 36,591.01               | -         | -           | 36,591.01            | 36,591.01                 | -                       | 36,591.01              | -           | 174              |          |
| 175      | Purchase Microsoft Licenses  | 11/9/2005       | 005CS100090       | 36            | 0                      | 14,344.63               | -         | -           | 14,344.63            | 14,344.63                 | -                       | 14,344.63              | -           | 175              |          |
| 176      | Ge Batch Post Processor  | 12/2/2005       | 061CS100091       | 36            | 0                      | 12,907.57               | -         | -           | 12,907.57            | 12,907.57                 | -                       | 12,907.57              | -           | 176              |          |
| 177      | Auto Call Licenses   | 12/19/2005      | 005CS100066       | 36            | 0                      | 89,253.74               | -         | -           | 89,253.74            | 89,253.74                 | -                       | 89,253.74              | -           | 177              |          |
| 178      | Auto Call Licenses   | 12/19/2005      | 005CS100067       | 36            | 0                      | 1,329,253.74            | -         | -           | 1,329,253.74         | 1,329,253.74              | -                       | 1,329,253.74           | -           | 178              |          |
| 179      | Seigal Software  | 12/20/2005      | 061CS100010       | 36            | 0                      | 140,245.51              | -         | -           | 140,245.51           | 140,245.51                | -                       | 140,245.51             | -           | 179              |          |
| 180      | Quest Todd Licenses  | 12/20/2005      | 061CS100010       | 36            | 0                      | 39,230.63               | -         | -           | 39,230.63            | 39,230.63                 | -                       | 39,230.63              | -           | 180              |          |
| 181      | Kbase Payroll & Hr Toolkit   | 12/20/2005      | 061CS100096       | 36            | 0                      | 85,250.00               | -         | -           | 85,250.00            | 85,250.00                 | -                       | 85,250.00              | -           | 181              |          |
| 182      | Riser Verification Project   | 12/31/2005      | 005G3100102       | 36            | 0                      | 756,042.57              | -         | -           | 756,042.57           | 756,042.57                | -                       | 756,042.57             | -           | 182              |          |
| 183      | Chrx Licenses  | 2/15/2006       | 061CS100048       | 36            | 0                      | 17,851.96               | -         | -           | 17,851.96            | 17,851.96                 | -                       | 17,851.96              | -           | 183              |          |
| 184      | Microsoft Visio Licenses   | 2/15/2006       | 061CS100036       | 36            | 0                      | 120,160.65              | -         | -           | 120,160.65           | 120,160.65                | -                       | 120,160.65             | -           | 184              |          |
| 185      | Altibase Software Licen  | 2/15/2006       | 061CS100029       | 36            | 0                      | 84,061.67               | -         | -           | 84,061.67            | 84,061.67                 | -                       | 84,061.67              | -           | 185              |          |
| 186      | Microsoft Dynamics Lic   | 2/15/2006       | 061CS100030       | 36            | 0                      | 37,658.63               | -         | -           | 37,658.63            | 37,658.63                 | -                       | 37,658.63              | -           | 186              |          |
| 187      | Upgrade SAP Anticalc Lic   | 11/14/2006      | 005G2100053       | 36            | 0                      | 37,658.63               | -         | -           | 37,658.63            | 37,658.63                 | -                       | 37,658.63              | -           | 187              |          |
| 188      | Bnc Remedy License   | 12/19/2006      | 061CS100088       | 36            | 0                      | 17,240.00               | -         | -           | 17,240.00            | 17,240.00                 | -                       | 17,240.00              | -           | 188              |          |
| 189      | Commvault Licenses   | 12/19/2006      | 061CS100071       | 36            | 0                      | 52,410.94               | -         | -           | 52,410.94            | 52,410.94                 | -                       | 52,410.94              | -           | 189              |          |
| 190      | Commvault Software   | 12/19/2006      | 061CS100022       | 36            | 0                      | 164,425.78              | -         | -           | 164,425.78           | 164,425.78                | -                       | 164,425.78             | -           | 190              |          |
| 191      | Patchlink Licenses   | 12/19/2006      | 061CS100092       | 36            | 0                      | 17,731.34               | -         | -           | 17,731.34            | 17,731.34                 | -                       | 17,731.34              | -           | 191              |          |
| 192      | Stakeholder Software   | 12/19/2006      | 061CS100092       | 36            | 0                      | 37,701.73               | -         | -           | 37,701.73            | 37,701.73                 | -                       | 37,701.73              | -           | 192              |          |
| 193      | MacIntey V2/Obol Licen   | 12/19/2006      | 061CS100009       | 36            | 0                      | 17,590.19               | -         | -           | 17,590.19            | 17,590.19                 | -                       | 17,590.19              | -           | 193              |          |
| 194      | Autodesk Licensing Processor   | 12/19/2006      | 061CS100009       | 36            | 0                      | 17,590.19               | -         | -           | 17,590.19            | 17,590.19                 | -                       | 17,590.19              | -           | 194              |          |
| 195      | Autodesk Licensing Processor   | 12/19/2006      | 061CS100015       | 36            | 0                      | 259,024.34              | -         | -           | 259,024.34           | 259,024.34                | -                       | 259,024.34             | -           | 195              |          |
| 196      | Vms/Emis Database Interface  | 2/21/2007       | 005G2100056       | 36            | 0                      | 292,483.53              | -         | -           | 292,483.53           | 292,483.53                | -                       | 292,483.53             | -           | 196              |          |
| 197      | Patent - Natural Gas Air   | 2/22/2007       | 052G4100127       | 36            | 0                      | 89,918.57               | -         | -           | 89,918.57            | 89,918.57                 | -                       | 89,918.57              | -           | 197              |          |
| 198      | Patent Software  | 4/27/2007       | 061CS100010       | 36            | 0                      | 102,886.40              | -         | -           | 102,886.40           | 102,886.40                | -                       | 102,886.40             | -           | 198              |          |
| 199      | Vista Plus License   | 4/27/2007       | 061CS100113       | 36            | 0                      | 37,626.30               | -         | -           | 37,626.30            | 37,626.30                 | -                       | 37,626.30              | -           | 199              |          |
| 200      | Livestate Data Recovery \$   | 4/27/2007       | 061CS100015       | 36            | 0                      | 139,789.46              | -         | -           | 139,789.46           | 139,789.46                | -                       | 139,789.46             | -           | 200              |          |
| 201      | Think Enterprise Software  | 4/30/2007       | 061CS100088       | 36            | 0                      | 104,765.93              | -         | -           | 104,765.93           | 104,765.93                | -                       | 104,765.93             | -           | 201              |          |
| 202      | Load Balancer  | 5/24/2007       | 061CS100019       | 36            | 0                      | 37,780.47               | -         | -           | 37,780.47            | 37,780.47                 | -                       | 37,780.47              | -           | 202              |          |
| 203      | Commvault Licenses   | 5/24/2007       | 061CS100019       | 36            | 0                      | 37,780.47               | -         | -           | 37,780.47            | 37,780.47                 | -                       | 37,780.47              | -           | 203              |          |
| 204      | Comm Vault Licenses  | 5/24/2007       | 061CS100020       | 36            | 0                      | 10,419.44               | -         | -           | 10,419.44            | 10,419.44                 | -                       | 10,419.44              | -           | 204              |          |
| 205      | Sin Lethand Network Exp  | 5/24/2007       | 061CS100020       | 36            | 0                      | 15,489.06               | -         | -           | 15,489.06            | 15,489.06                 | -                       | 15,489.06              | -           | 205              |          |
| 206      | PI Data Access   | 6/27/2007       | 038C2100008       | 36            | 0                      | 25,900.41               | -         | -           | 25,900.41            | 25,900.41                 | -                       | 25,900.41              | -           | 206              |          |
| 207      | Autocad Training   | 6/29/2007       | 005G2100077       | 36            | 0                      | 128,128.78              | -         | -           | 128,128.78           | 128,128.78                | -                       | 128,128.78             | -           | 207              |          |
| 208      | Receivables Software   | 8/27/2007       | 061CS100019       | 36            | 0                      | 76,083.78               | -         | -           | 76,083.78            | 76,083.78                 | -                       | 76,083.78              | -           | 208              |          |
| 209      | Acad Reporting Licenses  | 8/27/2007       | 061CS100047       | 36            | 0                      | 20,678.02               | -         | -           | 20,678.02            | 20,678.02                 | -                       | 20,678.02              | -           | 209              |          |
| 210      | Oracle Business Suite LI   | 10/31/2007      | 061CS100009       | 36            | 0                      | 172,400.00              | -         | -           | 172,400.00           | 172,400.00                | -                       | 172,400.00             | -           | 210              |          |
| 211      | Tool Workshop Scheduler  | 10/31/2007      | 061CS100060       | 36            | 0                      | 110,637.71              | -         | -           | 110,637.71           | 110,637.71                | -                       | 110,637.71             | -           | 211              |          |
| 212      | Powerbroker Licenses   | 11/30/2007      | 061CS100082       | 36            | 0                      | 11,960.25               | -         | -           | 11,960.25            | 11,960.25                 | -                       | 11,960.25              | -           | 212              |          |
| 213      | Trident O2/Em Licenses   | 11/30/2007      | 061CS100097       | 36            | 0                      | 55,300.00               | -         | -           | 55,300.00            | 55,300.00                 | -                       | 55,300.00              | -           | 213              |          |
| 214      | Ujk Software   | 12/17/2007      | 061CS100035       | 36            | 0                      | 189,397.63              | -         | -           | 189,397.63           | 189,397.63                | -                       | 189,397.63             | -           | 214              |          |
| 215      | Hp Licenses  | 12/22/2007      | 061CS100111       | 36            | 0                      | 54,727.56               | -         | -           | 54,727.56            | 54,727.56                 | -                       | 54,727.56              | -           | 215              |          |
| 216      | Hp Licenses  | 12/22/2007      | 061CS100098       | 36            | 0                      | 35,090.55               | -         | -           | 35,090.55            | 35,090.55                 | -                       | 35,090.55              | -           | 216              |          |
| 217      | Mapx-Gi-Software   | 12/22/2007      | 061CS100120       | 36            | 0                      | 61,285.39               | -         | -           | 61,285.39            | 61,285.39                 | -                       | 61,285.39              | -           | 217              |          |
| 218      | Ops Mgr Server Licenses  | 12/22/2007      | 061CS100120       | 36            | 0                      | 61,285.39               | -         | -           | 61,285.39            | 61,285.39                 | -                       | 61,285.39              | -           | 218              |          |
| 219      | Ops Mgr Server Licenses  | 12/22/2007      | 061CS100120       | 36            | 0                      | 61,285.39               | -         | -           | 61,285.39            | 61,285.39                 | -                       | 61,285.39              | -           | 219              |          |
| 220      | Win Test Prep Licenses   | 12/31/2007      | 005G2100036       | 36            | 0                      | 301,500.47              | -         | -           | 301,500.47           | 301,500.47                | -                       | 301,500.47             | -           | 220              |          |
| 221      | Vms/Emis Interface Phase   | 1/2/2008        | 005G2100033       | 36            | 0                      | 316,501.77              | -         | -           | 316,501.77           | 316,501.77                | -                       | 316,501.77             | -           | 221              |          |
| 222      | Emis Software  | 1/8/2008        | 052G100095        | 36            | 0                      | 195,120.00              | -         | -           | 195,120.00           | 195,120.00                | -                       | 195,120.00             | -           | 222              |          |
| 223      | Questionnaire Software   | 2/19/2008       | 005G2100067       | 36            | 0                      | 26,129.93               | -         | -           | 26,129.93            | 26,129.93                 | -                       | 26,129.93              | -           | 223              |          |
| 224      | Microsoft License For Com  | 2/20/2008       | 061CS100132       | 36            | 0                      | 74,937.08               | -         | -           | 74,937.08            | 74,937.08                 | -                       | 74,937.08              | -           | 224              |          |
| 225      | Sun Memory For Oracle  | 4/8/2008        | 061CS100131       | 36            | 0                      | 9,137.80                | -         | -           | 9,137.80             | 9,137.80                  | -                       | 9,137.80               | -           | 225              |          |
| 226      | Visio And Office Licenses  | 4/9/2008        | 061CS100133       | 36            | 0                      | 106,726.38              | -         | -           | 106,726.38           | 106,726.38                | -                       | 106,726.38             | -           | 226              |          |
| 227      | On Demand Pressing Hangs   | 7/23/2008       | 061CS100030       | 36            | 0                      | 192,347.98              | -         | -           | 192,347.98           | 192,347.98                | -                       | 192,347.98             | -           | 227              |          |
| 228      | Power Plus Software  | 10/7/2008       | 061CS100018       | 60            | 0                      | 1,466,069.24            | -         | -           | 1,466,069.24         | 1,466,069.24              | -                       | 1,466,069.24           | -           | 228              |          |
| 229      | Power Plus Software  | 10/7/2008       | 061CS100018       | 60            | 0                      | 1,466,069.24            | -         | -           | 1,466,069.24         | 1,466,069.24              | -                       | 1,466,069.24           | -           | 229              |          |
| 230      | Proof of concept for EMRS Conflation Project                             | 12/16/2008      | 005G2100126       | 36            | 0                      | 58,377.24               | -         | -           | 58,377.24            | 58,377.24                 | -                       | 58,377.24              | -           | 230              |          |
| 231      | Purch Charware, Software, Training, Con Sulting For Trimp Gate Pilot     | 1/2/2009        | 005G2100056       | 36            | 0                      | 206,879.00              | -         | -           | 206,879.00           | 206,879.00                | -                       | 206,879.00             | -           | 231              |          |
| 232      | Purch Frontline Energy Services Document Alton And Intellectual Property | 1/6/2009        | 005G3100058       | 36            | 0                      | 15,323.40               | -         | -           | 15,323.40            | 15,323.40                 | -                       | 15,323.40              | -           | 232              |          |
| 233      | Purchase Upgrade Winware Software  | 2/18/2009       | 061CS100060       | 36            | 0                      | 15,316.00               | -         | -           | 15,316.00            | 15,316.00                 | -                       | 15,316.00              | -           | 233              |          |
| 234      | Purch Win Test Prep Licenses   | 2/19/2009       | 005G2100036       | 60            | 0                      | 1,466,069.24            | -         | -           | 1,466,069.24         | 1,466,069.24              | -                       | 1,466,069.24           | -           | 234              |          |
| 235      | Vms/Emis Interface Ph3   | 2/19/2009       | 005G2100034       | 60            | 0                      | 383,703.02              | -         | -           | 383,703.02           | 383,703.02                | -                       | 383,703.02             | -           | 235              |          |
| 236      | PurchMms Licenses - V63  | 2/19/2009       | 061CS100088       | 36            | 0                      | 5,818.50                | -         | -           | 5,818.50             | 5,818.50                  | -                       | 5,818.50               | -           | 236              |          |
| 237      | PurchMms Licenses - Server   | 2/19/2009       | 061CS100088       | 36            | 0                      | 18,371.38               | -         | -           | 18,371.38            | 18,371.38                 |                         |                        |             |                  |          |

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

| Line No. | Description (a)   | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remain g Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|---|---------------------|-----------------------|-------------------|----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 246      | PURCHASE DATAGRANT FOR ORACLE   | 4/28/2009           | 0061W0000082          | 36                | 0                          | 23,683.46                   | -             | -               | 23,683.46                | 23,683.46                     | -                           | 23,683.46                  | -               | -                    | 246      |
| 247      | Upgrade Energy Management System At Corp Complex  | 4/28/2009           | 005709000077          | 36                | 0                          | 37,300.00                   | -             | -               | 37,300.00                | 37,300.00                     | -                           | 37,300.00                  | -               | -                    | 247      |
| 248      | PURCHASE UIR DEVELOPER RENTAL   | 4/30/2009           | 0061W0000076          | 36                | 0                          | 23,004.63                   | -             | -               | 23,004.63                | 23,004.63                     | -                           | 23,004.63                  | -               | -                    | 248      |
| 249      | IMPLEMENTATION ORACLE SUPPLIER PORTAL MODULE  | 4/30/2009           | 0061W0000078          | 36                | 0                          | 24,547.08                   | -             | -               | 24,547.08                | 24,547.08                     | -                           | 24,547.08                  | -               | -                    | 249      |
| 250      | GRS Resource Views Software   | 9/1/2009            | 0061W0000137          | 36                | 0                          | 970,151.30                  | -             | -               | 970,151.30               | 970,151.30                    | -                           | 970,151.30                 | -               | -                    | 250      |
| 251      | Purchase Nexus PDF upgrade  | 10/12/2009          | 0057W0000128          | 36                | 0                          | 51,703.84                   | -             | -               | 51,703.84                | 51,703.84                     | -                           | 51,703.84                  | -               | -                    | 251      |
| 252      | Audit Control Software  | 10/29/2009          | 0062W0000085          | 36                | 0                          | 52,764.12                   | -             | -               | 52,764.12                | 52,764.12                     | -                           | 52,764.12                  | -               | -                    | 252      |
| 253      | Purchase 100 Oracle Professional User Licenses  | 10/29/2009          | 0061W0000228          | 36                | 0                          | 422,022.40                  | -             | -               | 422,022.40               | 422,022.40                    | -                           | 422,022.40                 | -               | -                    | 253      |
| 254      | Upgrade Oracle X  | 11/9/2009           | 0061W0000044          | 36                | 0                          | 64,943.75                   | -             | -               | 64,943.75                | 64,943.75                     | -                           | 64,943.75                  | -               | -                    | 254      |
| 255      | Service Weblog Standard Edition for On-Line Customer  | 12/9/2009           | 0061W0000240          | 36                | 0                          | 25,295.40                   | -             | -               | 25,295.40                | 25,295.40                     | -                           | 25,295.40                  | -               | -                    | 255      |
| 256      | Sungard Securities Interlink Implementation/Shareholder   | 12/9/2009           | 0061W0000081          | 36                | 0                          | 24,800.00                   | -             | -               | 24,800.00                | 24,800.00                     | -                           | 24,800.00                  | -               | -                    | 256      |
| 257      | Relations   | 12/17/2009          | 0061W0000233          | 36                | 0                          | 70,616.33                   | -             | -               | 70,616.33                | 70,616.33                     | -                           | 70,616.33                  | -               | -                    | 257      |
| 258      | Purchase Oracle Database Enterprise Software  | 1/4/2010            | 0061W0000178          | 60                | 0                          | 1,693,860.00                | -             | -               | 1,693,860.00             | 1,693,860.00                  | -                           | 1,693,860.00               | -               | -                    | 258      |
| 259      | WMS/EMIS Interface - Phase 4  | 1/14/2010           | 0052W0000073          | 36                | 0                          | 360,897.50                  | -             | -               | 360,897.50               | 360,897.50                    | -                           | 360,897.50                 | -               | -                    | 259      |
| 260      | WMS/EMIS Interface - Phase 4 - Oracle Warehouse   | 1/14/2010           | 0052W0000095          | 36                | 0                          | 289,694.29                  | -             | -               | 289,694.29               | 289,694.29                    | -                           | 289,694.29                 | -               | -                    | 260      |
| 261      | Interface New Module into EMIS to incorporate LMR and Additional Security   | 1/14/2010           | 0052CS100055          | 36                | 0                          | 89,924.00                   | -             | -               | 89,924.00                | 89,924.00                     | -                           | 89,924.00                  | -               | -                    | 261      |
| 262      | Phase One of BOATS Quality Assurance Testing  | 1/31/2010           | 0055W0000300          | 36                | 0                          | 86,744.70                   | -             | -               | 86,744.70                | 86,744.70                     | -                           | 86,744.70                  | -               | -                    | 262      |
| 263      | Methodology project   | 3/31/2010           | 0061W0000195          | 36                | 0                          | 1,429,753.60                | -             | -               | 1,429,753.60             | 1,429,753.60                  | -                           | 1,429,753.60               | -               | -                    | 263      |
| 264      | On-Line Customer Service System (OCS) - Phase 1   | 4/14/2010           | 0061W0000131          | 60                | 0                          | 1,054,026.96                | -             | -               | 1,054,026.96             | 1,054,026.96                  | -                           | 1,054,026.96               | -               | -                    | 264      |
| 265      | Start/Stop/Now functionality  | 5/4/2010            | 0061W0000201          | 36                | 0                          | 37,680.00                   | -             | -               | 37,680.00                | 37,680.00                     | -                           | 37,680.00                  | -               | -                    | 265      |
| 266      | Purchase software and professional services to establish the evaluation environment for enhanced Work Management System   | 5/7/2010            | 0061W0000387          | 60                | 0                          | 2,566,724.20                | -             | -               | 2,566,724.20             | 2,566,724.20                  | -                           | 2,566,724.20               | -               | -                    | 266      |
| 267      | Execution of the FEC/MEC Process Redesign Project   | 5/15/2010           | 0061W0000120          | 60                | 0                          | 231,731.89                  | -             | -               | 231,731.89               | 231,731.89                    | -                           | 231,731.89                 | -               | -                    | 267      |
| 268      | (Power) Rent Reimbursables  | 6/17/2010           | 0061W0000018          | 60                | 0                          | 25,000.00                   | -             | -               | 25,000.00                | 25,000.00                     | -                           | 25,000.00                  | -               | -                    | 268      |
| 269      | Purchase Releasant software license   | 6/23/2010           | 0061W0000122          | 36                | 0                          | 138,097.26                  | -             | -               | 138,097.26               | 138,097.26                    | -                           | 138,097.26                 | -               | -                    | 269      |
| 270      | Oracle Migration Tools, Windows Software  | 7/13/2010           | 0061W0000160          | 36                | 0                          | 79,938.18                   | -             | -               | 79,938.18                | 79,938.18                     | -                           | 79,938.18                  | -               | -                    | 270      |
| 271      | MSC Client User CARS  | 7/19/2010           | 0061W0000160          | 36                | 0                          | 79,938.18                   | -             | -               | 79,938.18                | 79,938.18                     | -                           | 79,938.18                  | -               | -                    | 271      |
| 272      | Microsoft Visio Software (59)   | 7/26/2010           | 0061W0000426          | 36                | 0                          | 19,533.80                   | -             | -               | 19,533.80                | 19,533.80                     | -                           | 19,533.80                  | -               | -                    | 272      |
| 273      | Microsoft Project Software (29)   | 7/26/2010           | 0061W0000426          | 36                | 0                          | 22,083.89                   | -             | -               | 22,083.89                | 22,083.89                     | -                           | 22,083.89                  | -               | -                    | 273      |
| 274      | Windows Operating Software for Servers (110)  | 7/26/2010           | 0061W0000446          | 36                | 0                          | 128,517.68                  | -             | -               | 128,517.68               | 128,517.68                    | -                           | 128,517.68                 | -               | -                    | 274      |
| 275      | Purchase IBM Intelligent Mail Barcode software  | 7/28/2010           | 0061W0000342          | 36                | 0                          | 367,169.72                  | -             | -               | 367,169.72               | 367,169.72                    | -                           | 367,169.72                 | -               | -                    | 275      |
| 276      | Implement OCS MyAccount functionality in the Online   | 7/28/2010           | 0061W0000359          | 60                | 0                          | 994,261.42                  | -             | -               | 994,261.42               | 994,261.42                    | -                           | 994,261.42                 | -               | -                    | 276      |
| 277      | Customer Service (OCS) system   | 8/16/2010           | 0061W0000429          | 36                | 0                          | 1,061,800.00                | -             | -               | 1,061,800.00             | 1,061,800.00                  | -                           | 1,061,800.00               | -               | -                    | 277      |
| 278      | Purchase VMware Enterprise License Agreement  | 8/16/2010           | 0061W0000447          | 36                | 0                          | 48,267.68                   | -             | -               | 48,267.68                | 48,267.68                     | -                           | 48,267.68                  | -               | -                    | 278      |
| 279      | Purchase SQL server upgrade for SQL Enterprise software   | 8/16/2010           | 0061W0000427          | 36                | 0                          | 48,267.68                   | -             | -               | 48,267.68                | 48,267.68                     | -                           | 48,267.68                  | -               | -                    | 279      |
| 280      | Implement additional functionality into the On-Line   | 10/1/2010           | 0061W0000360          | 60                | 0                          | 567,943.72                  | -             | -               | 567,943.72               | 567,943.72                    | -                           | 567,943.72                 | -               | -                    | 280      |
| 281      | Customer Service (OCS) MyAccount application  | 12/8/2010           | 0061W0000613          | 36                | 0                          | 237,278.64                  | -             | -               | 237,278.64               | 237,278.64                    | -                           | 237,278.64                 | -               | -                    | 281      |
| 282      | WebSphere MQ software   | 12/8/2010           | 0061W0000644          | 36                | 0                          | 25,092.00                   | -             | -               | 25,092.00                | 25,092.00                     | -                           | 25,092.00                  | -               | -                    | 282      |
| 283      | Purchase Mainframe Defrag Software  | 13/6/2010           | 0061W0000419          | 36                | 0                          | 32,473.66                   | -             | -               | 32,473.66                | 32,473.66                     | -                           | 32,473.66                  | -               | -                    | 283      |
| 284      | File transfer/sharing software for mainframe and  | 12/29/2010          | 0061W0000444          | 36                | 0                          | 19,800.00                   | -             | -               | 19,800.00                | 19,800.00                     | -                           | 19,800.00                  | -               | -                    | 284      |
| 285      | Purchase Doc Migrate PRO Level 3 software.  | 12/29/2010          | 0061W0000444          | 36                | 0                          | 19,800.00                   | -             | -               | 19,800.00                | 19,800.00                     | -                           | 19,800.00                  | -               | -                    | 285      |
| 286      | Purchase 20 licenses of eDoc/dm and Contracted services   | 12/29/2010          | 0061W0000121          | 36                | 0                          | 39,565.70                   | -             | -               | 39,565.70                | 39,565.70                     | -                           | 39,565.70                  | -               | -                    | 286      |
| 287      | Application upgrade   | 12/29/2010          | 0061W0000329          | 36                | 0                          | 284,925.16                  | -             | -               | 284,925.16               | 284,925.16                    | -                           | 284,925.16                 | -               | -                    | 287      |
| 288      | Upgrade DRMS DOC Managing Software from Docs Open   | 12/29/2010          | 0061W0000394          | 36                | 0                          | 43,731.25                   | -             | -               | 43,731.25                | 43,731.25                     | -                           | 43,731.25                  | -               | -                    | 288      |
| 289      | 4-D to OCS DMG 2  | 12/29/2010          | 0061W0000311          | 36                | 0                          | 162,976.25                  | -             | -               | 162,976.25               | 162,976.25                    | -                           | 162,976.25                 | -               | -                    | 289      |
| 290      | Transfer of EMIS. This will include modules for the creation of division operations, TRAF, DMF, WMS interface, Outage Management, cathodic protection and leak survey operations. | 12/30/2010          | 0052W0000313          | 36                | 0                          | 162,976.25                  | -             | -               | 162,976.25               | 162,976.25                    | -                           | 162,976.25                 | -               | -                    | 290      |
| 291      | Locate and identify transmission LMR's vintage 1993 or later and post them to EMIS if identified LMR has not  | 12/30/2010          | 0061W0000466          | 36                | 0                          | 41,686.61                   | -             | -               | 41,686.61                | 41,686.61                     | -                           | 41,686.61                  | -               | -                    | 291      |
| 292      | developed Maintenance Action Item in EMIS and data already been posted. This process will utilize the recently  | 5/3/2011            | 0061W0000303          | 60                | 0                          | 1,855,670.92                | -             | -               | 1,855,670.92             | 1,855,670.92                  | -                           | 1,855,670.92               | -               | -                    | 292      |
| 293      | WMS/EMIS interface - phase 4 - identify EMIS Objects (Regulator Stations, Releasers, CP Test Points, Valves, etc.)  | 6/14/2011           | 0061W0000460          | 36                | 0                          | 25,484.95                   | -             | -               | 25,484.95                | 25,484.95                     | -                           | 25,484.95                  | -               | -                    | 293      |
| 294      | which do not currently have a WMS FID/CD. Assign the FID/CD to each identified object, identify WMS facilities (Regulator Stations, Re  | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 294      |
| 295      | Acquire, configure and implement Avocis Intelligent   | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 295      |
| 296      | Content Management Software to permit full detail recording and tracking of all documents about   | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 296      |
| 297      | voice telephone call which use the company PBX  | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 297      |
| 298      | Oracle eBusiness Suite - Release 12.1.2   | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 298      |
| 299      | Purchase Distribution Integrity Management Plans  | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 299      |
| 300      | software  | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 300      |
| 301      | Purchase UNX/Linux Informer Licenses for high-speed   | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 301      |
| 302      | distributed system file transfers   | 6/14/2011           | 0061W0000450          | 36                | 0                          | 5,454.24                    | -             | -               | 5,454.24                 | 5,454.24                      | -                           | 5,454.24                   | -               | -                    | 302      |

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

| Line No. | Description (a)   | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remain g Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|---|---------------------|-----------------------|-------------------|----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 294      | Purchase Blue Coat Proxy 2010 application to manage control and repair on internet usage. | 6/14/2021           | 0616W0000477          | 36                | 0                          | 38,243.02                   | -             | -               | 38,243.02                | 38,243.02                     | -                           | 38,243.02                  | -               | -                    | 294      |
| 295      | Directory Migration Project   | 7/19/2021           | 0616W0000502          | 36                | 0                          | 95,280.00                   | -             | -               | 95,280.00                | 95,280.00                     | -                           | 95,280.00                  | -               | -                    | 295      |
| 296      | MS VISO STANDARD  | 8/31/2021           | 0616W0000620          | 36                | 0                          | 23,372.46                   | -             | -               | 23,372.46                | 23,372.46                     | -                           | 23,372.46                  | -               | -                    | 296      |
| 297      | MS PROJECT STANDARD   | 8/31/2021           | 0616W0000620          | 36                | 0                          | 2,344.05                    | -             | -               | 2,344.05                 | 2,344.05                      | -                           | 2,344.05                   | -               | -                    | 297      |
| 298      | WINDOWS SERVER OPS MANAGER  | 8/31/2021           | 0616W0000620          | 36                | 0                          | 57,703.14                   | -             | -               | 57,703.14                | 57,703.14                     | -                           | 57,703.14                  | -               | -                    | 298      |
| 299      | SYSTEM CENTER OPS MANAGER   | 8/31/2021           | 0616W0000620          | 36                | 0                          | 11,685.23                   | -             | -               | 11,685.23                | 11,685.23                     | -                           | 11,685.23                  | -               | -                    | 299      |
| 300      | WINDOWS SERVER ENTERPRISE   | 8/31/2021           | 0616W0000620          | 36                | 0                          | 29,611.59                   | -             | -               | 29,611.59                | 29,611.59                     | -                           | 29,611.59                  | -               | -                    | 300      |
| 301      | SQL SERVER STANDARD EDITION   | 8/31/2021           | 0616W0000620          | 36                | 0                          | 1,714.03                    | -             | -               | 1,714.03                 | 1,714.03                      | -                           | 1,714.03                   | -               | -                    | 301      |
| 302      | Microsoft SQL Server Enterprise   | 8/31/2021           | 0616W0000620          | 36                | 0                          | 25,340.99                   | -             | -               | 25,340.99                | 25,340.99                     | -                           | 25,340.99                  | -               | -                    | 302      |
| 303      | Microsoft Active Directory  | 10/13/2021          | 0616W0000642          | 60                | 0                          | 419,951.32                  | -             | -               | 419,951.32               | 419,951.32                    | -                           | 419,951.32                 | -               | -                    | 303      |
| 304      | HP Discovery and Dependency Mapping Application   | 11/2/2021           | 0616W0000642          | 60                | 0                          | 504,407.33                  | -             | -               | 504,407.33               | 504,407.33                    | -                           | 504,407.33                 | -               | -                    | 304      |
| 305      | Purchase PowerBroker software   | 11/4/2021           | 0616W0000619          | 36                | 0                          | 97,043.37                   | -             | -               | 97,043.37                | 97,043.37                     | -                           | 97,043.37                  | -               | -                    | 305      |
| 306      | Purchase Comm Vault Backup  | 11/18/2021          | 0616W0000595          | 36                | 0                          | 356,636.86                  | -             | -               | 356,636.86               | 356,636.86                    | -                           | 356,636.86                 | -               | -                    | 306      |
| 307      | OPNET 2100  | 11/21/2021          | 0616W0000643          | 36                | 0                          | 60,675.43                   | -             | -               | 60,675.43                | 60,675.43                     | -                           | 60,675.43                  | -               | -                    | 307      |
| 308      | Purchase OPNET Tools  | 11/21/2021          | 0616W0000643          | 36                | 0                          | 261,386.35                  | -             | -               | 261,386.35               | 261,386.35                    | -                           | 261,386.35                 | -               | -                    | 308      |
| 309      | NetMotion for Mobile Office   | 11/29/2021          | 0616W0000586          | 36                | 0                          | 346,347.11                  | -             | -               | 346,347.11               | 346,347.11                    | -                           | 346,347.11                 | -               | -                    | 309      |
| 310      | Purchase ARCOS Call Mgmt  | 11/29/2021          | 0616W0000586          | 36                | 0                          | 642,888.01                  | -             | -               | 642,888.01               | 642,888.01                    | -                           | 642,888.01                 | -               | -                    | 310      |
| 311      | Purchase PowerBroker software   | 12/1/2021           | 0616W0000642          | 60                | 0                          | 271,987.88                  | -             | -               | 271,987.88               | 271,987.88                    | -                           | 271,987.88                 | -               | -                    | 311      |
| 312      | PowerBroker Server Licenses   | 12/1/2021           | 0616W0000743          | 60                | 0                          | 271,987.88                  | -             | -               | 271,987.88               | 271,987.88                    | -                           | 271,987.88                 | -               | -                    | 312      |
| 313      | Oracle WebLogic Suite Licenses  | 12/1/2021           | 0616W0000743          | 60                | 0                          | 920,158.04                  | -             | -               | 920,158.04               | 920,158.04                    | -                           | 920,158.04                 | -               | -                    | 313      |
| 314      | DA-Oracle Database Protection Client Linux  | 12/1/2021           | 0616W0000743          | 60                | 0                          | 76,144.58                   | -             | -               | 76,144.58                | 76,144.58                     | -                           | 76,144.58                  | -               | -                    | 314      |
| 315      | Oracle Security Business Intelligence Software  | 12/24/2021          | 0616W0000636          | 36                | 0                          | 1,120,248.81                | -             | -               | 1,120,248.81             | 1,120,248.81                  | -                           | 1,120,248.81               | -               | -                    | 315      |
| 316      | Software Development for EMRS - 2011  | 12/28/2021          | 052W0000662           | 36                | 0                          | 254,647.22                  | -             | -               | 254,647.22               | 254,647.22                    | -                           | 254,647.22                 | -               | -                    | 316      |
| 317      | PowerCenter Software  | 12/29/2021          | 0616W0000625          | 36                | 0                          | 254,225.39                  | -             | -               | 254,225.39               | 254,225.39                    | -                           | 254,225.39                 | -               | -                    | 317      |
| 318      | PowerCharge Software  | 12/29/2021          | 0616W0000625          | 36                | 0                          | 95,535.44                   | -             | -               | 95,535.44                | 95,535.44                     | -                           | 95,535.44                  | -               | -                    | 318      |
| 319      | TeamMigrate Software to implement the CCH Inc. Internal Migration Licenses                | 12/31/2021          | 0616W0000688          | 60                | 0                          | 292,326.58                  | -             | -               | 292,326.58               | 292,326.58                    | -                           | 292,326.58                 | -               | -                    | 319      |
| 320      | Audit   | 2/10/2022           | 062W0000487           | 36                | 0                          | 50,881.67                   | -             | -               | 50,881.67                | 50,881.67                     | -                           | 50,881.67                  | -               | -                    | 320      |
| 321      | EMRS Configuration project  | 5/29/2022           | 052W0000663           | 36                | 0                          | 2,663,489.05                | -             | -               | 2,663,489.05             | 2,663,489.05                  | -                           | 2,663,489.05               | -               | -                    | 321      |
| 322      | CIC Access Software   | 5/31/2022           | 0616W000760           | 36                | 0                          | 3,980.38                    | -             | -               | 3,980.38                 | 3,980.38                      | -                           | 3,980.38                   | -               | -                    | 322      |
| 323      | CIC Refresh software  | 5/31/2022           | 0616W000762           | 36                | 0                          | 69,942.91                   | -             | -               | 69,942.91                | 69,942.91                     | -                           | 69,942.91                  | -               | -                    | 323      |
| 324      | Novell upgrade licensing  | 5/31/2022           | 0616W000815           | 36                | 0                          | 165,354.15                  | -             | -               | 165,354.15               | 165,354.15                    | -                           | 165,354.15                 | -               | -                    | 324      |
| 325      | Interdependency Analyzer and CICs Deployment Assistant                                    | 5/31/2022           | 0616W000793           | 36                | 0                          | 45,451.69                   | -             | -               | 45,451.69                | 45,451.69                     | -                           | 45,451.69                  | -               | -                    | 325      |
| 326      | PowerPlant Depreciation Module  | 6/15/2022           | 0616W000687           | 60                | 0                          | 159,637.52                  | -             | -               | 159,637.52               | 159,637.52                    | -                           | 159,637.52                 | -               | -                    | 326      |
| 327      | To implement an application interface between ZONAR and AssetWorks Fleet Focus MS         | 7/18/2022           | 0616W000732           | 60                | 0                          | 17,940.00                   | -             | -               | 17,940.00                | 17,940.00                     | -                           | 17,940.00                  | -               | -                    | 327      |
| 328      | Comm Vault Licenses   | 8/22/2022           | 0616W000852           | 60                | 0                          | 76,566.69                   | -             | -               | 76,566.69                | 76,566.69                     | -                           | 76,566.69                  | -               | -                    | 328      |
| 329      | MOVEIT DMZ Software from IPSWITCH   | 8/22/2022           | 0616W000841           | 60                | 0                          | 15,000.00                   | -             | -               | 15,000.00                | 15,000.00                     | -                           | 15,000.00                  | -               | -                    | 329      |
| 330      | Enterprise Vcenter Operations Management Enterprise Suite S.O                             | 8/24/2022           | 0616W000869           | 60                | 0                          | 523,850.44                  | -             | -               | 523,850.44               | 523,850.44                    | -                           | 523,850.44                 | -               | -                    | 330      |
| 331      | Tribe units   | 9/13/2022           | 0616W000887           | 36                | 0                          | 154,340.00                  | -             | -               | 154,340.00               | 154,340.00                    | -                           | 154,340.00                 | -               | -                    | 331      |
| 332      | Bascam Turner software upgrade  | 10/3/2022           | 0616W000816           | 36                | 0                          | 33,078.60                   | -             | -               | 33,078.60                | 33,078.60                     | -                           | 33,078.60                  | -               | -                    | 332      |
| 333      | Windows Server Data Center Software ACP-8   | 10/10/2022          | 0616W000856           | 36                | 0                          | 224,358.92                  | -             | -               | 224,358.92               | 224,358.92                    | -                           | 224,358.92                 | -               | -                    | 333      |
| 334      | System Center Data Center Software ANIG AML   | 10/14/2022          | 0616W000866           | 36                | 0                          | 150,246.94                  | -             | -               | 150,246.94               | 150,246.94                    | -                           | 150,246.94                 | -               | -                    | 334      |
| 335      | FS BIG-LTM-VE Software Licenses (6)   | 10/11/2022          | 0616W000873           | 36                | 0                          | 39,319.04                   | -             | -               | 39,319.04                | 39,319.04                     | -                           | 39,319.04                  | -               | -                    | 335      |
| 336      | Vibrok 300 upgrade  | 10/29/2022          | 0616W000895           | 60                | 0                          | 848,671.18                  | -             | -               | 848,671.18               | 848,671.18                    | -                           | 848,671.18                 | -               | -                    | 336      |
| 337      | Enduser SDR   | 11/7/2022           | 0616W000759           | 60                | 0                          | 222,032.46                  | -             | -               | 222,032.46               | 222,032.46                    | -                           | 222,032.46                 | -               | -                    | 337      |
| 338      | Micro soft Project 2010   | 11/7/2022           | 0616W000872           | 60                | 0                          | 24,000.00                   | -             | -               | 24,000.00                | 24,000.00                     | -                           | 24,000.00                  | -               | -                    | 338      |
| 339      | Micro soft Project 2010   | 11/20/2022          | 0616W000872           | 60                | 0                          | 24,000.00                   | -             | -               | 24,000.00                | 24,000.00                     | -                           | 24,000.00                  | -               | -                    | 339      |
| 340      | CIC Phone system software in the Dispatch   | 12/18/2022          | 0616W000791           | 36                | 0                          | 4,074.80                    | -             | -               | 4,074.80                 | 4,074.80                      | -                           | 4,074.80                   | -               | -                    | 340      |
| 341      | Solarwinds Software - IP Address Mgmt   | 12/16/2022          | 0616W000856           | 60                | 0                          | 17,815.43                   | -             | -               | 17,815.43                | 17,815.43                     | -                           | 17,815.43                  | -               | -                    | 341      |
| 342      | Ditech Packet Voice Processor   | 12/28/2022          | 0616W000943           | 60                | 0                          | 105,723.97                  | -             | -               | 105,723.97               | 105,723.97                    | -                           | 105,723.97                 | -               | -                    | 342      |
| 343      | 2012 EMRS Software Development  | 1/31/2023           | 052W000874            | 36                | 0                          | 250,000.00                  | -             | -               | 250,000.00               | 250,000.00                    | -                           | 250,000.00                 | -               | -                    | 343      |
| 344      | Bluzone Integration Server Software   | 2/28/2023           | 0616W000944           | 36                | 0                          | 25,944.00                   | -             | -               | 25,944.00                | 25,944.00                     | -                           | 25,944.00                  | -               | -                    | 344      |
| 345      | BMC Middleware Management software licensing  | 3/7/2023            | 0616W000956           | 36                | 0                          | 48,000.00                   | -             | -               | 48,000.00                | 48,000.00                     | -                           | 48,000.00                  | -               | -                    | 345      |
| 346      | Grid Desk Manager Licenses  | 4/1/2023            | 0616W000932           | 60                | 0                          | 20,000.00                   | -             | -               | 20,000.00                | 20,000.00                     | -                           | 20,000.00                  | -               | -                    | 346      |
| 347      | Customer Service  | 4/8/2023            | 0616W0001001          | 120               | 0                          | 13,313,529.49               | -             | -               | 13,313,529.49            | 13,313,529.49                 | -                           | 13,313,529.49              | -               | -                    | 347      |
| 348      | ORMP PHASE I & II   | 4/12/2023           | 0616W000871           | 60                | 0                          | 227,579.16                  | -             | -               | 227,579.16               | 227,579.16                    | -                           | 227,579.16                 | -               | -                    | 348      |
| 349      | PITNEY BOWES LICENSES FOR MAINFRAME   | 4/25/2023           | 0616W000973           | 36                | 0                          | 79,613.00                   | -             | -               | 79,613.00                | 79,613.00                     | -                           | 79,613.00                  | -               | -                    | 349      |
| 350      | SCADA Monitoring System   | 5/13/2023           | 0616W000669           | 60                | 0                          | 3,442,625.31                | -             | -               | 3,442,625.31             | 3,442,625.31                  | -                           | 3,442,625.31               | -               | -                    | 350      |
| 351      | Faxcom  | 5/20/2023           | 0616W000482           | 60                | 0                          | 15,554.52                   | -             | -               | 15,554.52                | 15,554.52                     | -                           | 15,554.52                  | -               | -                    | 351      |
| 352      | Iron Fleet Collection System  | 6/7/2023            | 0616W000810           | 60                | 0                          | 283,237.10                  | -             | -               | 283,237.10               | 283,237.10                    | -                           | 283,237.10                 | -               | -                    | 352      |
| 353      | 2010 Interlog Project   | 6/14/2023           | 0616W000934           | 60                | 0                          | 2,072,981.12                | -             | -               | 2,072,981.12             | 2,072,981.12                  | -                           | 2,072,981.12               | -               | -                    | 353      |
| 354      | Microsoft Dynamics CRM Software Licenses  | 8/1/2023            | 0616W000944           | 60                | 0                          | 30,000.00                   | -             | -               | 30,000.00                | 30,000.00                     | -                           | 30,000.00                  | -               | -                    | 354      |
| 355      | CIC Software Licenses   | 8/1/2023            | 0616W000975           | 60                | 0                          | 30,300.00                   | -             | -               | 30,300.00                | 30,300.00                     | -                           | 30,300.00                  | -               | -                    | 355      |
| 356      | Microsoft CIS Data Center Software Licensing  | 8/1/2023            | 0616W001030           | 60                | 0                          | 348,430.14                  | -             | -               | 348,430.14               | 348,430.14                    | -                           | 348,430.14                 | -               | -                    | 356      |
| 357      | Licenses for Delphix database virtualization software                                     | 8/1/2023            | 0616W001038           | 60                | 0                          | 216,200.00                  | -             | -               | 216,200.00               | 216,200.00                    | -                           | 216,200.00                 | -               | -                    | 357      |
| 358      | ACL Licenses  | 8/23/2023           | 0616W000979           | 60                | 0                          | 11,543.00                   | -             | -               | 11,543.00                | 11,543.00                     | -                           | 11,543.00                  | -               | -                    | 358      |
| 359      | HP/HP Infrastructure Licenses   | 8/23/2023           | 0616W001019           | 60                | 0                          | 330,000.00                  | -             | -               | 330,000.00               | 330,000.00                    | -                           | 330,000.00                 | -               | -                    | 359      |
| 360      | CRIColl dispatch candidate testing software   | 8/23/2023           | 0616W001022           | 36                | 0                          | 25,045.00                   | -             | -               | 25,045.00                | 25,045.00                     | -                           | 25,045.00                  | -               | -                    | 360      |
| 361      | Microsoft SQL Database Licensing  | 8/30/2023           | 0616W001005           | 60                | 0                          | 153,915.02                  | -             | -               | 153,915.02               | 153,915.02                    | -                           | 153,915.02                 | -               | -                    |          |

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

| Line No. | Description   | In-Service Date | Work Order Number | Life - Months | Remain g Life - Months | Asset Beginning Balance | Additions | Retirements | Ending Reserve Balance | Net Balance  | Annualized Amort | Line No. |     |
|----------|---|-----------------|-------------------|---------------|------------------------|-------------------------|-----------|-------------|------------------------|--------------|------------------|----------|-----|
| (a)      | (b)   | (c)             | (d)               | (e)           | (f)                    | (g)                     | (h)       | (i)         | (j)                    | (k)          | (l)              | (m)      | (n) |
| 368      | COYL Application Development  | 12/31/2013      | 0061W0000806      | 60            | 0                      | 573,376.73              | -         | -           | 573,376.73             | -            | -                | 388      |     |
| 369      | MADP records synchronization  | 12/31/2013      | 0052W0000885      | 60            | 0                      | 2,531,939.67            | -         | -           | 2,531,939.67           | -            | -                | 389      |     |
| 370      | Web Content Migration - 2 Softwares   | 12/31/2014      | 0061W0001018      | 60            | 0                      | 756,278.00              | -         | -           | 756,278.00             | -            | -                | 390      |     |
| 371      | Fleet Focus MS application  | 4/15/2014       | 0061W0000733      | 36            | 0                      | 15,000.00               | -         | -           | 15,000.00              | -            | -                | 371      |     |
| 372      | Web Content Management Design   | 6/30/2014       | 0061W0000876      | 60            | 0                      | 101,429.92              | -         | -           | 101,429.92             | -            | -                | 372      |     |
| 373      | Windows 7 Upgrade   | 7/1/2014        | 0061W0000920      | 60            | 0                      | 1,191,336.31            | -         | -           | 1,191,336.31           | -            | -                | 373      |     |
| 374      | Microsoft SQL Licensing TruUp   | 7/1/2014        | 0061W0001385      | 60            | 0                      | 320,271.84              | -         | -           | 320,271.84             | -            | -                | 374      |     |
| 375      | MICROSOFT GIS DATA CENTER LICENSING   | 7/1/2014        | 0061W0001403      | 60            | 0                      | 271,396.32              | -         | -           | 271,396.32             | -            | -                | 375      |     |
| 376      | GIS Mapping Migration Project   | 7/26/2014       | 0061W0000888      | 60            | 0                      | 6,530,306.15            | -         | -           | 6,530,306.15           | -            | -                | 376      |     |
| 377      | Avatar software Licenses  | 7/31/2014       | 0061W0001469      | 36            | 0                      | 1,189,762.39            | -         | -           | 1,189,762.39           | -            | -                | 377      |     |
| 378      | Avatar software Licenses  | 8/1/2014        | 0061W0001469      | 36            | 0                      | 1,189,762.39            | -         | -           | 1,189,762.39           | -            | -                | 378      |     |
| 379      | FOMS PH2  | 8/1/2014        | 0061W000511       | 120           | 16                     | 9,786,464.25            | -         | -           | 8,574,275.00           | 1,212,189.25 | -                | 379      |     |
| 380      | FOMS Based Procedures for FOMS Phase II for mainframe   | 8/1/2014        | 0061W000668       | 60            | 0                      | 150,000.00              | -         | -           | 150,000.00             | -            | -                | 380      |     |
| 381      | SDS Vialights VTAM, Vitalsigns IP, Vialights FTP software   | 9/1/2014        | 0061W0001474      | 36            | 0                      | 43,000.00               | -         | -           | 43,000.00              | -            | -                | 381      |     |
| 382      | AUTO DESK ALDIF SOFTWARE  | 9/8/2014        | 0061W0001478      | 36            | 0                      | 15,339.00               | -         | -           | 15,339.00              | -            | -                | 382      |     |
| 383      | Workstation Licensing for Windows 7 Enterprise, Exchange System Center, Configuration Manager, ServiceNow | 9/16/2014       | 0061W0000647      | 60            | 0                      | 552,637.20              | -         | -           | 552,637.20             | -            | -                | 383      |     |
| 384      | Remedy Application to BMC's Item Suite  | 10/1/2014       | 0061W0007140      | 60            | 0                      | 541,414.80              | -         | -           | 541,414.80             | -            | -                | 384      |     |
| 385      | Pass Through Oracle License required for the Performance Manager Implementation                           | 10/1/2014       | 0061W0001438      | 36            | 0                      | 37,500.00               | -         | -           | 37,500.00              | -            | -                | 385      |     |
| 386      | 10 additional HP Quality Center licenses  | 10/6/2014       | 0061W0001481      | 36            | 0                      | 65,411.53               | -         | -           | 65,411.53              | -            | -                | 386      |     |
| 387      | SUSE LINUX OPS SYSTEM   | 10/30/2014      | 0061W0001116      | 36            | 0                      | 14,400.00               | -         | -           | 14,400.00              | -            | -                | 387      |     |
| 388      | DYNAMIC REPORT SYSTEM   | 11/7/2014       | 0061W0001187      | 36            | 0                      | 31,349.00               | -         | -           | 31,349.00              | -            | -                | 388      |     |
| 389      | PaperDirect Capture Application   | 12/10/2014      | 0061W0000888      | 36            | 0                      | 88,954.27               | -         | -           | 88,954.27              | -            | -                | 389      |     |
| 390      | IBM Business Partner License  | 12/10/2014      | 0061W0001187      | 36            | 0                      | 500,000.00              | -         | -           | 500,000.00             | -            | -                | 390      |     |
| 391      | 2013 FOMS SOFTWARE DEVELOP  | 12/31/2014      | 0052W0000977      | 36            | 0                      | 500,000.00              | -         | -           | 500,000.00             | -            | -                | 391      |     |
| 392      | Business Intelligence License   | 1/14/2015       | 0061W0001684      | 36            | 0                      | 11,135.00               | -         | -           | 11,135.00              | -            | -                | 392      |     |
| 393      | CYBERARK SOFTWARE FOR LINUX   | 1/27/2015       | 0061W0001121      | 60            | 0                      | 110,390.57              | -         | -           | 110,390.57             | -            | -                | 393      |     |
| 394      | ARM PERFORMANCE MANAGER   | 2/4/2015        | 0061W0001688      | 60            | 0                      | 108,500.00              | -         | -           | 108,500.00             | -            | -                | 394      |     |
| 395      | BDNA SOFTWARE   | 3/31/2015       | 0061W0001567      | 60            | 0                      | 148,724.00              | -         | -           | 148,724.00             | -            | -                | 395      |     |
| 396      | MADP Records Standardization  | 6/8/2015        | 0061W0000915      | 60            | 0                      | 1,181,291.15            | -         | -           | 1,181,291.15           | -            | -                | 396      |     |
| 397      | CPQ SOLUTIONS   | 6/10/2015       | 0061W0001086      | 60            | 0                      | 475,987.55              | -         | -           | 475,987.55             | -            | -                | 397      |     |
| 398      | CPQ SOLUTIONS   | 6/10/2015       | 0061W0001086      | 60            | 0                      | 475,987.55              | -         | -           | 475,987.55             | -            | -                | 398      |     |
| 399      | NETRAN SOFTWARE   | 7/15/2015       | 0061W0001593      | 36            | 0                      | 55,200.00               | -         | -           | 55,200.00              | -            | -                | 399      |     |
| 400      | WORKFLOW SOFTWARE   | 8/1/2015        | 0061W0001683      | 60            | 0                      | 353,090.96              | -         | -           | 353,090.96             | -            | -                | 400      |     |
| 401      | OSISoft P1 TAGS   | 9/1/2015        | 0061W0002102      | 60            | 0                      | 47,512.33               | -         | -           | 47,512.33              | -            | -                | 401      |     |
| 402      | PaperVision Capture License   | 10/1/2015       | 0061W0002149      | 36            | 0                      | 12,628.00               | -         | -           | 12,628.00              | -            | -                | 402      |     |
| 403      | Windows DataCenter Enterprise   | 10/1/2015       | 0061W0002069      | 36            | 0                      | 159,298.73              | -         | -           | 159,298.73             | -            | -                | 403      |     |
| 404      | Microsoft Exchange Server License   | 10/1/2015       | 0061W0002069      | 36            | 0                      | 23,129.11               | -         | -           | 23,129.11              | -            | -                | 404      |     |
| 405      | Microsoft SharePoint Server License   | 10/1/2015       | 0061W0002069      | 36            | 0                      | 51,753.24               | -         | -           | 51,753.24              | -            | -                | 405      |     |
| 406      | IBM Business Partner License  | 11/16/2015      | 0061W0001683      | 36            | 0                      | 97,592.50               | -         | -           | 97,592.50              | -            | -                | 406      |     |
| 407      | IBM MS Tools for H1 and H2  | 11/16/2015      | 0061W0001683      | 36            | 0                      | 97,592.50               | -         | -           | 97,592.50              | -            | -                | 407      |     |
| 408      | CommVault CLA Licenses  | 11/20/2015      | 0061W0001686      | 60            | 0                      | 160,666.57              | -         | -           | 160,666.57             | -            | -                | 408      |     |
| 409      | Avecto Delopoint software Licenses  | 12/10/2015      | 0061W0002306      | 36            | 0                      | 82,500.00               | -         | -           | 82,500.00              | -            | -                | 409      |     |
| 410      | WEB CONTENT MGMT PH II  | 12/15/2015      | 0061W0001120      | 60            | 0                      | 3,479,564.85            | -         | -           | 3,479,564.85           | -            | -                | 410      |     |
| 411      | ORACLE PORTAL OEM MGMT  | 12/23/2015      | 0061W0002277      | 60            | 0                      | 775,397.94              | -         | -           | 775,397.94             | -            | -                | 411      |     |
| 412      | Vombis Metric Edge FSM  | 1/1/2016        | 0061W0002016      | 36            | 0                      | 10,000.00               | -         | -           | 10,000.00              | -            | -                | 412      |     |
| 413      | Financial Applications  | 1/1/2016        | 0061W0002016      | 120           | 34                     | 18,146,633.55           | -         | -           | 18,146,633.55          | 4,932,461.36 | 1,798,622.31     | 413      |     |
| 414      | GSX STATE ENTERFACE SOFTWARE  | 2/1/2016        | 0052W0001714      | 36            | 0                      | 274,448.62              | -         | -           | 274,448.62             | -            | -                | 414      |     |
| 415      | GSX STATE ENTERFACE SOFTWARE  | 2/29/2016       | 0061W0003321      | 36            | 0                      | 18,000.00               | -         | -           | 18,000.00              | -            | -                | 415      |     |
| 416      | Kelation Integration software License   | 2/29/2016       | 0061W0003321      | 36            | 0                      | 18,000.00               | -         | -           | 18,000.00              | -            | -                | 416      |     |
| 417      | DATA LOSS PREVENTION SOFTWARE   | 3/31/2016       | 0061W0000980      | 60            | 0                      | 692,303.35              | -         | -           | 692,303.35             | -            | -                | 417      |     |
| 418      | ARM DATA MIGRATION TOOL   | 4/1/2016        | 0061W0002116      | 60            | 0                      | 105,567.45              | -         | -           | 105,567.45             | -            | -                | 418      |     |
| 419      | DPA SOFTWARE  | 4/13/2016       | 0061W0002300      | 36            | 0                      | 220,422.74              | -         | -           | 220,422.74             | -            | -                | 419      |     |
| 420      | MARATHON PATENT   | 6/1/2016        | 0073W0000881      | 36            | 0                      | 14,721.76               | -         | -           | 14,721.76              | -            | -                | 420      |     |
| 421      | NETMOTION LICENSES  | 6/7/2016        | 0061W0002590      | 36            | 0                      | 77,054.80               | -         | -           | 77,054.80              | -            | -                | 421      |     |
| 422      | Corporate Performance Management Project  | 6/28/2016       | 0061W0002129      | 36            | 0                      | 158,748.69              | -         | -           | 158,748.69             | -            | -                | 422      |     |
| 423      | PowerBroker with Beyond Sight Licenses  | 7/1/2016        | 0061W0002388      | 60            | 0                      | 182,941.60              | -         | -           | 182,941.60             | -            | -                | 423      |     |
| 424      | PowerBroker Servers with BeyondSight Prof. Svc.   | 7/1/2016        | 0061W0002388      | 60            | 0                      | 5,042.96                | -         | -           | 5,042.96               | -            | -                | 424      |     |
| 425      | 150 FUSION LICENSES   | 7/31/2016       | 0061W0002336      | 36            | 0                      | 32,713.01               | -         | -           | 32,713.01              | -            | -                | 425      |     |
| 426      | FOMS SWG/PALITE Expiration  | 8/15/2016       | 0061W0001961      | 36            | 0                      | 386,565.70              | -         | -           | 386,565.70             | -            | -                | 426      |     |
| 427      | ALTIUM CC LICENSES  | 8/20/2016       | 0057W0002862      | 60            | 0                      | 252,074.74              | -         | -           | 252,074.74             | -            | -                | 427      |     |
| 428      | EnergyChs Software  | 10/31/2016      | 0057W0002459      | 36            | 0                      | 23,426.00               | -         | -           | 23,426.00              | -            | -                | 428      |     |
| 429      | RISKMASTER  | 11/2/2016       | 0061W0001800      | 36            | 0                      | 18,686.00               | -         | -           | 18,686.00              | -            | -                | 429      |     |
| 430      | EnergyChs Application, to be used with Oracle Primavera Support and Application Service                   | 12/1/2016       | 0061W0002850      | 60            | 0                      | 70,577.06               | -         | -           | 70,577.06              | -            | -                | 430      |     |
| 431      | TEAMMATE LICENSES   | 12/22/2016      | 0061W00010317     | 36            | 0                      | 18,900.00               | -         | -           | 18,900.00              | -            | -                | 431      |     |
| 432      | 1450 ALTIUM LICENSES  | 12/27/2016      | 0061W0003001      | 36            | 0                      | 202,220.00              | -         | -           | 202,220.00             | -            | -                | 432      |     |
| 433      | VPI AUTO PORTAL   | 12/30/2016      | 0061W0002915      | 36            | 0                      | 70,684.14               | -         | -           | 70,684.14              | -            | -                | 433      |     |
| 434      | EN POINT SYMMATEC LICENSES  | 12/31/2016      | 0061W0002905      | 36            | 0                      | 54,520.00               | -         | -           | 54,520.00              | -            | -                | 434      |     |
| 435      | ORACLE FAH  | 1/23/2017       | 0061W0002709      | 36            | 0                      | 12,000.00               | -         | -           | 12,000.00              | -            | -                | 435      |     |
| 436      | NEW DIMENSION FUNCTIONALITY   | 1/23/2017       | 0061W0002122      | 36            | 0                      | 81,886.74               | -         | -           | 81,886.74              | -            | -                | 436      |     |
| 437      | ICGOS Upgrade   | 1/31/2017       | 0061W0001533      | 36            | 0                      | 1,365,956.25            | -         | -           | 1,365,956.25           | -            | -                | 437      |     |
| 438      | Public Awareness Manager Program  | 4/16/2017       | 0061W0003162      | 36            | 0                      | 30,977.96               | -         | -           | 30,977.96              | -            | -                | 438      |     |
| 439      | SIEM PROJECT  | 5/9/2017        | 0061W0002477      | 60            | 0                      | 588,532.84              | -         | -           | 588,532.84             | -            | -                | 439      |     |
| 440      | MagnaSoft Software Global View  | 5/31/2017       | 0061W0002847      | 60            | 0                      | 126,480.00              | -         | -           | 126,480.00             | -            | -                | 440      |     |
| 441      | Schneider Electric SCADA License  | 7/1/2017        | 0061W0002464      | 36            | 0                      | 20,000.00               | -         | -           | 20,000.00              | -            | -                | 441      |     |
| 442      | XA Configuration Server Tool  | 7/24/2017       | 0061W0003464      | 36            | 0                      | 17,000.00               | -         | -           | 17,000.00              | -            | -                | 442      |     |

SOUTHWEST GAS CORPORATION  
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| Line No. | Description   | In-Service Date | Work Order Number | Life-Months | Remain g Life-Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort | Line No. |
|----------|---|-----------------|-------------------|-------------|----------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|------------------|----------|
| (a)      | (b)   | (c)             | (d)               | (e)         | (f)                  | (g)                     | (h)       | (i)         | (j)                  | (k)                       | (l)                     | (m)                    | (n)         | (o)              |          |
| 445      | LOST AND UNACCOUNTED FOR GAS                              | 7/31/2017       | 0615W0002091      | 60          | 0                    | 324,372.50              | -         | -           | 324,372.50           | 324,372.50                | -                       | 324,372.50             | -           | -                | 445      |
| 446      | VMware Horizon Enterprise Licenses                        | 8/7/2017        | 0615W000483       | 60          | 0                    | 395,762.23              | -         | -           | 395,762.23           | 395,762.23                | -                       | 395,762.23             | -           | -                | 446      |
| 447      | VMware Horizon Enterprise Licenses                        | 8/7/2017        | 0615W000484       | 60          | 0                    | 792,807.15              | -         | -           | 792,807.15           | 792,807.15                | -                       | 792,807.15             | -           | -                | 447      |
| 448      | Webex Site Pro/CSS Interface                              | 9/12/2017       | 0615W000365       | 60          | 0                    | 20,872.50               | -         | -           | 20,872.50            | 20,872.50                 | -                       | 20,872.50              | -           | -                | 448      |
| 449      | PaperVision Capture License                               | 9/15/2017       | 0615W000532       | 36          | 0                    | 20,872.50               | -         | -           | 20,872.50            | 20,872.50                 | -                       | 20,872.50              | -           | -                | 449      |
| 450      | DMC Remedy 9 Upgrade                                      | 9/27/2017       | 0615W0003009      | 60          | 0                    | 328,552.35              | -         | -           | 328,552.35           | 328,552.35                | -                       | 328,552.35             | -           | -                | 450      |
| 451      | Oracle Identity Management for EBS                        | 10/1/2017       | 0615W001977       | 60          | 2                    | 231,746.77              | -         | -           | 231,746.77           | 224,150.62                | 3,796.08                | 227,944.70             | 3,796.07    | 45,576.84        | 451      |
| 452      | Fleet Screen Designer Module                              | 10/12/2017      | 0615W0003663      | 60          | 5                    | 6,240.00                | -         | -           | 6,240.00             | 5,778.68                  | 102.26                  | 5,830.94               | 409.06      | 1,227.18         | 452      |
| 453      | Avevo License   | 10/17/2017      | 0615W0003613      | 36          | 0                    | 40,000.00               | -         | -           | 40,000.00            | 40,000.00                 | -                       | 40,000.00              | -           | -                | 453      |
| 454      | Turnkey Clarity Software                                  | 12/1/2017       | 0615W0003318      | 60          | 0                    | 1,010,387.94            | -         | -           | 1,010,387.94         | 1,010,387.94              | -                       | 1,010,387.94           | -           | -                | 454      |
| 455      | Oracle Software Licenses                                  | 12/1/2017       | 0615W0003899      | 36          | 0                    | 60,447.60               | -         | -           | 60,447.60            | 60,447.60                 | -                       | 60,447.60              | -           | -                | 455      |
| 456      | Oracle Software Licenses                                  | 12/1/2017       | 0615W0003900      | 36          | 0                    | 29,487.50               | -         | -           | 29,487.50            | 29,487.50                 | -                       | 29,487.50              | -           | -                | 456      |
| 457      | Oracle Identity and Access Management License             | 12/18/2017      | 0615W0003886      | 36          | 0                    | 43,232.40               | -         | -           | 43,232.40            | 43,232.40                 | -                       | 43,232.40              | -           | -                | 457      |
| 458      | Hatch ID System Software                                  | 12/21/2017      | 0615W0002526      | 36          | 0                    | 314,760.50              | -         | -           | 314,760.50           | 314,760.50                | -                       | 314,760.50             | -           | -                | 458      |
| 459      | SCADA Systems Monitoring                                  | 12/28/2017      | 0615W0003002      | 60          | 0                    | 372,340.97              | -         | -           | 372,340.97           | 372,340.97                | -                       | 372,340.97             | -           | -                | 459      |
| 460      | Dispatch Operations Viewer Software                       | 12/29/2017      | 0615W0002154      | 60          | 0                    | 257,364.00              | -         | -           | 257,364.00           | 257,364.00                | -                       | 257,364.00             | -           | -                | 460      |
| 461      | Quest Enterprise Reporting License                        | 12/31/2017      | 0615W0003617      | 60          | 2                    | 176,436.00              | -         | -           | 176,436.00           | 170,652.82                | 2,891.59                | 173,544.41             | 2,891.59    | 34,699.08        | 461      |
| 462      | Web Agency Portal Project                                 | 1/1/2018        | 0615W0002823      | 60          | 0                    | 288,632.82              | -         | -           | 288,632.82           | 288,632.82                | -                       | 288,632.82             | -           | -                | 462      |
| 463      | Licenses for Zentao Software                              | 1/1/2018        | 0615W0003726      | 60          | 0                    | 293,962.35              | -         | -           | 293,962.35           | 293,962.35                | -                       | 293,962.35             | -           | -                | 463      |
| 464      | Oracle Software Licenses                                  | 1/16/2018       | 0615W0003733      | 36          | 0                    | 908.82                  | -         | -           | 908.82               | 908.82                    | -                       | 908.82                 | -           | -                | 464      |
| 465      | License & Support for EBS/SCG                             | 1/16/2018       | 0615W0003733      | 36          | 0                    | 3,016.00                | -         | -           | 3,016.00             | 3,016.00                  | -                       | 3,016.00               | -           | -                | 465      |
| 466      | License & Support for Sourcing                            | 1/16/2018       | 0615W0003733      | 36          | 0                    | 712.80                  | -         | -           | 712.80               | 712.80                    | -                       | 712.80                 | -           | -                | 466      |
| 467      | License & support for EBS AACG                            | 1/16/2018       | 0615W0003733      | 36          | 0                    | 132,000.00              | -         | -           | 132,000.00           | 132,000.00                | -                       | 132,000.00             | -           | -                | 467      |
| 468      | E-Business Suite Professional User                        | 1/16/2018       | 0615W0003733      | 36          | 0                    | 4,131.00                | -         | -           | 4,131.00             | 4,131.00                  | -                       | 4,131.00               | -           | -                | 468      |
| 469      | Oracle Config Controls for EBS/SCG                        | 1/16/2018       | 0615W0003733      | 36          | 0                    | 9,315.00                | -         | -           | 9,315.00             | 9,315.00                  | -                       | 9,315.00               | -           | -                | 469      |
| 470      | Oracle Preventive Controls Governor                       | 1/16/2018       | 0615W0003733      | 36          | 0                    | 3,850.00                | -         | -           | 3,850.00             | 3,850.00                  | -                       | 3,850.00               | -           | -                | 470      |
| 471      | License & Support for PK Dev/Herpault                     | 1/16/2018       | 0615W0003733      | 36          | 0                    | 3,850.00                | -         | -           | 3,850.00             | 3,850.00                  | -                       | 3,850.00               | -           | -                | 471      |
| 472      | Oracle Web Analytics for EBS/SCG                          | 1/16/2018       | 0615W0003733      | 36          | 0                    | 3,850.00                | -         | -           | 3,850.00             | 3,850.00                  | -                       | 3,850.00               | -           | -                | 472      |
| 473      | License & Support for EBS/Ent/Trn Gov                     | 1/16/2018       | 0615W0003733      | 36          | 0                    | 2,049.30                | -         | -           | 2,049.30             | 2,049.30                  | -                       | 2,049.30               | -           | -                | 473      |
| 474      | License & Support for Config Controls Governor            | 1/16/2018       | 0615W0003733      | 36          | 0                    | 1,122.66                | -         | -           | 1,122.66             | 1,122.66                  | -                       | 1,122.66               | -           | -                | 474      |
| 475      | License & Support for Config Controls Gov                 | 1/16/2018       | 0615W0003733      | 36          | 0                    | 1,782.00                | -         | -           | 1,782.00             | 1,782.00                  | -                       | 1,782.00               | -           | -                | 475      |
| 476      | Oracle Connector for EBS for Ent Trans Gov                | 1/16/2018       | 0615W0003733      | 36          | 0                    | 13,800.00               | -         | -           | 13,800.00            | 13,800.00                 | -                       | 13,800.00              | -           | -                | 476      |
| 477      | Oracle Sourcing Opt for Oracle Purchasing                 | 1/16/2018       | 0615W0003733      | 36          | 0                    | 14,499.00               | -         | -           | 14,499.00            | 14,499.00                 | -                       | 14,499.00              | -           | -                | 477      |
| 478      | Oracle Application Access Controls Governor               | 1/16/2018       | 0615W0003733      | 36          | 0                    | 5,103.00                | -         | -           | 5,103.00             | 5,103.00                  | -                       | 5,103.00               | -           | -                | 478      |
| 479      | Oracle Config Controls Governor/Herpault                  | 1/16/2018       | 0615W0003733      | 36          | 0                    | 3,189.78                | -         | -           | 3,189.78             | 3,189.78                  | -                       | 3,189.78               | -           | -                | 479      |
| 480      | License & Support Application Access Controls Gov         | 1/16/2018       | 0615W0003733      | 36          | 0                    | 29,828.99               | -         | -           | 29,828.99            | 29,828.99                 | -                       | 29,828.99              | -           | -                | 480      |
| 481      | Windows 10 Enterprise                                     | 1/20/2018       | 0615W0003446      | 60          | 0                    | 583,884.89              | -         | -           | 583,884.89           | 583,884.89                | -                       | 583,884.89             | -           | -                | 481      |
| 482      | Succession Planning Project                               | 1/24/2018       | 0615W0002739      | 60          | 0                    | 281,869.63              | -         | -           | 281,869.63           | 281,869.63                | -                       | 281,869.63             | -           | -                | 482      |
| 483      | Virtual Server Automation Solution                        | 2/28/2018       | 0615W0003650      | 36          | 0                    | 60,940.10               | -         | -           | 60,940.10            | 60,940.10                 | -                       | 60,940.10              | -           | -                | 483      |
| 484      | Symantec Advanced Threat Protection (Endpoint) from OPTIV | 4/1/2018        | 0615W0003720      | 36          | 0                    | 80,027.70               | -         | -           | 80,027.70            | 80,027.70                 | -                       | 80,027.70              | -           | -                | 484      |
| 485      | HPQC Area License Purchase                                | 4/26/2018       | 0615W0004142      | 36          | 0                    | 99,742.50               | -         | -           | 99,742.50            | 99,742.50                 | -                       | 99,742.50              | -           | -                | 485      |
| 486      | MADP Application  | 6/30/2018       | 0615W0001096      | 36          | 0                    | 1,123,878.54            | -         | -           | 1,123,878.54         | 1,059,778.36              | 18,099.86               | 1,059,778.36           | 54,299.56   | 21,198.24        | 486      |
| 487      | Oracle Software Licenses                                  | 8/16/2018       | 0615W0004274      | 36          | 0                    | 24,439.14               | -         | -           | 24,439.14            | 24,439.14                 | -                       | 24,439.14              | -           | -                | 487      |
| 488      | Area Relation Module (ARM) License                        | 8/16/2018       | 0615W0004274      | 36          | 0                    | 24,439.14               | -         | -           | 24,439.14            | 24,439.14                 | -                       | 24,439.14              | -           | -                | 488      |
| 489      | EGIA (Gas) contractor Referral Program                    | 10/1/2018       | 0615W0003332      | 36          | 0                    | 26,177.03               | -         | -           | 26,177.03            | 26,177.03                 | -                       | 26,177.03              | -           | -                | 489      |
| 491      | Project Houslog System Implementation                     | 10/1/2018       | 0615W0002738      | 60          | 7                    | 2,069,135.70            | -         | -           | 2,069,135.70         | 1,867,442.15              | 33,099.08               | 1,900,541.23           | 198,594.47  | 397,188.94       | 491      |
| 492      | Scientific  | 10/15/2018      | 0615W0004236      | 36          | 0                    | 25,500.00               | -         | -           | 25,500.00            | 25,500.00                 | -                       | 25,500.00              | -           | -                | 492      |
| 493      | Balancing Report Portal - Imbalance Report                | 10/30/2018      | 0615W0001002      | 60          | 11                   | 202,388.73              | -         | -           | 202,388.73           | 165,024.42                | 3,396.76                | 168,421.18             | 33,967.55   | 40,761.06        | 493      |
| 494      | GTS Purchasing Module                                     | 10/31/2018      | 0615W0001002      | 60          | 8                    | 1,646,945.90            | -         | -           | 1,646,945.90         | 1,434,507.30              | 26,544.33               | 1,461,049.63           | 185,796.27  | 318,507.89       | 494      |
| 495      | NETUS Service Order Notification                          | 11/7/2018       | 0615W0004359      | 36          | 0                    | 1,387,823.13            | -         | -           | 1,387,823.13         | 1,208,928.85              | 12,747.54               | 1,228,500.39           | 159,322.74  | 272,970.41       | 495      |
| 496      | Oracle Software Licenses                                  | 11/14/2018      | 0615W0003720      | 36          | 0                    | 62,311.34               | -         | -           | 62,311.34            | 62,311.34                 | -                       | 62,311.34              | -           | -                | 496      |
| 497      | Load and Unload(Gas) (LUFG)                               | 11/16/2018      | 0615W0003520      | 36          | 0                    | 62,311.34               | -         | -           | 62,311.34            | 62,311.34                 | -                       | 62,311.34              | -           | -                | 497      |
| 498      | GTS Network Architecture Blueprint                        | 12/1/2018       | 0615W004669       | 36          | 0                    | 78,580.18               | -         | -           | 78,580.18            | 78,580.18                 | -                       | 78,580.18              | -           | -                | 498      |
| 499      | Adwavs Software   | 12/15/2018      | 0615W0004514      | 36          | 0                    | 27,226.33               | -         | -           | 27,226.33            | 27,226.33                 | -                       | 27,226.33              | -           | -                | 499      |
| 500      | Network Software  | 12/15/2018      | 0615W0004552      | 36          | 0                    | 87,350.25               | -         | -           | 87,350.25            | 87,350.25                 | -                       | 87,350.25              | -           | -                | 500      |
| 501      | Litigation Hold   | 12/15/2018      | 0615W0003555      | 60          | 9                    | 339,937.46              | -         | -           | 339,937.46           | 288,942.56                | 5,665.54                | 294,608.10             | 45,242.36   | 67,986.54        | 501      |
| 502      | NETUS Customer Facing Mobile App                          | 12/27/2018      | 0615W0004360      | 60          | 8                    | 1,431,615.75            | -         | -           | 1,431,615.75         | 1,240,450.11              | 23,895.71               | 1,264,345.82           | 167,269.93  | 286,748.45       | 502      |
| 503      | Powerplan Upgrade   | 1/21/2019       | 0615W0003840      | 60          | 0                    | 780,442.84              | -         | -           | 780,442.84           | 646,118.99                | 13,225.32               | 666,268.83             | 114,173.85  | 158,703.77       | 503      |
| 504      | Capex Reporting Module License & Implementation           | 1/21/2019       | 0615W0003821      | 60          | 9                    | 725,000.00              | -         | -           | 725,000.00           | 618,599.70                | 12,350.13               | 636,269.57             | 88,001.08   | 146,201.02       | 504      |
| 505      | Capex Reporting Module License & Implementation           | 1/21/2019       | 0615W0003821      | 60          | 9                    | 725,000.00              | -         | -           | 725,000.00           | 618,599.70                | 12,350.13               | 636,269.57             | 88,001.08   | 146,201.02       | 505      |
| 506      | Brightwork Software                                       | 2/9/2019        | 0615W004639       | 36          | 0                    | 67,847.53               | -         | -           | 67,847.53            | 67,847.53                 | -                       | 67,847.53              | -           | -                | 506      |
| 507      | Remedy Licenses   | 3/11/2019       | 0615W0004863      | 36          | 0                    | 27,670.00               | -         | -           | 27,670.00            | 27,670.00                 | -                       | 27,670.00              | -           | -                | 507      |
| 508      | COYL Phase II   | 3/15/2019       | 0615W0003606      | 60          | 11                   | 200,197.64              | -         | -           | 200,197.64           | 163,484.76                | 3,336.63                | 166,831.39             | 33,366.25   | 40,039.50        | 508      |
| 509      | FireMon Firewall Management Tool                          | 3/18/2019       | 0615W0003719      | 36          | 0                    | 96,195.55               | -         | -           | 96,195.55            | 96,195.55                 | -                       | 96,195.55              | -           | -                | 509      |
| 510      | NSX Data Ctr Eric Desktop                                 | 3/29/2019       | 0615W0004332      | 60          | 11                   | 417,889.56              | -         | -           | 417,889.56           | 341,275.27                | 6,994.94                | 348,240.21             | 69,649.35   | 83,579.22        | 510      |
| 511      | NSX Data Ctr Eric Licenses                                | 3/29/2019       | 0615W000          |             |                      |                         |           |             |                      |                           |                         |                        |             |                  |          |

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

| Line No. | Description (a)   | In-Service Date (b) | Work Order Number (c) | Life-Months (d) | Remain g Life-Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|---|---------------------|-----------------------|-----------------|--------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 527      | NEUS Hybrid Marketing (WMT)                                   | 10/9/2019           | 061W0004364           | 60              | 18                       | 648,955.52                  | -             | -               | 648,955.52               | 453,976.75                    | 10,823.27                   | 464,800.02                 | 183,995.50      | 129,979.18           | 527      |
| 528      | SIG Forecast Software   | 11/7/2019           | 061W0004358           | 60              | 20                       | 713,626.54                  | -             | -               | 713,626.54               | 475,503.10                    | 11,890.44                   | 518,944.48                 | 142,685.33      | 528                  |          |
| 529      | System Administration Phase II                                | 11/7/2019           | 061W0004361           | 60              | 25                       | 463,061.67                  | -             | -               | 463,061.67               | 304,057.96                    | 7,966.66                    | 319,104.71                 | 91,999.58       | 529                  |          |
| 530      | System Administration Phase III                               | 11/7/2019           | 061W0004362           | 60              | 36                       | 34,000.00                   | -             | -               | 34,000.00                | 24,700.00                     | -                           | 9,300.00                   | -               | 530                  |          |
| 531      | Brightworks Sharepoint Solutions Licensing                    | 11/9/2019           | 061W0005348           | 36              | 0                        | 34,000.00                   | -             | -               | 34,000.00                | 34,000.00                     | -                           | -                          | -               | 531                  |          |
| 532      | K2 Electronic Form Development                                | 11/9/2019           | 061W0005115           | 60              | 29                       | 15,000.00                   | -             | -               | 15,000.00                | 7,500.00                      | 2,500.00                    | 80,000.00                  | 30,000.00       | 532                  |          |
| 533      | Pure Connect Licenses   | 12/19/2019          | 061W0005400           | 36              | 9                        | 32,400.00                   | -             | -               | 32,400.00                | 25,200.00                     | 900.00                      | 25,200.00                  | 7,200.00        | 533                  |          |
| 534      | Data Warehouse Project  | 12/20/2019          | 061W0003978           | 60              | 20                       | 2,888,222.85                | -             | -               | 2,888,222.85             | 1,563,404.03                  | 381,409.94                  | 1,654,547.77               | 724,677.88      | 534                  |          |
| 535      | Neus Tech on Route  | 2/8/2020            | 061W0005414           | 60              | 22                       | 1,067,878.61                | -             | -               | 1,067,878.61             | 676,310.33                    | 17,987.70                   | 1,040,000.00               | 213,584.33      | 535                  |          |
| 536      | SAP Software Automation Solution                              | 3/16/2020           | 061W0005380           | 60              | 23                       | 594,020.00                  | -             | -               | 594,020.00               | 18,825.71                     | 3,237.99                    | 123,047.77                 | 71,235.89       | 536                  |          |
| 537      | COM Enhancements  | 3/16/2020           | 061W0005389           | 60              | 23                       | 1,428,358.36                | -             | -               | 1,428,358.36             | 890,713.97                    | 4,743.66                    | 1,165,300.00               | 305,903.98      | 537                  |          |
| 538      | Phase 28 of Firewall Implementation                           | 3/16/2020           | 061W0005387           | 60              | 23                       | 1,428,358.36                | -             | -               | 1,428,358.36             | 890,713.97                    | 4,743.66                    | 1,165,300.00               | 305,903.98      | 538                  |          |
| 539      | Iron Security Manager (ISM) Implementation                    | 6/1/2020            | 061W0005708           | 60              | 31                       | 94,480.00                   | -             | -               | 94,480.00                | 42,948.33                     | 1,669.31                    | 1,44,610.64                | 49,669.36       | 539                  |          |
| 540      | Iron Security Manager (ISM) Implementation                    | 6/1/2020            | 061W0005708           | 60              | 27                       | 353,750.00                  | -             | -               | 353,750.00               | 194,582.46                    | 5,895.84                    | 200,458.30                 | 153,291.70      | 540                  |          |
| 541      | Risk Management Information System - Ventur RMS               | 8/24/2020           | 061W0005652           | 60              | 13                       | 18,370.00                   | -             | -               | 18,370.00                | 11,746.42                     | 510.28                      | 12,246.70                  | 6,123.30        | 541                  |          |
| 542      | System Licenses   | 10/19/2020          | 061W0005349           | 60              | 29                       | 423,642.76                  | -             | -               | 423,642.76               | 219,689.93                    | 7,035.55                    | 216,703.48                 | 196,939.28      | 542                  |          |
| 543      | HCM Project   | 10/19/2020          | 061W0005349           | 60              | 30                       | 464,235.36                  | -             | -               | 464,235.36               | 231,127.70                    | 7,737.09                    | 239,849.79                 | 224,375.57      | 543                  |          |
| 544      | Project HCM 2020 - Cloud Based                                | 10/19/2020          | 061W0005683           | 60              | 30                       | 1,722,381.61                | -             | -               | 1,722,381.61             | 876,698.84                    | 29,859.39                   | 906,542.23                 | 869,835.38      | 544                  |          |
| 545      | Outage Management Project                                     | 11/20/2020          | 061W0006188           | 60              | 16                       | 882,319.60                  | -             | -               | 882,319.60               | 426,421.07                    | 14,707.05                   | 441,128.12                 | 176,484.59      | 545                  |          |
| 546      | Outage Management Project                                     | 11/20/2020          | 061W0006188           | 60              | 31                       | 882,319.60                  | -             | -               | 882,319.60               | 426,421.07                    | 14,707.05                   | 441,128.12                 | 176,484.59      | 546                  |          |
| 547      | Balance Archive System  | 11/30/2020          | 061W0006000           | 36              | 10                       | 38,500.00                   | -             | -               | 38,500.00                | 27,805.50                     | 1,069.45                    | 28,875.00                  | 9,625.00        | 547                  |          |
| 548      | Balancing Report II   | 12/1/2020           | 061W0005449           | 36              | 14                       | 21,200.29                   | -             | -               | 21,200.29                | 12,955.76                     | 588.89                      | 13,544.65                  | 7,655.64        | 548                  |          |
| 549      | AVEVA Software Licenses                                       | 12/4/2020           | 061W0006091           | 36              | 8                        | 37,560.00                   | -             | -               | 37,560.00                | 29,117.96                     | 1,052.26                    | 30,173.22                  | 7,386.78        | 549                  |          |
| 550      | CloudBased  | 12/15/2020          | 061W0006068           | 36              | 8                        | 25,900.00                   | -             | -               | 25,900.00                | 19,788.60                     | 716.43                      | 20,485.03                  | 5,014.97        | 550                  |          |
| 551      | DVA Web base Learning Training Courses                        | 3/26/2021           | 061W0005700           | 36              | 11                       | 60,200.00                   | -             | -               | 60,200.00                | 41,657.48                     | 1,693.87                    | 43,351.35                  | 26,938.65       | 551                  |          |
| 552      | Project HCM Implementation                                    | 5/7/2021            | 061W0005696           | 36              | 11                       | 90,200.00                   | -             | -               | 90,200.00                | 58,124.88                     | 1,893.79                    | 62,946.28                  | 24,246.15       | 552                  |          |
| 553      | Project HCM Implementation                                    | 5/7/2021            | 061W0005696           | 180             | 157                      | 104,550,624.36              | -             | -               | 104,550,624.36           | 33,253,144.88                 | 581,513.88                  | 13,844,661.36              | 90,715,062.90   | 69,781,509.99        | 553      |
| 554      | Oracle EBS License True Up                                    | 5/27/2021           | 061W0006512           | 60              | 40                       | 183,090.00                  | -             | -               | 183,090.00               | 60,300.00                     | 3,051.50                    | 64,081.50                  | 119,008.50      | 554                  |          |
| 555      | Netmation Licenses (Nagios)/Dunngo                            | 6/1/2021            | 061W0005657           | 60              | 38                       | 118,230.14                  | -             | -               | 118,230.14               | 43,351.00                     | 1,970.50                    | 45,321.50                  | 23,646.05       | 555                  |          |
| 556      | HCM Phase 2 Project Cloud-based                               | 6/30/2021           | 061W0006075           | 60              | 38                       | 994,777.38                  | -             | -               | 994,777.38               | 349,857.19                    | 16,971.58                   | 366,628.77                 | 203,659.01      | 556                  |          |
| 557      | MTP Cancel/Rebill Automation                                  | 9/30/2021           | 061W0006688           | 60              | 41                       | 482,301.00                  | -             | -               | 482,301.00               | 151,915.84                    | 8,058.17                    | 159,976.01                 | 322,326.99      | 557                  |          |
| 558      | DVA CL - COM License  | 10/1/2021           | 061W0006179           | 36              | 2                        | 51,233.00                   | -             | -               | 51,233.00                | 19,939.96                     | 1,423.14                    | 29,885.50                  | 17,077.66       | 558                  |          |
| 559      | Adaptive-Capital Budgeting Improvements                       | 10/26/2021          | 061W0005696           | 60              | 42                       | 97,290.00                   | -             | -               | 97,290.00                | 29,107.00                     | 1,621.50                    | 30,888.50                  | 66,481.50       | 559                  |          |
| 560      | Pro in Alignment/CRM/CloudBased                               | 11/7/2021           | 061W0006484           | 60              | 44                       | 16,353.65                   | -             | -               | 16,353.65                | 8,456.99                      | 442.66                      | 10,886.30                  | 105,482.18      | 560                  |          |
| 561      | ScoutLink Connection License - Radio Console                  | 12/1/2021           | 061W0006884           | 60              | 44                       | 151,200.00                  | -             | -               | 151,200.00               | 62,040.00                     | 2,659.50                    | 119,160.00                 | 74,160.00       | 561                  |          |
| 562      | ScoutLink Connection License - Radio Console                  | 12/1/2021           | 061W0006884           | 60              | 44                       | 875,993.22                  | -             | -               | 875,993.22               | 235,598.18                    | 14,599.89                   | 248,198.07                 | 627,795.15      | 562                  |          |
| 563      | Avtec ScoutLink Connection License - Radio Console            | 12/10/2021          | 061W0006884           | 60              | 44                       | 70,164.16                   | -             | -               | 70,164.16                | 18,710.40                     | 1,169.40                    | 19,879.80                  | 50,284.36       | 563                  |          |
| 564      | Upgrade   | 12/10/2021          | 061W0006884           | 60              | 44                       | 70,164.16                   | -             | -               | 70,164.16                | 18,710.40                     | 1,169.40                    | 19,879.80                  | 50,284.36       | 564                  |          |
| 565      | Avtec Scout EX Console Pool License - Radio Console           | 12/10/2021          | 061W0006884           | 60              | 44                       | 362,231.06                  | -             | -               | 362,231.06               | 96,594.91                     | 6,037.18                    | 102,632.09                 | 259,598.97      | 74,462.22            | 565      |
| 566      | OC Mgmt System-Cloud-based                                    | 12/13/2021          | 061W0006656           | 36              | 20                       | 67,300.00                   | -             | -               | 67,300.00                | 28,492.94                     | 1,940.35                    | 30,433.29                  | 36,866.71       | 23,284.24            | 566      |
| 567      | System Administration Phase II                                | 12/17/2021          | 061W0004362           | 60              | 20                       | 463,061.67                  | -             | -               | 463,061.67               | 304,057.96                    | 7,966.66                    | 518,944.48                 | 142,685.33      | 567                  |          |
| 568      | OSI S&P Provision License                                     | 12/20/2021          | 061W0007044           | 36              | 20                       | 33,600.00                   | -             | -               | 33,600.00                | 16,750.00                     | 444.80                      | 16,242.80                  | 8,343.20        | 5,233.65             | 568      |
| 569      | OSI S&P Provision License                                     | 12/20/2021          | 061W0007044           | 36              | 20                       | 33,600.00                   | -             | -               | 33,600.00                | 16,750.00                     | 444.80                      | 16,242.80                  | 8,343.20        | 5,233.65             | 569      |
| 570      | HCM Phase II - Benefits Configuration - cloud based           | 1/3/2022            | 061W0006858           | 60              | 45                       | 285,547.26                  | -             | -               | 285,547.26               | 145,421.10                    | 9,271.15                    | 155,384.25                 | 171,615.75      | 11,255.74            | 570      |
| 571      | HubR Back-Up Software for SCAOA                               | 2/1/2022            | 061W0006684           | 36              | 22                       | 54,192.37                   | -             | -               | 54,192.37                | 20,668.36                     | 1,522.55                    | 22,218.51                  | 31,973.46       | 18,270.55            | 571      |
| 572      | Verizon Connect DVR/Cloud                                     | 2/15/2022           | 061W0007664           | 36              | 22                       | 67,332.86                   | -             | -               | 67,332.86                | 25,669.40                     | 1,893.79                    | 27,563.19                  | 39,769.67       | 22,725.53            | 572      |
| 573      | OpenText Extended FCM-Cloud-Based                             | 4/1/2022            | 061W0006953           | 60              | 48                       | -                           | 406,173.00    | -               | 406,173.00               | -                             | 6,922.66                    | 80,807.99                  | 325,865.01      | 83,071.92            | 573      |
| 574      | Professional Services to implement OpenText Extended          | 4/1/2022            | 061W0006953           | 60              | 48                       | 406,173.00                  | -             | -               | 406,173.00               | 78,856.33                     | 6,922.66                    | 217,075.86                 | 784,413.17      | 200,377.83           | 574      |
| 575      | OCM Model Solution - Cloud-based Project                      | 4/29/2022           | 061W0006953           | 60              | 48                       | 406,173.00                  | -             | -               | 406,173.00               | 200,377.83                    | 6,922.66                    | 217,075.86                 | 784,413.17      | 200,377.83           | 575      |
| 576      | OCM Model Solution - Cloud-based Project                      | 5/2/2022            | 061W0007177           | 60              | 49                       | 289,000.00                  | -             | -               | 289,000.00               | 52,983.37                     | 16,698.15                   | 57,800.04                  | 231,199.96      | 57,999.99            | 576      |
| 577      | OC Development AHT Reduction Effort-Cloud Based               | 5/2/2022            | 061W0007177           | 60              | 49                       | 289,000.00                  | -             | -               | 289,000.00               | 52,983.37                     | 16,698.15                   | 57,800.04                  | 231,199.96      | 57,999.99            | 577      |
| 578      | HCM Automated Test/Configur-Cloud                             | 5/9/2022            | 061W0006943           | 36              | 25                       | 62,020.00                   | -             | -               | 62,020.00                | 18,767.75                     | 1,767.75                    | 20,493.92                  | 42,426.08       | 21,213.04            | 578      |
| 579      | SmartSheet Software Implementation-Cloud                      | 6/24/2022           | 061W0007119           | 36              | 26                       | 30,932.86                   | -             | -               | 30,932.86                | 8,337.17                      | 869.07                      | 9,206.24                   | 21,726.62       | 10,438.78            | 579      |
| 580      | HubR for Callback Software Development                        | 7/27/2022           | 061W0007116           | 36              | 31                       | 61,335.00                   | -             | -               | 61,335.00                | 17,027.50                     | 1,702.75                    | 10,222.50                  | 51,112.50       | 20,445.00            | 580      |
| 581      | Zero Trust-Data MFA-Cloud Based                               | 7/31/2022           | 061W0007353           | 60              | 54                       | 419,443.49                  | -             | -               | 419,443.49               | 14,083.80                     | 7,001.11                    | 48,084.51                  | 371,038.58      | 84,013.26            | 581      |
| 582      | Garby - PIPay CMG Management System-Cloud                     | 8/12/2022           | 061W0006708           | 60              | 52                       | 138,449.46                  | -             | -               | 138,449.46               | 18,345.45                     | 2,308.85                    | 20,698.30                  | 117,751.16      | 27,066.16            | 582      |
| 583      | Discone VIN Decodes Software                                  | 9/1/2022            | 061W0007347           | 36              | 35                       | 10,078.13                   | -             | -               | 10,078.13                | 296.61                        | 118.20                      | 591.22                     | 20,084.91       | 5,539.38             | 583      |
| 584      | OCM Management Project-Phase II                               | 12/1/2022           | 061W0007431           | 60              | 32                       | 33,163.62                   | -             | -               | 33,163.62                | 11,372.24                     | 463.29                      | 6,500.00                   | 29,663.69       | 14,115.93            | 584      |
| 585      | OCM Management Project-Phase II                               | 2/28/2023           | 061W0006949           | 60              | 34                       | 39,341.50                   | -             | -               | 39,341.50                | 1,761.00                      | 110.31                      | 2,863.31                   | 90,935.19       | 33,067.34            | 585      |
| 586      | Configuration and Implementation costs of the Conractor (HCM) | 2/28/2023           | 061W0006949           | 60              | 58                       | -                           | -             | -               | -                        | -                             | 3,637.26                    | 2,863.31                   | 214,598.51      | 43,647.15            | 586      |
| 587      | ZScaler-Netmon (VPN) Replc-Cloud                              | 3/31/2023           | 061W0007467           | 60              | 60                       | -                           | 218,235.77    | -               | 218,235.77               | -                             | 3,637.26                    | 6,372.66                   | 214,598.51      | 43,647.15            | 587      |
| 588      |   |                     |                       |                 |                          | \$ 384,415.24               | \$ 272,696    | \$ 0            | \$ 384,712.50            | \$ 164,935.30                 | \$ 1,654,240                | \$ 265,589.23              | \$ 118,137.907  | \$ 19,871.87         | 588      |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ALLOCATION OF NEVADA PROPERTY TAX BILLS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

| Line No. | Description<br>(a)             | Reference<br>(b) | Total<br>(c)<br>(d) + (e) | NNV<br>(d)                | SNV<br>(e)          | Line No. |
|----------|--------------------------------|------------------|---------------------------|---------------------------|---------------------|----------|
| 1        | Property Tax Bill              | WP I-17, Sh 2    | \$ 10,449,052             | \$ 2,022,929              | \$ 8,426,122        | 1        |
| 2        | Supplemental Tax Bill          | WP I-17, Sh 2    | 608,376                   | 123,403                   | 484,973             | 2        |
| 3        | Total Tax Bills                | Ln 1 + Ln 2      | <u>\$ 11,057,427</u>      | <u>\$ 2,146,332</u>       | <u>\$ 8,911,095</u> | 3        |
| 4        | Less: Allocation to Common [1] | Ln 8             | 368,313                   | 0                         | 368,313             | 4        |
| 5        | Direct Property Taxes [2]      | Ln 3 - Ln 4      | <u>\$ 10,689,115</u>      | <u>\$ 2,146,332</u>       | <u>\$ 8,542,782</u> | 5        |
|          |                                |                  |                           | Sch I-17, Sh 1<br>Ln 1(c) |                     |          |

[1] Taxes Allocated to Common

| Line No. | Description             | Reference   | SNV to<br>Common  | Line No. |
|----------|-------------------------|-------------|-------------------|----------|
| 6        | Total Taxes By Division | Ln 3        | \$ 8,911,095      | 6        |
| 7        | Allocation Factors      | [a]         | 4.14%             | 7        |
| 8        | As Allocated            | Ln 6 * Ln 7 | <u>\$ 368,313</u> | 8        |
|          |                         |             | Ln 4(e)           |          |

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

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

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

**Capitalized Allocation Factors Based on Recorded Amounts at May 31, 2023**

| Line No. | Description                           | Reference     | NNV                       | SNV          | Line No. |
|----------|---------------------------------------|---------------|---------------------------|--------------|----------|
| 9        | Capitalized Taxes                     | Sch M-5, Sh 2 | \$ 191,321                | \$ 199,585   | 9        |
| 10       | Total Accrued Taxes                   | Sch M-5, Sh 2 | 2,162,923                 | 9,057,654    | 10       |
| 11       | Portion of Property Taxes Capitalized | Ln 9 / Ln 10  | <u>8.85%</u>              | <u>2.20%</u> | 11       |
|          |                                       |               | Sch I-17, Sh 1<br>Ln 4(c) |              |          |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
NEVADA PROPERTY TAX BILLED DURING PERIOD  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

| Line<br>No. | County<br>(a)              | General<br>Billing<br>(b)<br>[1] | Supplemental<br>Billing<br>(c)<br>[2] | Total<br>(d)<br>(b) + (c) | Line<br>No. |
|-------------|----------------------------|----------------------------------|---------------------------------------|---------------------------|-------------|
| 1           | Carson                     | \$ 859,766                       | \$ 52,838                             | \$ 912,604                | 1           |
| 2           | Churchill                  | 177,901                          | 10,238                                | 188,139                   | 2           |
| 3           | Douglas                    | 172,844                          | 11,028                                | 183,872                   | 3           |
| 4           | Elko                       | 184,294                          | 12,952                                | 197,246                   | 4           |
| 5           | Eureka                     | 35                               | 2                                     | 37                        | 5           |
| 6           | Humboldt                   | 61,402                           | 3,534                                 | 64,935                    | 6           |
| 7           | Lander                     | 27,883                           | 1,605                                 | 29,487                    | 7           |
| 8           | Lyon                       | 270,505                          | 15,766                                | 286,271                   | 8           |
| 9           | Mineral                    | 10                               | 1                                     | 11                        | 9           |
| 10          | Nye                        | 0                                | 0                                     | 0                         | 10          |
| 11          | Pershing                   | 12,389                           | 713                                   | 13,102                    | 11          |
| 12          | Storey                     | 20,483                           | 1,179                                 | 21,662                    | 12          |
| 13          | Washoe                     | 235,417                          | 13,548                                | 248,965                   | 13          |
| 14          | Subtotal - Northern Nevada | <u>\$ 2,022,929</u>              | <u>\$ 123,403</u>                     | <u>\$ 2,146,332</u>       | 14          |
| 15          | Clark - Southern Nevada    | \$ 8,426,122                     | \$ 484,973                            | \$ 8,911,095              | 15          |
| 16          | Total                      | <u>\$ 10,449,052</u>             | <u>\$ 608,376</u>                     | <u>\$ 11,057,427</u>      | 16          |
|             |                            | WP I-17, Sh 1<br>Ln 1            | WP I-17, Sh 1<br>Ln 2                 |                           |             |

[1] State of Nevada Department of Taxation, Tax Bill dated July 1, 2022

[2] State of Nevada Department of Taxation, Tax Bill dated October 27, 2022



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
PROPERTY TAX ADJUSTMENT  
TAXABLE PLANT IN SERVICE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. 17**

| Line No. | Description (a)                             | Reference (b) | As of 6/30/22 (c)<br>Company Records | Adjusted At 5/31/2023 (d)<br>Sch G-1, Sh 11(e)<br>Sch G-2, Sh 11(e) | Adjusted At 11/30/2023 (e)<br>Sch G-1, Sh 11(g)<br>Sch G-2, Sh 11(g) | After Final Adjustments (f)<br>Sch G-1, Sh 11(i)<br>Sch G-2, Sh 11(i) | Line No. |
|----------|---|---------------|--------------------------------------|---|--|---|----------|
| 1        | <u>Northern Nevada</u><br>Plant in Service  | Account 101   | \$ 341,548,564                       | \$ 329,946,705  | \$ 369,637,831   | \$ 369,637,831  | 1        |
|          | Less:                                       |               |                                      |   |  |   |          |
| 2        | Depreciation and Amortization               |               | (129,190,192)                        | (131,504,882)   | (133,658,960)  | (133,658,960)   | 2        |
| 3        | Vehicles Net Book Value                     | [1]           | (4,090,731)                          | (3,880,912)   | (4,296,164)  | (4,296,164)   | 3        |
| 4        | Taxable Plant in Service                    |               | \$ 208,267,641                       | \$ 194,560,911  | \$ 231,682,707   | \$ 231,682,707  | 4        |
|          |   |               | Sch I-17, Sh 1                       | Sch I-17, Sh 1  |  |   |          |
|          |   |               | Ln 1(d)                              | Ln 2(f)   |  |   |          |
| 5        | <u>System Allocable</u><br>Plant in Service | Account 101   | \$ 518,557,783                       | \$ 473,719,072  | \$ 476,559,948   | \$ 476,559,948  | 5        |
|          | Less:                                       |               |                                      |   |  |   |          |
| 6        | Depreciation and Amortization               |               | (282,920,312)                        | (288,171,119)   | (298,802,641)  | (298,802,641)   | 6        |
| 7        | Vehicles Net Book Value                     | [1]           | (1,545,208)                          | (1,241,832)   | (1,138,060)  | (1,138,060)   | 7        |
| 8        | Add: Capitalized Leases -(NV Value)         |               | 0                                    | 0   | 0  | 0   | 8        |
| 9        | Net Plant in Service                        |               | \$ 234,092,263                       | \$ 184,306,121  | \$ 176,619,247   | \$ 176,619,247  | 9        |
| 10       | Nevada 4-Factor                             |               | 33.12%                               | 33.53%  | 33.53%   | 33.53%  | 10       |
| 11       | Taxable Plant in Service                    |               | \$ 77,531,358                        | \$ 61,798,200   | \$ 59,220,776  | \$ 59,220,776   | 11       |
|          |   |               | Sch I-17, Sh 1                       | Sch I-17, Sh 1  |  |   |          |
|          |   |               | Ln 8(d)                              | Ln 9(f)   |  |   |          |

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

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

| Line No.                    | Description (a)             | Reference (b)         | Pre-May 2012 Incremental Pipe Replacement (c) | Rate Case Expense 5/12-7/18 (d) | Rate Case Expense 8/18-5/20 (e) | District 22 Amortization 2020 GRC [2] (f) | District 22 Amortization 2021 GRC [3] (g) | Rate Case Expense 5/20-11/21 (h) | Leak Survey Incremental Costs (i) | COYL Replacement Program (j) | Total Regulatory Amortization (k) | Line No. |
|-----------------------------|-----------------------------|-----------------------|---|---------------------------------|---------------------------------|---|---|----------------------------------|-----------------------------------|------------------------------|-----------------------------------|----------|
| 1                           | Balance at March 2022       | 21-09001              | \$ 10,929                                     | \$ 25,322                       | \$ 73,549                       | \$ (468,750)                              | \$ (1,161,551)                            | \$ 81,539                        | N/A                               | N/A                          | N/A                               | 1        |
| 2                           | Amortization Period (Years) | 21-09001              | 2   | 2                               | 2                               | 2   | 2   | 2                                | N/A                               | N/A                          | N/A                               | 2        |
| 3                           | Annual Amortization Expense | Ln 1 / Ln 2           | \$ 5,465                                      | \$ 12,661                       | \$ 36,774                       | \$ (234,375)                              | \$ (580,776)                              | \$ 40,770                        | N/A                               | N/A                          | N/A                               | 3        |
| <b>Monthly Amortization</b> |                             |                       |   |                                 |                                 |   |   |                                  |                                   |                              |                                   |          |
| 4                           | April 2022                  | Ln 3 / 12             | \$ 455  | \$ 1,055                        | \$ 3,065                        | \$ (19,531)                               | \$ (48,398)                               | \$ 3,397                         | N/A                               | N/A                          | N/A                               | 4        |
| 5                           | May 2022                    | Ln 3 / 12             | 455   | 1,055 [1]                       | 3,065                           | (19,531)                                  | (48,398) [1]                              | 3,397                            | N/A                               | N/A                          | N/A                               | 5        |
| 6                           | June 2022                   | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 6        |
| 7                           | July 2022                   | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 7        |
| 8                           | August 2022                 | Ln 3 / 12             | 455   | 1,055 [1]                       | 3,065                           | (19,531)                                  | (48,398) [1]                              | 3,397                            | N/A                               | N/A                          | N/A                               | 8        |
| 9                           | September 2022              | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 9        |
| 10                          | October 2022                | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 10       |
| 11                          | November 2022               | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 11       |
| 12                          | December 2022               | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 12       |
| 13                          | January 2023                | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 13       |
| 14                          | February 2023               | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 14       |
| 15                          | March 2023                  | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 15       |
| 16                          | April 2023                  | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 16       |
| 17                          | May 2023                    | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 17       |
| 18                          | June 2023                   | Ln 3 / 12             | 455   | 1,055 [1]                       | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 18       |
| 19                          | July 2023                   | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 19       |
| 20                          | August 2023                 | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 20       |
| 21                          | September 2023              | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 21       |
| 22                          | October 2023                | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 22       |
| 23                          | November 2023               | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 23       |
| 24                          | December 2023               | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 24       |
| 25                          | January 2024                | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 25       |
| 26                          | February 2024               | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 26       |
| 27                          | March 2024                  | Ln 3 / 12             | 455   | 1,055                           | 3,065                           | (19,531)                                  | (48,398)                                  | 3,397                            | N/A                               | N/A                          | N/A                               | 27       |
| 28                          | Balance at April 2024       | Ln 1 - (Sum Lns 4-27) | \$ 0  | \$ 0                            | \$ 0                            | \$ 0                                      | \$ 0                                      | \$ 0                             | \$ 851,231                        | \$ 70,642                    | \$ 460,936                        | 28       |

Purpose: To project the balance of the regulatory assets associated with regulatory amortizations and rate case expenses authorized in Docket No. 21-09001 to the month prior to rates becoming effective in the instant docket.

[1] Additional activity was recorded for corrections

[2] Amount remaining of the \$750,000 removed in Docket No. 20-02023. This amount was considered in the Company's rates established in Docket No. 21-09001.

[3] Pursuant to the Commission's order in Docket No. 20-02023, the Company established a regulatory liability in the amount of \$1,050,000 (with carry). This amount is considered in rates established in Docket No. 21-09001.

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

| Line No. | Voucher Number                | Account | Invoice Amount | Month 1                   | Month 2   | Month 3   | Month 4   | Month 5   | Month 6   | Month 7   | Month 8   | Month 9   | Month 10  | Month 11  | Month 12  | Amortized Total | Annualized | Adjustment   | Line No. |  |  |
|----------|-------------------------------|---------|----------------|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------|------------|--------------|----------|--|--|
|          | (a)                           | (b)     | (c)            | (d)                       | (e)       | (f)       | (g)       | (h)       | (i)       | (j)       | (k)       | (l)       | (m)       | (n)       | (o)       | (p)             | (q)        | (r)          |          |  |  |
| 1        | 80938430                      | 923     | \$ 581,175     | \$ 14,175                 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 170,100      | \$ 170,100 | \$ (411,075) | 1        |  |  |
| 2        | <b>Total Account 923</b>      |         | \$ 581,175     | \$ 14,175                 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 170,100      | \$ 170,100 | \$ (411,075) | 2        |  |  |
|          |                               |         |                | Sch I-21, Sh 1<br>Ln 3(b) |           |           |           |           |           |           |           |           |           |           |           |                 |            |              |          |  |  |
| 3        | <b>Total System Allocable</b> |         | \$ 581,175     | \$ 14,175                 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 14,175 | \$ 170,100      | \$ 170,100 | \$ (411,075) | 3        |  |  |

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

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

| Line<br>No.  | Description<br>(a)                                | Reference<br>(b) | Account<br>(c) | Amount<br>(d) | Line<br>No. |
|--|---|------------------|----------------|---------------|-------------|
| <u>Northern Nevada</u>                                   |   |                  |                |               |             |
| 1  | 0021W0004408                                      |                  | 398            | \$ (3,438)    | 1           |
| 2  | 0022W0005785                                      | [3]              | 398            | (92,407)      | 2           |
| 3  | 0024W0007356                                      |                  | 391.1          | (125)         | 3           |
| <u>System Allocable</u>                                  |   |                  |                |               |             |
| 4  | 0073W0004415                                      |                  | 398            | \$ (4,038)    | 4           |
| 5  | 0061W0004622                                      |                  | 303            | (7)           | 5           |
| 6  | 0061W0006966                                      |                  | 391.1          | (16)          | 6           |
| 7  | 0062W0006104                                      | [5]              | 392.11         | (36,555)      | 7           |
| <u>Work Orders Identified in Docket No. 18-05031 [1]</u> |   |                  |                |               |             |
| 8  | 0061W0000511 - FOMS Phase 2 - Work Mgmt           | [1]              | 303            | \$ (1,900)    | 8           |
| 9  | 0061W0001012 - GTS Purchasing Module              | [1]              | 303            | (1,801)       | 9           |
| 10   | 0061W0001059 - Financial Applications Replacement | [1]              | 303            | (653,336)     | 10          |
| 11   | 0061W0002687 - ERP Invoicing Business Improve     | [4]              | 303            | -             | 11          |
| 12   | 0061W0002738 - OLTE Replacement                   | [1]              | 303            | (2,996)       | 12          |
| 13   | 0061W0003100 - Balancing Report Portal            | [1]              | 303            | (2,667)       | 13          |
| 14   | 0061W0003584 - PowerPlan Upgrade                  | [1]              | 303            | (335)         | 14          |
| 15   | 0061W0003606 - COYL Phase II                      | [1]              | 303            | (1,463)       | 15          |
| 16   | 0061W0003641 - Treasury Management System         | [1]              | 303            | (1,034)       | 16          |
| 17   | Total 303   | [2]              |                | \$ (665,532)  | 17          |
| 18   | 0061W0001875 - SCADA Hdw to Replc H1 and H2       | [1]              | 391.1          | \$ (1,696)    | 18          |
| 19   | 0061W0002185 - MWS Eval                           | [1]              | 391.1          | (83)          | 19          |
| 20   | 0061W0002287 - EWS Replacement at Corporate       | [1]              | 391.1          | (5,427)       | 20          |
| 21   | 0061W0002637 - Next Generation Firewall           | [1]              | 391.1          | (62)          | 21          |
| 22   | 0061W0002785 - F5 Viprion Blades for H1 server    | [1]              | 391.1          | (4,127)       | 22          |
| 23   | Total 391.1                                       |                  |                | \$ (11,395)   | 23          |
| 24   | 0061W0003622 - Video Conferencing Equipment       | [1]              | 398            | \$ (760)      | 24          |
| 25   | Total Adjustment                                  |                  |                | \$ (814,272)  | 25          |
| <u>Fully Amortized by November 30,2019</u>               |   |                  |                |               |             |
| 26   | 0052W0000885 - MAOP Records Standardization       |                  | 303            | (51)          | 26          |
| 27   | 0061W0000669 - SCADA Replacement Project          |                  | 303            | (3,220)       | 27          |
| 28   | 0061W0000759 - Purchase Endeavor SCM              |                  | 303            | (692)         | 28          |
| 29   | 0061W0000778 - Purchase Exchange Migration        |                  | 303            | (352)         | 29          |
| 30   | 0061W0000806 - COYL Application Development       |                  | 303            | (436)         | 30          |
| 31   | 0061W0000876 - Web Content Management Design      |                  | 303            | (1,537)       | 31          |
| 32   | 0061W0000898 - PaperFlow Capture Upgrade          |                  | 303            | (55)          | 32          |
| 33   | 0061W0000934 - Sharepoint 2010 Project            |                  | 303            | (5,141)       | 33          |

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

| Line<br>No.                                 | Description<br>(a)                                 | Reference<br>(b) | Account<br>(c) | Amount<br>(d) | Line<br>No. |
|---|--|------------------|----------------|---------------|-------------|
| 34  | 0061W0000963 - PowerPlan Tax Repairs               |                  | 303            | (631)         | 34          |
| 35  | 0061W0000980 - Data Loss Prevention Software       |                  | 303            | (1,348)       | 35          |
| <u>Fully Amortized by May 30, 2020</u>      |  |                  |                |               |             |
| 36  | 0061W0000740 - Remedy Upgrade Project              |                  | 303            | (512)         | 36          |
| 37  | 0061W0000888 - GIS Mapping Migration Project       |                  | 303            | (13,274)      | 37          |
| 38  | 0061W0001101 - Vista Plus forms Pro Installation   |                  | 303            | (89)          | 38          |
| <u>Fully Amortized by May 30, 2021</u>      |  |                  |                |               |             |
| 39  | 0061W0000980 - Data Loss Prevention Software       |                  | 303            | (1,019)       | 39          |
| 40  | 0061W0001120 - Web Content Mgmt Phase II           |                  | 303            | (10,119)      | 40          |
| 41  | 0061W0001686 - CPM Solution                        |                  | 303            | (5,787)       | 41          |
| 42  | 0061W0003124 - Search Software for SWGas.com       |                  | 303            | (83)          | 42          |
| <u>Fully Amortized by November 30, 2021</u> |  |                  |                |               |             |
| 43  | 0061W0002129 - CPM Project Phase II                |                  | 303            | (2,818)       | 43          |
| <u>Cancelled</u>                            |  |                  |                |               |             |
| 44  | 0061W0003424 - Text Notifications Project          |                  | 303            | (2,574)       | 44          |
| <u>In CWIP as of November 30, 2019</u>      |  |                  |                |               |             |
| 45  | 0061W0002490 - CIS Assessment & Strategic Roadmap  |                  | 303            | (12,405)      | 45          |
| 46  | 0061W0003101 - Design Data Collection Application  |                  | 303            | (1,919)       | 46          |
| 47  | 0061W0003658 - Outage Management Project           |                  | 303            | (119)         | 47          |
| <u>Fully Amortized by May 30, 2023</u>      |  |                  |                |               |             |
| 48  | 0061W0001001 - FOMS Phase 1 - Customer Service     |                  | 303            | (4,758)       | 48          |
| 49  | 0061W0001533 - CIC Upgrade                         |                  | 303            | (3,981)       | 49          |
| 50  | 0061W0002063 - WinJa LegaSuite Proj-CSS Interface  |                  | 303            | (119)         | 50          |
| 51  | 0061W0002154 - Dispatch Operations Viewer Proj     |                  | 303            | (301)         | 51          |
| 52  | 0061W0002823 - Web Agency Portal Project           |                  | 303            | (667)         | 52          |
| 53  | 0061W0003009 - DMC Remedy 9 Upgrade                |                  | 303            | (1,623)       | 53          |
| 54  | 0061W0003318 - Turnkey Cfactory Software           |                  | 303            | (9,316)       | 54          |
| 55  | 0061W0003416 - Windows 10 Migration                |                  | 303            | (6,140)       | 55          |
| 56  | 0061W0003520 - Lost and Unaccounted for Gas Enhanc |                  | 303            | (111)         | 56          |
| <u>Fully Amortized by November 30, 2023</u> |  |                  |                |               |             |
| 57  | 0061W0001096 - MAOP Application                    |                  | 303            | (15,367)      | 57          |

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

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

[3] Removes non NNV portion of project.

[4] Work order 0061W0002687 moved to non-utility account and removed from Acct. 303. No removal req'd.

[5] Removal of aircraft towing vehicle.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description (a)  | NNV           |               | Corporate Direct |                | System Allocable |                | Total Adjustment |                 | Line No.   |
|----------|------------------|---------------|---------------|------------------|----------------|------------------|----------------|------------------|-----------------|------------|
|          |                  | Labor (b)     | Loading (c)   | Labor (d)        | Loading (e)    | Labor (f)        | Loading (g)    | Labor (h)        | Loading (i)     |            |
|          |                  | WP I-C2, Sh 6 | WP I-C2, Sh 8 | WP I-C2, Sh 10   | WP I-C2, Sh 12 | WP I-C2, Sh 14   | WP I-C2, Sh 16 | (b) + (d) + (f)  | (c) + (e) + (g) | (h) + (i)  |
| 1        | Operations       |               |               |                  |                |                  |                |                  |                 |            |
| 2        | Account 813      | \$ 0          | \$ 0          | \$ 3,269         | \$ 1,029       | \$ 0             | \$ 0           | \$ 3,269         | \$ 1,029        | \$ 4,298   |
| 3        | Account 840      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 4        | Account 841      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 5        | Account 850      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 6        | Account 851      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 7        | Account 852      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 8        | Account 853      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 9        | Account 856      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 10       | Account 857      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 11       | Account 859      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 12       | Account 870      | 49,581        | 14,842        | 34               | 11             | 0                | 0              | 49,616           | 14,853          | 64,469     |
| 13       | Account 871      | 434           | 132           | 3,635            | 1,153          | 0                | 0              | 4,069            | 1,284           | 5,354      |
| 14       | Account 874      | 19,950        | 6,021         | 0                | 0              | 0                | 0              | 19,950           | 6,021           | 25,971     |
| 15       | Account 875      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 16       | Account 878      | 28,144        | 8,556         | 0                | 0              | 0                | 0              | 28,144           | 8,556           | 36,700     |
| 17       | Account 879      | 22,740        | 6,897         | 6,324            | 1,995          | 0                | 0              | 29,064           | 8,892           | 37,956     |
| 18       | Account 880      | 18,274        | 5,476         | 343              | 112            | 0                | 0              | 18,617           | 5,587           | 24,204     |
| 19       | Account 901      | 5,031         | 1,519         | 5,239            | 1,686          | 0                | 0              | 10,270           | 3,205           | 13,474     |
| 20       | Account 902      | 6,366         | 1,936         | (1)              | (0)            | 0                | 0              | 6,366            | 1,936           | 8,302      |
| 21       | Account 903      | 4,464         | 1,346         | 22,438           | 7,052          | 0                | 0              | 26,902           | 8,398           | 35,300     |
| 22       | Account 905      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 23       | Account 908      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 24       | Account 910      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 25       | Account 920      | 0             | 0             | 0                | 0              | 109,202          | 36,577         | 109,202          | 36,577          | 145,779    |
| 26       | Account 922      | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 27       | Account 930.2    | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
|          | Total Operations | \$ 154,984    | \$ 46,725     | \$ 41,282        | \$ 13,038      | \$ 109,202       | \$ 36,577      | \$ 305,468       | \$ 96,340       | \$ 401,808 |

Cert NNV Sum

NNV 2023 Labor Annualization Cert

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description (a)   | NNV           |               | Corporate Direct |                | System Allocable |                | Total Adjustment |                 | Line No.   |
|----------|-------------------|---------------|---------------|------------------|----------------|------------------|----------------|------------------|-----------------|------------|
|          |                   | Labor (b)     | Loading (c)   | Labor (d)        | Loading (e)    | Labor (f)        | Loading (g)    | Labor (h)        | Loading (i)     |            |
|          |                   | WP I-C2, Sh 7 | WP I-C2, Sh 9 | WP I-C2, Sh 11   | WP I-C2, Sh 13 | WP I-C2, Sh 15   | WP I-C2, Sh 17 | (b) + (d) + (f)  | (c) + (e) + (g) | (h) + (i)  |
| 1        | Maintenance       |               |               |                  |                |                  |                |                  |                 |            |
| 1        | Account 843.1     | \$ 0          | \$ 0          | \$ 0             | \$ 0           | \$ 0             | \$ 0           | \$ 0             | \$ 0            | \$ 0       |
| 2        | Account 843.2     | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 3        | Account 843.3     | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 4        | Account 843.5     | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 5        | Account 843.6     | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 6        | Account 843.7     | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 7        | Account 843.8     | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 8        | Account 843.9     | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 9        | Account 861       | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 10       | Account 863       | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 11       | Account 864       | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 12       | Account 865       | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 13       | Account 866       | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 14       | Account 885       | 9,815         | 2,936         | 0                | 0              | 0                | 0              | 9,815            | 2,936           | 12,751     |
| 15       | Account 886       | 46            | 13            | 0                | 0              | 0                | 0              | 46               | 13              | 59         |
| 16       | Account 887       | 13,309        | 4,058         | 0                | 0              | 0                | 0              | 13,309           | 4,058           | 17,366     |
| 17       | Account 889       | 6,941         | 2,104         | 0                | 0              | 0                | 0              | 6,941            | 2,104           | 9,045      |
| 18       | Account 892       | 9,095         | 2,777         | 0                | 0              | 0                | 0              | 9,095            | 2,777           | 11,872     |
| 19       | Account 893       | 3,109         | 941           | 0                | 0              | 0                | 0              | 3,109            | 941             | 4,049      |
| 20       | Account 894       | 0             | 0             | 0                | 0              | 0                | 0              | 0                | 0               | 0          |
| 21       | Account 935       | 811           | 230           | 0                | 0              | 2,031            | 681            | 2,842            | 911             | 3,753      |
| 22       | Total Maintenance | \$ 43,127     | \$ 13,058     | \$ 0             | \$ 0           | \$ 2,031         | \$ 681         | \$ 45,157        | \$ 13,739       | \$ 58,896  |
| 23       | Total O&M         | \$ 198,111    | \$ 59,783     | \$ 41,282        | \$ 13,038      | \$ 111,233       | \$ 37,258      | \$ 350,625       | \$ 110,079      | \$ 460,704 |

Cert NNV Sum

NNV 2023 Labor Annualization Cert

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LABOR AND LOADING ANNUALIZATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description (a)            | NNV        |             | Corporate Direct |             | System Allocable |             | Total Adjustment |             | Line No.   |
|----------|----------------------------|------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|------------|
|          |                            | Labor (b)  | Loading (c) | Labor (d)        | Loading (e) | Labor (f)        | Loading (g) | Labor (h)        | Loading (i) |            |
|          | <u>Functionalization</u>   |            |             |                  |             |                  |             |                  |             |            |
| 1        | Other Gas Supply           | \$ 0       | \$ 0        | \$ 3,269         | \$ 1,029    | \$ 0             | \$ 0        | \$ 3,269         | \$ 1,029    | \$ 4,298   |
| 2        | Storage                    | 0          | 0           | 0                | 0           | 0                | 0           | 0                | 0           | 0          |
| 3        | Transmission               | 0          | 0           | 0                | 0           | 0                | 0           | 0                | 0           | 0          |
| 4        | Distribution               | 181,438    | 54,752      | 10,337           | 3,271       | 0                | 0           | 191,775          | 58,023      | 249,798    |
| 5        | Customer Accounts          | 15,862     | 4,801       | 27,676           | 8,737       | 0                | 0           | 43,538           | 13,539      | 57,076     |
| 6        | Customer Service & Info    | 0          | 0           | 0                | 0           | 0                | 0           | 0                | 0           | 0          |
| 7        | Sales                      | 0          | 0           | 0                | 0           | 0                | 0           | 0                | 0           | 0          |
|          | Administrative and General |            |             |                  |             |                  |             |                  |             |            |
| 8        | Direct                     | 811        | 230         | 0                | 0           | 0                | 0           | 811              | 230         | 1,041      |
| 9        | System Allocable           | 0          | 0           | 0                | 0           | 111,233          | 37,258      | 111,233          | 37,258      | 148,491    |
| 10       | Total                      | \$ 198,111 | \$ 59,783   | \$ 41,282        | \$ 13,038   | \$ 111,233       | \$ 37,258   | \$ 350,625       | \$ 110,079  | \$ 460,704 |

Cert NNV Sum

NNV 2023 Labor Annualization Cert



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED LABOR AFTER CERTIFICATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description<br>(a)                     | Reference<br>(b) | NNV<br>(c)          | Corp Direct<br>NNV<br>(d) | Sys Alloc<br>(e)     | Line No. |
|----------|--|------------------|---------------------|---------------------------|----------------------|----------|
| 1        | Certification Labor                    | WP I-C2, Sh 5    | \$ 7,322,866        | \$ 1,114,703              | \$ 68,171,879        | 1        |
| 2        | Overtime Percentage                    | WP I-3, Sh 4     | 7.27%               | 12.00%                    | 2.18%                | 2        |
| 3        | Overtime                               | Ln 1 * Ln 2      | \$ 532,469          | \$ 133,758                | \$ 1,485,592         | 3        |
| 4        | Total Certification Labor              | Ln 1 + Ln 3      | <u>\$ 7,855,335</u> | <u>\$ 1,248,460</u>       | <u>\$ 69,657,471</u> | 4        |
| Less:    |  |                  |                     |                           |                      |          |
| 5        | Percent Indirect Time                  | WP I-3, Sh 4     | 12.55%              | 13.71%                    | 13.71%               | 5        |
| 6        | Total Indirect Time                    | Ln 4 * Ln 5      | \$ 985,994          | \$ 171,219                | \$ 9,553,109         | 6        |
| 7        | Certification Labor less Indirect Time | Ln 4 - Ln 6      | <u>\$ 6,869,341</u> | <u>\$ 1,077,242</u>       | <u>\$ 60,104,363</u> | 7        |
| 8        | Number of Employees                    | WP I-C2, Sh 5    | 84                  | 10                        | 626                  | 8        |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**DISTRIBUTION OF ANNUALIZED LABOR**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No.   | Description (a)                                 | Reference (b) | AZ (c)        | SNV (d)       | NNV (e)      | NCA (f)      | SLT (g)      | PP (h)       | SCA (i)       | Corp (j)      | Total (k)         | Line No. |
|--|---|---------------|---------------|---------------|--------------|--------------|--------------|--------------|---------------|---------------|-------------------|----------|
| 1  | Certification Labor [1]                         |               | \$ 70,351,328 | \$ 27,901,452 | \$ 7,322,866 | \$ 1,511,080 | \$ 1,901,513 | \$ 3,867,277 | \$ 11,039,798 | \$ 94,777,210 | \$ 218,672,523    | 1        |
| 2  | Percent of Total Labor                          |               | 32.17%        | 12.76%        | 3.35%        | 0.69%        | 0.87%        | 1.77%        | 5.05%         | 43.34%        | 100.00%           | 2        |
| 3  | Number of Employees                             |               | 848           | 340           | 84           | 17           | 22           | 44           | 128           | 870           | 2,354             | 3        |
| <b>Allocation of Corporate Labor and Employees</b> |   |               |               |               |              |              |              |              |               |               |                   |          |
| 4  | Annualized Corporate Labor (Ln 1 (i))           |               |               |               |              |              |              |              |               |               | <b>94,777,210</b> | 4        |
| 5  | Historical Distribution (WP H-3, Sh 16)         |               | 14.72%        | 8.12%         | 1.18%        | 0.34%        | 0.25%        | 1.46%        | 2.01%         | 71.93%        | 100.00%           | 5        |
| 6  | Allocation of Corporate Labor (Ln 5 * Ln 4 (j)) |               | \$ 13,947,244 | \$ 7,695,164  | \$ 1,114,703 | \$ 319,547   | \$ 239,870   | \$ 1,380,290 | \$ 1,908,513  | \$ 68,171,879 | \$ 94,777,210     | 6        |
| 7  | Number of Employees                             |               |               |               |              |              |              |              |               |               | <b>870</b>        | 7        |
| 8  | Historical Distribution (WP H-3, Sh 16)         |               | 14.72%        | 8.12%         | 1.18%        | 0.34%        | 0.25%        | 1.46%        | 2.01%         | 71.93%        | 100.00%           | 8        |
| 9  | Allocation of Corporate Emp. (Ln 8 * Ln 7 (k))  |               | 128           | 71            | 10           | 3            | 2            | 13           | 18            | 626           | 870               | 9        |

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NNV 2023 Labor Annualization Cert

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description<br>(a) | NNV                                |                                       |                                | Line No. |
|----------|--------------------|------------------------------------|---------------------------------------|--------------------------------|----------|
|          |                    | Annualized<br>(b)<br>WP I-3, Sh 10 | Certification<br>(c)<br>WP I-C2, Sh 4 | Adjustment<br>(d)<br>(c) - (b) |          |
| 1        | Annualized Labor   |                                    | \$ 6,869,341                          |                                | 1        |
|          | <u>Operations</u>  |                                    |                                       |                                |          |
| 2        | Account 813        | \$ 0                               | \$ 0                                  | \$ 0                           | 2        |
| 3        | Account 840        | 0                                  | 0                                     | 0                              | 3        |
| 4        | Account 841        | 0                                  | 0                                     | 0                              | 4        |
| 5        | Account 850        | 0                                  | 0                                     | 0                              | 5        |
| 6        | Account 851        | 0                                  | 0                                     | 0                              | 6        |
| 7        | Account 852        | 0                                  | 0                                     | 0                              | 7        |
| 8        | Account 853        | 0                                  | 0                                     | 0                              | 8        |
| 9        | Account 856        | 0                                  | 0                                     | 0                              | 9        |
| 10       | Account 857        | 0                                  | 0                                     | 0                              | 10       |
| 11       | Account 859        | 0                                  | 0                                     | 0                              | 11       |
| 12       | Account 870        | 1,259,966                          | 1,309,548                             | 49,581                         | 12       |
| 13       | Account 871        | 11,027                             | 11,461                                | 434                            | 13       |
| 14       | Account 874        | 506,973                            | 526,923                               | 19,950                         | 14       |
| 15       | Account 875        | 0                                  | 0                                     | 0                              | 15       |
| 16       | Account 878        | 715,192                            | 743,336                               | 28,144                         | 16       |
| 17       | Account 879        | 577,864                            | 600,603                               | 22,740                         | 17       |
| 18       | Account 880        | 464,373                            | 482,647                               | 18,274                         | 18       |
| 19       | Account 901        | 127,847                            | 132,878                               | 5,031                          | 19       |
| 20       | Account 902        | 161,786                            | 168,152                               | 6,366                          | 20       |
| 21       | Account 903        | 113,446                            | 117,910                               | 4,464                          | 21       |
| 22       | Account 905        | 0                                  | 0                                     | 0                              | 22       |
| 23       | Account 908        | 0                                  | 0                                     | 0                              | 23       |
| 24       | Account 910        | 0                                  | 0                                     | 0                              | 24       |
| 25       | Account 920        | 0                                  | 0                                     | 0                              | 25       |
| 26       | Account 922        | 0                                  | 0                                     | 0                              | 26       |
| 27       | Account 930.2      | 0                                  | 0                                     | 0                              | 27       |
| 28       | Total Operations   | \$ 3,938,473                       | \$ 4,093,458                          | \$ 154,984                     | 28       |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED DIRECT LABOR AND ADJUSTMENT**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                  | Description<br>(a)      | NNV                                |                                       |                                | Line No. |
|---------------------------|-------------------------|------------------------------------|---------------------------------------|--------------------------------|----------|
|                           |                         | Annualized<br>(b)<br>WP I-3, Sh 11 | Certification<br>(c)<br>WP I-C2, Sh 4 | Adjustment<br>(d)<br>(c) - (b) |          |
| <u>Maintenance</u>        |                         |                                    |                                       |                                |          |
| 1                         | Account 843.1           | \$ 0                               | \$ 0                                  | \$ 0                           | 1        |
| 2                         | Account 843.2           | 0                                  | 0                                     | 0                              | 2        |
| 3                         | Account 843.3           | 0                                  | 0                                     | 0                              | 3        |
| 4                         | Account 843.5           | 0                                  | 0                                     | 0                              | 4        |
| 5                         | Account 843.6           | 0                                  | 0                                     | 0                              | 5        |
| 6                         | Account 843.7           | 0                                  | 0                                     | 0                              | 6        |
| 7                         | Account 843.8           | 0                                  | 0                                     | 0                              | 7        |
| 8                         | Account 843.9           | 0                                  | 0                                     | 0                              | 8        |
| 9                         | Account 861             | 0                                  | 0                                     | 0                              | 9        |
| 10                        | Account 863             | 0                                  | 0                                     | 0                              | 10       |
| 11                        | Account 864             | 0                                  | 0                                     | 0                              | 11       |
| 12                        | Account 865             | 0                                  | 0                                     | 0                              | 12       |
| 13                        | Account 866             | 0                                  | 0                                     | 0                              | 13       |
| 14                        | Account 885             | 249,418                            | 259,233                               | 9,815                          | 14       |
| 15                        | Account 886             | 1,177                              | 1,223                                 | 46                             | 15       |
| 16                        | Account 887             | 338,202                            | 351,511                               | 13,309                         | 16       |
| 17                        | Account 889             | 176,398                            | 183,339                               | 6,941                          | 17       |
| 18                        | Account 892             | 231,133                            | 240,229                               | 9,095                          | 18       |
| 19                        | Account 893             | 78,994                             | 82,103                                | 3,109                          | 19       |
| 20                        | Account 894             | 0                                  | 0                                     | 0                              | 20       |
| 21                        | Account 935             | 20,615                             | 21,426                                | 811                            | 21       |
| 22                        | Total Maintenance       | \$ 1,095,938                       | \$ 1,139,064                          | \$ 43,127                      | 22       |
| 23                        | Total O&M               | \$ 5,034,411                       | \$ 5,232,522                          | \$ 198,111                     | 23       |
| 24                        | % O&M to Total          | 76.17%                             | 76.17%                                | 76.17%                         | 24       |
| <u>Deferred and Other</u> |                         |                                    |                                       |                                |          |
| 25                        | Account 146             | \$ 0                               | \$ 0                                  | \$ 0                           | 25       |
| 26                        | Account 163             | 198,842                            | 206,666                               | 7,825                          | 26       |
| 27                        | Account 182.3           | 154,724                            | 160,812                               | 6,089                          | 27       |
| 28                        | Account 183.2           | 0                                  | 0                                     | 0                              | 28       |
| 29                        | Account 184             | 136,361                            | 141,727                               | 5,366                          | 29       |
| 30                        | Account 186             | 7,380                              | 7,671                                 | 290                            | 30       |
| 31                        | Account 426             | 0                                  | 0                                     | 0                              | 31       |
| 32                        | Total Deferred          | \$ 497,307                         | \$ 516,876                            | \$ 19,570                      | 32       |
| <u>Capital</u>            |                         |                                    |                                       |                                |          |
| 33                        | Account 107             | \$ 1,055,096                       | \$ 1,096,616                          | \$ 41,519                      | 33       |
| 34                        | Account 108             | 22,444                             | 23,327                                | 883                            | 34       |
| 35                        | Total Capital           | \$ 1,077,540                       | \$ 1,119,943                          | \$ 42,403                      | 35       |
| 36                        | Total                   | \$ 6,609,258                       | \$ 6,869,341                          | \$ 260,083                     | 36       |
| 37                        | Account 242             | 948,663                            | 985,994                               | 37,331                         | 37       |
| 38                        | Total Incl. Account 242 | \$ 7,557,920                       | \$ 7,855,335                          | \$ 297,415                     | 38       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description<br>(a)       | NNV                                |  |                                | Line No. |
|----------|--------------------------|------------------------------------|--|--------------------------------|----------|
|          |                          | Annualized<br>(b)<br>WP I-3, Sh 12 | Certification<br>(c)<br>WP I-C2, Sh 18 | Adjustment<br>(d)<br>(c) - (b) |          |
| 1        | Annualized Labor Loading |                                    | \$ 4,103,979                           |                                | 1        |
|          | <u>Operations</u>        |                                    |  |                                |          |
| 2        | Account 813              | \$ 0                               | \$ 0                                   | \$ 0                           | 2        |
| 3        | Account 840              | 0                                  | 0                                      | 0                              | 3        |
| 4        | Account 841              | 0                                  | 0                                      | 0                              | 4        |
| 5        | Account 850              | 0                                  | 0                                      | 0                              | 5        |
| 6        | Account 851              | 0                                  | 0                                      | 0                              | 6        |
| 7        | Account 852              | 0                                  | 0                                      | 0                              | 7        |
| 8        | Account 853              | 0                                  | 0                                      | 0                              | 8        |
| 9        | Account 856              | 0                                  | 0                                      | 0                              | 9        |
| 10       | Account 857              | 0                                  | 0                                      | 0                              | 10       |
| 11       | Account 859              | 0                                  | 0                                      | 0                              | 11       |
| 12       | Account 870              | 762,306                            | 777,148                                | 14,842                         | 12       |
| 13       | Account 871              | 6,756                              | 6,887                                  | 132                            | 13       |
| 14       | Account 874              | 309,230                            | 315,251                                | 6,021                          | 14       |
| 15       | Account 875              | 0                                  | 0                                      | 0                              | 15       |
| 16       | Account 878              | 439,456                            | 448,012                                | 8,556                          | 16       |
| 17       | Account 879              | 354,249                            | 361,147                                | 6,897                          | 17       |
| 18       | Account 880              | 281,246                            | 286,722                                | 5,476                          | 18       |
| 19       | Account 901              | 78,003                             | 79,522                                 | 1,519                          | 19       |
| 20       | Account 902              | 99,453                             | 101,390                                | 1,936                          | 20       |
| 21       | Account 903              | 69,136                             | 70,482                                 | 1,346                          | 21       |
| 22       | Account 905              | 0                                  | 0                                      | 0                              | 22       |
| 23       | Account 908              | 0                                  | 0                                      | 0                              | 23       |
| 24       | Account 910              | 0                                  | 0                                      | 0                              | 24       |
| 25       | Account 920              | 0                                  | 0                                      | 0                              | 25       |
| 26       | Account 922              | 0                                  | 0                                      | 0                              | 26       |
| 27       | Account 930.2            | 0                                  | 0                                      | 0                              | 27       |
| 28       | Total Operations         | \$ 2,399,835                       | \$ 2,446,560                           | \$ 46,725                      | 28       |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**ANNUALIZED DIRECT LABOR LOADING AND ADJUSTMENT**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                  | Description<br>(a) | NNV               |                      |                   | Line No. |
|---------------------------|--------------------|-------------------|----------------------|-------------------|----------|
|                           |                    | Annualized<br>(b) | Certification<br>(c) | Adjustment<br>(d) |          |
|                           |                    | WP I-3, Sh 13     | WP I-C2, Sh 18       | (c) - (b)         |          |
| <u>Maintenance</u>        |                    |                   |                      |                   |          |
| 1                         | Account 843.1      | \$ 0              | \$ 0                 | \$ 0              | 1        |
| 2                         | Account 843.2      | 0                 | 0                    | 0                 | 2        |
| 3                         | Account 843.3      | 0                 | 0                    | 0                 | 3        |
| 4                         | Account 843.5      | 0                 | 0                    | 0                 | 4        |
| 5                         | Account 843.6      | 0                 | 0                    | 0                 | 5        |
| 6                         | Account 843.7      | 0                 | 0                    | 0                 | 6        |
| 7                         | Account 843.8      | 0                 | 0                    | 0                 | 7        |
| 8                         | Account 843.9      | 0                 | 0                    | 0                 | 8        |
| 9                         | Account 861        | 0                 | 0                    | 0                 | 9        |
| 10                        | Account 863        | 0                 | 0                    | 0                 | 10       |
| 11                        | Account 864        | 0                 | 0                    | 0                 | 11       |
| 12                        | Account 865        | 0                 | 0                    | 0                 | 12       |
| 13                        | Account 866        | 0                 | 0                    | 0                 | 13       |
| 14                        | Account 885        | 150,810           | 153,747              | 2,936             | 14       |
| 15                        | Account 886        | 662               | 675                  | 13                | 15       |
| 16                        | Account 887        | 208,403           | 212,460              | 4,058             | 16       |
| 17                        | Account 889        | 108,054           | 110,158              | 2,104             | 17       |
| 18                        | Account 892        | 142,631           | 145,408              | 2,777             | 18       |
| 19                        | Account 893        | 48,316            | 49,256               | 941               | 19       |
| 20                        | Account 894        | 0                 | 0                    | 0                 | 20       |
| 21                        | Account 935        | 11,809            | 12,039               | 230               | 21       |
| 22                        | Total Maintenance  | \$ 670,684        | \$ 683,742           | \$ 13,058         | 22       |
| 23                        | Total O&M          | \$ 3,070,519      | \$ 3,130,302         | \$ 59,783         | 23       |
| 24                        | % O&M to Total     | 76.27%            | 76.27%               | 76.27%            | 24       |
| <u>Deferred and Other</u> |                    |                   |                      |                   |          |
| 25                        | Account 146        | \$ 0              | \$ 0                 | \$ 0              | 25       |
| 26                        | Account 163        | 121,147           | 123,505              | 2,359             | 26       |
| 27                        | Account 182.3      | 89,869            | 91,618               | 1,750             | 27       |
| 28                        | Account 183.2      | 0                 | 0                    | 0                 | 28       |
| 29                        | Account 184        | 82,457            | 84,063               | 1,605             | 29       |
| 30                        | Account 186        | 4,355             | 4,439                | 85                | 30       |
| 31                        | Account 426        | 0                 | 0                    | 0                 | 31       |
| 32                        | Total Deferred     | \$ 297,827        | \$ 303,626           | \$ 5,799          | 32       |
| <u>Capital</u>            |                    |                   |                      |                   |          |
| 33                        | Account 107        | \$ 643,683        | \$ 656,215           | \$ 12,532         | 33       |
| 34                        | Account 108        | 13,572            | 13,836               | 264               | 34       |
| 35                        | Total Capital      | \$ 657,255        | \$ 670,051           | \$ 12,797         | 35       |
| 36                        | Total              | \$ 4,025,601      | \$ 4,103,979         | \$ 78,378         | 36       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description<br>(a) | Corporate Direct to NNV            |                                       |                                | Line No. |
|----------|--------------------|------------------------------------|---------------------------------------|--------------------------------|----------|
|          |                    | Annualized<br>(b)<br>WP I-3, Sh 17 | Certification<br>(c)<br>WP I-C2, Sh 4 | Adjustment<br>(d)<br>(c) - (b) |          |
| 1        | Annualized Labor   |                                    | \$ 1,077,242                          |                                | 1        |
|          | <u>Operations</u>  |                                    |                                       |                                |          |
| 2        | Account 813        | \$ 78,221                          | \$ 81,489                             | \$ 3,269                       | 2        |
| 3        | Account 840        | 0                                  | 0                                     | 0                              | 3        |
| 4        | Account 841        | 0                                  | 0                                     | 0                              | 4        |
| 5        | Account 850        | 0                                  | 0                                     | 0                              | 5        |
| 6        | Account 851        | 0                                  | 0                                     | 0                              | 6        |
| 7        | Account 852        | 0                                  | 0                                     | 0                              | 7        |
| 8        | Account 853        | 0                                  | 0                                     | 0                              | 8        |
| 9        | Account 856        | 0                                  | 0                                     | 0                              | 9        |
| 10       | Account 857        | 0                                  | 0                                     | 0                              | 10       |
| 11       | Account 859        | 0                                  | 0                                     | 0                              | 11       |
| 12       | Account 870        | 818                                | 852                                   | 34                             | 12       |
| 13       | Account 871        | 86,993                             | 90,628                                | 3,635                          | 13       |
| 14       | Account 874        | 0                                  | 0                                     | 0                              | 14       |
| 15       | Account 875        | 0                                  | 0                                     | 0                              | 15       |
| 16       | Account 878        | 0                                  | 0                                     | 0                              | 16       |
| 17       | Account 879        | 151,335                            | 157,659                               | 6,324                          | 17       |
| 18       | Account 880        | 8,215                              | 8,559                                 | 343                            | 18       |
| 19       | Account 901        | 125,359                            | 130,598                               | 5,239                          | 19       |
| 20       | Account 902        | (17)                               | (18)                                  | (1)                            | 20       |
| 21       | Account 903        | 536,948                            | 559,386                               | 22,438                         | 21       |
| 22       | Account 905        | 0                                  | 0                                     | 0                              | 22       |
| 23       | Account 908        | 0                                  | 0                                     | 0                              | 23       |
| 24       | Account 910        | 0                                  | 0                                     | 0                              | 24       |
| 25       | Account 920        | 0                                  | 0                                     | 0                              | 25       |
| 26       | Account 922        | 0                                  | 0                                     | 0                              | 26       |
| 27       | Account 930.2      | 0                                  | 0                                     | 0                              | 27       |
| 28       | Total Operations   | \$ 987,872                         | \$ 1,029,153                          | \$ 41,282                      | 28       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE LABOR AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                  | Description<br>(a)      | Corporate Direct to NNV            |                                       |                                | Line No. |
|---------------------------|-------------------------|------------------------------------|---------------------------------------|--------------------------------|----------|
|                           |                         | Annualized<br>(b)<br>WP I-3, Sh 18 | Certification<br>(c)<br>WP I-C2, Sh 4 | Adjustment<br>(d)<br>(c) - (b) |          |
| <u>Maintenance</u>        |                         |                                    |                                       |                                |          |
| 1                         | Account 843.1           | \$ 0                               | \$ 0                                  | \$ 0                           | 1        |
| 2                         | Account 843.2           | 0                                  | 0                                     | 0                              | 2        |
| 3                         | Account 843.3           | 0                                  | 0                                     | 0                              | 3        |
| 4                         | Account 843.5           | 0                                  | 0                                     | 0                              | 4        |
| 5                         | Account 843.6           | 0                                  | 0                                     | 0                              | 5        |
| 6                         | Account 843.7           | 0                                  | 0                                     | 0                              | 6        |
| 7                         | Account 843.8           | 0                                  | 0                                     | 0                              | 7        |
| 8                         | Account 843.9           | 0                                  | 0                                     | 0                              | 8        |
| 9                         | Account 861             | 0                                  | 0                                     | 0                              | 9        |
| 10                        | Account 863             | 0                                  | 0                                     | 0                              | 10       |
| 11                        | Account 864             | 0                                  | 0                                     | 0                              | 11       |
| 12                        | Account 865             | 0                                  | 0                                     | 0                              | 12       |
| 13                        | Account 866             | 0                                  | 0                                     | 0                              | 13       |
| 14                        | Account 885             | 0                                  | 0                                     | 0                              | 14       |
| 15                        | Account 886             | 0                                  | 0                                     | 0                              | 15       |
| 16                        | Account 887             | 0                                  | 0                                     | 0                              | 16       |
| 17                        | Account 889             | 0                                  | 0                                     | 0                              | 17       |
| 18                        | Account 892             | 0                                  | 0                                     | 0                              | 18       |
| 19                        | Account 893             | 0                                  | 0                                     | 0                              | 19       |
| 20                        | Account 894             | 0                                  | 0                                     | 0                              | 20       |
| 21                        | Account 935             | 0                                  | 0                                     | 0                              | 21       |
| 22                        | Total Maintenance       | \$ 0                               | \$ 0                                  | \$ 0                           | 22       |
| 23                        | Total O&M               | \$ 987,872                         | \$ 1,029,153                          | \$ 41,282                      | 23       |
| 24                        | % O&M to Total          | 95.54%                             | 95.54%                                | 95.54%                         | 24       |
| <u>Deferred and Other</u> |                         |                                    |                                       |                                |          |
| 25                        | Account 146             | \$ 0                               | \$ 0                                  | \$ 0                           | 25       |
| 26                        | Account 163             | 0                                  | 0                                     | 0                              | 26       |
| 27                        | Account 182.3           | 0                                  | 0                                     | 0                              | 27       |
| 28                        | Account 183.2           | 0                                  | 0                                     | 0                              | 28       |
| 29                        | Account 184             | 0                                  | 0                                     | 0                              | 29       |
| 30                        | Account 186             | 0                                  | 0                                     | 0                              | 30       |
| 31                        | Account 426             | 0                                  | 0                                     | 0                              | 31       |
| 32                        | Total Deferred          | \$ 0                               | \$ 0                                  | \$ 0                           | 32       |
| <u>Capital</u>            |                         |                                    |                                       |                                |          |
| 33                        | Account 107             | \$ 46,160                          | \$ 48,088                             | \$ 1,929                       | 33       |
| 34                        | Account 108             | 0                                  | 0                                     | 0                              | 34       |
| 35                        | Total Capital           | \$ 46,160                          | \$ 48,088                             | \$ 1,929                       | 35       |
| 36                        | Total                   | \$ 1,034,031                       | \$ 1,077,242                          | \$ 43,210                      | 36       |
| 37                        | Account 242             | 164,351                            | 171,219                               | 6,868                          | 37       |
| 38                        | Total Incl. Account 242 | \$ 1,198,382                       | \$ 1,248,460                          | \$ 50,078                      | 38       |



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description<br>(a) | Corporate Direct to NNV            |  |                                | Line No. |
|----------|--------------------|------------------------------------|--|--------------------------------|----------|
|          |                    | Annualized<br>(b)<br>WP I-3, Sh 26 | Certification<br>(c)<br>WP I-C2, Sh 18 | Adjustment<br>(d)<br>(c) - (b) |          |
| 1        | Annualized Labor   |                                    | \$ 617,121                             |                                | 1        |
|          | <u>Operations</u>  |                                    |  |                                |          |
| 2        | Account 813        | \$ 45,676                          | \$ 46,705                              | \$ 1,029                       | 2        |
| 3        | Account 840        | 0                                  | 0                                      | 0                              | 3        |
| 4        | Account 841        | 0                                  | 0                                      | 0                              | 4        |
| 5        | Account 850        | 0                                  | 0                                      | 0                              | 5        |
| 6        | Account 851        | 0                                  | 0                                      | 0                              | 6        |
| 7        | Account 852        | 0                                  | 0                                      | 0                              | 7        |
| 8        | Account 853        | 0                                  | 0                                      | 0                              | 8        |
| 9        | Account 856        | 0                                  | 0                                      | 0                              | 9        |
| 10       | Account 857        | 0                                  | 0                                      | 0                              | 10       |
| 11       | Account 859        | 0                                  | 0                                      | 0                              | 11       |
| 12       | Account 870        | 506                                | 517                                    | 11                             | 12       |
| 13       | Account 871        | 51,158                             | 52,310                                 | 1,153                          | 13       |
| 14       | Account 874        | 0                                  | 0                                      | 0                              | 14       |
| 15       | Account 875        | 0                                  | 0                                      | 0                              | 15       |
| 16       | Account 878        | 0                                  | 0                                      | 0                              | 16       |
| 17       | Account 879        | 88,533                             | 90,529                                 | 1,995                          | 17       |
| 18       | Account 880        | 4,951                              | 5,063                                  | 112                            | 18       |
| 19       | Account 901        | 74,820                             | 76,506                                 | 1,686                          | 19       |
| 20       | Account 902        | (11)                               | (11)                                   | (0)                            | 20       |
| 21       | Account 903        | 312,888                            | 319,939                                | 7,052                          | 21       |
| 22       | Account 905        | 0                                  | 0                                      | 0                              | 22       |
| 23       | Account 908        | 0                                  | 0                                      | 0                              | 23       |
| 24       | Account 910        | 0                                  | 0                                      | 0                              | 24       |
| 25       | Account 920        | 0                                  | 0                                      | 0                              | 25       |
| 26       | Account 922        | 0                                  | 0                                      | 0                              | 26       |
| 27       | Account 930.2      | 0                                  | 0                                      | 0                              | 27       |
| 28       | Total Operations   | \$ 578,521                         | \$ 591,559                             | \$ 13,038                      | 28       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED CORPORATE LABOR LOADING AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                  | Description<br>(a) | Corporate Direct to NNV            |  |                                | Line No. |
|---------------------------|--------------------|------------------------------------|--|--------------------------------|----------|
|                           |                    | Annualized<br>(b)<br>WP I-3, Sh 27 | Certification<br>(c)<br>WP I-C2, Sh 18 | Adjustment<br>(d)<br>(c) - (b) |          |
| <u>Maintenance</u>        |                    |                                    |  |                                |          |
| 1                         | Account 843.1      | \$ 0                               | \$ 0                                   | \$ 0                           | 1        |
| 2                         | Account 843.2      | 0                                  | 0                                      | 0                              | 2        |
| 3                         | Account 843.3      | 0                                  | 0                                      | 0                              | 3        |
| 4                         | Account 843.5      | 0                                  | 0                                      | 0                              | 4        |
| 5                         | Account 843.6      | 0                                  | 0                                      | 0                              | 5        |
| 6                         | Account 843.7      | 0                                  | 0                                      | 0                              | 6        |
| 7                         | Account 843.8      | 0                                  | 0                                      | 0                              | 7        |
| 8                         | Account 843.9      | 0                                  | 0                                      | 0                              | 8        |
| 9                         | Account 861        | 0                                  | 0                                      | 0                              | 9        |
| 10                        | Account 863        | 0                                  | 0                                      | 0                              | 10       |
| 11                        | Account 864        | 0                                  | 0                                      | 0                              | 11       |
| 12                        | Account 865        | 0                                  | 0                                      | 0                              | 12       |
| 13                        | Account 866        | 0                                  | 0                                      | 0                              | 13       |
| 14                        | Account 885        | 0                                  | 0                                      | 0                              | 14       |
| 15                        | Account 886        | 0                                  | 0                                      | 0                              | 15       |
| 16                        | Account 887        | 0                                  | 0                                      | 0                              | 16       |
| 17                        | Account 889        | 0                                  | 0                                      | 0                              | 17       |
| 18                        | Account 892        | 0                                  | 0                                      | 0                              | 18       |
| 19                        | Account 893        | 0                                  | 0                                      | 0                              | 19       |
| 20                        | Account 894        | 0                                  | 0                                      | 0                              | 20       |
| 21                        | Account 935        | 0                                  | 0                                      | 0                              | 21       |
| 22                        | Total Maintenance  | \$ 0                               | \$ 0                                   | \$ 0                           | 22       |
| 23                        | Total O&M          | \$ 578,521                         | \$ 591,559                             | \$ 13,038                      | 23       |
| 24                        | % O&M to Total     | 95.86%                             | 95.86%                                 | 95.86%                         | 24       |
| <u>Deferred and Other</u> |                    |                                    |  |                                |          |
| 25                        | Account 146        | \$ 0                               | \$ 0                                   | \$ 0                           | 25       |
| 26                        | Account 163        | 0                                  | 0                                      | 0                              | 26       |
| 27                        | Account 182.3      | 0                                  | 0                                      | 0                              | 27       |
| 28                        | Account 183.2      | 0                                  | 0                                      | 0                              | 28       |
| 29                        | Account 184        | 0                                  | 0                                      | 0                              | 29       |
| 30                        | Account 186        | 0                                  | 0                                      | 0                              | 30       |
| 31                        | Account 426        | 0                                  | 0                                      | 0                              | 31       |
| 32                        | Total Deferred     | \$ 0                               | \$ 0                                   | \$ 0                           | 32       |
| <u>Capital</u>            |                    |                                    |  |                                |          |
| 33                        | Account 107        | \$ 24,999                          | \$ 25,563                              | \$ 563                         | 33       |
| 34                        | Account 108        | 0                                  | 0                                      | 0                              | 34       |
| 35                        | Total Capital      | \$ 24,999                          | \$ 25,563                              | \$ 563                         | 35       |
| 36                        | Total              | \$ 603,520                         | \$ 617,121                             | \$ 13,601                      | 36       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description       | Annualized    | Certification | Adjustment   | Net of GB and SGTC | Allocation Factor | Allocated Adjustment | Line No. |
|----------|-------------------|---------------|---------------|--------------|--------------------|-------------------|----------------------|----------|
|          | (a)               | (b)           | (c)           | (d)          | (e)                | (f)               | (g)                  |          |
|          |                   | WP I-3, Sh 19 | WP I-C2, Sh 4 | (c) - (b)    | (d)                | WP I-3, Sh 21     | (e) * (f)            |          |
| 1        | Annualized Labor  |               | \$ 60,104,363 |              |                    |                   |                      | 1        |
|          | <u>Operations</u> |               |               |              |                    |                   |                      |          |
| 2        | Account 813       | \$ 0          | \$ 0          | \$ 0         | \$ 0               | 5.34%             | \$ 0                 | 2        |
| 3        | Account 840       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 3        |
| 4        | Account 841       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 4        |
| 5        | Account 850       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 5        |
| 6        | Account 851       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 6        |
| 7        | Account 852       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 7        |
| 8        | Account 853       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 8        |
| 9        | Account 856       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 9        |
| 10       | Account 857       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 10       |
| 11       | Account 859       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 11       |
| 12       | Account 870       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 12       |
| 13       | Account 871       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 13       |
| 14       | Account 874       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 14       |
| 15       | Account 875       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 15       |
| 16       | Account 878       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 16       |
| 17       | Account 879       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 17       |
| 18       | Account 880       | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 18       |
| 19       | Account 901       | 0             | 0             | 0            | 0                  | 4.68%             | 0                    | 19       |
| 20       | Account 902       | 0             | 0             | 0            | 0                  | 4.68%             | 0                    | 20       |
| 21       | Account 903       | 0             | 0             | 0            | 0                  | 4.68%             | 0                    | 21       |
| 22       | Account 905       | 0             | 0             | 0            | 0                  | 4.68%             | 0                    | 22       |
| 23       | Account 908       | 0             | 0             | 0            | 0                  | 4.68%             | 0                    | 23       |
| 24       | Account 910       | 0             | 0             | 0            | 0                  | 4.68%             | 0                    | 24       |
| 25       | Account 920       | 50,898,032    | 53,024,975    | 2,126,944    | 2,046,244          | 5.34%             | 109,202              | 25       |
| 26       | Account 922       | 0             | 0             | 0            | 0                  | 4.31%             | 0                    | 26       |
| 27       | Account 930.2     | 0             | 0             | 0            | 0                  | 5.34%             | 0                    | 27       |
| 28       | Total Operations  | \$ 50,898,032 | \$ 53,024,975 | \$ 2,126,944 | \$ 2,046,244       |                   | \$ 109,202           | 28       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED SYSTEM ALLOCABLE LABOR AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                  | Description (a)         | Annualized (b)<br>WP I-3, Sh 20 | Certification (c)<br>WP I-C2, Sh 4 | Adjustment (d)<br>(c) - (b) | Net of GB and SGTC (e)<br>(d) | Allocation Factor (f)<br>WP I-3, Sh 21 | Allocated Adjustment (g)<br>(e) * (f) | Line No. |
|---------------------------|-------------------------|---------------------------------|------------------------------------|-----------------------------|-------------------------------|--|---------------------------------------|----------|
| <u>Maintenance</u>        |                         |                                 |                                    |                             |                               |  |                                       |          |
| 1                         | Account 843.1           | \$ 0                            | \$ 0                               | \$ 0                        | \$ 0                          | 5.34%                                  | \$ 0                                  | 1        |
| 2                         | Account 843.2           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 2        |
| 3                         | Account 843.3           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 3        |
| 4                         | Account 843.5           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 4        |
| 5                         | Account 843.6           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 5        |
| 6                         | Account 843.7           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 6        |
| 7                         | Account 843.8           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 7        |
| 8                         | Account 843.9           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 8        |
| 9                         | Account 861             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 9        |
| 10                        | Account 863             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 10       |
| 11                        | Account 864             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 11       |
| 12                        | Account 865             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 12       |
| 13                        | Account 866             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 13       |
| 14                        | Account 885             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 14       |
| 15                        | Account 886             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 15       |
| 16                        | Account 887             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 16       |
| 17                        | Account 889             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 17       |
| 18                        | Account 892             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 18       |
| 19                        | Account 893             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 19       |
| 20                        | Account 894             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 20       |
| 21                        | Account 935             | 946,403                         | 985,952                            | 39,549                      | 38,048                        | 5.34%                                  | 2,031                                 | 21       |
| 22                        | Total Maintenance       | \$ 946,403                      | \$ 985,952                         | \$ 39,549                   | \$ 38,048                     |  | \$ 2,031                              | 22       |
| 23                        | Total O&M               | \$ 51,844,435                   | \$ 54,010,927                      | \$ 2,166,492                | \$ 2,084,292                  |  | \$ 111,233                            | 23       |
| 24                        | % O&M to Total          | 89.86%                          | 89.86%                             | 89.86%                      | 89.50%                        |  | 89.50%                                | 24       |
| <u>Deferred and Other</u> |                         |                                 |                                    |                             |                               |  |                                       |          |
| 25                        | Account 146             | \$ 0                            | \$ 0                               | \$ 0                        | \$ 0                          | 5.34%                                  | \$ 0                                  | 25       |
| 26                        | Account 163             | 966,272                         | 1,006,651                          | 40,379                      | 40,379                        | 5.34%                                  | 2,155                                 | 26       |
| 27                        | Account 182.3           | (7,418)                         | (7,728)                            | (310)                       | (310)                         | 5.34%                                  | (17)                                  | 27       |
| 28                        | Account 183.2           | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 28       |
| 29                        | Account 184             | 223,290                         | 232,621                            | 9,331                       | 9,331                         | 5.34%                                  | 498                                   | 29       |
| 30                        | Account 186             | 20,174                          | 21,017                             | 843                         | 843                           | 5.34%                                  | 45                                    | 30       |
| 31                        | Account 426             | 179,092                         | 186,576                            | 7,484                       | 7,484                         | 5.34%                                  | 399                                   | 31       |
| 32                        | Account 920 HoldCo      | 3,863,671                       | 4,025,127                          | 161,456                     | 161,456                       | 5.34%                                  | 8,616                                 | 32       |
| 33                        | Total Deferred          | \$ 5,245,081                    | \$ 5,464,264                       | \$ 219,183                  | \$ 219,183                    |  | \$ 11,697                             | 33       |
| <u>Capital</u>            |                         |                                 |                                    |                             |                               |  |                                       |          |
| 34                        | Account 107             | \$ 603,934                      | \$ 629,171                         | \$ 25,237                   | \$ 25,237                     | 5.34%                                  | \$ 1,347                              | 34       |
| 35                        | Account 108             | 0                               | 0                                  | 0                           | 0                             | 5.34%                                  | 0                                     | 35       |
| 36                        | Total Capital           | \$ 603,934                      | \$ 629,171                         | \$ 25,237                   | \$ 25,237                     |  | \$ 1,347                              | 36       |
| 37                        | Total                   | \$ 57,693,450                   | \$ 60,104,363                      | \$ 2,410,913                | \$ 2,328,713                  |  | \$ 124,277                            | 37       |
| 38                        | Account 242             | 9,169,913                       | 9,553,109                          | 383,195                     |                               |  |                                       | 38       |
| 39                        | Total Incl. Account 242 | \$ 66,863,363                   | \$ 69,657,471                      | \$ 2,794,108                | \$ 2,328,713                  |  | \$ 124,277                            | 39       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description<br>(a) | Annualized<br>(b)<br>WP I-3, Sh 28 | Certification<br>(c)<br>WP I-C2, Sh 18 | Adjustment<br>(d)<br>(c) - (b) | Net of GB and SGTC<br>(e)<br>(d) | Allocation Factor<br>(f)<br>WP I-3, Sh 21 | Allocated Adjustment<br>(g)<br>(e) * (f) | Line No. |
|----------|--------------------|------------------------------------|--|--------------------------------|----------------------------------|---|--|----------|
| 1        | Annualized Labor   |                                    | \$ 36,311,025                          |                                |                                  |   |  | 1        |
|          | <u>Operations</u>  |                                    |  |                                |                                  |   |  |          |
| 2        | Account 813        | \$ 0                               | \$ 0                                   | \$ 0                           | \$ 0                             | 5.34%                                     | \$ 0                                     | 2        |
| 3        | Account 840        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 3        |
| 4        | Account 841        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 4        |
| 5        | Account 850        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 5        |
| 6        | Account 851        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 6        |
| 7        | Account 852        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 7        |
| 8        | Account 853        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 8        |
| 9        | Account 856        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 9        |
| 10       | Account 857        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 10       |
| 11       | Account 859        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 11       |
| 12       | Account 870        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 12       |
| 13       | Account 871        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 13       |
| 14       | Account 874        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 14       |
| 15       | Account 875        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 15       |
| 16       | Account 878        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 16       |
| 17       | Account 879        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 17       |
| 18       | Account 880        | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 18       |
| 19       | Account 901        | 0                                  | 0                                      | 0                              | 0                                | 4.68%                                     | 0  | 19       |
| 20       | Account 902        | 0                                  | 0                                      | 0                              | 0                                | 4.68%                                     | 0  | 20       |
| 21       | Account 903        | 0                                  | 0                                      | 0                              | 0                                | 4.68%                                     | 0  | 21       |
| 22       | Account 905        | 0                                  | 0                                      | 0                              | 0                                | 4.68%                                     | 0  | 22       |
| 23       | Account 908        | 0                                  | 0                                      | 0                              | 0                                | 4.68%                                     | 0  | 23       |
| 24       | Account 910        | 0                                  | 0                                      | 0                              | 0                                | 4.68%                                     | 0  | 24       |
| 25       | Account 920        | 32,689,648                         | 33,402,058                             | 712,410                        | 685,380                          | 5.34%                                     | 36,577                                   | 25       |
| 26       | Account 922        | 0                                  | 0                                      | 0                              | 0                                | 4.31%                                     | 0  | 26       |
| 27       | Account 930.2      | 0                                  | 0                                      | 0                              | 0                                | 5.34%                                     | 0  | 27       |
| 28       | Total Operations   | <u>\$ 32,689,648</u>               | <u>\$ 33,402,058</u>                   | <u>\$ 712,410</u>              | <u>\$ 685,380</u>                |   | <u>\$ 36,577</u>                         | 28       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED SYSTEM ALLOCABLE LABOR LOADING AND ADJUSTMENT  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                  | Description       | Annualized    | Certification  | Adjustment | Net of GB and SGTC | Allocation Factor | Allocated Adjustment | Line No. |
|---------------------------|-------------------|---------------|----------------|------------|--------------------|-------------------|----------------------|----------|
|                           | (a)               | (b)           | (c)            | (d)        | (e)                | (f)               | (g)                  |          |
|                           |                   | WP I-3, Sh 29 | WP I-C2, Sh 18 | (c) - (b)  | (d)                | WP I-3, Sh 21     | (e) * (f)            |          |
| <u>Maintenance</u>        |                   |               |                |            |                    |                   |                      |          |
| 1                         | Account 843.1     | \$ 0          | \$ 0           | \$ 0       | \$ 0               | 5.34%             | \$ 0                 | 1        |
| 2                         | Account 843.2     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 2        |
| 3                         | Account 843.3     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 3        |
| 4                         | Account 843.5     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 4        |
| 5                         | Account 843.6     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 5        |
| 6                         | Account 843.7     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 6        |
| 7                         | Account 843.8     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 7        |
| 8                         | Account 843.9     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 8        |
| 9                         | Account 861       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 9        |
| 10                        | Account 863       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 10       |
| 11                        | Account 864       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 11       |
| 12                        | Account 865       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 12       |
| 13                        | Account 866       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 13       |
| 14                        | Account 885       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 14       |
| 15                        | Account 886       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 15       |
| 16                        | Account 887       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 16       |
| 17                        | Account 889       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 17       |
| 18                        | Account 892       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 18       |
| 19                        | Account 893       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 19       |
| 20                        | Account 894       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 20       |
| 21                        | Account 935       | 608,640       | 621,904        | 13,264     | 12,761             | 5.34%             | 681                  | 21       |
| 22                        | Total Maintenance | \$ 608,640    | \$ 621,904     | \$ 13,264  | \$ 12,761          |                   | \$ 681               | 22       |
| 23                        | Total O&M         | \$ 33,298,288 | \$ 34,023,962  | \$ 725,674 | \$ 698,141         |                   | \$ 37,258            | 23       |
| 24                        | % O&M to Total    | 93.70%        | 93.70%         | 93.70%     | 93.47%             |                   | 93.47%               | 24       |
| <u>Deferred and Other</u> |                   |               |                |            |                    |                   |                      |          |
| 25                        | Account 146       | \$ 0          | \$ 0           | \$ 0       | \$ 0               | 5.34%             | \$ 0                 | 25       |
| 26                        | Account 163       | 619,630       | 633,133        | 13,504     | 13,504             | 5.34%             | 721                  | 26       |
| 27                        | Account 182.3     | (4,831)       | (4,936)        | (105)      | (105)              | 5.34%             | (6)                  | 27       |
| 28                        | Account 183.2     | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 28       |
| 29                        | Account 184       | 143,174       | 146,295        | 3,120      | 3,120              | 5.34%             | 167                  | 29       |
| 30                        | Account 186       | 12,523        | 12,796         | 273        | 273                | 5.34%             | 15                   | 30       |
| 31                        | Account 426       | 120,098       | 122,715        | 2,617      | 2,617              | 5.34%             | 140                  | 31       |
| 32                        | Account 920       | 964,008       | 985,017        | 21,009     | 21,009             | 5.34%             | 1,121                | 32       |
| 33                        | Total Deferred    | \$ 1,854,602  | \$ 1,895,020   | \$ 40,418  | \$ 40,418          |                   | \$ 2,157             | 33       |
| <u>Capital</u>            |                   |               |                |            |                    |                   |                      |          |
| 34                        | Account 107       | \$ 383,682    | \$ 392,044     | \$ 8,362   | \$ 8,362           | 5.34%             | \$ 446               | 34       |
| 35                        | Account 108       | 0             | 0              | 0          | 0                  | 5.34%             | 0                    | 35       |
| 36                        | Total Capital     | \$ 383,682    | \$ 392,044     | \$ 8,362   | \$ 8,362           |                   | \$ 446               | 36       |
| 37                        | Total             | \$ 35,536,572 | \$ 36,311,025  | \$ 774,453 | \$ 746,920         |                   | \$ 39,861            | 37       |

**SOUTHWEST GAS CORPORATION**  
**LABOR AND LOADING ANNUALIZATION**  
**SUMMARY OF ANNUALIZED BENEFITS AT CERTIFICATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                         | Description (a)                                 | Reference (b)    | NNV (c)             | Corp. Dir. NNV (d) | System Allocable (e) | Line No. |
|----------------------------------|---|------------------|---------------------|--------------------|----------------------|----------|
| 1                                | Test Year Adjusted Employee Benefits            | WP I-3, Sh 32    | \$ 4,025,601        | \$ 603,520         | \$ 35,536,572        | 1        |
| <u>Certification Adjustments</u> |   |                  |                     |                    |                      |          |
| 2                                | Social Security and Medicare                    | Ln 14            | \$ 18,982           | \$ 3,383           | \$ 186,323           | 2        |
| 3                                | Federal Unemployment Insurance                  | Ln 17            | 0                   | 0                  | 0                    | 3        |
| 4                                | State Unemployment Insurance                    | Ln 20            | 0                   | 0                  | 0                    | 4        |
| 5                                | Employee Investment Plan (EIP) Employer Match   | WP I-C2, Sh 21   | 22,065              | 3,351              | 204,935              | 5        |
| 6                                | Basic Retirement Plan (BRP)                     | WP I-C2, Sh 21   | 0                   | 0                  | 0                    | 6        |
| 7                                | Post-Employment Benefits other than Pension     | WP I-C2, Sh 21   | 0                   | 0                  | 0                    | 7        |
| 8                                | SERP  | WP I-C2, Sh 21   | 0                   | 0                  | 0                    | 8        |
| 9                                | Indirect Time (Holidays, Vacation, Other Leave) | [1]              | 37,331              | 6,868              | 383,195              | 9        |
| 10                               | Total Certification Adjustments                 | Sum Lns 2 thru 9 | <u>\$ 78,378</u>    | <u>\$ 13,601</u>   | <u>\$ 774,453</u>    | 10       |
| 11                               | Employee Benefits at Certification              | Ln 1 + Ln 10     | <u>\$ 4,103,979</u> | <u>\$ 617,121</u>  | <u>\$ 36,311,025</u> | 11       |
| <br><b>DETAILS:</b>              |   |                  |                     |                    |                      |          |
| <u>FICA</u>                      |   |                  |                     |                    |                      |          |
| 12                               | Test Year                                       | WP I-3, Sh 33    | \$ 575,786          | \$ 87,824          | \$ 4,879,475         | 12       |
| 13                               | Certification                                   | WP I-C2, Sh 19   | 594,768             | 91,207             | 5,065,798            | 13       |
| 14                               | Certification Adjustment                        | Ln 13 - Ln 12    | <u>\$ 18,982</u>    | <u>\$ 3,383</u>    | <u>\$ 186,323</u>    | 14       |
|                                  |   |                  | Ln 2                | Ln 2               | Ln 2                 |          |
| 15                               | <u>FUI</u>                                      |                  |                     |                    |                      |          |
| 15                               | Test Year                                       | WP I-3, Sh 34    | \$ 3,538            | \$ 430             | \$ 26,283            | 15       |
| 16                               | Certification                                   | WP I-C2, Sh 20   | 3,538               | 430                | 26,283               | 16       |
| 17                               | Certification Adjustment                        | Ln 16 - Ln 15    | <u>\$ 0</u>         | <u>\$ 0</u>        | <u>\$ 0</u>          | 17       |
|                                  |   |                  | Ln 3                | Ln 3               | Ln 3                 |          |
| 18                               | <u>SUI</u>                                      |                  |                     |                    |                      |          |
| 18                               | Test Year                                       | WP I-3, Sh 34    | \$ 30,405           | \$ 3,693           | \$ 225,843           | 18       |
| 19                               | Certification                                   | WP I-C2, Sh 20   | 30,405              | 3,693              | 225,843              | 19       |
| 20                               | Certification Adjustment                        | Ln 19 - Ln 18    | <u>\$ 0</u>         | <u>\$ 0</u>        | <u>\$ 0</u>          | 20       |
|                                  |   |                  | Ln 4                | Ln 4               | Ln 4                 |          |

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

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED FEDERAL INSURANCE CONTRIBUTIONS ACT (FICA) TAXES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description (a)                        | Reference (b)   | NNV (c)      | Corp. Dir. NNV (d) | System Allocable (e) | Line No. |
|----------|--|-----------------|--------------|--------------------|----------------------|----------|
|          | <u>Annualized Social Security (SS)</u> |                 |              |                    |                      |          |
| 1        | Annualized Labor                       | WP I-C2, Sh 4   | \$ 7,855,335 | \$ 1,248,460       | \$ 69,657,471        | 1        |
| 2        | Salaries not Subject to SS             | Ln 12           | 99,440       | 69,361             | 4,241,913            | 2        |
| 3        | Labor Subject to SS                    | Ln 1 - Ln 2     | \$ 7,755,895 | \$ 1,179,099       | \$ 65,415,558        | 3        |
| 4        | SS Rate                                | WP I-3, Sh 33   | 6.20%        | 6.20%              | 6.20%                | 4        |
| 5        | Total Annualized SS                    | Ln 3 * Ln 4     | \$ 480,865   | \$ 73,104          | \$ 4,055,765         | 5        |
|          | <u>Annualized Medicare</u>             |                 |              |                    |                      |          |
| 6        | Annualized Labor                       | Ln 1            | \$ 7,855,335 | \$ 1,248,460       | \$ 69,657,471        | h        |
| 7        | Medicare Rate                          | WP I-3, Sh 33   | 1.45%        | 1.45%              | 1.45%                | 6        |
| 8        | Total Annualized Medicare              | Ln 6 * Ln 7     | \$ 113,902   | \$ 18,103          | \$ 1,010,033         | 7        |
| 9        | Annualized FICA                        | Ln 5 + Ln 8     | \$ 594,768   | \$ 91,207          | \$ 5,065,798         | 8        |
|          | <u>Ineligible Salaries</u>             |                 |              |                    |                      |          |
| 10       | Ineligible Salaries                    | Company Records | \$ 99,440    | \$ 5,897,398       | \$ 5,897,398         | 10       |
| 11       | Historical Distribution                | WP I-3, Sh 33   | 50.15%       | 1.18%              | 71.93%               | 11       |
| 12       | Total                                  | Ln 10 * Ln 11   | \$ 99,440    | \$ 69,361          | \$ 4,241,913         | 12       |



**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ANNUALIZED FEDERAL AND STATE UNEMPLOYMENT INSURANCE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No.                              | Description<br>(a)                  | Reference<br>(b) | NNV<br>(c)   | Corp. Dir.<br>NNV<br>(d) | System<br>Allocable<br>(e) | Line No. |
|---------------------------------------|-------------------------------------|------------------|--------------|--------------------------|----------------------------|----------|
| <u>Federal Unemployment Insurance</u> |                                     |                  |              |                          |                            |          |
| 1                                     | Tax Base Factor                     | WP I-3, Sh 34    | \$ 7,000     | \$ 7,000                 | 7,000                      | 1        |
| 2                                     | Number of Employees                 | WP I-3, Sh 6     | 84           | 10                       | 626                        | 2        |
| 3                                     | Tax Base                            | Ln 1 * Ln 2      | \$ 589,731   | \$ 71,626                | \$ 4,380,449               | 3        |
| 4                                     | Federal Unemployment Insurance Rate | WP I-3, Sh 34    | 0.60%        | 0.60%                    | 0.60%                      | 4        |
| 5                                     | Total FUJ                           | Ln 3 * Ln 4      | \$ 3,538     | \$ 430                   | \$ 26,283                  | 5        |
| <u>State Unemployment Insurance</u>   |                                     |                  |              |                          |                            |          |
| 6                                     | Tax Base Factor                     | WP I-3, Sh 34    | \$ 40,100    | \$ 40,100                | 40,100                     | 6        |
| 7                                     | Number of Employees                 | Ln 2             | 84           | 10                       | 626                        | 7        |
| 8                                     | Tax Base                            | Ln 6 * Ln 7      | \$ 3,378,318 | \$ 410,316               | \$ 25,093,716              | 8        |
| 9                                     | State Unemployment Insurance Rate   | WP I-3, Sh 34    | 0.90%        | 0.90%                    | 0.90%                      | 9        |
| 10                                    | Total SUI                           | Ln 8 * Ln 9      | \$ 30,405    | \$ 3,693                 | \$ 225,843                 | 10       |

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
EMPLOYEE INVESTMENT PLAN, BASIC RETIREMENT PLAN, POST EMPLOYMENT BENEFITS OTHER THAN PENSION AND  
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN ANNUALIZATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line No. | Description (a)                                      | Reference (b) | Total Cost (c) | NNV (d)    | Corporate Direct NNV (e) | Other Jurisdictions (f) | System Allocable (g) | Line No. |
|----------|--|---------------|----------------|------------|--------------------------|-------------------------|----------------------|----------|
| 1        | Employee Investment Plan                             | WP I-3, Sh 42 | \$ 7,468,648   | \$ 250,238 | \$ 38,003                | \$ 4,856,278            | \$ 2,324,129         | 1        |
| 2        | EIP Employer Match                                   | WP I-3, Sh 42 | 7,262,073      |            |                          |                         |                      | 2        |
| 3        | Other Employee Investment Plan Expenses              | Ln 1 - Ln 2   | 206,575        |            |                          |                         |                      | 3        |
| 4        | Ratio of EIP Employer Match to Labor                 | WP I-3, Sh 42 | 3.32%          |            |                          |                         |                      | 4        |
| 5        | Annualized Labor (Includes OT and Wage Increase) [1] | WP I-C2, Sh 5 | \$ 238,721,610 |            |                          |                         |                      | 5        |
| 6        | Adjusted EIP Employer Match                          | Ln 4 * Ln 5   | \$ 7,920,637   | \$ 265,382 | \$ 40,303                | \$ 5,150,171            | \$ 2,464,781         | 6        |
| 7        | Plus: Other EIP Plan Expenses                        | Ln 3          | 206,575        | 6,921      | 1,051                    | 134,320                 | 64,283               | 7        |
| 8        | Total Adjusted EIP                                   | Ln 6 + Ln 7   | \$ 8,127,212   | \$ 272,303 | \$ 41,354                | \$ 5,284,491            | \$ 2,529,064         | 8        |
| 9        | EIP Adjustment                                       | Ln 8 - Ln 1   | \$ 658,564     | \$ 22,065  | \$ 3,351                 | \$ 428,213              | \$ 204,935           | 9        |
| 10       | Percent to Total Labor                               | WP I-3, Sh 6  | 100.00%        | 3.35%      | 0.51%                    | 65.02%                  | 31.12%               | 10       |

[1] Total Company Overtime percentage is 9.17%

**SOUTHWEST GAS CORPORATION  
LABOR AND LOADING ANNUALIZATION  
ACCOUNT 922 ALLOCATION  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C2**

| Line<br>No. | Description<br>(a)        | Corporate<br>Labor<br>(b) | Corporate<br>Loadings<br>(c) | Total<br>(d)      | Line<br>No. |
|-------------|---------------------------|---------------------------|------------------------------|-------------------|-------------|
| 1           | Account 920 Adjustment    | \$ (1,796,767)            | \$ 728,504                   | \$ (1,068,264)    | 1           |
| 2           | Capitalization Percentage | 15.2%                     | 15.2%                        | 15.2%             | 2           |
| 3           | Account 922 Adjustment    | <u>\$ 273,109</u>         | <u>\$ (110,733)</u>          | <u>\$ 162,376</u> | 3           |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
SUMMARY OF CHANGES TO DIRECT NET GAS PLANT  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No.                  | Description                        | Account Number | Gross Plant In-Service |                |               | Accumulated Provision |                |                   |                 | Line No. |
|---------------------------|------------------------------------|----------------|------------------------|----------------|---------------|-----------------------|----------------|-------------------|-----------------|----------|
|                           |                                    |                | Additions              | Retirements    | Total         | Provision             | Retirements    | Other Adjustments | Total           |          |
|                           |                                    |                | (c)                    | (d)            | (e)           | (f)                   | (g)            | (h)               | (i)             |          |
|                           |                                    |                | WP I-C6, Sh 2          | WP I-C6, Sh 4  | (c) + (d)     | WP I-C6, Sh 3         | (g)<br>(d)     | WP I-C6, Sh 5     | (f) + (g) + (h) |          |
| <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            | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 3        |
| 4                         | Total Intangible Plant             |                | \$ 0                   | \$ 0           | \$ 0          | \$ 0                  | \$ 0           | \$ 0              | \$ 0            | 4        |
| <b>Transmission Plant</b> |                                    |                |                        |                |               |                       |                |                   |                 |          |
| 5                         | Land & Land Rights                 | 365.1          | \$ 0                   | \$ 0           | \$ 0          | \$ 0                  | \$ 0           | \$ 0              | \$ 0            | 5        |
| 6                         | Rights of Way                      | 365.2          | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 6        |
| 7                         | Structures - Compressor Stations   | 366.1          | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 7        |
| 8                         | Structures                         | 366.2          | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 8        |
| 9                         | Mains                              | 367            | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 9        |
| 10                        | Mains - Bridge                     | 367.2          | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 10       |
| 11                        | Compressor Stations                | 368            | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 11       |
| 12                        | Measuring and Reg. Stations        | 369            | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 12       |
| 13                        | Communication Equipment            | 370            | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 13       |
| 14                        | Other Equipment                    | 371            | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 14       |
| 15                        | Total Transmission Plant           |                | \$ 0                   | \$ 0           | \$ 0          | \$ 0                  | \$ 0           | \$ 0              | \$ 0            | 15       |
| <b>Distribution Plant</b> |                                    |                |                        |                |               |                       |                |                   |                 |          |
| 16                        | Land & Land Rights                 | 374.1          | \$ 0                   | \$ 0           | \$ 0          | \$ 0                  | \$ 0           | \$ 0              | \$ 0            | 16       |
| 17                        | Rights of Way                      | 374.2          | 0                      | 0              | 0             | 185                   | 0              | 0                 | 185             | 17       |
| 18                        | Structures & Improvements          | 375            | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 18       |
| 19                        | Mains                              | 376            | 9,367,423              | (65,907)       | 9,301,516     | 1,757,011             | (65,907)       | (112,308)         | 1,578,796       | 19       |
| 20                        | Measuring and Reg. Stations        | 378            | 399,684                | 0              | 399,684       | 91,895                | 0              | (10)              | 91,885          | 20       |
| 21                        | Services                           | 380            | 4,119,151              | (29,314)       | 4,089,837     | 782,926               | (29,314)       | (14,757)          | 738,855         | 21       |
| 22                        | Meters                             | 381            | 2,177,863              | (1,193,227)    | 984,636       | 640,583               | (1,193,227)    | (3,338)           | (555,982)       | 22       |
| 23                        | Industrial Measuring and Reg. Sta. | 385            | 89,842                 | 0              | 89,842        | 26,972                | 0              | 0                 | 26,972          | 23       |
| 24                        | Miscellaneous Equipment            | 387            | 0                      | 0              | 0             | 66                    | 0              | 0                 | 66              | 24       |
| 25                        | Total Distribution Plant           |                | \$ 16,153,962          | \$ (1,288,448) | \$ 14,865,515 | \$ 3,299,637          | \$ (1,288,448) | \$ (130,413)      | \$ 1,880,777    | 25       |
| <b>General Plant</b>      |                                    |                |                        |                |               |                       |                |                   |                 |          |
| 26                        | Land & Land Rights                 | 389            | \$ 0                   | \$ 0           | \$ 0          | \$ 0                  | \$ 0           | \$ 0              | \$ 0            | 26       |
| 27                        | Structures & Improv - Co. Owned    | 390.1          | 23,248,754             | (83,009)       | 23,165,745    | 218,025               | (83,009)       | (37,546)          | 97,470          | 27       |
| 28                        | Structures & Improv - Leasehold    | 390.2          | 0                      | (36,499)       | (36,499)      | 30,215                | (36,499)       | 0                 | (6,284)         | 28       |
| 29                        | Office Furniture & Fixtures        | 391            | 431,358                | 0              | 431,358       | 42,029                | 0              | 0                 | 42,029          | 29       |
| 30                        | Computer Software & Hardware       | 391.1          | 401,768                | 0              | 401,768       | 135,633               | 0              | 0                 | 135,633         | 30       |
| 31                        | Transportation Equipment - Light   | 392.11         | 381,171                | (435,627)      | (54,456)      | 210,392               | (435,627)      | (1,409)           | (226,645)       | 31       |
| 32                        | Transportation Equipment - Heavy   | 392.12         | 429,158                | (130,397)      | 298,761       | 111,627               | (130,397)      | 74,468            | 55,698          | 32       |
| 33                        | Stores Equipment                   | 393            | 141,045                | 0              | 141,045       | 9,481                 | 0              | 0                 | 9,481           | 33       |
| 34                        | Tool, Shop, & Garage Equip.        | 394            | 58,718                 | 0              | 58,718        | 65,624                | 0              | 0                 | 65,624          | 34       |
| 35                        | Laboratory Equipment               | 395            | 0                      | 0              | 0             | 1,640                 | 0              | 0                 | 1,640           | 35       |
| 36                        | Power-Operated Equipment           | 396            | 436,169                | (36,780)       | 399,389       | 66,098                | (36,780)       | 634               | 29,952          | 36       |
| 37                        | Communication Equipment            | 397            | 0                      | (1,555)        | (1,555)       | 38,319                | (1,555)        | 0                 | 36,764          | 37       |
| 38                        | Telemetry Equipment                | 397.2          | 0                      | 0              | 0             | 0                     | 0              | 0                 | 0               | 38       |
| 39                        | Miscellaneous Equipment            | 398            | 21,337                 | 0              | 21,337        | 31,939                | 0              | 0                 | 31,939          | 39       |
| 40                        | Total General Plant                |                | \$ 25,549,478          | \$ (723,867)   | \$ 24,825,611 | \$ 961,021            | \$ (723,867)   | \$ 36,147         | \$ 273,302      | 40       |
| 41                        | Total Gas Plant in Service         |                | \$ 41,703,440          | \$ (2,012,314) | \$ 39,691,126 | \$ 4,260,659          | \$ (2,012,314) | \$ (94,266)       | \$ 2,154,079    | 41       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
GAS PLANT ADDITIONS  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No.                  | Description                                     | Account Number | Actual       |              |              |                |              |               | Certification Total | Line No. |
|---------------------------|---|----------------|--------------|--------------|--------------|----------------|--------------|---------------|---------------------|----------|
|                           |   |                | June 2023    | July 2023    | August 2023  | September 2023 | October 2023 | November 2023 |                     |          |
|                           | (a)   | (b)            | (c)          | (d)          | (e)          | (f)            | (g)          | (h)           | (i)                 |          |
|                           | Company Records                                 |                |              |              |              |                |              |               | Sum (c) thru (h)    |          |
| <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            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 3        |
| 4                         | Total Intangible Plant                          |                | \$ 0         | \$ 0         | \$ 0         | \$ 0           | \$ 0         | \$ 0          | 0                   | 4        |
| <b>Transmission Plant</b> |   |                |              |              |              |                |              |               |                     |          |
| 5                         | Land & Land Rights                              | 365.1          | \$ 0         | \$ 0         | \$ 0         | \$ 0           | \$ 0         | \$ 0          | 0                   | 5        |
| 6                         | Rights of Way                                   | 365.2          | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 6        |
| 7                         | Structures - Compressor Stations                | 366.1          | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 7        |
| 8                         | Structures                                      | 366.2          | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 8        |
| 9                         | Mains   | 367            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 9        |
| 10                        | Mains - Bridge                                  | 367.2          | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 10       |
| 11                        | Compressor Stations                             | 368            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 11       |
| 12                        | Measuring and Reg. Stations                     | 369            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 12       |
| 13                        | Communication Equipment                         | 370            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 13       |
| 14                        | Other Equipment                                 | 371            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 14       |
| 15                        | Total Transmission Plant                        |                | \$ 0         | \$ 0         | \$ 0         | \$ 0           | \$ 0         | \$ 0          | 0                   | 15       |
| <b>Distribution Plant</b> |   |                |              |              |              |                |              |               |                     |          |
| 16                        | Land & Land Rights                              | 374.1          | \$ 0         | \$ 0         | \$ 0         | \$ 0           | \$ 0         | \$ 0          | 0                   | 16       |
| 17                        | Rights of Way                                   | 374.2          | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 17       |
| 18                        | Structures & Improvements                       | 375            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 18       |
| 19                        | Mains   | 376            | 2,292,131    | 912,634      | 1,804,876    | 1,152,110      | 1,895,381    | 1,310,291     | 9,367,423           | 19       |
| 20                        | Measuring and Reg. Stations                     | 378            | 1,642        | (170,338)    | 28,094       | 6,533          | 468,751      | 65,001        | 399,684             | 20       |
| 21                        | Services  | 380            | 1,032,770    | 685,387      | 1,103,029    | 1,086,936      | 274,368      | (63,338)      | 4,119,151           | 21       |
| 22                        | Meters  | 381            | 688,851      | 198,171      | 63,850       | 252,853        | 390,687      | 583,450       | 2,177,863           | 22       |
| 23                        | Industrial Measuring and Reg. Sta.              | 385            | 0            | 0            | 0            | 90,214         | 0            | (372)         | 89,842              | 23       |
| 24                        | Miscellaneous Equipment                         | 387            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 24       |
| 25                        | Total Distribution Plant                        |                | \$ 4,015,394 | \$ 1,625,854 | \$ 2,999,849 | \$ 2,588,646   | \$ 3,029,187 | \$ 1,895,033  | \$ 16,153,962       | 25       |
| <b>General Plant</b>      |   |                |              |              |              |                |              |               |                     |          |
| 26                        | Land & Land Rights                              | 389            | \$ 0         | \$ 0         | \$ 0         | \$ 0           | \$ 0         | \$ 0          | 0                   | 26       |
| 27                        | Structures & Improv - Co. Owned                 | 390.1          | 0            | 6,619        | 0            | 9,938          | 8,438        | 23,223,758    | 23,248,754          | 27       |
| 28                        | Structures & Improv - Leasehold                 | 390.2          | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 28       |
| 29                        | Office Furniture & Fixtures                     | 391            | 2,721        | 0            | 8,968        | 0              | 0            | 419,669       | 431,358             | 29       |
| 30                        | Computer Software & Hardware                    | 391.1          | 399,518      | 2,250        | 0            | 0              | 0            | 0             | 401,768             | 30       |
| 31                        | Transportation Equipment - Light <sup>(1)</sup> | 392.11         | 0            | 0            | 3,835        | 377,337        | 0            | 0             | 381,171             | 31       |
| 32                        | Transportation Equipment - Heavy <sup>(1)</sup> | 392.12         | 0            | 429,158      | 0            | 0              | 0            | 0             | 429,158             | 32       |
| 33                        | Stores Equipment                                | 393            | 0            | 0            | 0            | 141,045        | 0            | 0             | 141,045             | 33       |
| 34                        | Tool, Shop, & Garage Equip.                     | 394            | 0            | 29,484       | 5,759        | 7,768          | 10,590       | 5,118         | 58,718              | 34       |
| 35                        | Laboratory Equipment                            | 395            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 35       |
| 36                        | Power-Operated Equipment                        | 396            | 20,122       | 0            | 0            | 58,968         | 357,080      | 0             | 436,169             | 36       |
| 37                        | Communication Equipment                         | 397            | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 37       |
| 38                        | Telemetry Equipment                             | 397.2          | 0            | 0            | 0            | 0              | 0            | 0             | 0                   | 38       |
| 39                        | Miscellaneous Equipment <sup>(1)</sup>          | 398            | 0            | 0            | 7,285        | 3,412          | 0            | 10,641        | 21,337              | 39       |
| 40                        | Total General Plant                             |                | \$ 422,361   | \$ 467,511   | \$ 25,846    | \$ 598,467     | \$ 376,108   | \$ 23,659,186 | \$ 25,549,478       | 40       |
| 41                        | Total Gas Plant in Service                      |                | \$ 4,437,755 | \$ 2,093,364 | \$ 3,025,695 | \$ 3,187,113   | \$ 3,405,295 | \$ 25,554,219 | \$ 41,703,440       | 41       |

[1] Includes transfers.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
DEPRECIATION EXPENSE  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No.                  | Description                          | Account Number | Actual     |            |             |                |              |               | Certification Total | Line No. |
|---------------------------|--------------------------------------|----------------|------------|------------|-------------|----------------|--------------|---------------|---------------------|----------|
|                           |                                      |                | June 2023  | July 2023  | August 2023 | September 2023 | October 2023 | November 2023 |                     |          |
|                           | (a)                                  | (b)            | (c)        | (d)        | (e)         | (f)            | (g)          | (h)           | (i)                 |          |
|                           | Company Records                      |                |            |            |             |                |              |               | Sum (c) thru (h)    |          |
| <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            | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 3        |
| 4                         | Total Intangible Plant               |                | \$ 0       | \$ 0       | \$ 0        | \$ 0           | \$ 0         | \$ 0          | 0                   | 4        |
| <b>Transmission Plant</b> |                                      |                |            |            |             |                |              |               |                     |          |
| 5                         | Land & Land Rights                   | 365.1          | \$ 0       | \$ 0       | \$ 0        | \$ 0           | \$ 0         | \$ 0          | 0                   | 5        |
| 6                         | Rights of Way                        | 365.2          | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 6        |
| 7                         | Structures - Compressor Stations     | 366.1          | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 7        |
| 8                         | Structures                           | 366.2          | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 8        |
| 9                         | Mains                                | 367            | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 9        |
| 10                        | Mains - Bridge                       | 367.2          | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 10       |
| 11                        | Compressor Stations                  | 368            | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 11       |
| 12                        | Measuring and Reg. Stations          | 369            | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 12       |
| 13                        | Communication Equipment              | 370            | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 13       |
| 14                        | Other Equipment                      | 371            | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 14       |
| 15                        | Total Transmission Plant             |                | \$ 0       | \$ 0       | \$ 0        | \$ 0           | \$ 0         | \$ 0          | 0                   | 15       |
| <b>Distribution Plant</b> |                                      |                |            |            |             |                |              |               |                     |          |
| 16                        | Land & Land Rights                   | 374.1          | \$ 0       | \$ 0       | \$ 0        | \$ 0           | \$ 0         | \$ 0          | 0                   | 16       |
| 17                        | Rights of Way                        | 374.2          | 31         | 31         | 31          | 31             | 31           | 31            | 185                 | 17       |
| 18                        | Structures & Improvements            | 375            | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 18       |
| 19                        | Mains                                | 376            | 286,180    | 289,885    | 291,361     | 294,278        | 296,141      | 299,166       | 1,757,011           | 19       |
| 20                        | Measuring and Reg. Stations          | 378            | 15,349     | 15,352     | 15,037      | 15,089         | 15,101       | 15,968        | 91,895              | 20       |
| 21                        | Services                             | 380            | 127,477    | 128,839    | 129,747     | 131,207        | 132,647      | 133,009       | 782,926             | 21       |
| 22                        | Meters                               | 381            | 105,399    | 106,984    | 107,311     | 107,300        | 106,834      | 106,755       | 640,583             | 22       |
| 23                        | Industrial Measuring and Reg. Sta.   | 385            | 4,442      | 4,442      | 4,442       | 4,442          | 4,603        | 4,603         | 26,972              | 23       |
| 24                        | Miscellaneous Equipment              | 387            | 11         | 11         | 11          | 11             | 11           | 11            | 66                  | 24       |
| 25                        | Total Distribution Plant             |                | \$ 538,889 | \$ 545,543 | \$ 547,938  | \$ 552,358     | \$ 555,367   | \$ 559,542    | \$ 3,299,637        | 25       |
| <b>General Plant</b>      |                                      |                |            |            |             |                |              |               |                     |          |
| 26                        | Land & Land Rights                   | 389            | \$ 0       | \$ 0       | \$ 0        | \$ 0           | \$ 0         | \$ 0          | 0                   | 26       |
| 27                        | Structures & Improv - Co. Owned      | 390.1          | 36,321     | 36,321     | 36,333      | 36,333         | 36,351       | 36,366        | 218,025             | 27       |
| 28                        | Structures & Improv - Leasehold      | 390.2          | 71         | 71         | 71          | 71             | 0            | 29,931        | 30,215              | 28       |
| 29                        | Office Furniture & Fixtures          | 391            | 6,977      | 6,988      | 6,988       | 7,025          | 7,025        | 7,025         | 42,029              | 29       |
| 30                        | Computer Software & Hardware         | 391.1          | 17,087     | 23,680     | 23,717      | 23,717         | 23,717       | 23,717        | 135,633             | 30       |
| 31                        | Transportation Equipment - Light [1] | 392.11         | 36,451     | 35,046     | 33,794      | 33,615         | 36,961       | 34,524        | 210,392             | 31       |
| 32                        | Transportation Equipment - Heavy     | 392.12         | 15,759     | 17,669     | 19,887      | 19,887         | 19,213       | 19,213        | 111,627             | 32       |
| 33                        | Stores Equipment                     | 393            | 1,384      | 1,384      | 1,384       | 1,384          | 1,972        | 1,972         | 9,481               | 33       |
| 34                        | Tool, Shop, & Garage Equip.          | 394            | 10,825     | 10,825     | 10,948      | 10,972         | 11,005       | 11,049        | 65,624              | 34       |
| 35                        | Laboratory Equipment                 | 395            | 273        | 273        | 273         | 273            | 273          | 273           | 1,640               | 35       |
| 36                        | Power-Operated Equipment             | 396            | 10,942     | 10,718     | 10,543      | 10,543         | 10,824       | 12,529        | 66,098              | 36       |
| 37                        | Communication Equipment              | 397            | 6,389      | 6,389      | 6,389       | 6,389          | 6,381        | 6,381         | 38,319              | 37       |
| 38                        | Telemetry Equipment                  | 397.2          | 0          | 0          | 0           | 0              | 0            | 0             | 0                   | 38       |
| 39                        | Miscellaneous Equipment              | 398            | 5,297      | 5,297      | 5,297       | 5,337          | 5,356        | 5,356         | 31,939              | 39       |
| 40                        | Total General Plant                  |                | \$ 147,777 | \$ 154,662 | \$ 155,624  | \$ 155,546     | \$ 159,077   | \$ 188,336    | \$ 961,021          | 40       |
| 41                        | Total Gas Plant in Service           |                | \$ 686,666 | \$ 700,205 | \$ 703,562  | \$ 707,904     | \$ 714,444   | \$ 747,878    | \$ 4,260,659        | 41       |

[1] Includes transfers.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RETIREMENTS  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No.                  | Description                        | Account Number | Actual      |              |             |                |              |               | Certification Total | Line No.    |    |
|---------------------------|------------------------------------|----------------|-------------|--------------|-------------|----------------|--------------|---------------|---------------------|-------------|----|
|                           |                                    |                | June 2023   | July 2023    | August 2023 | September 2023 | October 2023 | November 2023 |                     |             |    |
|                           | (a)                                | (b)            | (c)         | (d)          | (e)         | (f)            | (g)          | (h)           | (i)                 |             |    |
|                           | Company Records                    |                |             |              |             |                |              |               | Sum (c) thru (h)    |             |    |
| <b>Intangible Plant</b>   |                                    |                |             |              |             |                |              |               |                     |             |    |
| 1                         | Organization                       | 301            | \$ 0        | \$ 0         | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0           | 1  |
| 2                         | Franchise and Consents             | 302            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 2  |
| 3                         | Miscellaneous Intangible           | 303            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 3  |
| 4                         | Total Intangible Plant             |                | \$ 0        | \$ 0         | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0           | 4  |
| <b>Transmission Plant</b> |                                    |                |             |              |             |                |              |               |                     |             |    |
| 5                         | Land & Land Rights                 | 365.1          | \$ 0        | \$ 0         | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0           | 5  |
| 6                         | Rights of Way                      | 365.2          | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 6  |
| 7                         | Structures - Compressor Stations   | 366.1          | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 7  |
| 8                         | Structures                         | 366.2          | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 8  |
| 9                         | Mains                              | 367            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 9  |
| 10                        | Mains - Bridge                     | 367.2          | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 10 |
| 11                        | Compressor Stations                | 368            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 11 |
| 12                        | Measuring and Reg. Stations        | 369            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 12 |
| 13                        | Communication Equipment            | 370            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 13 |
| 14                        | Other Equipment                    | 371            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 14 |
| 15                        | Total Transmission Plant           |                | \$ 0        | \$ 0         | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0           | 15 |
| <b>Distribution Plant</b> |                                    |                |             |              |             |                |              |               |                     |             |    |
| 16                        | Land & Land Rights                 | 374.1          | \$ 0        | \$ 0         | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0           | 16 |
| 17                        | Rights of Way                      | 374.2          | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 17 |
| 18                        | Structures & Improvements          | 375            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 18 |
| 19                        | Mains                              | 376            | (55)        | (216)        | 0           | 0              | (24,544)     | (41,092)      | (65,907)            | (65,907)    | 19 |
| 20                        | Measuring and Reg. Stations        | 378            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 20 |
| 21                        | Services                           | 380            | (5,200)     | (341)        | (626)       | (94)           | (1,333)      | (21,721)      | (29,314)            | (29,314)    | 21 |
| 22                        | Meters                             | 381            | (50,927)    | (66,278)     | (68,380)    | (440,566)      | (422,591)    | (144,484)     | (1,193,227)         | (1,193,227) | 22 |
| 23                        | Industrial Measuring and Reg. Sta. | 385            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 23 |
| 24                        | Miscellaneous Equipment            | 387            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 24 |
| 25                        | Total Distribution Plant           |                | \$ (56,182) | \$ (66,834)  | \$ (69,006) | \$ (440,660)   | \$ (448,468) | \$ (207,297)  | \$ (1,288,448)      | (1,288,448) | 25 |
| <b>General Plant</b>      |                                    |                |             |              |             |                |              |               |                     |             |    |
| 26                        | Land & Land Rights                 | 389            | \$ 0        | \$ 0         | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0           | 26 |
| 27                        | Structures & Improv - Co. Owned    | 390.1          | 0           | 0            | 0           | 0              | 0            | (83,009)      | (83,009)            | (83,009)    | 27 |
| 28                        | Structures & Improv - Leasehold    | 390.2          | 0           | 0            | 0           | (36,499)       | 0            | 0             | (36,499)            | (36,499)    | 28 |
| 29                        | Office Furniture & Fixtures        | 391            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 29 |
| 30                        | Computer Software & Hardware       | 391.1          | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 30 |
| 31                        | Transportation Equipment - Light   | 392.11         | 0           | (139,759)    | (23,878)    | 0              | (271,990)    | 0             | (435,627)           | (435,627)   | 31 |
| 32                        | Transportation Equipment - Heavy   | 392.12         | 0           | 0            | 0           | (130,397)      | 0            | 0             | (130,397)           | (130,397)   | 32 |
| 33                        | Stores Equipment                   | 393            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 33 |
| 34                        | Tool, Shop, & Garage Equip.        | 394            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 34 |
| 35                        | Laboratory Equipment               | 395            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 35 |
| 36                        | Power-Operated Equipment           | 396            | 0           | (36,780)     | 0           | 0              | 0            | 0             | (36,780)            | (36,780)    | 36 |
| 37                        | Communication Equipment            | 397            | 0           | 0            | 0           | (1,555)        | 0            | 0             | (1,555)             | (1,555)     | 37 |
| 38                        | Telemetry Equipment                | 397.2          | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 38 |
| 39                        | Miscellaneous Equipment            | 398            | 0           | 0            | 0           | 0              | 0            | 0             | 0                   | 0           | 39 |
| 40                        | Total General Plant                |                | \$ 0        | \$ (176,540) | \$ (23,878) | \$ (168,451)   | \$ (271,990) | \$ (83,009)   | \$ (723,867)        | (723,867)   | 40 |
| 41                        | Total Gas Plant in Service         |                | \$ (56,182) | \$ (243,374) | \$ (92,884) | \$ (609,111)   | \$ (720,458) | \$ (290,306)  | \$ (2,012,314)      | (2,012,314) | 41 |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No.                  | Description                        | Account Number | Actual     |             |             |                |              |               | Certification Total | Line No.  |    |
|---------------------------|------------------------------------|----------------|------------|-------------|-------------|----------------|--------------|---------------|---------------------|-----------|----|
|                           |                                    |                | June 2023  | July 2023   | August 2023 | September 2023 | October 2023 | November 2023 |                     |           |    |
|                           | (a)                                | (b)            | (c)        | (d)         | (e)         | (f)            | (g)          | (h)           | (i)                 |           |    |
|                           | Company Records                    |                |            |             |             |                |              |               | Sum (c) thru (h)    |           |    |
| <b>Intangible Plant</b>   |                                    |                |            |             |             |                |              |               |                     |           |    |
| 1                         | Organization                       | 301            | \$ 0       | \$ 0        | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0         | 1  |
| 2                         | Franchise and Consents             | 302            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 2  |
| 3                         | Miscellaneous Intangible           | 303            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 3  |
| 4                         | Total Intangible Plant             |                | \$ 0       | \$ 0        | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0         | 4  |
| <b>Transmission Plant</b> |                                    |                |            |             |             |                |              |               |                     |           |    |
| 5                         | Land & Land Rights                 | 365.1          | \$ 0       | \$ 0        | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0         | 5  |
| 6                         | Rights of Way                      | 365.2          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 6  |
| 7                         | Structures - Compressor Stations   | 366.1          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 7  |
| 8                         | Structures                         | 366.2          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 8  |
| 9                         | Mains                              | 367            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 9  |
| 10                        | Mains - Bridge                     | 367.2          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 10 |
| 11                        | Compressor Stations                | 368            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 11 |
| 12                        | Measuring and Reg. Stations        | 369            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 12 |
| 13                        | Communication Equipment            | 370            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 13 |
| 14                        | Other Equipment                    | 371            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 14 |
| 15                        | Total Transmission Plant           |                | \$ 0       | \$ 0        | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0         | 15 |
| <b>Distribution Plant</b> |                                    |                |            |             |             |                |              |               |                     |           |    |
| 16                        | Land & Land Rights                 | 374.1          | \$ 0       | \$ 0        | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0         | 16 |
| 17                        | Rights of Way                      | 374.2          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 17 |
| 18                        | Structures & Improvements          | 375            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 18 |
| 19                        | Mains                              | 376            | (63)       | (568)       | 0           | (1,104)        | (37,744)     | (72,829)      | (112,308)           | (112,308) | 19 |
| 20                        | Measuring and Reg. Stations        | 378            | 0          | 0           | 0           | 0              | (4)          | (7)           | (10)                | (10)      | 20 |
| 21                        | Services                           | 380            | (817)      | (3,960)     | (6,325)     | (256)          | (870)        | (2,529)       | (14,757)            | (14,757)  | 21 |
| 22                        | Meters                             | 381            | (1,120)    | (57)        | 0           | (2,100)        | 0            | (61)          | (3,338)             | (3,338)   | 22 |
| 23                        | Industrial Measuring and Reg. Sta. | 385            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 23 |
| 24                        | Miscellaneous Equipment            | 387            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 24 |
| 25                        | Total Distribution Plant           |                | \$ (2,000) | \$ (4,585)  | \$ (6,325)  | \$ (3,460)     | \$ (38,618)  | \$ (75,426)   | \$ (130,413)        | (130,413) | 25 |
| <b>General Plant</b>      |                                    |                |            |             |             |                |              |               |                     |           |    |
| 26                        | Land & Land Rights                 | 389            | \$ 0       | \$ 0        | \$ 0        | \$ 0           | \$ 0         | \$ 0          | \$ 0                | 0         | 26 |
| 27                        | Structures & Improv - Co. Owned    | 390.1          | 0          | (37,546)    | 0           | 0              | 0            | 0             | (37,546)            | (37,546)  | 27 |
| 28                        | Structures & Improv - Leasehold    | 390.2          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 28 |
| 29                        | Office Furniture & Fixtures        | 391            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 29 |
| 30                        | Computer Software & Hardware       | 391.1          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 30 |
| 31                        | Transportation Equipment - Light   | 392.11         | (1,265)    | 0           | 0           | (145)          | 0            | 0             | (1,409)             | (1,409)   | 31 |
| 32                        | Transportation Equipment - Heavy   | 392.12         | 74,468     | 0           | 0           | 0              | 0            | 0             | 74,468              | 74,468    | 32 |
| 33                        | Stores Equipment                   | 393            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 33 |
| 34                        | Tool, Shop, & Garage Equip.        | 394            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 34 |
| 35                        | Laboratory Equipment               | 395            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 35 |
| 36                        | Power-Operated Equipment           | 396            | 634        | 0           | 0           | 0              | 0            | 0             | 634                 | 634       | 36 |
| 37                        | Communication Equipment            | 397            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 37 |
| 38                        | Telemetry Equipment                | 397.2          | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 38 |
| 39                        | Miscellaneous Equipment            | 398            | 0          | 0           | 0           | 0              | 0            | 0             | 0                   | 0         | 39 |
| 40                        | Total General Plant                |                | \$ 73,838  | \$ (37,546) | \$ 0        | \$ (145)       | \$ 0         | \$ 0          | \$ 36,147           | 36,147    | 40 |
| 41                        | Total Gas Plant in Service         |                | \$ 71,838  | \$ (42,131) | \$ (6,325)  | \$ (3,604)     | \$ (38,618)  | \$ (75,426)   | \$ (94,266)         | (94,266)  | 41 |



**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
SUMMARY OF CHANGES TO SYSTEM ALLOCABLE NET GAS PLANT  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (a)                                | Account Number (b) | Gross Plant In-Service         |                                  | Total (e)   | Provision            |                      | Accumulated Provision                   |                              | Line No. |
|----------|--|--------------------|--------------------------------|----------------------------------|-------------|----------------------|----------------------|---|------------------------------|----------|
|          |  |                    | Additions (c)<br>WP I-C6, Sh 7 | Retirements (d)<br>WP I-C6, Sh 9 |             | (f)<br>WP I-C6, Sh 8 | (g)<br>WP I-C6, Sh 9 | Other Adjustments (h)<br>WP I-C6, Sh 10 | Total (i)<br>(f) + (g) + (h) |          |
| 1        | Intangible Plant                               |                    |                                |                                  |             |                      |                      |   |                              |          |
| 2        | Organization                                   | 301                | \$ 0                           | \$ 0                             | \$ 0        | \$ 0                 | \$ 0                 | \$ 0                                    | \$ 0                         | 1        |
| 3        | Miscellaneous Intangible                       | 303                | 4,103,280                      | 0                                | 4,103,280   | 9,935,343            | 0                    | (503,907)                               | 9,431,436                    | 2        |
|          | Total Intangible Plant                         |                    | 4,103,280                      | 0                                | 4,103,280   | 9,935,343            | 0                    | (503,907)                               | 9,431,436                    | 3        |
|          | <b>General Plant</b>                           |                    |                                |                                  |             |                      |                      |   |                              |          |
| 4        | Land & Land Rights                             | 389                | \$ 0                           | \$ 0                             | \$ 0        | \$ 0                 | \$ 0                 | \$ 0                                    | \$ 0                         | 4        |
| 5        | Structures & Improv - Co. Owned                | 390.1              | 61,163                         | (37,446)                         | 23,717      | 454,310              | (37,446)             | 0                                       | 416,864                      | 5        |
| 6        | Structures & Improv - Leasehold                | 390.2              | 0                              | 0                                | 0           | 0                    | 0                    | 0                                       | 0                            | 6        |
| 7        | Structures and Improv - Leasehold Fully Amort. | 390.21             | 0                              | 0                                | 0           | 0                    | 0                    | 0                                       | 0                            | 7        |
| 8        | Office Furniture & Fixtures                    | 391                | 67,282                         | (114,322)                        | (47,040)    | 307,791              | (114,322)            | 0                                       | 193,469                      | 8        |
| 9        | Computer Software & Hardware                   | 391.1              | 620,890                        | (1,727,121)                      | (1,106,231) | 1,703,424            | (1,727,121)          | 0                                       | (23,697)                     | 9        |
| 10       | Transportation Equipment-Light                 | 392.11             | 0                              | (127,650)                        | (127,650)   | 91,934               | (127,650)            | 11,838                                  | (23,678)                     | 10       |
| 11       | Transportation Equipment-Heavy                 | 392.12             | 0                              | 0                                | 0           | 0                    | 0                    | 0                                       | 0                            | 11       |
| 12       | Transportation Equipment-Aircraft              | 392.21             | 0                              | 0                                | 0           | 164,427              | 0                    | 0                                       | 164,427                      | 12       |
| 13       | Stores Equipment                               | 393                | 8,370                          | (28,869)                         | (20,499)    | 2,037                | (28,869)             | 0                                       | (26,832)                     | 13       |
| 14       | Tool, Shop, & Garage Equip.                    | 394                | 0                              | 0                                | 0           | 42,796               | 0                    | 0                                       | 42,796                       | 14       |
| 15       | Laboratory Equipment                           | 395                | 0                              | 0                                | 0           | 66,584               | 0                    | 0                                       | 66,584                       | 15       |
| 16       | Power-Operated Equipment                       | 396                | 0                              | 0                                | 0           | 7,355                | 0                    | 0                                       | 7,355                        | 16       |
| 17       | Communication Equipment                        | 397                | 0                              | (74,774)                         | (74,774)    | 264,731              | (74,774)             | 0                                       | 189,957                      | 17       |
| 18       | Telemetry Equipment                            | 397.2              | 0                              | 0                                | 0           | 0                    | 0                    | 0                                       | 0                            | 18       |
| 19       | Miscellaneous Equipment                        | 398                | 103,561                        | (13,487)                         | 90,073      | 205,428              | (13,487)             | 1,100                                   | 193,040                      | 19       |
| 20       | Total General Plant                            |                    | 861,265                        | (2,123,669)                      | (1,262,404) | 3,310,818            | (2,123,669)          | 12,938                                  | 1,200,086                    | 20       |
| 21       | Total  |                    | 4,964,545                      | (2,123,669)                      | 2,840,876   | 13,246,161           | (2,123,669)          | (490,969)                               | 10,631,522                   | 21       |
| 22       | 4-Factor                                       |                    |                                |                                  |             |                      |                      |   |                              | 22       |
| 23       | After Allocation                               |                    |                                |                                  |             |                      |                      |   |                              | 23       |
|          |  |                    |                                |                                  | 5.34%       |                      |                      |   | 5.34%                        |          |
|          |  |                    |                                |                                  | \$ 151,610  |                      |                      |   | \$ 567,375                   |          |

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
GAS PLANT ADDITIONS  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (a)                                | Account Number (b) | Actual           |                  |                  |                    |                     | Certification Total (i) | Line No.            |
|----------|--|--------------------|------------------|------------------|------------------|--------------------|---------------------|-------------------------|---------------------|
|          |  |                    | June 2023 (c)    | July 2023 (d)    | August 2023 (e)  | September 2023 (f) | October 2023 (g)    |                         |                     |
|          | [1]  |                    |                  |                  |                  |                    |                     |                         |                     |
|          | <u>Intangible Plant</u>                        |                    |                  |                  |                  |                    |                     |                         |                     |
| 1        | Organization                                   | 301                | \$ 0             | \$ 0             | \$ 0             | \$ 0               | \$ 0                | \$ 0                    | 1                   |
| 2        | Miscellaneous Intangible                       | 303                | 0                | 0                | 0                | 61,130             | 4,027,750           | 14,400                  | 2                   |
| 3        | Total Intangible Plant                         |                    | <u>0</u>         | <u>0</u>         | <u>0</u>         | <u>61,130</u>      | <u>4,027,750</u>    | <u>14,400</u>           | <u>3</u>            |
|          | <u>General Plant</u>                           |                    |                  |                  |                  |                    |                     |                         |                     |
| 4        | Land & Land Rights                             | 389                | 0                | 0                | 0                | 0                  | 0                   | 0                       | 4                   |
| 5        | Structures & Improv - Co. Owned                | 390.1              | 0                | 15,959           | 24,928           | 0                  | 0                   | 20,276                  | 5                   |
| 6        | Structures & Improv - Leasehold                | 390.2              | 0                | 0                | 0                | 0                  | 0                   | 0                       | 6                   |
| 7        | Structures and Improv - Leasehold Fully Amort. | 390.21             | 0                | 0                | 0                | 0                  | 0                   | 0                       | 7                   |
| 8        | Office Furniture & Fixtures                    | 391                | 64,574           | 0                | 0                | 0                  | 2,708               | 0                       | 8                   |
| 9        | Computer Software & Hardware                   | 391.1              | 0                | 0                | 0                | 7,450              | 582,495             | 30,945                  | 9                   |
| 10       | Transportation Equipment-Light                 | 392.11             | 0                | 0                | 0                | 0                  | 0                   | 0                       | 10                  |
| 11       | Transportation Equipment-Heavy                 | 392.12             | 0                | 0                | 0                | 0                  | 0                   | 0                       | 11                  |
| 12       | Transportation Equipment-Aircraft              | 392.21             | 0                | 0                | 0                | 0                  | 0                   | 0                       | 12                  |
| 13       | Stores Equipment                               | 393                | 0                | 0                | 8,370            | 0                  | 0                   | 0                       | 13                  |
| 14       | Tool, Shop, & Garage Equip.                    | 394                | 0                | 0                | 0                | 0                  | 0                   | 0                       | 14                  |
| 15       | Laboratory Equipment                           | 395                | 0                | 0                | 0                | 0                  | 0                   | 0                       | 15                  |
| 16       | Power-Operated Equipment                       | 396                | 0                | 0                | 0                | 0                  | 0                   | 0                       | 16                  |
| 17       | Communication Equipment                        | 397                | 0                | 0                | 0                | 0                  | 0                   | 0                       | 17                  |
| 18       | Telemetry Equipment                            | 397.2              | 0                | 0                | 0                | 0                  | 0                   | 0                       | 18                  |
| 19       | Miscellaneous Equipment                        |                    | 0                | 0                | 4,322            | 78,972             | 20,267              | 0                       | 19                  |
| 20       | Total General Plant                            |                    | <u>64,574</u>    | <u>15,959</u>    | <u>37,620</u>    | <u>86,422</u>      | <u>605,470</u>      | <u>51,221</u>           | <u>20</u>           |
| 21       | Total Gas Plant in Service                     |                    | <u>\$ 64,574</u> | <u>\$ 15,959</u> | <u>\$ 37,620</u> | <u>\$ 147,552</u>  | <u>\$ 4,633,220</u> | <u>\$ 65,621</u>        | <u>\$ 4,964,545</u> |

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

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
DEPRECIATION EXPENSE  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (a)                                | Account Number (b) | Actual           |                  |                  |                    |                  | Certification Total (i) | Line No. |
|----------|--|--------------------|------------------|------------------|------------------|--------------------|------------------|-------------------------|----------|
|          |  |                    | June 2023 (c)    | July 2023 (d)    | August 2023 (e)  | September 2023 (f) | October 2023 (g) |                         |          |
|          | [1]  |                    |                  |                  |                  |                    |                  |                         |          |
|          | <u>Intangible Plant</u>                        |                    |                  |                  |                  |                    |                  |                         |          |
| 1        | Organization                                   | 301                | \$ 0             | \$ 0             | \$ 0             | \$ 0               | \$ 0             | \$ 0                    | 1        |
| 2        | Miscellaneous Intangible                       | 303                | 1,655,990        | 1,649,300        | 1,649,300        | 1,623,025          | 1,622,923        | 1,734,805               | 2        |
| 3        | Total Intangible Plant                         |                    | <u>1,655,990</u> | <u>1,649,300</u> | <u>1,649,300</u> | <u>1,623,025</u>   | <u>1,622,923</u> | <u>1,734,805</u>        | 3        |
|          | <u>General Plant</u>                           |                    |                  |                  |                  |                    |                  |                         |          |
| 4        | Land & Land Rights                             | 389                | \$ 0             | \$ 0             | \$ 0             | \$ 0               | \$ 0             | \$ 0                    | 4        |
| 5        | Structures & Improv - Co. Owned                | 390.1              | 75,700           | 75,700           | 75,725           | 75,728             | 75,728           | 75,728                  | 5        |
| 6        | Structures & Improv - Leasehold                | 390.2              | 0                | 0                | 0                | 0                  | 0                | 0                       | 6        |
| 7        | Structures and Improv - Leasehold Fully Amort. | 390.21             | 0                | 0                | 0                | 0                  | 0                | 0                       | 7        |
| 8        | Office Furniture & Fixtures                    | 391                | 51,455           | 51,605           | 51,179           | 51,179             | 51,179           | 51,194                  | 8        |
| 9        | Computer Software & Hardware                   | 391.1              | 295,855          | 283,616          | 282,056          | 282,056            | 275,115          | 284,726                 | 9        |
| 10       | Transportation Equipment-Light                 | 392.11             | 15,960           | 15,960           | 15,125           | 15,125             | 15,125           | 14,639                  | 10       |
| 11       | Transportation Equipment-Heavy                 | 392.12             | 0                | 0                | 0                | 0                  | 0                | 0                       | 11       |
| 12       | Transportation Equipment-Aircraft              | 392.21             | 27,405           | 27,405           | 27,405           | 27,405             | 27,405           | 27,405                  | 12       |
| 13       | Stores Equipment                               | 393                | 370              | 370              | 370              | 416                | 256              | 2,037                   | 13       |
| 14       | Tool, Shop, & Garage Equip.                    | 394                | 7,133            | 7,133            | 7,133            | 7,133              | 7,133            | 42,796                  | 14       |
| 15       | Laboratory Equipment                           | 395                | 11,097           | 11,097           | 11,097           | 11,097             | 11,097           | 66,584                  | 15       |
| 16       | Power-Operated Equipment                       | 396                | 1,226            | 1,226            | 1,226            | 1,226              | 1,226            | 7,355                   | 16       |
| 17       | Communication Equipment                        | 397                | 44,327           | 44,327           | 44,019           | 44,019             | 44,019           | 264,731                 | 17       |
| 18       | Telemetry Equipment                            | 397.2              | 0                | 0                | 0                | 0                  | 0                | 0                       | 18       |
| 19       | Miscellaneous Equipment                        | 398                | 34,109           | 34,093           | 34,048           | 34,072             | 34,497           | 34,609                  | 19       |
| 20       | Total General Plant                            |                    | <u>564,636</u>   | <u>552,531</u>   | <u>549,383</u>   | <u>549,457</u>     | <u>542,780</u>   | <u>552,032</u>          | 20       |
| 21       | Total Gas Plant in Service                     |                    | <u>2,220,626</u> | <u>2,201,831</u> | <u>2,198,683</u> | <u>2,172,482</u>   | <u>2,165,703</u> | <u>2,286,837</u>        | 21       |

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

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
RETIREMENTS  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (a)                                | Account Number (b) | Actual           |                  |                 |                    |                  | Certification Total (i) | Line No.           |
|----------|--|--------------------|------------------|------------------|-----------------|--------------------|------------------|-------------------------|--------------------|
|          |  |                    | June 2023 (c)    | July 2023 (d)    | August 2023 (e) | September 2023 (f) | October 2023 (g) |                         |                    |
|          | [1]  |                    |                  |                  |                 |                    |                  |                         |                    |
|          | <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                         |                    | <u>0</u>         | <u>0</u>         | <u>0</u>        | <u>0</u>           | <u>0</u>         | <u>0</u>                | 3                  |
|          | <u>General Plant</u>                           |                    |                  |                  |                 |                    |                  |                         |                    |
| 4        | Land & Land Rights                             | 389                | \$ 0             | \$ 0             | \$ 0            | \$ 0               | \$ 0             | \$ 0                    | 4                  |
| 5        | Structures & Improv - Co. Owned                | 390.1              | 0                | (2,579)          | (23,043)        | 0                  | 0                | (11,824)                | 5                  |
| 6        | Structures & Improv - Leasehold                | 390.2              | 0                | 0                | 0               | 0                  | 0                | 0                       | 6                  |
| 7        | Structures and Improv - Leasehold Fully Amort. | 390.2              | 0                | 0                | 0               | 0                  | 0                | 0                       | 7                  |
| 8        | Office Furniture & Fixtures                    | 391                | (37,713)         | (76,609)         | 0               | 0                  | 0                | (114,322)               | 8                  |
| 9        | Computer Software & Hardware                   | 391.1              | (741,746)        | (94,555)         | 0               | (428,122)          | 0                | (462,698)               | 9                  |
| 10       | Transportation Equipment-Light                 | 392.11             | 0                | (98,827)         | 0               | 0                  | (28,823)         | (127,650)               | 10                 |
| 11       | Transportation Equipment-Heavy                 | 392.12             | 0                | 0                | 0               | 0                  | 0                | 0                       | 11                 |
| 12       | Transportation Equipment-Aircraft              | 392.21             | 0                | 0                | 0               | 0                  | 0                | 0                       | 12                 |
| 13       | Stores Equipment                               | 393                | 0                | 0                | 0               | (28,869)           | 0                | (28,869)                | 13                 |
| 14       | Tool, Shop, & Garage Equip.                    | 394                | 0                | 0                | 0               | 0                  | 0                | 0                       | 14                 |
| 15       | Laboratory Equipment                           | 395                | 0                | 0                | 0               | 0                  | 0                | 0                       | 15                 |
| 16       | Power-Operated Equipment                       | 396                | 0                | 0                | 0               | 0                  | 0                | 0                       | 16                 |
| 17       | Communication Equipment                        | 397                | 0                | (55,329)         | 0               | 0                  | 0                | (19,446)                | 17                 |
| 18       | Telemetry Equipment                            | 397.2              | 0                | 0                | 0               | 0                  | 0                | 0                       | 18                 |
| 19       | Miscellaneous Equipment                        | 398                | (2,794)          | (8,118)          | 0               | (2,575)            | 0                | (13,487)                | 19                 |
| 20       | Total General Plant                            |                    | <u>(782,253)</u> | <u>(336,017)</u> | <u>(23,043)</u> | <u>(459,566)</u>   | <u>(28,823)</u>  | <u>(493,968)</u>        | <u>(2,123,669)</u> |
| 21       | Total Gas Plant in Service                     |                    | <u>(782,253)</u> | <u>(336,017)</u> | <u>(23,043)</u> | <u>(459,566)</u>   | <u>(28,823)</u>  | <u>(493,968)</u>        | <u>(2,123,669)</u> |

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

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
COST OF REMOVAL NET OF SALVAGE AND OTHER ADJUSTMENTS  
FOR THE CERTIFICATION PERIOD  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (a)                                | Account Number (b) | Actual        |               |                 |                    |                  | Certification Total (i) | Line No.            |
|----------|--|--------------------|---------------|---------------|-----------------|--------------------|------------------|-------------------------|---------------------|
|          |  |                    | June 2023 (c) | July 2023 (d) | August 2023 (e) | September 2023 (f) | October 2023 (g) |                         |                     |
|          |  |                    |               |               |                 |                    |                  |                         |                     |
|          |  |                    |               |               |                 |                    |                  |                         | Sum (c) through (h) |
| 1        | <u>Intangible Plant</u>                        |                    |               |               |                 |                    |                  |                         |                     |
| 2        | Organization                                   | 301                | \$ 0          | \$ 0          | \$ 0            | \$ 0               | \$ 0             | \$ 0                    | 0                   |
| 3        | Miscellaneous Intangible                       | 303                | 0             | 0             | 0               | (503,907)          | 0                | (503,907)               | 2                   |
|          | Total Intangible Plant                         |                    | <u>0</u>      | <u>0</u>      | <u>0</u>        | <u>0</u>           | <u>0</u>         | <u>(503,907)</u>        | 3                   |
|          | <u>General Plant</u>                           |                    |               |               |                 |                    |                  |                         |                     |
| 4        | Land & Land Rights                             | 389                | \$ 0          | \$ 0          | \$ 0            | \$ 0               | \$ 0             | \$ 0                    | 4                   |
| 5        | Structures & Improv - Co. Owned                | 390.1              | 0             | 0             | 0               | 0                  | 0                | 0                       | 5                   |
| 6        | Structures & Improv - Leasehold                | 390.2              | 0             | 0             | 0               | 0                  | 0                | 0                       | 6                   |
| 7        | Structures and Improv - Leasehold Fully Amort. | 390.2              | 0             | 0             | 0               | 0                  | 0                | 0                       | 7                   |
| 8        | Office Furniture & Fixtures                    | 391                | 0             | 0             | 0               | 0                  | 0                | 0                       | 8                   |
| 9        | Computer Software & Hardware                   | 391.1              | 0             | 0             | 0               | 0                  | 0                | 0                       | 9                   |
| 10       | Transportation Equipment-Light                 | 392.11             | 9,733         | 0             | 7,350           | 0                  | (5,245)          | 11,838                  | 10                  |
| 11       | Transportation Equipment-Heavy                 | 392.12             | 0             | 0             | 0               | 0                  | 0                | 0                       | 11                  |
| 12       | Transportation Equipment-Aircraft              | 392.21             | 0             | 0             | 0               | 0                  | 0                | 0                       | 12                  |
| 13       | Stores Equipment                               | 393                | 0             | 0             | 0               | 0                  | 0                | 0                       | 13                  |
| 14       | Tool, Shop, & Garage Equip.                    | 394                | 0             | 0             | 0               | 0                  | 0                | 0                       | 14                  |
| 15       | Laboratory Equipment                           | 395                | 0             | 0             | 0               | 0                  | 0                | 0                       | 15                  |
| 16       | Power-Operated Equipment                       | 396                | 0             | 0             | 0               | 0                  | 0                | 0                       | 16                  |
| 17       | Communication Equipment                        | 397                | 0             | 0             | 0               | 0                  | 0                | 0                       | 17                  |
| 18       | Telemetry Equipment                            | 397.2              | 0             | 0             | 0               | 0                  | 0                | 0                       | 18                  |
| 19       | Miscellaneous Equipment                        | 398                | 0             | 0             | 1,100           | 0                  | 0                | 1,100                   | 19                  |
| 20       | Total General Plant                            |                    | <u>9,733</u>  | <u>0</u>      | <u>8,450</u>    | <u>0</u>           | <u>(5,245)</u>   | <u>12,938</u>           | 20                  |
| 21       | Total Gas Plant in Service                     |                    | <u>9,733</u>  | <u>0</u>      | <u>8,450</u>    | <u>0</u>           | <u>(5,245)</u>   | <u>(490,969)</u>        | 21                  |

[1] Source: Company Records, prior to allocation to specific rate-making jurisdictions.

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT**  
**AS OF NOVEMBER 30, 2023**  
**WORKSHEET SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description                 | In-Service Date | Work Order Number | Life - Months | Remaining Life - Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort. | Line No. |
|----------|-----------------------------|-----------------|-------------------|---------------|-------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|-------------------|----------|
|          |                             |                 |                   | (d)           | (e)                     | (f)                     | (g)       | (h)         | (i)                  | (j)                       | (k)                     | (l)                    | (m)         | (n) * 12          |          |
| 1        | 401k Plan Software          | 11/15/1985      | 61-1237-03        | 60            | 0                       | 280,014.59              | \$        | 0           | 280,014.59           | 0                         | 0                       | 280,014.59             | 0           | 0                 | 1        |
| 2        | General Ledger System       | 6/15/1986       | 61-1683-03        | 60            | 0                       | 2,098,476.78            |           | 0           | 2,098,476.78         | 2,098,477                 | 0                       | 2,098,477              | 0           | 0                 | 2        |
| 3        | Stock Transfer Manager      | 10/15/1987      | 70-1240-03        | 60            | 0                       | 320,761.59              |           | 0           | 320,761.59           | 320,762                   | 0                       | 320,762                | 0           | 0                 | 3        |
| 4        | Walker Table Manager Lite   | 10/15/1988      | 61-1251-03        | 60            | 0                       | 18,000.00               |           | 0           | 18,000.00            | 18,000                    | 0                       | 18,000                 | 0           | 0                 | 4        |
| 5        | Intersia Mvs/As Software    | 12/15/1988      | 61-1252-03        | 60            | 0                       | 26,712.00               |           | 0           | 26,712.00            | 26,712                    | 0                       | 26,712                 | 0           | 0                 | 5        |
| 6        | Intersia Mvs/As Software    | 1/15/1989       | 61-1253-03        | 60            | 0                       | 33,500.00               |           | 0           | 33,500.00            | 33,500                    | 0                       | 33,500                 | 0           | 0                 | 6        |
| 7        | Intersia Mvs/As Software    | 1/15/1989       | 61-C02956-00      | 60            | 0                       | 9,452.00                |           | 0           | 9,452.00             | 9,452                     | 0                       | 9,452                  | 0           | 0                 | 7        |
| 8        | Customer Service System (L) | 1/15/1990       | 61-C02941-00      | 120           | 0                       | 12,131,211.55           |           | 0           | 12,131,211.55        | 12,131,211                | 0                       | 12,131,211             | 0           | 0                 | 8        |
| 9        | Work Order System (Wcs) S   | 1/15/1990       | 65-C79244-00      | 120           | 0                       | 2,820,450.23            |           | 0           | 2,820,450.23         | 2,820,450                 | 0                       | 2,820,450              | 0           | 0                 | 9        |
| 10       | Systems Management Prolog   | 9/15/1991       | 61-C110009-00     | 60            | 0                       | 509,585.08              |           | 0           | 509,585.08           | 509,585                   | 0                       | 509,585                | 0           | 0                 | 10       |
| 11       | Configuration Management    | 12/15/1991      | 61-C100018-00     | 60            | 0                       | 90,708.24               |           | 0           | 90,708.24            | 90,708                    | 0                       | 90,708                 | 0           | 0                 | 11       |
| 12       | Cis Implementation And Tr   | 12/15/1991      | 61-C010018-00     | 120           | 0                       | 3,506,417.55            |           | 0           | 3,506,417.55         | 3,506,418                 | 0                       | 3,506,418              | 0           | 0                 | 12       |
| 13       | Oracle Database Software    | 12/15/1992      | 61-C20002-00      | 60            | 0                       | 276,989.41              |           | 0           | 276,989.41           | 276,989                   | 0                       | 276,989                | 0           | 0                 | 13       |
| 14       | On-Line Time Entry (Otl)    | 1/31/1994       | 061C03100107      | 60            | 0                       | 106,511.93              |           | 0           | 106,511.93           | 106,512                   | 0                       | 106,512                | 0           | 0                 | 14       |
| 15       | Oracle Database Software    | 6/1/1995        | 061C03100164      | 60            | 0                       | 800,650.60              |           | 0           | 800,650.60           | 800,651                   | 0                       | 800,651                | 0           | 0                 | 15       |
| 16       | (Fcs) Field Order System    | 6/1/1995        | 065C03100044      | 60            | 0                       | 1,429,229.33            |           | 0           | 1,429,229.33         | 1,429,229                 | 0                       | 1,429,229              | 0           | 0                 | 16       |
| 17       | Customer Scheduler Syst     | 6/26/1996       | 062C05100199      | 60            | 0                       | 10,625.00               |           | 0           | 10,625.00            | 10,625                    | 0                       | 10,625                 | 0           | 0                 | 17       |
| 18       | Customer Scheduler Syst     | 6/26/1996       | 062C05100199      | 60            | 0                       | 2,495,143.47            |           | 0           | 2,495,143.47         | 2,495,143                 | 0                       | 2,495,143              | 0           | 0                 | 18       |
| 19       | Data Resq Mgmt Sys - Dms    | 12/15/1996      | 061C05100017      | 60            | 0                       | 252,413.00              |           | 0           | 252,413.00           | 252,413                   | 0                       | 252,413                | 0           | 0                 | 19       |
| 20       | Data Resq Mgmt Sys - Dms    | 5/15/1997       | 061C05100066      | 60            | 0                       | 257,252.00              |           | 0           | 257,252.00           | 257,252                   | 0                       | 257,252                | 0           | 0                 | 20       |
| 21       | Troll                       | 5/15/1997       | 061C05100066      | 60            | 0                       | 2,144,566.54            |           | 0           | 2,144,566.54         | 2,144,567                 | 0                       | 2,144,567              | 0           | 0                 | 21       |
| 22       | Meter Reading Replacement   | 7/31/1997       | 061C05100044      | 60            | 0                       | 97,968.52               |           | 0           | 97,968.52            | 97,968                    | 0                       | 97,968                 | 0           | 0                 | 22       |
| 23       | Contract Billing Project    | 8/1/1998        | 061C07100155      | 60            | 0                       | 18,015.00               |           | 0           | 18,015.00            | 18,015                    | 0                       | 18,015                 | 0           | 0                 | 23       |
| 24       | Contract Billing Project    | 4/1/1998        | 061C07100155      | 60            | 0                       | 8,922.05                |           | 0           | 8,922.05             | 8,922                     | 0                       | 8,922                  | 0           | 0                 | 24       |
| 25       | Quiet Software              | 4/1/1998        | 061C7100163       | 60            | 0                       | 9,770.00                |           | 0           | 9,770.00             | 9,770                     | 0                       | 9,770                  | 0           | 0                 | 25       |
| 26       | Symark Server Security So   | 4/1/1998        | 061C7100163       | 60            | 0                       | 9,770.00                |           | 0           | 9,770.00             | 9,770                     | 0                       | 9,770                  | 0           | 0                 | 26       |
| 27       | Oracle Network License      | 4/16/1998       | 061C08100018      | 60            | 0                       | 2,014,422.00            |           | 0           | 2,014,422.00         | 2,014,422                 | 0                       | 2,014,422              | 0           | 0                 | 27       |
| 28       | Oracle Database Software    | 4/17/1998       | 065C09100010      | 60            | 0                       | 46,652.00               |           | 0           | 46,652.00            | 46,652                    | 0                       | 46,652                 | 0           | 0                 | 28       |
| 29       | Mercury & Noxus Software    | 4/20/1998       | 061C7100141       | 60            | 0                       | 235,070.00              |           | 0           | 235,070.00           | 235,070                   | 0                       | 235,070                | 0           | 0                 | 29       |
| 30       | Oracle Database Software    | 4/20/1998       | 061C7100141       | 60            | 0                       | 2,044,000.00            |           | 0           | 2,044,000.00         | 2,044,000                 | 0                       | 2,044,000              | 0           | 0                 | 30       |
| 31       | Network Analyser Software   | 5/31/1998       | 061C08100038      | 60            | 0                       | 24,145.00               |           | 0           | 24,145.00            | 24,145                    | 0                       | 24,145                 | 0           | 0                 | 31       |
| 32       | M90 Software                | 6/10/1998       | 065C07100122      | 60            | 0                       | 85,224.57               |           | 0           | 85,224.57            | 85,225                    | 0                       | 85,225                 | 0           | 0                 | 32       |
| 33       | Meter Pro Software          | 8/1/1998        | 065C09100028      | 60            | 0                       | 7,395.00                |           | 0           | 7,395.00             | 7,395                     | 0                       | 7,395                  | 0           | 0                 | 33       |
| 34       | Customer Contract Improvem  | 8/17/1998       | 061C09100054      | 60            | 0                       | 64,238.00               |           | 0           | 64,238.00            | 64,238                    | 0                       | 64,238                 | 0           | 0                 | 34       |
| 35       | Oracle Database Software    | 8/17/1998       | 061C09100054      | 60            | 0                       | 43,586.74               |           | 0           | 43,586.74            | 43,587                    | 0                       | 43,587                 | 0           | 0                 | 35       |
| 36       | Veritas Oracle Software     | 8/31/1998       | 061C09100027      | 60            | 0                       | 53,688.25               |           | 0           | 53,688.25            | 53,688                    | 0                       | 53,688                 | 0           | 0                 | 36       |
| 37       | Help Desk                   | 10/29/1998      | 061C7100113       | 60            | 0                       | 169,651.00              |           | 0           | 169,651.00           | 169,651                   | 0                       | 169,651                | 0           | 0                 | 37       |
| 38       | Shenr Alm Software          | 12/21/1998      | 065C09100095      | 60            | 0                       | 83,900.00               |           | 0           | 83,900.00            | 83,900                    | 0                       | 83,900                 | 0           | 0                 | 38       |
| 39       | Shifter Software            | 12/21/1998      | 061C09100115      | 36            | 0                       | 19,834.54               |           | 0           | 19,834.54            | 19,834                    | 0                       | 19,834                 | 0           | 0                 | 39       |
| 40       | Hydris Software             | 1/3/1999        | 061C09100140      | 36            | 0                       | 75,865.00               |           | 0           | 75,865.00            | 75,865                    | 0                       | 75,865                 | 0           | 0                 | 40       |
| 41       | Hydris Software             | 1/3/1999        | 061C09100140      | 36            | 0                       | 2,244,000.00            |           | 0           | 2,244,000.00         | 2,244,000                 | 0                       | 2,244,000              | 0           | 0                 | 41       |
| 42       | Finance Software            | 1/31/1999       | 061C09100127      | 36            | 0                       | 79,900.00               |           | 0           | 79,900.00            | 79,900                    | 0                       | 79,900                 | 0           | 0                 | 42       |
| 43       | Groupwise Software License  | 1/31/1999       | 061C09100048      | 36            | 0                       | 39,790.00               |           | 0           | 39,790.00            | 39,790                    | 0                       | 39,790                 | 0           | 0                 | 43       |
| 44       | Pc Access Software          | 2/1/1999        | 065C09100064      | 36            | 0                       | 42,860.00               |           | 0           | 42,860.00            | 42,860                    | 0                       | 42,860                 | 0           | 0                 | 44       |
| 45       | Mercury Test Director       | 2/18/1999       | 065C09100002      | 36            | 0                       | 15,000.00               |           | 0           | 15,000.00            | 15,000                    | 0                       | 15,000                 | 0           | 0                 | 45       |
| 46       | Customer Contract Improvem  | 3/9/1999        | 065C09100054      | 36            | 0                       | 35,547.08               |           | 0           | 35,547.08            | 35,547                    | 0                       | 35,547                 | 0           | 0                 | 46       |
| 47       | Finance Software            | 5/13/1999       | 061C09100118      | 36            | 0                       | 5,019.00                |           | 0           | 5,019.00             | 5,019                     | 0                       | 5,019                  | 0           | 0                 | 47       |
| 48       | Gis Stage I                 | 6/1/1999        | 065C09100089      | 120           | 0                       | 4,841,485.91            |           | 0           | 4,841,485.91         | 4,841,486                 | 0                       | 4,841,486              | 0           | 0                 | 48       |
| 49       | Stohl System Software       | 6/21/1999       | 061C09100150      | 36            | 0                       | 96,525.00               |           | 0           | 96,525.00            | 96,525                    | 0                       | 96,525                 | 0           | 0                 | 49       |
| 50       | Aoculle II                  | 6/30/1999       | 063C09100131      | 36            | 0                       | 23,000.00               |           | 0           | 23,000.00            | 23,000                    | 0                       | 23,000                 | 0           | 0                 | 50       |
| 51       | Master Software             | 6/30/1999       | 061C09100060      | 36            | 0                       | 12,995.00               |           | 0           | 12,995.00            | 12,995                    | 0                       | 12,995                 | 0           | 0                 | 51       |
| 52       | Master Software             | 6/30/1999       | 061C09100060      | 36            | 0                       | 1,299,840.00            |           | 0           | 1,299,840.00         | 1,299,840                 | 0                       | 1,299,840              | 0           | 0                 | 52       |
| 53       | Alchemie Epic Software      | 8/1/1999        | 061C09100135      | 36            | 0                       | 134,745.00              |           | 0           | 134,745.00           | 134,745                   | 0                       | 134,745                | 0           | 0                 | 53       |
| 54       | Symantec Norton Software    | 8/1/1999        | 061C09100134      | 36            | 0                       | 17,144.61               |           | 0           | 17,144.61            | 17,145                    | 0                       | 17,145                 | 0           | 0                 | 54       |
| 55       | Work Scheduling System      | 10/25/1999      | 061C09100195      | 36            | 0                       | 748,575.97              |           | 0           | 748,575.97           | 748,576                   | 0                       | 748,576                | 0           | 0                 | 55       |
| 56       | Mainframe Software          | 1/15/1999       | 065C09100148      | 120           | 0                       | 255,233.96              |           | 0           | 255,233.96           | 255,234                   | 0                       | 255,234                | 0           | 0                 | 56       |
| 57       | Symantec Software           | 1/15/1999       | 065C09100148      | 120           | 0                       | 4,371,349.00            |           | 0           | 4,371,349.00         | 4,371,349                 | 0                       | 4,371,349              | 0           | 0                 | 57       |
| 58       | Symantec Software           | 1/15/1999       | 065C09100148      | 120           | 0                       | 1,939.00                |           | 0           | 1,939.00             | 1,939                     | 0                       | 1,939                  | 0           | 0                 | 58       |
| 59       | Novell Border Manager       | 11/30/1999      | 061C09100108      | 36            | 0                       | 43,866.50               |           | 0           | 43,866.50            | 43,867                    | 0                       | 43,867                 | 0           | 0                 | 59       |
| 60       | Novel Nls 2.3 License       | 11/30/1999      | 061C09100108      | 36            | 0                       | 12,579.00               |           | 0           | 12,579.00            | 12,579                    | 0                       | 12,579                 | 0           | 0                 | 60       |
| 61       | Sunlink Ibm Connectivity    | 12/14/1999      | 061C09100144      | 36            | 0                       | 16,262.24               |           | 0           | 16,262.24            | 16,262                    | 0                       | 16,262                 | 0           | 0                 | 61       |
| 62       | Bmc Software Tools          | 12/14/1999      | 061C09100144      | 36            | 0                       | 163,988.00              |           | 0           | 163,988.00           | 163,988                   | 0                       | 163,988                | 0           | 0                 | 62       |
| 63       | Novell Netware 4.11         | 12/14/1999      | 061C09100144      | 36            | 0                       | 1,019,133.00            |           | 0           | 1,019,133.00         | 1,019,133                 | 0                       | 1,019,133              | 0           | 0                 | 63       |
| 64       | Network Encryption Software | 12/31/1999      | 061C09100207      | 36            | 0                       | 10,192.00               |           | 0           | 10,192.00            | 10,192                    | 0                       | 10,192                 | 0           | 0                 | 64       |
| 65       | Hp Openview Neimatix Sof    | 1/18/2000       | 061C09100229      | 36            | 0                       | 20,705.00               |           | 0           | 20,705.00            | 20,705                    | 0                       | 20,705                 | 0           | 0                 | 65       |
| 66       | Veritas Software            | 1/31/2000       | 061C09100233      | 36            | 0                       | 23,922.65               |           | 0           | 23,922.65            | 23,923                    | 0                       | 23,923                 | 0           | 0                 | 66       |
| 67       | Managewise 2.6 Software     | 1/31/2000       | 061C09100233      | 36            | 0                       | 60,308.05               |           | 0           | 60,308.05            | 60,308                    | 0                       | 60,308                 | 0           | 0                 | 67       |
| 68       | Enrs Vision 6.2 Software    | 4/20/2000       | 065C09100113      | 36            | 0                       | 137,084.44              |           | 0           | 137,084.44           | 137,084                   | 0                       | 137,084                | 0           | 0                 | 68       |
| 69       | Powerquest Software         | 4/20/2000       | 061C09100001      | 36            | 0                       | 10,617.75               |           | 0           | 10,617.75            | 10,618                    | 0                       | 10,618                 | 0           | 0                 | 69       |
| 70       | Riskmaster Software         | 4/20/2000       | 073C09100033      | 36            | 0                       | 152,157.62              |           | 0           | 152,157.62           | 152,158                   | 0                       | 152,158                | 0           | 0                 | 70       |
| 71       | Oracle Prod Tools, Quest    | 5/1/2000        | 061C09100049      | 36            | 0                       | 23,999.99               |           | 0           | 23,999.99            | 23,999                    | 0                       | 23,999                 | 0           | 0                 | 71       |
| 72       | Chix Server Software        | 6/16/2000       | 061C09100069      | 36            | 0                       | 19,132.79               |           | 0           | 19,132.79            | 19,133                    | 0                       | 19,133                 | 0           | 0                 | 72       |
| 73       | Chix Server Software        | 6/16/2000       | 061C09100069      | 36            | 0                       | 90,465.00               |           | 0           | 90,465.00            | 90,465                    | 0                       | 90,465                 | 0           | 0                 | 73       |
| 74       | File-Aid Ms. Software       | 9/25/2000       | 061C09100107      | 36            | 0                       | 90,465.00               |           | 0           | 90,465.00            | 90,465                    | 0                       | 90,465                 | 0           | 0                 | 74       |
| 75       | Form 4 Scanning             | 10/23/2000      | 065C09100038      | 36            | 0                       | 377,444.17              |           | 0           | 377,444.17           | 377,444                   | 0                       | 377,444                | 0           | 0                 | 75       |
| 76       | Netware And Groupwise Lic   | 12/14/2000      | 061C09100131      | 36            | 0                       | 28,643.48               |           | 0           | 28,643.48            | 28,643                    | 0                       | 28,643                 | 0           | 0                 | 76       |
| 77       | Administrator Suite For G   | 12/20/2000      | 061C09100132      | 36            | 0                       | 10,305.66               |           | 0           | 10,305.66            | 10,306                    | 0                       | 10,306                 | 0           | 0                 | 77       |
| 78       | Shareholder In Software     | 12/22/2000      | 062C09100120      | 36            | 0                       | 45,300.00               |           | 0           | 45,300.00            | 45,300                    | 0                       | 45,300                 | 0           |                   |          |

SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

| Line No. | Description                                  | In-Service Date | Work Order Number | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort. (n) = (k) * 12 | Line No. |
|----------|--|-----------------|-------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------------------|----------|
| 80       | Purchase Source Code From Credit Card System | 06/25/2001      | 0861C100112       | 36                | 0                           | 820,000.00                  | 0             | 0               | 820,000.00               | 800,000.00                    | 0                           | 0                          | 0               | 0                                | 80       |
| 81       | Online Help System                           | 2/14/2002       | 0861C200019       | 36                | 0                           | 200,000.00                  | 0             | 0               | 200,000.00               | 200,000.00                    | 0                           | 0                          | 0               | 0                                | 81       |
| 82       | Procom Software                              | 2/14/2002       | 0861C100039       | 36                | 0                           | 255,000.00                  | 0             | 0               | 255,000.00               | 255,000.00                    | 0                           | 0                          | 0               | 0                                | 82       |
| 83       | Ampl Software Conversion                     | 3/27/2002       | 0861C100069       | 36                | 0                           | 107,286.09                  | 0             | 0               | 107,286.09               | 107,286.09                    | 0                           | 0                          | 0               | 0                                | 83       |
| 84       | Vista Software                               | 4/2/2002        | 0858C100193       | 36                | 0                           | 28,263.00                   | 0             | 0               | 28,263.00                | 28,263.00                     | 0                           | 0                          | 0               | 0                                | 84       |
| 85       | Vista Software                               | 4/7/2002        | 0852C100189       | 36                | 0                           | 298,832.02                  | 0             | 0               | 298,832.02               | 298,832.02                    | 0                           | 0                          | 0               | 0                                | 85       |
| 86       | Ampl Software                                | 5/14/2002       | 0852C100193       | 36                | 0                           | 248,827.44                  | 0             | 0               | 248,827.44               | 248,827.44                    | 0                           | 0                          | 0               | 0                                | 86       |
| 87       | Comtel Software                              | 6/1/2002        | 0852C100072       | 36                | 0                           | 530,528.44                  | 0             | 0               | 530,528.44               | 530,528.44                    | 0                           | 0                          | 0               | 0                                | 87       |
| 88       | Oracle 11i - Mhs                             | 7/8/2002        | 0833C100128       | 36                | 0                           | 10,183,646.00               | 0             | 0               | 10,183,646.00            | 10,183,646.00                 | 0                           | 0                          | 0               | 0                                | 88       |
| 89       | Cis To Enrs Interface                        | 7/19/2002       | 0852C200036       | 36                | 0                           | 66,655.50                   | 0             | 0               | 66,655.50                | 66,655.50                     | 0                           | 0                          | 0               | 0                                | 89       |
| 90       | Novel Software License                       | 8/28/2002       | 0861C200040       | 36                | 0                           | 34,289.94                   | 0             | 0               | 34,289.94                | 34,289.94                     | 0                           | 0                          | 0               | 0                                | 90       |
| 91       | Novel Software License                       | 9/11/2002       | 0861C200040       | 36                | 0                           | 136,800.00                  | 0             | 0               | 136,800.00               | 136,800.00                    | 0                           | 0                          | 0               | 0                                | 91       |
| 92       | Unencrypted Gas Software                     | 9/18/2002       | 0861C100026       | 36                | 0                           | 136,800.00                  | 0             | 0               | 136,800.00               | 136,800.00                    | 0                           | 0                          | 0               | 0                                | 92       |
| 93       | Interactive Voice Respons                    | 10/15/2002      | 0861C100039       | 36                | 0                           | 472,515.26                  | 0             | 0               | 472,515.26               | 472,515.26                    | 0                           | 0                          | 0               | 0                                | 93       |
| 104      | KinimaOracle 11i Softwa                      | 11/19/2002      | 0861C200062       | 36                | 0                           | 135,624.00                  | 0             | 0               | 135,624.00               | 135,624.00                    | 0                           | 0                          | 0               | 0                                | 104      |
| 105      | Purchase 10 Licenses                         | 12/11/2002      | 0861C100014       | 36                | 0                           | 11,830.00                   | 0             | 0               | 11,830.00                | 11,830.00                     | 0                           | 0                          | 0               | 0                                | 105      |
| 108      | Backup Configuration                         | 12/11/2002      | 0861C100014       | 36                | 0                           | 107,017.00                  | 0             | 0               | 107,017.00               | 107,017.00                    | 0                           | 0                          | 0               | 0                                | 108      |
| 109      | Data Reclamation                             | 12/11/2002      | 0852C200132       | 36                | 0                           | 19,750.00                   | 0             | 0               | 19,750.00                | 19,750.00                     | 0                           | 0                          | 0               | 0                                | 109      |
| 110      | Enrs Software Enhancement                    | 12/31/2002      | 0852C200139       | 36                | 0                           | 27,000.00                   | 0             | 0               | 27,000.00                | 27,000.00                     | 0                           | 0                          | 0               | 0                                | 110      |
| 111      | Purchase 62Zalmisr Colo                      | 12/31/2002      | 0852C200104       | 36                | 0                           | 21,425.00                   | 0             | 0               | 21,425.00                | 21,425.00                     | 0                           | 0                          | 0               | 0                                | 111      |
| 112      | Purchase 62Zalmisr Colo                      | 12/31/2002      | 0852C200104       | 36                | 0                           | 17,625.00                   | 0             | 0               | 17,625.00                | 17,625.00                     | 0                           | 0                          | 0               | 0                                | 112      |
| 113      | Pact Webpage                                 | 3/7/2003        | 0861C200145       | 36                | 0                           | 43,100.00                   | 0             | 0               | 43,100.00                | 43,100.00                     | 0                           | 0                          | 0               | 0                                | 113      |
| 114      | Manview For Linux                            | 3/7/2003        | 0861C200143       | 36                | 0                           | 34,125.88                   | 0             | 0               | 34,125.88                | 34,125.88                     | 0                           | 0                          | 0               | 0                                | 114      |
| 115      | Mt Series Software                           | 3/7/2003        | 0861C200086       | 36                | 0                           | 68,657.25                   | 0             | 0               | 68,657.25                | 68,657.25                     | 0                           | 0                          | 0               | 0                                | 115      |
| 116      | Novision Software                            | 3/7/2003        | 0861C200118       | 36                | 0                           | 64,210.00                   | 0             | 0               | 64,210.00                | 64,210.00                     | 0                           | 0                          | 0               | 0                                | 116      |
| 117      | Alt Designer And Fontima                     | 3/7/2003        | 0861C200090       | 36                | 0                           | 42,280.00                   | 0             | 0               | 42,280.00                | 42,280.00                     | 0                           | 0                          | 0               | 0                                | 117      |
| 118      | Novision Software                            | 3/7/2003        | 0861C200090       | 36                | 0                           | 25,000.00                   | 0             | 0               | 25,000.00                | 25,000.00                     | 0                           | 0                          | 0               | 0                                | 118      |
| 119      | LViv Virtualization Call                     | 3/19/2003       | 0861C100032       | 36                | 0                           | 448,678.51                  | 0             | 0               | 448,678.51               | 448,678.51                    | 0                           | 0                          | 0               | 0                                | 119      |
| 120      | Cis To Enrs Interface                        | 3/24/2003       | 0852C200043       | 36                | 0                           | 545,169.23                  | 0             | 0               | 545,169.23               | 545,169.23                    | 0                           | 0                          | 0               | 0                                | 120      |
| 121      | Oracle Comp Workbench                        | 4/28/2003       | 0861C300021       | 36                | 0                           | 22,652.50                   | 0             | 0               | 22,652.50                | 22,652.50                     | 0                           | 0                          | 0               | 0                                | 121      |
| 122      | Ar System Licenses                           | 5/6/2003        | 0861C300033       | 36                | 0                           | 12,227.00                   | 0             | 0               | 12,227.00                | 12,227.00                     | 0                           | 0                          | 0               | 0                                | 122      |
| 123      | Oracle 10g Database Syst                     | 5/6/2003        | 0861C300033       | 36                | 0                           | 28,879.95                   | 0             | 0               | 28,879.95                | 28,879.95                     | 0                           | 0                          | 0               | 0                                | 123      |
| 124      | Oracle 10g Database Syst                     | 7/15/2003       | 0861C300150       | 36                | 0                           | 48,636.00                   | 0             | 0               | 48,636.00                | 48,636.00                     | 0                           | 0                          | 0               | 0                                | 124      |
| 125      | Bia Professional Web Sev                     | 9/15/2003       | 0861C300055       | 36                | 0                           | 32,413.34                   | 0             | 0               | 32,413.34                | 32,413.34                     | 0                           | 0                          | 0               | 0                                | 125      |
| 126      | Im Web1 Software                             | 9/18/2003       | 0861C300051       | 36                | 0                           | 130,965.12                  | 0             | 0               | 130,965.12               | 130,965.12                    | 0                           | 0                          | 0               | 0                                | 126      |
| 127      | Via Periphal Licenses                        | 9/18/2003       | 0861C300049       | 36                | 0                           | 41,156.00                   | 0             | 0               | 41,156.00                | 41,156.00                     | 0                           | 0                          | 0               | 0                                | 127      |
| 128      | Server Protection Software                   | 9/18/2003       | 0861C300061       | 36                | 0                           | 10,725.00                   | 0             | 0               | 10,725.00                | 10,725.00                     | 0                           | 0                          | 0               | 0                                | 128      |
| 129      | Novision Software                            | 9/18/2003       | 0861C300061       | 36                | 0                           | 74,541.00                   | 0             | 0               | 74,541.00                | 74,541.00                     | 0                           | 0                          | 0               | 0                                | 129      |
| 130      | Contractax Elm Swlwa                         | 9/24/2003       | 0861C200120       | 36                | 0                           | 74,540.88                   | 0             | 0               | 74,540.88                | 74,540.88                     | 0                           | 0                          | 0               | 0                                | 130      |
| 131      | Microent Office Licenses                     | 9/26/2003       | 0861C300047       | 36                | 0                           | 28,489.52                   | 0             | 0               | 28,489.52                | 28,489.52                     | 0                           | 0                          | 0               | 0                                | 131      |
| 132      | Novel Licenses                               | 12/8/2003       | CONV              | 36                | 0                           | 15,684.14                   | 0             | 0               | 15,684.14                | 15,684.14                     | 0                           | 0                          | 0               | 0                                | 132      |
| 133      | Letter Generation System                     | 12/8/2003       | CONV              | 36                | 0                           | 45,900.00                   | 0             | 0               | 45,900.00                | 45,900.00                     | 0                           | 0                          | 0               | 0                                | 133      |
| 134      | Novel Licenses                               | 12/8/2003       | CONV              | 36                | 0                           | 18,732.00                   | 0             | 0               | 18,732.00                | 18,732.00                     | 0                           | 0                          | 0               | 0                                | 134      |
| 135      | Brightbox Storage Recov                      | 12/8/2003       | CONV              | 36                | 0                           | 196,522.00                  | 0             | 0               | 196,522.00               | 196,522.00                    | 0                           | 0                          | 0               | 0                                | 135      |
| 136      | Macro Express Software                       | 12/16/2003      | CONV              | 36                | 0                           | 13,013.44                   | 0             | 0               | 13,013.44                | 13,013.44                     | 0                           | 0                          | 0               | 0                                | 136      |
| 137      | Gas Transaction System -                     | 12/16/2003      | 0858C700068       | 60                | 0                           | 1,529,637.53                | 0             | 0               | 1,529,637.53             | 1,529,637.53                  | 0                           | 0                          | 0               | 0                                | 137      |
| 138      | Rear Verification Progic                     | 12/22/2003      | CONV              | 36                | 0                           | 490,334.51                  | 0             | 0               | 490,334.51               | 490,334.51                    | 0                           | 0                          | 0               | 0                                | 138      |
| 139      | Enrs Software                                | 1/9/2004        | 0852C300058       | 36                | 0                           | 35,966.00                   | 0             | 0               | 35,966.00                | 35,966.00                     | 0                           | 0                          | 0               | 0                                | 139      |
| 140      | Enrs Software                                | 2/9/2004        | 0861C300060       | 36                | 0                           | 84,500.00                   | 0             | 0               | 84,500.00                | 84,500.00                     | 0                           | 0                          | 0               | 0                                | 140      |
| 141      | IG Licenses                                  | 2/9/2004        | 0861C300100       | 36                | 0                           | 5,208.38                    | 0             | 0               | 5,208.38                 | 5,208.38                      | 0                           | 0                          | 0               | 0                                | 141      |
| 142      | Tem Licenses                                 | 2/9/2004        | 0861C300083       | 36                | 0                           | 132,099.23                  | 0             | 0               | 132,099.23               | 132,099.23                    | 0                           | 0                          | 0               | 0                                | 142      |
| 143      | Alans Business Recovery                      | 2/9/2004        | 0861C300105       | 36                | 0                           | 147,381.00                  | 0             | 0               | 147,381.00               | 147,381.00                    | 0                           | 0                          | 0               | 0                                | 143      |
| 144      | Mainframe Upgrade License                    | 2/9/2004        | 0861C300105       | 36                | 0                           | 24,446.00                   | 0             | 0               | 24,446.00                | 24,446.00                     | 0                           | 0                          | 0               | 0                                | 144      |
| 145      | Novel License                                | 7/22/2004       | 0861C400053       | 36                | 0                           | 21,445.00                   | 0             | 0               | 21,445.00                | 21,445.00                     | 0                           | 0                          | 0               | 0                                | 145      |
| 146      | Novel License                                | 7/22/2004       | 0861C400053       | 36                | 0                           | 58,394.00                   | 0             | 0               | 58,394.00                | 58,394.00                     | 0                           | 0                          | 0               | 0                                | 146      |
| 147      | Enr Patrol License                           | 7/22/2004       | 0861C400066       | 36                | 0                           | 58,394.00                   | 0             | 0               | 58,394.00                | 58,394.00                     | 0                           | 0                          | 0               | 0                                | 147      |
| 148      | Patchlink 5.0 Licenses                       | 7/22/2004       | 0861C400054       | 36                | 0                           | 35,397.90                   | 0             | 0               | 35,397.90                | 35,397.90                     | 0                           | 0                          | 0               | 0                                | 148      |
| 149      | Stanga Virtualization                        | 7/22/2004       | 0861C400050       | 36                | 0                           | 169,149.10                  | 0             | 0               | 169,149.10               | 169,149.10                    | 0                           | 0                          | 0               | 0                                | 149      |
| 150      | Ventus Downgrade License                     | 7/22/2004       | 0861C400061       | 36                | 0                           | 61,542.09                   | 0             | 0               | 61,542.09                | 61,542.09                     | 0                           | 0                          | 0               | 0                                | 150      |
| 151      | Novel License                                | 8/11/2004       | 0852C300059       | 36                | 0                           | 20,850.00                   | 0             | 0               | 20,850.00                | 20,850.00                     | 0                           | 0                          | 0               | 0                                | 151      |
| 152      | Picus Software                               | 8/11/2004       | 0852C300069       | 36                | 0                           | 20,160.00                   | 0             | 0               | 20,160.00                | 20,160.00                     | 0                           | 0                          | 0               | 0                                | 152      |
| 153      | Magframe Software                            | 8/11/2004       | 0861C300085       | 36                | 0                           | 284,455.31                  | 0             | 0               | 284,455.31               | 284,455.31                    | 0                           | 0                          | 0               | 0                                | 153      |
| 154      | Integrify Software                           | 8/11/2004       | 0852C300035       | 36                | 0                           | 642,048.13                  | 0             | 0               | 642,048.13               | 642,048.13                    | 0                           | 0                          | 0               | 0                                | 154      |
| 155      | Logica Data Migration Util                   | 8/11/2004       | 0852C400046       | 36                | 0                           | 138,000.00                  | 0             | 0               | 138,000.00               | 138,000.00                    | 0                           | 0                          | 0               | 0                                | 155      |
| 156      | Enrs Software                                | 10/22/2004      | 0852C300025       | 36                | 0                           | 212,459.17                  | 0             | 0               | 212,459.17               | 212,459.17                    | 0                           | 0                          | 0               | 0                                | 156      |
| 157      | Novel License                                | 11/19/2004      | 0861C300066       | 36                | 0                           | 46,188.00                   | 0             | 0               | 46,188.00                | 46,188.00                     | 0                           | 0                          | 0               | 0                                | 157      |
| 158      | Synarcic Software                            | 11/23/2004      | 0861C400094       | 36                | 0                           | 35,188.26                   | 0             | 0               | 35,188.26                | 35,188.26                     | 0                           | 0                          | 0               | 0                                | 158      |
| 159      | Com System Upgrade                           | 11/23/2004      | 0861C400090       | 36                | 0                           | 44,578.99                   | 0             | 0               | 44,578.99                | 44,578.99                     | 0                           | 0                          | 0               | 0                                | 159      |
| 160      | Ds Microver Software                         | 12/22/2004      | 0861C400071       | 36                | 0                           | 267,153.14                  | 0             | 0               | 267,153.14               | 267,153.14                    | 0                           | 0                          | 0               | 0                                | 160      |
| 161      | E-Bill Software                              | 4/11/2005       | 0855C400126       | 36                | 0                           | 25,000.00                   | 0             | 0               | 25,000.00                | 25,000.00                     | 0                           | 0                          | 0               | 0                                | 161      |
| 162      | Enrs Software                                | 4/11/2005       | 0855C400126       | 36                | 0                           | 16,197.00                   | 0             | 0               | 16,197.00                | 16,197.00                     | 0                           | 0                          | 0               | 0                                |          |

**SOUTHWEST GAS CORPORATION  
 SYSTEM ALLOCABLE  
 ACCOUNT 383 - MISCELLANEOUS INTANGIBLE PLANT  
 AS OF NOVEMBER 30, 2023  
 WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (g)                                  | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort. (n) = (l) * 12 | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------------------|----------|
| 170      | Signal Software                                  | 12/05/2005          | 0661C5100140          | 36                | 0                           | 140,246                     | 0             | 0               | 140,246                  | 0                             | 0                           | 140,246                    | 0               | 0                                | 170      |
| 171      | Quest Tool Licenses                              | 12/20/2005          | 0661C5100100          | 36                | 0                           | 39,231                      | 0             | 0               | 39,231                   | 0                             | 0                           | 39,231                     | 0               | 0                                | 171      |
| 181      | Klance Payroll & Hr Toolki                       | 12/20/2005          | 0661C5100100          | 36                | 0                           | 85,250                      | 0             | 0               | 85,250                   | 0                             | 0                           | 85,250                     | 0               | 0                                | 181      |
| 182      | Riser Verification Project                       | 12/31/2005          | 0652C3100102          | 36                | 0                           | 756,043                     | 0             | 0               | 756,043                  | 0                             | 0                           | 756,043                    | 0               | 0                                | 182      |
| 183      | Cltk Licenses                                    | 2/15/2006           | 0661C5100148          | 36                | 0                           | 17,852                      | 0             | 0               | 17,852                   | 0                             | 0                           | 17,852                     | 0               | 0                                | 183      |
| 184      | Microsoft Office Licenses                        | 2/15/2006           | 0661C5100136          | 36                | 0                           | 120,161                     | 0             | 0               | 120,161                  | 0                             | 0                           | 120,161                    | 0               | 0                                | 184      |
| 185      | Microsoft Server Lic                             | 2/15/2006           | 0661C5100136          | 36                | 0                           | 33,629                      | 0             | 0               | 33,629                   | 0                             | 0                           | 33,629                     | 0               | 0                                | 185      |
| 186      | Windows Server Call Licens                       | 2/22/2007           | 0661C5100033          | 36                | 0                           | 33,629                      | 0             | 0               | 33,629                   | 0                             | 0                           | 33,629                     | 0               | 0                                | 186      |
| 187      | Upgrade 30 Autocad Licens                        | 11/14/2006          | 0652C5100053          | 36                | 0                           | 37,659                      | 0             | 0               | 37,659                   | 0                             | 0                           | 37,659                     | 0               | 0                                | 187      |
| 188      | Bnc Remedy Licenses                              | 12/19/2006          | 0661C5100068          | 36                | 0                           | 17,240                      | 0             | 0               | 17,240                   | 0                             | 0                           | 17,240                     | 0               | 0                                | 188      |
| 189      | Commvault Licenses                               | 12/19/2006          | 0661C5100071          | 36                | 0                           | 52,411                      | 0             | 0               | 52,411                   | 0                             | 0                           | 52,411                     | 0               | 0                                | 189      |
| 190      | Oracle EBS Licenses                              | 12/19/2006          | 0661C5100072          | 36                | 0                           | 17,731                      | 0             | 0               | 17,731                   | 0                             | 0                           | 17,731                     | 0               | 0                                | 190      |
| 191      | Pathtlk Licenses                                 | 12/19/2006          | 0661C5100102          | 36                | 0                           | 37,702                      | 0             | 0               | 37,702                   | 0                             | 0                           | 37,702                     | 0               | 0                                | 191      |
| 192      | Statseeker Software                              | 12/19/2006          | 0661C5100020          | 36                | 0                           | 17,590                      | 0             | 0               | 17,590                   | 0                             | 0                           | 17,590                     | 0               | 0                                | 192      |
| 193      | Mackinnery VaCobol Licens                        | 12/19/2006          | 0661C5100020          | 36                | 0                           | 17,590                      | 0             | 0               | 17,590                   | 0                             | 0                           | 17,590                     | 0               | 0                                | 193      |
| 194      | Enrs Software                                    | 22/12/07            | 0652C5100077          | 36                | 0                           | 266,637                     | 0             | 0               | 266,637                  | 0                             | 0                           | 266,637                    | 0               | 0                                | 194      |
| 195      | Medical Drawing Processor                        | 22/12/07            | 0652C5100075          | 36                | 0                           | 259,074                     | 0             | 0               | 259,074                  | 0                             | 0                           | 259,074                    | 0               | 0                                | 195      |
| 196      | Medical Drawing Processor                        | 22/12/07            | 0652C5100075          | 36                | 0                           | 259,074                     | 0             | 0               | 259,074                  | 0                             | 0                           | 259,074                    | 0               | 0                                | 196      |
| 197      | Parent - Natural Gas Air                         | 2/22/2007           | 0652C4100127          | 36                | 0                           | 89,919                      | 0             | 0               | 89,919                   | 0                             | 0                           | 89,919                     | 0               | 0                                | 197      |
| 198      | Parent - Natural Gas Air                         | 2/22/2007           | 0652C4100127          | 36                | 0                           | 89,919                      | 0             | 0               | 89,919                   | 0                             | 0                           | 89,919                     | 0               | 0                                | 198      |
| 199      | Point Software                                   | 4/27/2007           | 0661C5100110          | 36                | 0                           | 102,896                     | 0             | 0               | 102,896                  | 0                             | 0                           | 102,896                    | 0               | 0                                | 199      |
| 200      | Upgrade 30 Autocad Licens                        | 4/27/2007           | 0661C5100113          | 36                | 0                           | 102,896                     | 0             | 0               | 102,896                  | 0                             | 0                           | 102,896                    | 0               | 0                                | 200      |
| 201      | Livestate Data Recovery S                        | 4/27/2007           | 0661C5100115          | 36                | 0                           | 37,626                      | 0             | 0               | 37,626                   | 0                             | 0                           | 37,626                     | 0               | 0                                | 201      |
| 202      | Oracle EBS Licenses                              | 4/27/2007           | 0661C5100115          | 36                | 0                           | 139,789                     | 0             | 0               | 139,789                  | 0                             | 0                           | 139,789                    | 0               | 0                                | 202      |
| 203      | Load Balancer                                    | 5/24/2007           | 0661C7100019          | 36                | 0                           | 37,780                      | 0             | 0               | 37,780                   | 0                             | 0                           | 37,780                     | 0               | 0                                | 203      |
| 204      | Cltk Licenses                                    | 5/24/2007           | 0661C7100020          | 36                | 0                           | 82,628                      | 0             | 0               | 82,628                   | 0                             | 0                           | 82,628                     | 0               | 0                                | 204      |
| 205      | Comm Vault Licenses                              | 5/24/2007           | 0661C7100020          | 36                | 0                           | 10,419                      | 0             | 0               | 10,419                   | 0                             | 0                           | 10,419                     | 0               | 0                                | 205      |
| 206      | San Lethand Network Egan                         | 5/24/2007           | 0661C7100030          | 36                | 0                           | 15,489                      | 0             | 0               | 15,489                   | 0                             | 0                           | 15,489                     | 0               | 0                                | 206      |
| 207      | Pi Data Access                                   | 6/27/2007           | 0658C7100098          | 36                | 0                           | 25,900                      | 0             | 0               | 25,900                   | 0                             | 0                           | 25,900                     | 0               | 0                                | 207      |
| 208      | Oracle Business Suite LI                         | 6/27/2007           | 0658C7100098          | 36                | 0                           | 25,900                      | 0             | 0               | 25,900                   | 0                             | 0                           | 25,900                     | 0               | 0                                | 208      |
| 209      | Oracle Business Suite LI                         | 6/27/2007           | 0658C7100098          | 36                | 0                           | 25,900                      | 0             | 0               | 25,900                   | 0                             | 0                           | 25,900                     | 0               | 0                                | 209      |
| 210      | Oracle Business Suite LI                         | 6/27/2007           | 0658C7100098          | 36                | 0                           | 25,900                      | 0             | 0               | 25,900                   | 0                             | 0                           | 25,900                     | 0               | 0                                | 210      |
| 211      | Powerbroker Licenses                             | 10/31/2007          | 0661C7100059          | 36                | 0                           | 10,925                      | 0             | 0               | 10,925                   | 0                             | 0                           | 10,925                     | 0               | 0                                | 211      |
| 212      | Powerbroker Licenses                             | 10/31/2007          | 0661C7100059          | 36                | 0                           | 10,925                      | 0             | 0               | 10,925                   | 0                             | 0                           | 10,925                     | 0               | 0                                | 212      |
| 213      | Powerbroker Licenses                             | 11/30/2007          | 0661C7100082          | 36                | 0                           | 11,868                      | 0             | 0               | 11,868                   | 0                             | 0                           | 11,868                     | 0               | 0                                | 213      |
| 214      | Powerbroker Licenses                             | 11/30/2007          | 0661C7100082          | 36                | 0                           | 11,868                      | 0             | 0               | 11,868                   | 0                             | 0                           | 11,868                     | 0               | 0                                | 214      |
| 215      | TriEnt OsiEm Licenses                            | 11/30/2007          | 0661B7100097          | 36                | 0                           | 55,300                      | 0             | 0               | 55,300                   | 0                             | 0                           | 55,300                     | 0               | 0                                | 215      |
| 216      | Upr Software                                     | 12/17/2007          | 0661C7100035          | 36                | 0                           | 189,397                     | 0             | 0               | 189,398                  | 0                             | 0                           | 189,398                    | 0               | 0                                | 216      |
| 217      | Mapx Gis Software                                | 12/22/2007          | 0661C7100011          | 36                | 0                           | 54,728                      | 0             | 0               | 54,728                   | 0                             | 0                           | 54,728                     | 0               | 0                                | 217      |
| 218      | Mapx Gis Software                                | 12/22/2007          | 0661C7100098          | 36                | 0                           | 35,030                      | 0             | 0               | 35,031                   | 0                             | 0                           | 35,031                     | 0               | 0                                | 218      |
| 219      | Oracle Ideml Licenses                            | 12/22/2007          | 0661C7100098          | 36                | 0                           | 49,177                      | 0             | 0               | 49,177                   | 0                             | 0                           | 49,177                     | 0               | 0                                | 219      |
| 220      | Oracle Ideml Licenses                            | 12/22/2007          | 0661C7100098          | 36                | 0                           | 49,177                      | 0             | 0               | 49,177                   | 0                             | 0                           | 49,177                     | 0               | 0                                | 220      |
| 221      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 221      |
| 222      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 222      |
| 223      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 223      |
| 224      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 224      |
| 225      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 225      |
| 226      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 226      |
| 227      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 227      |
| 228      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 228      |
| 229      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 229      |
| 230      | Wms Test Project                                 | 12/31/2008          | 0655C7100028          | 36                | 0                           | 301,580                     | 0             | 0               | 301,580                  | 0                             | 0                           | 301,580                    | 0               | 0                                | 230      |
| 231      | For Trimp Ops Pilot                              | 1/22/2009           | 0652C7100056          | 36                | 0                           | 206,879                     | 0             | 0               | 206,879                  | 0                             | 0                           | 206,879                    | 0               | 0                                | 231      |
| 232      | Purch Frontline Energy Servcs Document Allen And | 1/22/2009           | 0652C7100056          | 36                | 0                           | 15,929                      | 0             | 0               | 15,929                   | 0                             | 0                           | 15,929                     | 0               | 0                                | 232      |
| 233      | Purch Frontline Energy Servcs Document Allen And | 1/22/2009           | 0652C7100056          | 36                | 0                           | 15,929                      | 0             | 0               | 15,929                   | 0                             | 0                           | 15,929                     | 0               | 0                                | 233      |
| 234      | Purch Upgrade VMware Software                    | 2/18/2009           | 0661C9100050          | 36                | 0                           | 15,516                      | 0             | 0               | 15,516                   | 0                             | 0                           | 15,516                     | 0               | 0                                | 234      |
| 235      | Purch Design, Install Call Center Software       | 2/18/2009           | 0661C9100050          | 36                | 0                           | 1,580,329                   | 0             | 0               | 1,580,329                | 0                             | 0                           | 1,580,329                  | 0               | 0                                | 235      |
| 236      | WmsEms Interface PHS                             | 2/19/2009           | 0652C9100044          | 60                | 0                           | 383,703                     | 0             | 0               | 383,703                  | 0                             | 0                           | 383,703                    | 0               | 0                                | 236      |
| 237      | WmsEms Interface PHS                             | 2/19/2009           | 0652C9100044          | 60                | 0                           | 383,703                     | 0             | 0               | 383,703                  | 0                             | 0                           | 383,703                    | 0               | 0                                | 237      |
| 238      | Purch Ms Licenses - Visio                        | 2/19/2009           | 0661C9100068          | 36                | 0                           | 5,819                       | 0             | 0               | 5,819                    | 0                             | 0                           | 5,819                      | 0               | 0                                | 238      |
| 239      | Purch Ms Licenses - Server                       | 2/19/2009           | 0661C9100068          | 36                | 0                           | 18,371                      | 0             | 0               | 18,371                   | 0                             | 0                           | 18,371                     | 0               | 0                                | 239      |
| 240      | Purch Ms Licenses - Server                       | 2/19/2009           | 0661C9100068          | 36                | 0                           | 26,766                      | 0             | 0               | 26,766                   | 0                             | 0                           | 26,766                     | 0               | 0                                | 240      |
| 241      | Purch Ms Licenses - Operating Mgmt               | 2/19/2009           | 0661C9100068          | 36                | 0                           | 10,785                      | 0             | 0               | 10,786                   | 0                             | 0                           | 10,786                     | 0               | 0                                | 241      |
| 242      | Purch Ms Licenses - Operating Mgmt               | 2/19/2009           | 0661C9100068          | 36                | 0                           | 10,785                      | 0             | 0               | 10,785                   | 0                             | 0                           | 10,785                     | 0               | 0                                | 242      |
| 243      | Purch Ms Licenses - Operating Mgmt               | 2/19/2009           | 0661C9100068          | 36                | 0                           | 14,317                      | 0             | 0               | 14,317                   | 0                             | 0                           | 14,317                     | 0               | 0                                | 243      |
| 244      | Purch Ms Licenses - Operating Mgmt               | 2/19/2009           | 0661C9100068          | 36                | 0                           | 14,317                      | 0             | 0               | 14,317                   | 0                             | 0                           | 14,317                     | 0               | 0                                | 244      |
| 245      | Purch Additional Licenses For Novel Ite Ntly     | 2/26/2009           | 0661C9100053          | 60                | 0                           | 811,474                     | 0             | 0               | 811,474                  | 0                             | 0                           | 811,474                    | 0               | 0                                | 245      |
| 246      | Purch Additional Licenses For Novel Ite Ntly     | 2/26/2009           | 0661C9100053          | 60                | 0                           | 48,488                      | 0             | 0               | 48,488                   | 0                             | 0                           | 48,488                     | 0               | 0                                | 246      |
| 247      | Manager/Open Workgroup Sub                       | 2/26/2009           | 0661C9100032          | 36                | 0                           | 96,797                      | 0             | 0               | 96,797                   | 0                             | 0                           | 96,797                     | 0               | 0                                | 247      |
| 248      | Manager/Open Workgroup Sub                       | 2/26/2009           | 0661C9100032          | 36                | 0                           | 96,797                      | 0             | 0               | 96,797                   | 0                             | 0                           | 96,797                     | 0               | 0                                | 248      |
| 249      | Software & Convert From Acculle                  | 3/8/2009            | 0661C7100117          | 60                | 0                           | 402,359                     | 0             | 0               | 402,359                  | 0                             | 0                           | 402,359                    | 0               | 0                                | 249      |
| 250      | Software & Convert From Acculle                  | 4/23/2009           | 0661C9100075          | 36                | 0                           | 240,837                     | 0             | 0               | 240,837                  | 0                             | 0                           | 240,837                    | 0               | 0                                | 250      |
| 251      | PURCHASE DATA GANT FOR ODAE                      | 4/23/2009           | 0661W0000082          | 36                | 0                           | 23,063                      | 0             | 0               | 23,063                   | 0                             | 0                           | 23,063                     | 0               | 0                                | 251      |
| 252      | Upgrade Energy                                   |                     |                       |                   |                             |                             |               |                 |                          |                               |                             |                            |                 |                                  |          |



**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description                | In-Service Date | Work Order Number | Life - Months | Remaining Life - Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort. (n) | Line No. |
|----------|----------------------------|-----------------|-------------------|---------------|-------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|-----------------------|----------|
| (a)      | (b)                        | (c)             | (d)               | (e)           | (f)                     | (g)                     | (h)       | (i)         | (j)                  | (k)                       | (l)                     | (m)                    | (n)         | (o)                   | (p)      |
| 269      | WASEMS Interface - Phase 4 | 1/14/2010       | 0652W0000275      | 36            | 0                       | 369,898                 | 0         | 0           | 369,898              | 0                         | 0                       | 369,898                | 0           | 0                     | 269      |
| 270      | WASEMS Interface - Phase 4 | 1/14/2010       | 0652W0000275      | 36            | 0                       | 289,684                 | 0         | 0           | 289,684              | 0                         | 0                       | 289,684                | 0           | 0                     | 269      |
| 281      | WASEMS Interface - Phase 4 | 1/14/2010       | 0652W0000275      | 36            | 0                       | 89,924                  | 0         | 0           | 89,924               | 0                         | 0                       | 89,924                 | 0           | 0                     | 261      |
| 262      | WASEMS Interface - Phase 4 | 1/14/2010       | 0652W0000275      | 36            | 0                       | 89,745                  | 0         | 0           | 89,745               | 0                         | 0                       | 89,745                 | 0           | 0                     | 262      |
| 263      | WASEMS Interface - Phase 4 | 1/14/2010       | 0652W0000275      | 36            | 0                       | 1,429,754               | 0         | 0           | 1,429,754            | 0                         | 0                       | 1,429,754              | 0           | 0                     | 263      |
| 264      | WASEMS Interface - Phase 4 | 1/14/2010       | 0652W0000275      | 60            | 0                       | 1,054,027               | 0         | 0           | 1,054,027            | 0                         | 0                       | 1,054,027              | 0           | 0                     | 264      |
| 265      | WASEMS Interface - Phase 4 | 5/4/2010        | 0651W0000201      | 36            | 0                       | 37,650                  | 0         | 0           | 37,650               | 0                         | 0                       | 37,650                 | 0           | 0                     | 265      |
| 266      | WASEMS Interface - Phase 4 | 5/7/2010        | 0651W0000387      | 60            | 0                       | 2,566,724               | 0         | 0           | 2,566,724            | 0                         | 0                       | 2,566,724              | 0           | 0                     | 266      |
| 267      | WASEMS Interface - Phase 4 | 5/19/2010       | 0651W0000120      | 60            | 0                       | 231,732                 | 0         | 0           | 231,732              | 0                         | 0                       | 231,732                | 0           | 0                     | 267      |
| 268      | WASEMS Interface - Phase 4 | 6/17/2010       | 0651W0000018      | 36            | 0                       | 25,000                  | 0         | 0           | 25,000               | 0                         | 0                       | 25,000                 | 0           | 0                     | 268      |
| 269      | WASEMS Interface - Phase 4 | 6/23/2010       | 0651W0000122      | 36            | 0                       | 138,097                 | 0         | 0           | 138,097              | 0                         | 0                       | 138,097                | 0           | 0                     | 269      |
| 270      | WASEMS Interface - Phase 4 | 7/14/2010       | 0653W0000243      | 36            | 0                       | 186,637                 | 0         | 0           | 186,637              | 0                         | 0                       | 186,637                | 0           | 0                     | 270      |
| 271      | WASEMS Interface - Phase 4 | 7/19/2010       | 0651W0000160      | 36            | 0                       | 79,938                  | 0         | 0           | 79,938               | 0                         | 0                       | 79,938                 | 0           | 0                     | 271      |
| 272      | WASEMS Interface - Phase 4 | 7/29/2010       | 0651W0000426      | 36            | 0                       | 19,534                  | 0         | 0           | 19,534               | 0                         | 0                       | 19,534                 | 0           | 0                     | 272      |
| 273      | WASEMS Interface - Phase 4 | 7/29/2010       | 0651W0000426      | 36            | 0                       | 22,473                  | 0         | 0           | 22,473               | 0                         | 0                       | 22,473                 | 0           | 0                     | 273      |
| 274      | WASEMS Interface - Phase 4 | 7/29/2010       | 0651W0000426      | 36            | 0                       | 124,084                 | 0         | 0           | 124,084              | 0                         | 0                       | 124,084                | 0           | 0                     | 274      |
| 275      | WASEMS Interface - Phase 4 | 7/29/2010       | 0651W0000342      | 36            | 0                       | 367,170                 | 0         | 0           | 367,170              | 0                         | 0                       | 367,170                | 0           | 0                     | 275      |
| 276      | WASEMS Interface - Phase 4 | 7/28/2010       | 0651W0000359      | 60            | 0                       | 994,261                 | 0         | 0           | 994,261              | 0                         | 0                       | 994,261                | 0           | 0                     | 276      |
| 277      | WASEMS Interface - Phase 4 | 8/16/2010       | 0651W0000429      | 36            | 0                       | 1,061,800               | 0         | 0           | 1,061,800            | 0                         | 0                       | 1,061,800              | 0           | 0                     | 277      |
| 278      | WASEMS Interface - Phase 4 | 8/16/2010       | 0651W0000427      | 36            | 0                       | 48,268                  | 0         | 0           | 48,268               | 0                         | 0                       | 48,268                 | 0           | 0                     | 278      |
| 279      | WASEMS Interface - Phase 4 | 10/12/2010      | 0651W0000360      | 60            | 0                       | 567,944                 | 0         | 0           | 567,944              | 0                         | 0                       | 567,944                | 0           | 0                     | 279      |
| 280      | WASEMS Interface - Phase 4 | 12/8/2010       | 0651W0000613      | 36            | 0                       | 237,279                 | 0         | 0           | 237,279              | 0                         | 0                       | 237,279                | 0           | 0                     | 280      |
| 281      | WASEMS Interface - Phase 4 | 12/8/2010       | 0651W0000644      | 36            | 0                       | 25,092                  | 0         | 0           | 25,092               | 0                         | 0                       | 25,092                 | 0           | 0                     | 281      |
| 282      | WASEMS Interface - Phase 4 | 12/8/2010       | 0651W0000419      | 36            | 0                       | 22,473                  | 0         | 0           | 22,473               | 0                         | 0                       | 22,473                 | 0           | 0                     | 282      |
| 283      | WASEMS Interface - Phase 4 | 12/29/2010      | 0651W0000444      | 36            | 0                       | 19,800                  | 0         | 0           | 19,800               | 0                         | 0                       | 19,800                 | 0           | 0                     | 283      |
| 284      | WASEMS Interface - Phase 4 | 12/29/2010      | 0651W0000121      | 36            | 0                       | 39,566                  | 0         | 0           | 39,566               | 0                         | 0                       | 39,566                 | 0           | 0                     | 284      |
| 285      | WASEMS Interface - Phase 4 | 12/29/2010      | 0651W0000329      | 36            | 0                       | 284,925                 | 0         | 0           | 284,925              | 0                         | 0                       | 284,925                | 0           | 0                     | 285      |
| 286      | WASEMS Interface - Phase 4 | 12/29/2010      | 0651W0000304      | 36            | 0                       | 43,731                  | 0         | 0           | 43,731               | 0                         | 0                       | 43,731                 | 0           | 0                     | 286      |
| 287      | WASEMS Interface - Phase 4 | 12/30/2010      | 0652W0000313      | 36            | 0                       | 162,976                 | 0         | 0           | 162,976              | 0                         | 0                       | 162,976                | 0           | 0                     | 287      |
| 288      | WASEMS Interface - Phase 4 | 12/30/2010      | 0652W0000310      | 36            | 0                       | 95,606                  | 0         | 0           | 95,606               | 0                         | 0                       | 95,606                 | 0           | 0                     | 288      |
| 289      | WASEMS Interface - Phase 4 | 12/30/2010      | 0652W0000311      | 36            | 0                       | 217,547                 | 0         | 0           | 217,547              | 0                         | 0                       | 217,547                | 0           | 0                     | 289      |
| 290      | WASEMS Interface - Phase 4 | 12/31/2010      | 0651W0000468      | 36            | 0                       | 41,697                  | 0         | 0           | 41,697               | 0                         | 0                       | 41,697                 | 0           | 0                     | 290      |
| 291      | WASEMS Interface - Phase 4 | 5/3/2011        | 0651W0000308      | 60            | 0                       | 1,855,671               | 0         | 0           | 1,855,671            | 0                         | 0                       | 1,855,671              | 0           | 0                     | 291      |
| 292      | WASEMS Interface - Phase 4 | 6/14/2011       | 0651W0000460      | 36            | 0                       | 25,485                  | 0         | 0           | 25,485               | 0                         | 0                       | 25,485                 | 0           | 0                     | 292      |
| 293      | WASEMS Interface - Phase 4 | 6/14/2011       | 0651W0000450      | 36            | 0                       | 5,454                   | 0         | 0           | 5,454                | 0                         | 0                       | 5,454                  | 0           | 0                     | 293      |
| 294      | WASEMS Interface - Phase 4 | 6/14/2011       | 0651W0000447      | 36            | 0                       | 38,243                  | 0         | 0           | 38,243               | 0                         | 0                       | 38,243                 | 0           | 0                     | 294      |
| 295      | WASEMS Interface - Phase 4 | 7/19/2011       | 0651W0000502      | 36            | 0                       | 95,280                  | 0         | 0           | 95,280               | 0                         | 0                       | 95,280                 | 0           | 0                     | 295      |
| 296      | WASEMS Interface - Phase 4 | 8/3/2011        | 0651W0000620      | 36            | 0                       | 23,372                  | 0         | 0           | 23,372               | 0                         | 0                       | 23,372                 | 0           | 0                     | 296      |
| 297      | WASEMS Interface - Phase 4 | 8/3/2011        | 0651W0000620      | 36            | 0                       | 57,703                  | 0         | 0           | 57,703               | 0                         | 0                       | 57,703                 | 0           | 0                     | 297      |
| 298      | WASEMS Interface - Phase 4 | 8/3/2011        | 0651W0000620      | 36            | 0                       | 11,685                  | 0         | 0           | 11,685               | 0                         | 0                       | 11,685                 | 0           | 0                     | 298      |
| 299      | WASEMS Interface - Phase 4 | 8/3/2011        | 0651W0000620      | 36            | 0                       | 29,612                  | 0         | 0           | 29,612               | 0                         | 0                       | 29,612                 | 0           | 0                     | 299      |
| 300      | WASEMS Interface - Phase 4 | 8/3/2011        | 0651W0000620      | 36            | 0                       | 1,714                   | 0         | 0           | 1,714                | 0                         | 0                       | 1,714                  | 0           | 0                     | 300      |
| 301      | WASEMS Interface - Phase 4 | 8/3/2011        | 0651W0000620      | 36            | 0                       | 292,911                 | 0         | 0           | 292,911              | 0                         | 0                       | 292,911                | 0           | 0                     | 301      |
| 302      | WASEMS Interface - Phase 4 | 10/26/2011      | 0651W0000653      | 36            | 0                       | 419,951                 | 0         | 0           | 419,951              | 0                         | 0                       | 419,951                | 0           | 0                     | 302      |
| 303      | WASEMS Interface - Phase 4 | 10/26/2011      | 0651W0000649      | 36            | 0                       | 504,407                 | 0         | 0           | 504,407              | 0                         | 0                       | 504,407                | 0           | 0                     | 303      |
| 304      | WASEMS Interface - Phase 4 | 11/22/2011      | 0651W0000642      | 60            | 0                       | 97,043                  | 0         | 0           | 97,043               | 0                         | 0                       | 97,043                 | 0           | 0                     | 304      |
| 305      | WASEMS Interface - Phase 4 | 11/14/2011      | 0651W0000619      | 36            | 0                       | 356,637                 | 0         | 0           | 356,637              | 0                         | 0                       | 356,637                | 0           | 0                     | 305      |
| 306      | WASEMS Interface - Phase 4 | 11/18/2011      | 0651W0000595      | 36            | 0                       | 261,386                 | 0         | 0           | 261,386              | 0                         | 0                       | 261,386                | 0           | 0                     | 306      |
| 307      | WASEMS Interface - Phase 4 | 11/21/2011      | 0651W0000493      | 36            | 0                       | 346,347                 | 0         | 0           | 346,347              | 0                         | 0                       | 346,347                | 0           | 0                     | 307      |
| 308      | WASEMS Interface - Phase 4 | 11/21/2011      | 0651W0000463      | 36            | 0                       | 642,838                 | 0         | 0           | 642,838              | 0                         | 0                       | 642,838                | 0           | 0                     | 308      |
| 309      | WASEMS Interface - Phase 4 | 11/21/2011      | 0651W0000463      | 36            | 0                       | 175,000                 | 0         | 0           | 175,000              | 0                         | 0                       | 175,000                | 0           | 0                     | 309      |
| 310      | WASEMS Interface - Phase 4 | 11/29/2011      | 0651W0000586      | 36            | 0                       | 97,043                  | 0         | 0           | 97,043               | 0                         | 0                       | 97,043                 | 0           | 0                     | 310      |
| 311      | WASEMS Interface - Phase 4 | 11/29/2011      | 0651W0000586      | 36            | 0                       | 356,637                 | 0         | 0           | 356,637              | 0                         | 0                       | 356,637                | 0           | 0                     | 311      |

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (e)  | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort. (n) = (k) * 12 | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------------------|----------|
| 312      | PowerMeter Server Licenses   | 12/17/2011          | 0061W0000745          | 60                | 0                           | 271,089                     | 0             | 0               | 271,089                  | 0                             | 0                           | 271,089                    | 0               | 0                                | 312      |
| 313      | Oracle WebLogic Suite Licenses   | 12/17/2011          | 0061W0000745          | 60                | 0                           | 920,159                     | 0             | 0               | 920,159                  | 0                             | 0                           | 920,159                    | 0               | 0                                | 313      |
| 314      | DA-Oracle Database Protection Client, Linux  | 12/17/2011          | 0061W0000745          | 36                | 0                           | 76,145                      | 0             | 0               | 76,145                   | 0                             | 0                           | 76,145                     | 0               | 0                                | 314      |
| 315      | Oracle Security Business Intelligence Software   | 11/20/2011          | 0061W0000636          | 60                | 0                           | 1,120,249                   | 0             | 0               | 1,120,249                | 0                             | 0                           | 1,120,249                  | 0               | 0                                | 315      |
| 316      | Software Development for BMS - 2011  | 12/28/2011          | 0061W0000662          | 36                | 0                           | 254,647                     | 0             | 0               | 254,647                  | 0                             | 0                           | 254,647                    | 0               | 0                                | 316      |
| 317      | PowerCenter Software   | 12/28/2011          | 0061W0000625          | 60                | 0                           | 254,225                     | 0             | 0               | 254,225                  | 0                             | 0                           | 254,225                    | 0               | 0                                | 317      |
| 318      | PowerCenter Software   | 12/28/2011          | 0061W0000625          | 60                | 0                           | 254,225                     | 0             | 0               | 254,225                  | 0                             | 0                           | 254,225                    | 0               | 0                                | 318      |
| 319      | Mozart to LogSuite GUI migration licenses - TeamMate Software to implement the CCH Inc -               | 12/31/2011          | 0061W0000688          | 60                | 0                           | 292,526                     | 0             | 0               | 292,526                  | 0                             | 0                           | 292,526                    | 0               | 0                                | 319      |
| 320      | Internal Audit   | 2/10/2012           | 0062W0000487          | 36                | 0                           | 50,882                      | 0             | 0               | 50,882                   | 0                             | 0                           | 50,882                     | 0               | 0                                | 320      |
| 321      | EMRS Contention project  | 5/29/2012           | 0062W0000653          | 60                | 0                           | 2,663,489                   | 0             | 0               | 2,663,489                | 0                             | 0                           | 2,663,489                  | 0               | 0                                | 321      |
| 322      | EMRS Contention project  | 5/29/2012           | 0062W0000653          | 60                | 0                           | 69,943                      | 0             | 0               | 69,943                   | 0                             | 0                           | 69,943                     | 0               | 0                                | 322      |
| 323      | EMRS Contention project  | 5/31/2012           | 0061W0000762          | 36                | 0                           | 69,942                      | 0             | 0               | 69,942                   | 0                             | 0                           | 69,942                     | 0               | 0                                | 323      |
| 324      | Novel upgrade licensing  | 5/31/2012           | 0061W0000815          | 36                | 0                           | 165,354                     | 0             | 0               | 165,354                  | 0                             | 0                           | 165,354                    | 0               | 0                                | 324      |
| 325      | Assistant Software   | 5/31/2012           | 0061W0000793          | 36                | 0                           | 45,452                      | 0             | 0               | 45,452                   | 0                             | 0                           | 45,452                     | 0               | 0                                | 325      |
| 326      | Novel upgrade licensing  | 6/15/2012           | 0061W0000657          | 60                | 0                           | 159,638                     | 0             | 0               | 159,638                  | 0                             | 0                           | 159,638                    | 0               | 0                                | 326      |
| 327      | ZONAR and AssetWorks Fleet Focus MS  | 7/18/2012           | 0061W0000732          | 60                | 0                           | 17,940                      | 0             | 0               | 17,940                   | 0                             | 0                           | 17,940                     | 0               | 0                                | 327      |
| 328      | Comm Vault Licenses  | 8/22/2012           | 0061W0000852          | 60                | 0                           | 76,566                      | 0             | 0               | 76,567                   | 0                             | 0                           | 76,567                     | 0               | 0                                | 328      |
| 329      | MOVE/DMZ Software from IPSW/TOC  | 8/22/2012           | 0061W0000841          | 60                | 0                           | 15,000                      | 0             | 0               | 15,000                   | 0                             | 0                           | 15,000                     | 0               | 0                                | 329      |
| 330      | Enterprise Center Operations Management  | 8/24/2012           | 0061W0000869          | 60                | 0                           | 523,850                     | 0             | 0               | 523,850                  | 0                             | 0                           | 523,850                    | 0               | 0                                | 330      |
| 331      | GPS Coordinate Process System & software for add'l   | 9/13/2012           | 0061W0000837          | 36                | 0                           | 154,340                     | 0             | 0               | 154,340                  | 0                             | 0                           | 154,340                    | 0               | 0                                | 331      |
| 332      | Trumble units  | 10/3/2012           | 0061W0000816          | 36                | 0                           | 33,079                      | 0             | 0               | 33,079                   | 0                             | 0                           | 33,079                     | 0               | 0                                | 332      |
| 333      | Balcom Turner software upgrade   | 10/10/2012          | 0061W0000886          | 36                | 0                           | 224,359                     | 0             | 0               | 224,359                  | 0                             | 0                           | 224,359                    | 0               | 0                                | 333      |
| 334      | Windows Server Data Center Software ACP-B  | 10/10/2012          | 0061W0000886          | 36                | 0                           | 159,638                     | 0             | 0               | 159,638                  | 0                             | 0                           | 159,638                    | 0               | 0                                | 334      |
| 335      | ES BIGH TRAVE Software Licenses (6)  | 10/11/2012          | 0061W0000872          | 36                | 0                           | 39,319                      | 0             | 0               | 39,319                   | 0                             | 0                           | 39,319                     | 0               | 0                                | 335      |
| 336      | VBlock 300 upgrade   | 10/29/2012          | 0061W0000895          | 60                | 0                           | 848,671                     | 0             | 0               | 848,671                  | 0                             | 0                           | 848,671                    | 0               | 0                                | 336      |
| 337      | Endace SCM   | 11/1/2012           | 0061W0000759          | 60                | 0                           | 222,032                     | 0             | 0               | 222,032                  | 0                             | 0                           | 222,032                    | 0               | 0                                | 337      |
| 338      | Data & Dependency Mapping License  | 11/27/2012          | 0061W0000891          | 60                | 0                           | 361,042                     | 0             | 0               | 361,042                  | 0                             | 0                           | 361,042                    | 0               | 0                                | 338      |
| 339      | Microsoft Project 2010   | 11/30/2012          | 0061W0000872          | 36                | 0                           | 24,000                      | 0             | 0               | 24,000                   | 0                             | 0                           | 24,000                     | 0               | 0                                | 339      |
| 340      | Microsoft Project 2010   | 11/30/2012          | 0061W0000872          | 36                | 0                           | 24,000                      | 0             | 0               | 24,000                   | 0                             | 0                           | 24,000                     | 0               | 0                                | 340      |
| 341      | Starwinds Software - IP address Mgmt   | 12/26/2012          | 0061W0000856          | 60                | 0                           | 17,815                      | 0             | 0               | 17,815                   | 0                             | 0                           | 17,815                     | 0               | 0                                | 341      |
| 342      | Dutch Packet Voice Processor   | 12/28/2012          | 0061W0000943          | 60                | 0                           | 105,724                     | 0             | 0               | 105,724                  | 0                             | 0                           | 105,724                    | 0               | 0                                | 342      |
| 343      | 2012 EMRS Software Development   | 1/1/2013            | 0062W0000874          | 36                | 0                           | 250,000                     | 0             | 0               | 250,000                  | 0                             | 0                           | 250,000                    | 0               | 0                                | 343      |
| 344      | BluzZone Integration Server Software   | 2/25/2013           | 0061W0000944          | 36                | 0                           | 25,944                      | 0             | 0               | 25,944                   | 0                             | 0                           | 25,944                     | 0               | 0                                | 344      |
| 345      | BluzZone Integration Server Software   | 3/17/2013           | 0061W0000945          | 36                | 0                           | 46,000                      | 0             | 0               | 46,000                   | 0                             | 0                           | 46,000                     | 0               | 0                                | 345      |
| 346      | GIS/Asset Manager Licenses   | 4/16/2013           | 0061W0000972          | 36                | 0                           | 20,000                      | 0             | 0               | 20,000                   | 0                             | 0                           | 20,000                     | 0               | 0                                | 346      |
| 347      | Phase 1 - Customer Service   | 4/8/2013            | 0061W0001001          | 120               | 0                           | 13,313,529                  | 0             | 0               | 13,313,529               | 0                             | 0                           | 13,313,529                 | 0               | 0                                | 347      |
| 348      | ORMP PHASE 1 & II  | 4/12/2013           | 0061W0000871          | 60                | 0                           | 227,579                     | 0             | 0               | 227,579                  | 0                             | 0                           | 227,579                    | 0               | 0                                | 348      |
| 349      | SUNNY BONES LICENSES FOR MAINFRAME   | 4/25/2013           | 0061W0000973          | 36                | 0                           | 79,613                      | 0             | 0               | 79,613                   | 0                             | 0                           | 79,613                     | 0               | 0                                | 349      |
| 350      | IBM Business Partner License   | 5/1/2013            | 0061W0000973          | 60                | 0                           | 3,476,630                   | 0             | 0               | 3,476,630                | 0                             | 0                           | 3,476,630                  | 0               | 0                                | 350      |
| 351      | Falcon   | 5/9/2013            | 0061W0000482          | 60                | 0                           | 15,555                      | 0             | 0               | 15,555                   | 0                             | 0                           | 15,555                     | 0               | 0                                | 351      |
| 352      | Iron Field Collection System   | 6/7/2013            | 0061W0000810          | 60                | 0                           | 283,237                     | 0             | 0               | 283,237                  | 0                             | 0                           | 283,237                    | 0               | 0                                | 352      |
| 353      | 2010 Sharepoint Project  | 6/14/2013           | 0061W0000834          | 60                | 0                           | 2,072,981                   | 0             | 0               | 2,072,981                | 0                             | 0                           | 2,072,981                  | 0               | 0                                | 353      |
| 354      | Oracle EBS Licenses  | 6/19/2013           | 0061W0001002          | 60                | 0                           | 513,070                     | 0             | 0               | 513,070                  | 0                             | 0                           | 513,070                    | 0               | 0                                | 354      |
| 355      | Oracle EBS Licenses  | 8/1/2013            | 0061W0000945          | 60                | 0                           | 34,300                      | 0             | 0               | 34,300                   | 0                             | 0                           | 34,300                     | 0               | 0                                | 355      |
| 356      | Microsoft SQL Database Software Licensing  | 8/16/2013           | 0061W0001030          | 60                | 0                           | 346,430                     | 0             | 0               | 346,430                  | 0                             | 0                           | 346,430                    | 0               | 0                                | 356      |
| 357      | Licenses for Delphix database virtualization software  | 8/1/2013            | 0061W0001038          | 36                | 0                           | 216,200                     | 0             | 0               | 216,200                  | 0                             | 0                           | 216,200                    | 0               | 0                                | 357      |
| 358      | ACL Licenses   | 8/23/2013           | 0061W0000979          | 60                | 0                           | 11,543                      | 0             | 0               | 11,543                   | 0                             | 0                           | 11,543                     | 0               | 0                                | 358      |
| 359      | IBM Infrastructure Licenses  | 8/23/2013           | 0061W0001039          | 60                | 0                           | 330,000                     | 0             | 0               | 330,000                  | 0                             | 0                           | 330,000                    | 0               | 0                                | 359      |
| 360      | Microsoft SQL Database Software Licensing  | 8/23/2013           | 0061W0001040          | 60                | 0                           | 153,915                     | 0             | 0               | 153,915                  | 0                             | 0                           | 153,915                    | 0               | 0                                | 360      |
| 361      | Microsoft SQL Database Software Licensing  | 8/30/2013           | 0061W0001005          | 60                | 0                           | 153,915                     | 0             | 0               | 153,915                  | 0                             | 0                           | 153,915                    | 0               | 0                                | 361      |
| 362      | Upgrade  | 9/15/2013           | 0061W0000963          | 60                | 0                           | 563,076                     | 0             | 0               | 563,076                  | 0                             | 0                           | 563,076                    | 0               | 0                                | 362      |
| 363      | Locality aware licenses  | 9/25/2013           | 0061W0001021          | 60                | 0                           | 99,452                      | 0             | 0               | 99,452                   | 0                             | 0                           | 99,452                     | 0               | 0                                | 363      |
| 364      | IBM Business Partner License   | 10/1/2013           | 0061W0001041          | 60                | 0                           | 216,955                     | 0             | 0               | 216,955                  | 0                             | 0                           | 216,955                    | 0               | 0                                | 364      |
| 365      | Phny/Bones Nonprod Software  | 12/1/2013           | 0061W0001104          | 60                | 0                           | 216,955                     | 0             | 0               | 216,955                  | 0                             | 0                           | 216,955                    | 0               | 0                                | 365      |
| 366      | DLM Control Center Software  | 12/9/2013           | 0061W0000981          | 36                | 0                           | 22,000                      | 0             | 0               | 22,000                   | 0                             | 0                           | 22,000                     | 0               | 0                                | 366      |
| 367      | Outlook Project  | 12/11/2013          | 0061W0000778          | 60                | 0                           | 802,068                     | 0             | 0               | 802,068                  | 0                             | 0                           | 802,068                    | 0               | 0                                | 367      |
| 368      | COYL Application Development   | 12/31/2013          | 0061W0000806          | 60                | 0                           | 573,377                     | 0             | 0               | 573,377                  | 0                             | 0                           | 573,377                    | 0               | 0                                | 368      |
| 369      | Web Content Management Phase 2 Software  | 1/31/2014           | 0062W0000685          | 60                | 0                           | 2,531,394                   | 0             | 0               | 2,531,394                | 0                             | 0                           | 2,531,394                  | 0               | 0                                | 369      |
| 370      | Web Content Management Phase 2 Software  | 1/31/2014           | 0061W0001016          | 60                | 0                           | 756,276                     | 0             | 0               | 756,276                  | 0                             | 0                           | 756,276                    | 0               | 0                                | 370      |
| 371      | AssetWorks feed focus MS application   | 4/15/2014           | 0061W0000733          | 36                | 0                           | 15,000                      | 0             | 0               | 15,000                   | 0                             | 0                           | 15,000                     | 0               | 0                                | 371      |
| 372      | Web Content Management Design  | 6/30/2014           | 0061W0000676          | 60                | 0                           | 101,430                     | 0             | 0               | 101,430                  | 0                             | 0                           | 101,430                    | 0               | 0                                | 372      |
| 373      | Windows 7 upgrade  | 7/1/2014            | 0061W0000920          | 60                | 0                           | 1,191,336                   | 0             | 0               | 1,191,336                | 0                             | 0                           | 1,191,336                  | 0               | 0                                | 373      |
| 374      | Windows 7 upgrade  | 7/1/2014            | 0061W0000920          | 60                | 0                           | 1,191,336                   | 0             | 0               | 1,191,336                | 0                             | 0                           | 1,191,336                  | 0               | 0                                | 374      |
| 375      | MICROSOFT CIS DATA CENTER LICENSING  | 7/1/2014            | 0061W0001403          | 60                | 0                           | 271,366                     | 0             | 0               | 271,366                  | 0                             | 0                           | 271,366                    | 0               | 0                                | 375      |
| 376      | GIS Mapping Migration Project  | 7/28/2014           | 0061W0000888          | 60                | 0                           | 6,530,306                   | 0             | 0               | 6,530,306                | 0                             | 0                           | 6,530,306                  | 0               | 0                                | 376      |
| 377      | VWare Software Licenses  | 7/31/2014           | 0061W0001408          | 60                | 0                           | 1,189,763                   | 0             | 0               | 1,189,763                | 0                             | 0                           | 1,189,763                  | 0               | 0                                | 377      |
| 378      | Metron Altiere Software  | 8/1/2014            | 0061W0001439          | 36                | 0                           | 79,805                      | 0             | 0               | 79,805                   | 0                             | 0                           | 79,805                     | 0               | 0                                | 378      |
| 379      | Metron Altiere Software  | 8/1/2014            | 0061W0000519          | 120               | 0                           | 9,768,464                   | 0             | 0               | 9,768,464                | 0                             | 0                           | 9,768,464                  | 0               | 0                                | 379      |
| 380      | Forms Based Procedures for FOMS Phase II   | 8/1/2014            | 0061W0000668          | 36                | 0                           | 150,000                     | 0             | 0               | 150,000                  | 0                             | 0                           | 150,000                    | 0               | 0                                | 380      |
| 381      | software for mainframe   | 9/1/2014            | 0061W0001474          | 36                | 0                           | 43,000                      | 0             | 0               | 43,000                   | 0                             | 0                           | 43,000                     | 0               | 0                                | 381      |
| 382      | AUTO DESK AUDIT SOFTWARE   | 9/8/2014            | 0061W0001478          | 36                | 0                           | 15,339                      | 0             | 0               | 15,339                   | 0                             | 0                           | 15,339                     | 0               | 0                                | 382      |
| 383      | Workstation licensing for Windows 7 Enterprise, Microsoft Office 2010, and VMware Workstation Manager. | 9/26/2014           | 0061W0000647          | 60                | 0                           | 552,637                     | 0             | 0               | 552,637                  | 0                             | 0                           | 552,637                    | 0               | 0                                | 383      |
| 384      | Remedy Application to BMC's Item Suite   | 10/1/2014           |                       |                   |                             |                             |               |                 |                          |                               |                             |                            |                 |                                  |          |

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description                                  | In-Service Date | Work Order Number | Life - Months | Remaining Life - Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort. | Line No. |
|----------|--|-----------------|-------------------|---------------|-------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|-------------------|----------|
| (a)      | (b)  | (c)             | (d)               | (e)           | (f)                     | (g)                     | (h)       | (i)         | (j)                  | (k)                       | (l)                     | (m)                    | (n)         | (o)               | (p)      |
| 388      | DYNAMIC REPORT SYSTEM                        | 11/1/2014       | 0061W0001187      | 36            | 0                       | 31,349.00               | 0         | 0           | 31,349               | 0                         | 0                       | 31,349                 | 0           | 0                 | 388      |
| 389      | PaperVision Capture Application              | 12/01/2014      | 0061W0001698      | 36            | 0                       | 88,954.27               | 0         | 0           | 88,954               | 0                         | 0                       | 88,954                 | 0           | 0                 | 389      |
| 390      | VISTA PLUS FORMS APPLICATION                 | 12/31/2014      | 0061W0001101      | 36            | 0                       | 64,680.33               | 0         | 0           | 64,680               | 0                         | 0                       | 64,680                 | 0           | 0                 | 390      |
| 391      | 2013 EMIS SOFTWARE DEVELOP                   | 12/31/2014      | 0052W0000977      | 36            | 0                       | 500,000.00              | 0         | 0           | 500,000              | 0                         | 0                       | 500,000                | 0           | 0                 | 391      |
| 392      | Business Intelligence License                | 1/14/2015       | 0061W0001684      | 36            | 0                       | 11,135.00               | 0         | 0           | 11,135               | 0                         | 0                       | 11,135                 | 0           | 0                 | 392      |
| 393      | ARM PERFORMANCE MANAGER                      | 1/27/2015       | 0061W0001121      | 60            | 0                       | 110,391.00              | 0         | 0           | 110,391              | 0                         | 0                       | 110,391                | 0           | 0                 | 393      |
| 394      | BDNA SOFTWARE                                | 3/81/2015       | 0061W0001857      | 60            | 0                       | 148,724.00              | 0         | 0           | 148,724              | 0                         | 0                       | 148,724                | 0           | 0                 | 394      |
| 395      | BDNA Software Standardization                | 6/8/2015        | 0061W0000915      | 60            | 0                       | 1,181,291.15            | 0         | 0           | 1,181,291            | 0                         | 0                       | 1,181,291              | 0           | 0                 | 395      |
| 396      | CPM SOLUTIONS                                | 6/10/2015       | 0061W0001686      | 60            | 0                       | 475,987.55              | 0         | 0           | 475,988              | 0                         | 0                       | 475,988                | 0           | 0                 | 396      |
| 397      | UPK LICENSES                                 | 6/30/2015       | 0061W0001975      | 36            | 0                       | 64,050.00               | 0         | 0           | 64,050               | 0                         | 0                       | 64,050                 | 0           | 0                 | 397      |
| 398      | UPK LICENSES                                 | 6/30/2015       | 0061W0001975      | 36            | 0                       | 64,050.00               | 0         | 0           | 64,050               | 0                         | 0                       | 64,050                 | 0           | 0                 | 398      |
| 399      | UPK LICENSES                                 | 6/30/2015       | 0061W0001975      | 36            | 0                       | 64,050.00               | 0         | 0           | 64,050               | 0                         | 0                       | 64,050                 | 0           | 0                 | 399      |
| 400      | WORKFLOW SOFTWARE                            | 8/1/2015        | 0061W0001683      | 60            | 0                       | 353,001.96              | 0         | 0           | 353,001              | 0                         | 0                       | 353,001                | 0           | 0                 | 400      |
| 401      | OSISOFT PI TAGS                              | 9/11/2015       | 0061W0002102      | 60            | 0                       | 47,512.33               | 0         | 0           | 47,512               | 0                         | 0                       | 47,512                 | 0           | 0                 | 401      |
| 402      | Papervision Capture License                  | 10/1/2015       | 0061W0002149      | 36            | 0                       | 12,628.00               | 0         | 0           | 12,628               | 0                         | 0                       | 12,628                 | 0           | 0                 | 402      |
| 403      | Windows DataCenter Enterprise                | 10/1/2015       | 0061W0002069      | 36            | 0                       | 159,299.73              | 0         | 0           | 159,299              | 0                         | 0                       | 159,299                | 0           | 0                 | 403      |
| 404      | Microsoft Exchange Server License            | 10/1/2015       | 0061W0002089      | 36            | 0                       | 23,129.11               | 0         | 0           | 23,129               | 0                         | 0                       | 23,129                 | 0           | 0                 | 404      |
| 405      | Microsoft Exchange Server License            | 10/1/2015       | 0061W0002089      | 36            | 0                       | 23,129.11               | 0         | 0           | 23,129               | 0                         | 0                       | 23,129                 | 0           | 0                 | 405      |
| 406      | SteelheadINTERCEPT Software Licensing        | 10/27/2015      | 0061W0002933      | 36            | 0                       | 67,550.00               | 0         | 0           | 67,550               | 0                         | 0                       | 67,550                 | 0           | 0                 | 406      |
| 407      | IBM IMS look for H1 and H2                   | 11/16/2015      | 0061W0001960      | 36            | 0                       | 97,597.50               | 0         | 0           | 97,598               | 0                         | 0                       | 97,598                 | 0           | 0                 | 407      |
| 408      | CommVault CLA Licensing                      | 11/20/2015      | 0061W0001696      | 60            | 0                       | 160,666.57              | 0         | 0           | 160,667              | 0                         | 0                       | 160,667                | 0           | 0                 | 408      |
| 409      | Arcelo Deloittepoint software licenses       | 11/20/2015      | 0061W0002306      | 36            | 0                       | 82,500.00               | 0         | 0           | 82,500               | 0                         | 0                       | 82,500                 | 0           | 0                 | 409      |
| 410      | Oracle Primavera P6 EPPC License             | 12/23/2015      | 0061W0002277      | 60            | 0                       | 3,725,995.00            | 0         | 0           | 3,725,995            | 0                         | 0                       | 3,725,995              | 0           | 0                 | 410      |
| 411      | ORACLE PORTAL/EBM MGMT                       | 12/23/2015      | 0061W0002277      | 60            | 0                       | 715,397.94              | 0         | 0           | 715,398              | 0                         | 0                       | 715,398                | 0           | 0                 | 411      |
| 412      | Vynlabs Metric Edge TSM                      | 11/1/2016       | 0061W0002016      | 36            | 0                       | 10,000.00               | 0         | 0           | 10,000               | 0                         | 0                       | 10,000                 | 0           | 0                 | 412      |
| 413      | Financial Applications                       | 11/1/2016       | 0061W0001059      | 120           | 28                      | 18,446,653.55           | (663,336) | 0           | 17,483,317           | 13,961,535                | 149,469                 | 14,111,003             | 3,382,314   | 1,793,623         | 413      |
| 414      | GIS SOFTWARE                                 | 2/1/2016        | 0052W0001714      | 60            | 0                       | 274,448.62              | 0         | 0           | 274,449              | 0                         | 0                       | 274,449                | 0           | 0                 | 414      |
| 415      | PRIMARY RATE INTERFACE SOFTWARE              | 2/25/2016       | 0061W0002314      | 36            | 0                       | 23,817.00               | 0         | 0           | 23,818               | 0                         | 0                       | 23,818                 | 0           | 0                 | 415      |
| 416      | DATA LOSS PREVENTION SOFTWARE                | 3/6/2016        | 0061W0001980      | 60            | 0                       | 692,303.35              | 0         | 0           | 692,303              | 0                         | 0                       | 692,303                | 0           | 0                 | 416      |
| 417      | ARM DATA MIGRATION TOOL                      | 4/1/2016        | 0061W0002116      | 60            | 0                       | 105,957.45              | 0         | 0           | 105,957              | 0                         | 0                       | 105,957                | 0           | 0                 | 417      |
| 418      | DPA SOFTWARE                                 | 4/1/2016        | 0061W0002300      | 60            | 0                       | 220,422.74              | 0         | 0           | 220,423              | 0                         | 0                       | 220,423                | 0           | 0                 | 418      |
| 419      | MARATHON PATENT                              | 6/1/2016        | 0073W0000881      | 36            | 0                       | 14,722.76               | 0         | 0           | 14,722               | 0                         | 0                       | 14,722                 | 0           | 0                 | 419      |
| 420      | ARM DATA MIGRATION TOOL                      | 6/1/2016        | 0061W0002300      | 60            | 0                       | 220,422.74              | 0         | 0           | 220,423              | 0                         | 0                       | 220,423                | 0           | 0                 | 420      |
| 421      | ARM DATA MIGRATION TOOL                      | 6/1/2016        | 0061W0002300      | 60            | 0                       | 220,422.74              | 0         | 0           | 220,423              | 0                         | 0                       | 220,423                | 0           | 0                 | 421      |
| 422      | Corporate Performance Management Project     | 6/28/2016       | 0061W0002138      | 60            | 0                       | 159,248.60              | 0         | 0           | 159,249              | 0                         | 0                       | 159,249                | 0           | 0                 | 422      |
| 423      | Unified Vulnerability Virtual Appliances     | 7/17/2016       | 0061W0002848      | 60            | 0                       | 14,211.05               | 0         | 0           | 14,211               | 0                         | 0                       | 14,211                 | 0           | 0                 | 423      |
| 424      | Power60r with Beyond Night Licenses          | 7/17/2016       | 0061W0002848      | 60            | 0                       | 182,941.60              | 0         | 0           | 182,942              | 0                         | 0                       | 182,942                | 0           | 0                 | 424      |
| 425      | Power60r Servers with BeyondNight Prof. Svs. | 7/17/2016       | 0061W0002848      | 60            | 0                       | 5,043.96                | 0         | 0           | 5,043                | 0                         | 0                       | 5,043                  | 0           | 0                 | 425      |
| 426      | 150 FUSION LICENSES                          | 8/15/2016       | 0061W0001981      | 36            | 0                       | 32,516.00               | 0         | 0           | 32,516               | 0                         | 0                       | 32,516                 | 0           | 0                 | 426      |
| 427      | FOMS SW/GPA/UTE Separation                   | 8/15/2016       | 0061W0001981      | 36            | 0                       | 386,565.70              | 0         | 0           | 386,566              | 0                         | 0                       | 386,566                | 0           | 0                 | 427      |
| 428      | ALTON C/C LICENSES                           | 8/20/2016       | 0061W0002862      | 60            | 0                       | 252,074.74              | 0         | 0           | 252,075              | 0                         | 0                       | 252,075                | 0           | 0                 | 428      |
| 429      | EnergyCap Software                           | 10/31/2016      | 0057W0002458      | 36            | 0                       | 23,426.00               | 0         | 0           | 23,426               | 0                         | 0                       | 23,426                 | 0           | 0                 | 429      |
| 430      | RISKMASTER                                   | 11/22/2016      | 0061W0001800      | 36            | 0                       | 18,686.00               | 0         | 0           | 18,686               | 0                         | 0                       | 18,686                 | 0           | 0                 | 430      |
| 431      | Tringas Support and Application Service      | 12/1/2016       | 0061W0002850      | 60            | 0                       | 70,577.06               | 0         | 0           | 70,577               | 0                         | 0                       | 70,577                 | 0           | 0                 | 431      |
| 432      | TEAMMATE LICENSES                            | 12/22/2016      | 0061W0003017      | 36            | 0                       | 18,900.00               | 0         | 0           | 18,900               | 0                         | 0                       | 18,900                 | 0           | 0                 | 432      |
| 433      | 1450 ALTON LICENSES                          | 12/27/2016      | 0061W0003001      | 60            | 0                       | 202,220.00              | 0         | 0           | 202,220              | 0                         | 0                       | 202,220                | 0           | 0                 | 433      |
| 434      | VDI AUTO PORTAL                              | 12/30/2016      | 0061W0002915      | 36            | 0                       | 70,684.14               | 0         | 0           | 70,684               | 0                         | 0                       | 70,684                 | 0           | 0                 | 434      |
| 435      | ERACLE ELECTRIC SYMANTEC LICENSES            | 12/31/2016      | 0061W0002905      | 36            | 0                       | 54,500.00               | 0         | 0           | 54,500               | 0                         | 0                       | 54,500                 | 0           | 0                 | 435      |
| 436      | ERACLE ELECTRIC SYMANTEC LICENSES            | 12/31/2016      | 0061W0002905      | 36            | 0                       | 54,500.00               | 0         | 0           | 54,500               | 0                         | 0                       | 54,500                 | 0           | 0                 | 436      |
| 437      | NEW DIMENSION FUNCTIONALITY                  | 12/31/2017      | 0061W0002122      | 36            | 0                       | 81,836.74               | 0         | 0           | 81,837               | 0                         | 0                       | 81,837                 | 0           | 0                 | 437      |
| 438      | CC2016 UPGRADE                               | 1/31/2017       | 0061W0001533      | 60            | 0                       | 1,366,594.25            | 0         | 0           | 1,366,594            | 0                         | 0                       | 1,366,594              | 0           | 0                 | 438      |
| 439      | Informatica Licenses                         | 3/3/2017        | 0061W0003052      | 36            | 0                       | 73,200.00               | 0         | 0           | 73,200               | 0                         | 0                       | 73,200                 | 0           | 0                 | 439      |
| 440      | Public Awareness Manager Program             | 4/16/2017       | 0061W0003162      | 36            | 0                       | 30,978.00               | 0         | 0           | 30,978               | 0                         | 0                       | 30,978                 | 0           | 0                 | 440      |
| 441      | Informatica Licenses                         | 4/16/2017       | 0061W0003162      | 36            | 0                       | 30,978.00               | 0         | 0           | 30,978               | 0                         | 0                       | 30,978                 | 0           | 0                 | 441      |
| 442      | Maphide Software Global View                 | 5/31/2017       | 0061W0002847      | 60            | 0                       | 126,433.04              | 0         | 0           | 126,433              | 0                         | 0                       | 126,433                | 0           | 0                 | 442      |
| 443      | Schneider Electric SCADA License             | 7/14/2017       | 0061W0002984      | 36            | 0                       | 20,000.00               | 0         | 0           | 20,000               | 0                         | 0                       | 20,000                 | 0           | 0                 | 443      |
| 444      | XIA Configuration Server Tool                | 7/24/2017       | 0061W0003464      | 60            | 0                       | 17,000.00               | 0         | 0           | 17,000               | 0                         | 0                       | 17,000                 | 0           | 0                 | 444      |
| 445      | LOST AND UNACCOUNTED FOR GAS                 | 8/7/2017        | 0061W0003483      | 60            | 0                       | 324,372.50              | 0         | 0           | 324,373              | 0                         | 0                       | 324,373                | 0           | 0                 | 445      |
| 446      | Wayave Horizon Enterprise Licenses           | 8/7/2017        | 0061W0003483      | 60            | 0                       | 395,762.23              | 0         | 0           | 395,762              | 0                         | 0                       | 395,762                | 0           | 0                 | 446      |
| 447      | Wayave Horizon Enterprise Licenses           | 8/7/2017        | 0061W0003483      | 60            | 0                       | 395,762.23              | 0         | 0           | 395,762              | 0                         | 0                       | 395,762                | 0           | 0                 | 447      |
| 448      | WinUp LegalSales Pro-CSS Interface           | 9/15/2017       | 0061W0002065      | 36            | 0                       | 792,807.15              | 0         | 0           | 792,807              | 0                         | 0                       | 792,807                | 0           | 0                 | 448      |
| 449      | WinUp LegalSales Pro-CSS Interface           | 9/15/2017       | 0061W0002065      | 36            | 0                       | 792,807.15              | 0         | 0           | 792,807              | 0                         | 0                       | 792,807                | 0           | 0                 | 449      |
| 450      | DMC Remedy9 Upgrade                          | 9/27/2017       | 0061W0003009      | 60            | 0                       | 328,552.35              | 0         | 0           | 328,552              | 0                         | 0                       | 328,552                | 0           | 0                 | 450      |
| 451      | Oracle Identity Management for EBS           | 10/1/2017       | 0061W0001977      | 60            | 0                       | 231,746.77              | 0         | 0           | 231,747              | 0                         | 0                       | 231,747                | 0           | 0                 | 451      |
| 452      | Oracle Identity Management for EBS           | 10/1/2017       | 0061W0001977      | 60            | 0                       | 231,746.77              | 0         | 0           | 231,747              | 0                         | 0                       | 231,747                | 0           | 0                 | 452      |
| 453      | Oracle Identity Management for EBS           | 10/1/2017       | 0061W0001977      | 60            | 0                       | 231,746.77              | 0         | 0           | 231,747              | 0                         | 0                       | 231,747                | 0           | 0                 | 453      |
| 454      | Oracle Identity Management for EBS           | 10/1/2017       | 0061W0001977      | 60            | 0                       | 231,746.77              | 0         | 0           | 231,747              | 0                         | 0                       | 231,747                | 0           | 0                 | 454      |
| 455      | Oracle Identity Management for EBS           | 10/1/2017       | 0061W0001977      | 60            | 0                       | 231,746.77              | 0         | 0           | 231,747              | 0                         | 0                       | 231,747                | 0           | 0                 | 455      |
| 456      | Turkey Factory Software                      | 12/1/2017       | 0061W0003318      | 36            | 0                       | 1,010,368.00            | 0         | 0           | 1,010,368            | 0                         | 0                       | 1,010,368              | 0           | 0                 | 456      |
| 457      | Oracle WebLogic Licenses                     | 12/1/2017       | 0061W0003699      | 36            | 0                       | 60,447.60               | 0         | 0           | 60,448               | 0                         | 0                       | 60,448                 | 0           | 0                 | 457      |
| 458      | Oracle WebLogic Licenses                     | 12/1/2017       | 0061W0003699      | 36            | 0                       | 60,447.60               | 0         | 0           | 60,448               | 0                         | 0                       | 60,448                 | 0           | 0                 | 458      |
| 459      | SCADA System Monitoring                      | 12/28/2017      | 0061W0003020      | 60            | 0                       | 43,212.40               | 0         | 0           | 43,212               | 0                         | 0                       | 43,212                 | 0           | 0                 | 459      |
| 460      | Dispatch Operations Viewer Software          | 12/29/2017      | 0061W0002154      | 60            | 0                       | 257,394.00              | 0         | 0           | 257,394              | 0                         | 0                       | 257,394                | 0           | 0                 | 460      |
| 461      | Client Enterprise Reporting License          | 12/31/2017      | 0061W0003617      | 60            | 0                       | 176,436.00              | 0         | 0           | 176,436              | 0                         | 0                       | 176,436                | 0           | 0                 | 461      |
| 462      | Web Agency Portal Project                    | 1/11/2018       | 0061W0003726      | 60            | 0                       | 288,633.52              | 0         | 0           | 288,633              | 0                         | 0                       | 288,633                | 0           | 0                 | 462      |
| 463      | UPK Dev for DR Software                      | 1/11/2018       | 0061W0003726      | 60            | 0                       | 289,962.55              | 0         | 0           | 289,962              | 0                         | 0                       | 289,962                | 0           | 0                 | 463      |
| 464      | UPK Dev for DR Software                      | 1/11/2018       | 0061W0003726      | 60            | 0                       | 289,962.55              | 0         | 0           | 289,962              | 0                         | 0                       | 289,962                | 0           | 0                 | 464      |
| 465      | License & Support for EBS COG                | 1/16/2018       | 0061W0003733      | 36            | 0                       | 908.92                  | 0         | 0           | 909                  | 0                         | 0                       | 909                    | 0           | 0                 | 465      |
| 466      | License & Support for EBS COG                | 1/16/2018       | 0061W0003733      | 36            | 0                       | 3,036.00                | 0         | 0           | 3,036                | 0                         | 0                       | 3,036                  | 0           | 0                 | 466      |
| 467      | License & support for EBS AAGC               | 1/16/2018       | 0061W0003733      | 36            |                         |                         |           |             |                      |                           |                         |                        |             |                   |          |

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description  | In-Service Date | Work Order Number | Life - Months | Remaining Life - Months | Asset Beginning Balance | Additions | Retirements | Asset Ending Balance | Beginning Reserve Balance | Current Monthly Expense | Ending Reserve Balance | Net Balance | Annualized Amort. | Line No. |
|----------|--|-----------------|-------------------|---------------|-------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|-------------------|----------|
| (a)      | (e)  | (b)             | (c)               | (d)           | (f)                     | (g)                     | (h)       | (i)         | (j)                  | (k)                       | (l)                     | (m)                    | (n)         | (o)               | (p)      |
| 475      | License & Support for Config Controls Gov.         | 1/16/2018       | 0061W0003733      | 36            | 0                       | 1,123.86                | 0         | 0           | 1,123.86             | 1,123                     | 0                       | 1,123                  | 0           | 475               | 481      |
| 476      | Oracle Connector to EBS for Enr Trans Gov          | 1/16/2018       | 0061W0003733      | 36            | 0                       | 1,782.00                | 0         | 0           | 1,782.00             | 1,782                     | 0                       | 1,782                  | 0           | 476               | 482      |
| 477      | Oracle Sourcing Opt for Oracle Purchasing          | 1/16/2018       | 0061W0003733      | 36            | 0                       | 13,800.00               | 0         | 0           | 13,800.00            | 13,800                    | 0                       | 13,800                 | 0           | 477               | 483      |
| 478      | Oracle Application Access Controls Governor        | 1/16/2018       | 0061W0003733      | 36            | 0                       | 14,489.00               | 0         | 0           | 14,489.00            | 14,489                    | 0                       | 14,489                 | 0           | 478               | 484      |
| 479      | Oracle Config Controls Governor User Perpetual     | 1/16/2018       | 0061W0003733      | 36            | 0                       | 5,103.00                | 0         | 0           | 5,103.00             | 5,103                     | 0                       | 5,103                  | 0           | 479               | 485      |
| 480      | License & Support Application Access Controls Gov  | 1/16/2018       | 0061W0003733      | 36            | 0                       | 3,189.78                | 0         | 0           | 3,190.00             | 3,190                     | 0                       | 3,190                  | 0           | 480               | 486      |
| 481      | Software Update License & Support - EBS Prof User  | 1/16/2018       | 0061W0003733      | 36            | 0                       | 29,040.00               | 0         | 0           | 29,040.00            | 29,040                    | 0                       | 29,040                 | 0           | 481               | 487      |
| 482      | Windows 10 Enterprise                              | 1/20/2018       | 0061W0003416      | 60            | 0                       | 583,894.89              | 0         | 0           | 583,895              | 583,895                   | 0                       | 583,895                | 0           | 482               | 488      |
| 483      | Succession Planning Project                        | 1/24/2018       | 0061W0002739      | 60            | 0                       | 281,870.00              | 0         | 0           | 281,870              | 281,870                   | 0                       | 281,870                | 0           | 483               | 489      |
| 484      | Succession Planning System                         | 2/28/2018       | 0061W0003650      | 36            | 0                       | 60,940.10               | 0         | 0           | 60,940               | 60,940                    | 0                       | 60,940                 | 0           | 484               | 490      |
| 485      | Systemic Advanced Threat Protection (Endpoint)     | 4/1/2018        | 0061W0003720      | 36            | 0                       | 80,027.70               | 0         | 0           | 80,028               | 80,028                    | 0                       | 80,028                 | 0           | 485               | 491      |
| 486      | HPQC Area License Purchase                         | 4/26/2018       | 0061W0004142      | 36            | 0                       | 99,742.50               | 0         | 0           | 99,743               | 99,743                    | 0                       | 99,743                 | 0           | 486               | 492      |
| 487      | MAPD Application                                   | 6/30/2018       | 0061W0001096      | 60            | 0                       | 1,123,478.54            | 0         | 0           | 1,123,479            | 1,123,479                 | 0                       | 1,123,479              | 0           | 487               | 493      |
| 488      | Oracle Financial Reporting                         | 9/12/2018       | 0061W0003733      | 36            | 0                       | 19,238.00               | 0         | 0           | 19,238               | 19,238                    | 0                       | 19,238                 | 0           | 488               | 494      |
| 489      | Area Location Monitor (AM) License                 | 9/18/2018       | 0061W0004232      | 36            | 0                       | 24,338.94               | 0         | 0           | 24,339               | 24,339                    | 0                       | 24,339                 | 0           | 489               | 495      |
| 490      | EGIA (gas) contractor Referral Program             | 10/1/2018       | 0061W0002532      | 36            | 0                       | 26,177.03               | 0         | 0           | 26,177               | 26,177                    | 0                       | 26,177                 | 0           | 490               | 496      |
| 491      | Project Hourglass System Implementation            | 10/1/2018       | 0061W0002738      | 36            | 1                       | 2,096,135.70            | (2,986)   | 0           | 2,096,136            | 2,096,037                 | 33,099                  | 2,096,037              | (2,986)     | 397,189           | 491      |
| 492      | ScienceLogic                                       | 10/15/2018      | 0061W0004238      | 36            | 0                       | 25,500.00               | 0         | 0           | 25,500               | 25,500                    | 0                       | 25,500                 | 0           | 492               | 496      |
| 493      | Banner Reporting Portal - Imbalance Report         | 10/30/2018      | 0061W0003100      | 60            | 0                       | 202,388.73              | (2,667)   | 0           | 199,721              | 185,465                   | 3,397                   | 188,802                | 10,920      | 40,761            | 493      |
| 494      | Oracle Financial Reporting                         | 10/30/2018      | 0061W0003100      | 60            | 0                       | 1,367,823.33            | (1,667)   | 0           | 1,366,156            | 1,366,156                 | 2,667                   | 1,368,823              | 2,667       | 1,366,156         | 494      |
| 495      | Oracle Financial Reporting                         | 11/1/2018       | 0061W0004559      | 60            | 0                       | 1,387,823.33            | 0         | 0           | 1,387,823            | 1,387,823                 | 22,748                  | 1,385,076              | 22,748      | 273,970           | 495      |
| 496      | PayeVision Licenses                                | 11/15/2018      | 0061W0004598      | 36            | 0                       | 21,679.00               | 0         | 0           | 21,679               | 21,679                    | 0                       | 21,679                 | 0           | 496               | 497      |
| 497      | Lot and Unaccounted Gas (LUGS)                     | 11/30/2018      | 0061W0003520      | 36            | 0                       | 62,311.34               | 0         | 0           | 62,311               | 62,311                    | 0                       | 62,311                 | 0           | 497               | 498      |
| 498      | GTS NetCen Architecture Blueprint                  | 12/1/2018       | 0061W0004669      | 36            | 0                       | 78,590.18               | 0         | 0           | 78,590               | 78,590                    | 0                       | 78,590                 | 0           | 498               | 499      |
| 499      | Oracle Financial Reporting                         | 12/5/2018       | 0061W0004669      | 36            | 0                       | 77,226.33               | 0         | 0           | 77,226               | 77,226                    | 0                       | 77,226                 | 0           | 499               | 500      |
| 500      | Network Software                                   | 12/5/2018       | 0061W0004669      | 36            | 0                       | 87,256.33               | 0         | 0           | 87,256               | 87,256                    | 0                       | 87,256                 | 0           | 500               | 501      |
| 501      | Litigation Hold                                    | 12/15/2018      | 0061W0003555      | 60            | 3                       | 339,932.46              | 0         | 0           | 339,932              | 322,508                   | 5,686                   | 328,601                | 11,331      | 67,986            | 501      |
| 502      | NEXUS Customer Facing Mobile App                   | 12/27/2018      | 0061W0004360      | 60            | 0                       | 1,431,615.75            | 0         | 0           | 1,431,616            | 1,383,524                 | 23,896                  | 1,407,720              | 23,896      | 286,749           | 502      |
| 503      | PowerPlan Upgrade                                  | 1/2/2019        | 0061W0003584      | 60            | 4                       | 780,442.84              | (335)     | 0           | 780,108              | 727,542                   | 13,225                  | 740,767                | 39,341      | 158,704           | 503      |
| 504      | License Accounting Module License & Implementation | 1/21/2019       | 0061W0003521      | 60            | 0                       | 726,769.91              | 0         | 0           | 726,770              | 688,761                   | 12,360                  | 701,051                | 24,700      | 148,292           | 504      |
| 505      | GeoData Mobile Software                            | 2/1/2019        | 0061W0004670      | 36            | 0                       | 29,000.00               | 0         | 0           | 29,000               | 29,000                    | 0                       | 29,000                 | 0           | 505               | 506      |
| 506      | BrightWork Software                                | 2/9/2019        | 0061W0004639      | 36            | 0                       | 67,847.53               | 0         | 0           | 67,848               | 67,848                    | 0                       | 67,848                 | 0           | 506               | 507      |
| 507      | Remedy License                                     | 3/11/2019       | 0061W0004683      | 36            | 0                       | 27,670.00               | 0         | 0           | 27,670               | 27,670                    | 0                       | 27,670                 | 0           | 507               | 508      |
| 508      | COYL Phase II                                      | 3/15/2019       | 0061W0003606      | 36            | 5                       | 206,197.64              | (1,463)   | 0           | 198,734              | 183,515                   | 3,337                   | 186,851                | 11,883      | 40,039            | 508      |
| 509      | Oracle Financial Reporting                         | 3/29/2019       | 0061W0003606      | 36            | 0                       | 41,985.55               | 0         | 0           | 41,986               | 41,986                    | 0                       | 41,986                 | 0           | 509               | 509      |
| 510      | Oracle Financial Reporting                         | 3/29/2019       | 0061W0003606      | 36            | 0                       | 41,985.55               | 0         | 0           | 41,986               | 41,986                    | 0                       | 41,986                 | 0           | 510               | 510      |
| 511      | NSX Data Ctr Enr Desktop                           | 3/29/2019       | 0061W0004332      | 60            | 5                       | 1,202,813.82            | 0         | 0           | 1,202,813            | 20,447                    | 20,447                  | 300,133                | 27,866      | 83,579            | 511      |
| 512      | Horizon Enterprise Licenses                        | 3/29/2019       | 0061W0004332      | 60            | 5                       | 699,103.98              | 0         | 0           | 699,104              | 640,844                   | 11,652                  | 652,496                | 46,608      | 240,566           | 512      |
| 513      | Treasury - Treasury Management System              | 4/1/2019        | 0061W0003641      | 60            | 6                       | 166,916.47              | (1,034)   | 0           | 165,882              | 152,122                   | 2,766                   | 152,122                | 12,796      | 33,190            | 513      |
| 514      | ESR APR Tool - ACGIS Pipeline Referencing          | 4/2/2019        | 0061W0004870      | 36            | 0                       | 37,000.00               | 0         | 0           | 37,000               | 37,000                    | 0                       | 37,000                 | 0           | 514               | 514      |
| 515      | Oracle Financial Reporting                         | 4/2/2019        | 0061W0003641      | 60            | 0                       | 181,119.00              | 0         | 0           | 181,119              | 181,119                   | 0                       | 181,119                | 0           | 515               | 515      |
| 516      | Data Design Collection Application                 | 4/15/2019       | 0061W0003101      | 60            | 17                      | 252,723.60              | 0         | 0           | 252,724              | 252,724                   | 4,212                   | 256,936                | 67,393      | 50,545            | 516      |
| 517      | SEW Self Service Accelerator                       | 6/30/2019       | 0061W0004432      | 36            | 10                      | 3,421,000.00            | 0         | 0           | 3,421,000            | 2,850,833                 | 57,017                  | 2,807,850              | 513,150     | 684,200           | 517      |
| 518      | ARCS New Mapping Functionality                     | 6/30/2019       | 0061W0005325      | 36            | 0                       | 65,921.62               | 0         | 0           | 65,922               | 65,922                    | 0                       | 65,922                 | 0           | 518               | 518      |
| 519      | SCADA, SPS online simulation software model        | 7/9/2019        | 0055W0003903      | 60            | 9                       | 282,919.28              | 0         | 0           | 282,919              | 240,481                   | 4,715                   | 245,197                | 56,584      | 519               | 519      |
| 520      | Web Software License True-Up                       | 7/30/2019       | 0061W0004937      | 36            | 0                       | 13,079.74               | 0         | 0           | 13,079               | 13,079                    | 0                       | 13,079                 | 0           | 520               | 520      |
| 521      | Oracle Financial Reporting                         | 8/1/2019        | 0061W0004937      | 36            | 0                       | 1,035                   | 0         | 0           | 1,035                | 1,035                     | 0                       | 1,035                  | 0           | 521               | 521      |
| 522      | IVR Enhancements                                   | 8/1/2019        | 0061W0004443      | 60            | 11                      | 275,389.20              | 0         | 0           | 275,389              | 224,904                   | 4,991                   | 229,894                | 45,905      | 55,086            | 522      |
| 523      | Scada Upgrade Project                              | 9/18/2019       | 0061W0003542      | 60            | 0                       | 2,113,933.59            | 0         | 0           | 2,113,934            | 1,534,210                 | 34,052                  | 1,568,262              | 544,832     | 408,624           | 523      |
| 524      | NEXUS Reclass & Security Enhancement               | 10/1/2019       | 0061W0005143      | 60            | 12                      | 126,843.42              | 0         | 0           | 126,843              | 101,475                   | 2,114                   | 103,589                | 23,255      | 25,389            | 524      |
| 525      | NEXUS Agent Desktop                                | 10/9/2019       | 0061W0004363      | 60            | 12                      | 2,694,383.67            | 0         | 0           | 2,694,384            | 2,025,151                 | 42,740                  | 2,067,925              | 627,459     | 512,878           | 525      |
| 526      | Oracle Financial Reporting                         | 11/1/2019       | 0061W0004363      | 60            | 0                       | 1,856,846.00            | 0         | 0           | 1,856,846            | 1,456,846                 | 400,000                 | 1,456,846              | 400,000     | 526               | 526      |
| 527      | SAS Forecast Software (VMKT)                       | 11/1/2019       | 0061W0004356      | 60            | 14                      | 715,426.54              | 0         | 0           | 715,427              | 545,880                   | 11,880                  | 557,760                | 164,570     | 142,685           | 527      |
| 528      | GTS Purchasing Project Phase II                    | 11/18/2019      | 0061W0004766      | 60            | 13                      | 460,000.00              | 0         | 0           | 460,000              | 360,333                   | 7,667                   | 368,000                | 92,000      | 92,000            | 528      |
| 529      | Inernet Home Page Redesign                         | 11/29/2019      | 0061W0005141      | 36            | 0                       | 24,700.00               | 0         | 0           | 24,700               | 24,700                    | 0                       | 24,700                 | 0           | 529               | 529      |
| 530      | Brightworks SharePoint Solutions Licensing         | 11/29/2019      | 0061W0005348      | 36            | 0                       | 34,000.00               | 0         | 0           | 34,000               | 34,000                    | 0                       | 34,000                 | 0           | 530               | 530      |
| 531      | K2 Economic Form Development                       | 1/30/2020       | 0061W0005115      | 60            | 0                       | 150,000.00              | 0         | 0           | 150,000              | 92,300                    | 2,500                   | 95,000                 | 55,000      | 30,000            | 531      |
| 532      | Oracle Financial Reporting                         | 1/30/2020       | 0061W0005115      | 60            | 0                       | 150,000.00              | 0         | 0           | 150,000              | 92,300                    | 2,500                   | 95,000                 | 55,000      | 30,000            | 532      |
| 533      | Data Warehouse Project                             | 12/20/2019      | 0061W0003978      | 60            | 14                      | 2,289,222.85            | 0         | 0           | 2,289,223            | 1,754,250                 | 38,141                  | 1,792,391              | 495,832     | 457,681           | 533      |
| 534      | Nexus Tech on Route                                | 2/5/2020        | 0061W0004361      | 60            | 16                      | 1,067,878.61            | 0         | 0           | 1,067,879            | 733,100                   | 17,799                  | 800,888                | 266,980     | 213,584           | 534      |
| 535      | SAP Software Automation Solution                   | 2/28/2020       | 0061W0005414      | 60            | 17                      | 194,279.66              | 0         | 0           | 194,280              | 139,234                   | 3,238                   | 142,472                | 51,808      | 38,856            | 535      |
| 536      | WCM Enhancements                                   | 3/18/2020       | 0061W0005390      | 60            | 17                      | 294,820.00              | 0         | 0           | 294,820              | 216,201                   | 4,914                   | 211,287                | 83,619      | 59,964            | 536      |
| 537      | Oracle Financial Reporting PH-1                    | 3/30/2020       | 0061W0005390      | 60            | 0                       | 1,919,616.00            | 0         | 0           | 1,919,616            | 1,426,846                 | 31,949                  | 1,458,795              | 462,821     | 379,948           | 537      |
| 538      | Phase 2&3 of firewall implementation               | 3/30/2020       | 0061W0005687      | 60            | 25                      | 94,480.00               | 0         | 0           | 94,480               | 52,922                    | 6,882                   | 59,040                 | 38,896      | 14,685            | 538      |
| 539      | Worksoft Automated Testing Licenses                | 6/1/2020        | 0061W0005708      | 60            | 21                      | 353,750.00              | 0         | 0           | 353,750              | 229,937                   | 5,896                   | 235,833                | 117,917     | 70,750            | 539      |
| 540      | Iron Security Manager (ISM) Implementation         | 7/1/2020        | 006               |               |                         |                         |           |             |                      |                           |                         |                        |             |                   |          |

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT  
AS OF NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No. | Description (e)   | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort. (n) | Line No. |
|----------|---|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|-----------------------|----------|
| 569      | Adaptive Capital Budgeting Improvements                   | 10/05/2021          | 0061W0006568          | 60                | 36                          | 67,290.00                   | 0             | 0               | 67,290.00                | 38,516.00                     | 1,622.00                    | 40,674.00                  | 65,755.00       | 1,622.00              | 569      |
| 570      | Zero Trust ID Mgmt (ZTKA-Cloud-Based)                     | 12/21/2021          | 0061W0006634          | 60                | 38                          | 146,353.65                  | 0             | 0               | 146,353.65               | 53,162.00                     | 2,453.00                    | 55,604.00                  | 90,749.65       | 2,453.00              | 570      |
| 561      | Spanish BI Development                                    | 12/10/2021          | 0061W0006643          | 60                | 38                          | 105,763.19                  | 0             | 0               | 105,763.19               | 38,674.00                     | 1,766.00                    | 40,439.00                  | 65,324.19       | 1,766.00              | 561      |
| 562      | Project Implementation - Radio Console Upgrade            | 12/10/2021          | 0061W0006634          | 60                | 38                          | 875,993.22                  | 0             | 0               | 875,993.22               | 321,196.00                    | 14,600.00                   | 335,797.00                 | 540,196.22      | 14,600.00             | 562      |
| 563      | Avic Scoullink Connection License - Radio Console Upgrade | 12/10/2021          | 0061W0006634          | 60                | 38                          | 70,164.16                   | 0             | 0               | 70,164.16                | 25,227.00                     | 1,169.00                    | 26,896.00                  | 43,268.16       | 1,169.00              | 563      |
| 564      | Console Upgrade   | 12/10/2021          | 0061W0006634          | 60                | 38                          | 362,231.06                  | 0             | 0               | 362,231.06               | 132,818.00                    | 6,037.00                    | 138,855.00                 | 223,376.06      | 6,037.00              | 564      |
| 565      | OC Mgmt System-Cloud-based                                | 12/13/2021          | 0061W0006656          | 36                | 14                          | 67,300.00                   | 0             | 0               | 67,300.00                | 40,355.00                     | 1,940.00                    | 42,075.00                  | 25,225.00       | 1,940.00              | 565      |
| 566      | Riset in Service Date                                     | 12/27/2021          | 0061W0004622          | 36                | 14                          | -                           | 0             | 0               | -                        | (6,729.00)                    | 438.00                      | (5,691.00)                 | 5,691.00        | 438.00                | 566      |
| 567      | GSI-Soft Pk Uplg  | 12/30/2021          | 0061W0007044          | 36                | 14                          | 33,600.00                   | (7)           | (7)             | 33,600.00                | 20,364.00                     | 944.00                      | 21,328.00                  | 12,265.00       | 944.00                | 567      |
| 568      | GSI-Soft Pk Vision Licenses                               | 12/30/2021          | 0061W0007044          | 36                | 14                          | 33,600.00                   | 0             | 0               | 33,600.00                | 20,029.00                     | 927.00                      | 20,947.00                  | 12,053.00       | 927.00                | 568      |
| 569      | HCM Phase III - Benefits Configuration - cloud based      | 1/3/2022            | 0061W0006658          | 60                | 39                          | 285,547.26                  | 0             | 0               | 285,547.26               | 99,942.00                     | 4,759.00                    | 104,701.00                 | 180,847.26      | 4,759.00              | 569      |
| 570      | Runk Backup Software for SCADA                            | 2/15/2022           | 0061W0006684          | 36                | 16                          | 54,192.37                   | 0             | 0               | 54,192.37                | 29,632.00                     | 1,523.00                    | 31,354.00                  | 22,838.37       | 1,523.00              | 570      |
| 571      | Verizon Connect DVR-Cloud                                 | 2/15/2022           | 0061W0007094          | 36                | 16                          | 67,333.66                   | 0             | 0               | 67,333.66                | 37,032.00                     | 1,894.00                    | 38,926.00                  | 28,407.66       | 1,894.00              | 571      |
| 572      | AVI-Cloud   | 4/29/2022           | 0061W0006683          | 60                | 42                          | 406,193.00                  | 0             | 0               | 406,193.00               | 155,425.00                    | 6,953.00                    | 172,344.00                 | 233,829.00      | 6,953.00              | 572      |
| 573      | AS Software for Tax Reduction Project                     | 4/29/2022           | 0061W0006685          | 60                | 42                          | 1,001,669.13                | 0             | 0               | 1,001,669.13             | 390,367.00                    | 16,986.00                   | 377,266.00                 | 694,624.13      | 16,986.00             | 573      |
| 574      | OC Development-AIT Reduction Efforts-Cloud Based          | 5/2/2022            | 0061W0007177          | 60                | 43                          | 286,000.00                  | 0             | 0               | 286,000.00               | 81,883.00                     | 4,817.00                    | 86,700.00                  | 202,300.00      | 4,817.00              | 574      |
| 575      | HCM Automated Test Config-Cloud                           | 5/9/2022            | 0061W0006943          | 36                | 19                          | 62,920.00                   | 0             | 0               | 62,920.00                | 29,333.00                     | 1,768.00                    | 31,100.00                  | 31,820.00       | 1,768.00              | 575      |
| 576      | Shantree Software Implementation-Cloud                    | 6/24/2022           | 0061W0007119          | 36                | 20                          | 30,932.86                   | 0             | 0               | 30,932.86                | 13,592.00                     | 769.00                      | 14,421.00                  | 16,512.86       | 769.00                | 576      |
| 577      | Zero Trust MFA-Cloud Based                                | 7/13/2022           | 0061W0007353          | 60                | 44                          | 419,143.49                  | 0             | 0               | 419,143.49               | 133,900.00                    | 7,001.00                    | 140,901.00                 | 278,242.49      | 7,001.00              | 577      |
| 578      | Zero Trust Duo MFA-Cloud Based                            | 7/13/2022           | 0061W0007353          | 60                | 48                          | 419,143.49                  | 0             | 0               | 419,143.49               | 83,090.00                     | 7,001.00                    | 90,092.00                  | 329,052.49      | 7,001.00              | 578      |
| 579      | GarBoy - FIPay-ONG Management System-Cloud                | 8/12/2022           | 0061W0006708          | 60                | 46                          | 138,449.46                  | 0             | 0               | 138,449.46               | 32,243.00                     | 2,309.00                    | 34,551.00                  | 103,898.46      | 2,309.00              | 579      |
| 580      | DuoOne VIM Decode Software                                | 9/1/2022            | 0061W0007347          | 36                | 29                          | 10,678.13                   | 0             | 0               | 10,678.13                | 2,076.00                      | 287.00                      | 2,373.00                   | 8,305.13        | 287.00                | 580      |
| 581      | Strategic Finance UI Planner PH I-Cloud                   | 12/15/2022          | 0061W0005847          | 60                | 50                          | 7,093,208.32                | 0             | 0               | 7,093,208.32             | 1,162,192.00                  | 118,220.00                  | 1,300,413.00               | 5,792,796.32    | 118,220.00            | 581      |
| 582      | HCM Contractor Compliance-Cloud                           | 2/28/2023           | 0061W0006944          | 36                | 18                          | 93,803.56                   | 0             | 0               | 93,803.56                | 16,644.00                     | 756.00                      | 18,402.00                  | 75,401.56       | 756.00                | 582      |
| 583      | HCM Contractor Compliance-Cloud                           | 2/28/2023           | 0061W0006944          | 36                | 24                          | 93,803.56                   | 0             | 0               | 93,803.56                | 16,644.00                     | 756.00                      | 18,402.00                  | 75,401.56       | 756.00                | 583      |
| 584      | 2-Scaler-Network (VPN) Regio-Cloud                        | 3/31/2023           | 0061W0007467          | 60                | 54                          | 218,236.00                  | 0             | 0               | 218,236.00               | 21,624.00                     | 3,637.00                    | 25,461.00                  | 192,775.00      | 3,637.00              | 584      |
| 585      | Zero Trust Crowdtire-Cloud                                | 5/31/2023           | 0061W0007466          | 36                | 34                          | 61,130.31                   | 0             | 0               | 61,130.31                | 3,986.00                      | 1,688.00                    | 5,094.00                   | 56,036.31       | 1,688.00              | 585      |
| 586      | VMWare Cloud Subscription Licensing                       | 10/1/2023           | 0061W0006254          | 36                | 36                          | 4,027,750.00                | 0             | 0               | 4,027,750.00             | 0                             | 111,882.00                  | 111,882.00                 | 3,915,868.00    | 111,882.00            | 586      |
| 587      | Total 303   | 11/29/2023          | 0061W0008142          | 60                | 60                          | 388,235,768.00              | 0             | 14,400.00       | 387,582,628.00           | 274,286,254.00                | 17,944,805.00               | 276,021,059.00             | 111,981,570.00  | 14,400.00             | 587      |
| 588      | Total 303   |                     |                       |                   |                             |                             |               |                 |                          |                               |                             |                            |                 |                       | 588      |

Approved on all projects to make the system for the Phoenix SQLZ application a cloud solution. This Work Order will support the Professional Services for the migration. The number of hours was quoted at 80 for a cost of \$14,500. I have added a 4% contingency.

[1] Account 303 manually adjusted to remove amounts from work order 0061W0005051 and 0061W0001059 that were originally capitalized instead of expensed.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ANNUALIZED PROPERTY TAXES AT CERTIFICATION  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line<br>No.                        | Description<br>(a)            | Reference<br>(b)      | NNV<br>(c)     | System<br>Allocable<br>(d) | Line<br>No. |
|------------------------------------|-------------------------------|-----------------------|----------------|----------------------------|-------------|
| <u>Annualized at Certification</u> |                               |                       |                |                            |             |
| 1                                  | Net Taxable Plant in Service  | WP I-17, Sh 3         | \$ 231,682,707 | \$ 176,619,247             | 1           |
| 2                                  | Property Tax Rate             | Sch I-17, Sh 1        | 1.0306%        | 0.4751%                    | 2           |
| 3                                  | Property Tax                  | Ln 1 * Ln 2           | \$ 2,387,640   | \$ 839,030                 | 3           |
| 4                                  | Capitalized Property Tax Rate | Sch I-17, Sh 1        | 8.8455%        | N/A                        | 4           |
| 5                                  | Property Tax Expense          | Ln 3 * (1 - Ln 4)     | \$ 2,176,441   | \$ 839,030                 | 5           |
| 6                                  | 4-Factor                      | Stmt N, Sh 8, Ln 9(h) | N/A            | 5.34%                      | 6           |
| 7                                  | After Allocation              |                       | \$ 2,176,441   | \$ 44,777                  | 7           |
| 8                                  | Annualized at Test Year       | Sch I-17, Sh 1        | 1,827,717      | 46,726                     | 8           |
| 9                                  | Adjustment                    | Ln 7 - Ln 8           | \$ 348,724     | \$ (1,949)                 | 9           |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER RATE BASE  
AT NOVEMBER 30, 2023  
WORKPAPER SUPPORTING ADJUSTMENT NO. C6**

| Line No.                              | Description<br>(a)                                | Reference<br>(b)            | Test Year<br>5/31/2023<br>(c) | Certification<br>Adjustment<br>(d) | Certification<br>11/30/2023<br>(e) | Line<br>No. |
|---------------------------------------|---|-----------------------------|-------------------------------|------------------------------------|------------------------------------|-------------|
|                                       |   |                             | (e) - (c)                     |                                    |                                    |             |
| 1                                     | Materials and Supplies                            | Sch G-4                     | \$ 15,501,561                 | \$ 121,173                         | \$ 15,622,734                      | 1           |
| 2                                     | Cash Working Capital                              | Sch G-5                     | \$ (648,888)                  | \$ (87,312)                        | \$ (736,200)                       | 2           |
| <b>Other Working Capital Required</b> |   |                             |                               |                                    |                                    |             |
| 3                                     | Account 135 Working Funds                         | Sch G-5                     | \$ 0                          | \$ 0                               | \$ 0                               | 3           |
| 4                                     | Account 165 Prepayments                           |                             | 1,322,657                     | 1,959                              | 1,324,616                          | 4           |
| 5                                     | Account 165 Expenses Reclassified to Prepays      |                             | 23,177                        | 0                                  | 23,177                             | 5           |
| 6                                     | Account 174 Misc. Current and Accrued Assets      |                             | 0                             | 0                                  | 0                                  | 6           |
| 7                                     | Account 182.3 Other Regulatory Assets             |                             | 98,374                        | 248,619                            | 346,993                            | 7           |
| 8                                     | Account 186 Miscellaneous Deferred Debits         |                             | 20,408                        | 1,534                              | 21,942                             | 8           |
| 9                                     | Account 190 Alternative Minimum Tax               |                             | 0                             | 0                                  | 0                                  | 9           |
| 10                                    | Account 228.2 Injuries and Damages                |                             | (99,084)                      | (24,631)                           | (123,715)                          | 10          |
| 11                                    | Account 242 Misc. Current and Accrued Liabilities |                             | 7,346,823                     | (332,851)                          | 7,013,972                          | 11          |
| 12                                    | Account 242 Accrued SERP                          |                             | (1,232,883)                   | 1,228,136                          | (4,747)                            | 12          |
| 13                                    | Account 253 Other Deferred Credits                |                             | (1,782,441)                   | 13,525                             | (1,768,916)                        | 13          |
| 14                                    | Account 254 Other Regulatory Liabilities          |                             | 0                             | 0                                  | 0                                  | 14          |
| 15                                    | Total Other Working Capital Required              | Sum Lns 3 - 14              | \$ 5,697,030                  | \$ 1,136,293                       | \$ 6,833,323                       | 15          |
| 16                                    | Customer Advances                                 | Sch G-6                     | \$ (7,323,574)                | \$ (563,718)                       | \$ (7,887,292)                     | 16          |
| 17                                    | Deferred Taxes                                    | Sch M-4, Sh 4               | (33,436,873)                  | 1,199,292                          | (32,237,581)                       | 17          |
| 18                                    | Total Other Rate Base                             | Ln 1+Ln 2+Ln 15+Ln 16+Ln 17 | \$ (20,210,744)               | \$ 1,805,727                       | \$ (18,405,017)                    | 18          |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
LEAD-LAG SUMMARY  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No.                              | Description<br>(a)                                 | Reference<br>(b)            | Amount<br>(c)         | Lead Days<br>(d) | Dollar Days<br>(e)<br>(c) * (d) | Line No. |
|---------------------------------------|--|-----------------------------|-----------------------|------------------|---------------------------------|----------|
| <u>Cash Working Capital</u>           |  |                             |                       |                  |                                 |          |
| 1                                     | Cost of Gas  | [1]                         | \$ 154,597,641        | 42.64            | \$ 6,591,662,146                | 1        |
| 2                                     | Labor and Benefits Expense                         | WP G-5 Cert, Sh 22          | 13,386,301            | 11.26            | 150,691,191                     | 2        |
| 3                                     | Pension Costs Charge to O&M                        | WP G-5 Cert, Sh 23          | 1,925,133             | 0.00             | 0                               | 3        |
| 4                                     | Prepayments Amortized to O&M                       | WP G-5, Sh 29               | 2,151,471             | 0.00             | 0                               | 4        |
| 5                                     | Uncollectibles Expense                             | WP G-5 Cert, Sh 23          | 347,156               | 90.83            | 31,533,330                      | 5        |
| 6                                     | Other O&M Expense                                  | WP G-5 Cert, Sh 23          | 7,781,857             | 42.55            | 331,125,788                     | 6        |
| 7                                     | Total O&M Expense                                  | Sum Lns 1 - 6               | <u>\$ 180,189,558</u> | 39.43            | <u>\$ 7,105,012,455</u>         | 7        |
| 8                                     | Interest   | Stmt M, Sh 1, Ln 4(e)       | 5,131,562             | 86.93            | 446,099,551                     | 8        |
| 9                                     | Taxes Other than Income Taxes                      | Stmt I, Sh 1, Ln 14(g)      | 2,922,924             | 39.87            | 116,534,590                     | 9        |
| 10                                    | Income Taxes - Current                             | Stmt I, Sh 1, Ln 18(g)      | 293,298               | 37.25            | 10,925,350                      | 10       |
| 11                                    | Total  | Sum Lns 7 - 10              | <u>\$ 188,537,342</u> | 40.73            | <u>\$ 7,678,571,946</u>         | 11       |
| 12                                    | Number of Days in Test Period                      |                             | 365                   |                  |                                 | 12       |
| 13                                    | Average Daily Operating Expenses                   | Ln 11 / Ln 12               | \$ 516,541            |                  |                                 | 13       |
| 14                                    | Lag in Receipt of Revenue                          | WP G-5, Sh 57, Ln 4(b)      |                       | <u>39.30</u>     |                                 | 14       |
| 15                                    | Net Revenue Lag (Expense Lead)                     | Ln 14(d) - Ln 11(d)         | <u>-1.43</u>          |                  |                                 | 15       |
| 16                                    | Cash Working Capital for Operating Expense         | Ln 13 * Ln 15               | <u>\$ (736,200)</u>   |                  |                                 | 16       |
| <u>Other Working Capital Required</u> |  |                             |                       |                  |                                 |          |
| 17                                    | Account 135 - Working Funds                        | WP G-5 Cert, Sh 26, Col (h) | \$ 0                  |                  |                                 | 17       |
| 18                                    | Account 165 - Prepayments                          | WP G-5 Cert, Sh 26, Col (h) | 1,324,616             |                  |                                 | 18       |
| 19                                    | Account 165 - Expenses Reclassified as Prepays     | WP G-5, Sh 31, Ln 8(b)      | 23,177                |                  |                                 | 19       |
| 20                                    | Account 174 - Misc Current And Accrued Assets      | WP G-5 Cert, Sh 26, Col (h) | 0                     |                  |                                 | 20       |
| 21                                    | Account 182.3 - Other Regulatory Assets            | WP G-5 Cert, Sh 26, Col (h) | 346,993               |                  |                                 | 21       |
| 22                                    | Account 186 - Miscellaneous Deferred Debits        | WP G-5 Cert, Sh 26, Col (h) | 21,942                |                  |                                 | 22       |
| 23                                    | Account 190 - Alternative Minimum Tax              | WP G-5 Cert, Sh 26, Col (h) | 0                     |                  |                                 | 23       |
| 24                                    | Account 228.2 - Injuries And Damages               | WP G-5 Cert, Sh 26, Col (h) | (123,715)             |                  |                                 | 24       |
| 25                                    | Account 242 - Misc Current And Accrued Liabilities | WP G-5 Cert, Sh 26, Col (h) | 7,013,972             |                  |                                 | 25       |
| 26                                    | Account 242 Accrued SERP                           | WP G-5 Cert, Sh 26, Col (h) | (4,747)               |                  |                                 | 26       |
| 27                                    | Account 253 - Other Deferred Credits               | WP G-5 Cert, Sh 26, Col (h) | (1,768,916)           |                  |                                 | 27       |
| 28                                    | Account 254 - Other Regulatory Liabilities         | WP G-5 Cert, Sh 26, Col (h) | 0                     |                  |                                 | 28       |
| 29                                    | Total Other Working Capital Required               |                             | <u>\$ 6,833,323</u>   |                  |                                 | 29       |
| 30                                    | Total Working Capital Requirements                 |                             | <u>\$ 6,097,123</u>   |                  |                                 | 30       |

[1] Gas costs adjusted for present volumes and rates. WP G-5 Cert, Sh 23, Ln 2(c)



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BENEFITS TEST SUMMARY  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line<br>No. | Description<br>(a) | Amount<br>(b)                 | Lag<br>Days<br>(c)            | Dollar Days<br>(d)<br>(b) * (c) | Line<br>No. |
|-------------|--------------------|-------------------------------|-------------------------------|---------------------------------|-------------|
| 1           | Labor              | [1] \$ 9,818,051              | [3] 12.00                     | \$ 117,816,612                  | 1           |
| 2           | Labor Loading      | [2] <u>3,568,250</u>          | [4] 9.21                      | <u>32,874,579</u>               | 2           |
| 3           | Totals             | \$ <u>13,386,301</u>          | <u>11.26</u>                  | \$ <u>150,691,191</u>           | 3           |
|             |                    | WP G-5 Cert, Sh 21<br>Ln 2(c) | WP G-5 Cert, Sh 21<br>Ln 2(d) |                                 |             |

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

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

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

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER O&M SUMMARY  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line<br>No. | Description<br>(a)             | Reference<br>(b)            | Amount<br>(c)  | Amount<br>(d)               | Line<br>No. |
|-------------|--------------------------------|-----------------------------|----------------|-----------------------------|-------------|
| 1           | Labor                          | [1]                         |                | \$ 180,189,558              | 1           |
|             | <u>Itemized Expenses</u>       |                             |                |                             |             |
| 2           | Cost of Gas                    | Schedule J-1                | \$ 154,597,641 |                             | 2           |
| 3           | Labor and Benefits             | WP G-5 Cert, Sh 22, Ln 3(b) | 13,386,301     |                             | 3           |
| 4           | Pension Costs Charged to O&M   | WP G-5 Cert, Sh 24, Ln 9(f) | 1,925,133      |                             | 4           |
| 5           | Prepayments Amortized to O&M   | WP G-5, Sh 31, Ln 15(g)     | 2,151,471      |                             | 5           |
| 6           | Uncollectible Accounts Expense | Sch I-7, Sh 1, Ln 3(d)      | <u>347,156</u> |                             | 6           |
| 7           | Total Itemized Expenses        | Sum Lns 2 - 6               |                | <u>172,407,701</u>          | 7           |
| 8           | Total Other O&M Expenses       | Ln 1 - Ln 7                 |                | \$ <u><u>7,781,857</u></u>  | 8           |
|             |                                |                             |                | WP G-5 Cert, Sh 21, Ln 6(c) |             |

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
PENSION CHARGED TO O&M  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description<br>(a)                 | Reference<br>(b) | NNV<br>(c)   | Corporate Direct<br>NNV<br>(d) | System Allocable<br>(e) | Total<br>(f) | Line No. |
|----------|------------------------------------|------------------|--------------|--------------------------------|-------------------------|--------------|----------|
| 1        | Current Service Pension Costs      | [1]              | \$ 1,240,906 | \$ 188,452                     | \$ 11,525,134           |              | 1        |
| 2        | Percent O&M to Total               | [2]              | 76.27%       | 95.86%                         | 93.70%                  |              | 2        |
| 3        | Total                              | Ln 1 * Ln 2      | \$ 946,499   | \$ 180,645                     | \$ 10,799,219           |              | 3        |
| 4        | Great Basin and SGTC Percent       | [3]              | 0.00%        | 0.00%                          | 3.79%                   |              | 4        |
| 5        | Total Net of Great Basin and SGTC  | Ln 3 * Ln 4      | \$ 946,499   | \$ 180,645                     | \$ 10,389,479           |              | 5        |
| 6        | 4-Factor                           | [4]              | 100.00%      | 100.00%                        | 5.34%                   |              | 6        |
| 7        | Total Allocated to SNV             | Ln 5 * Ln 6      | \$ 946,499   | \$ 180,645                     | \$ 554,458              |              | 7        |
| 8        | Non-Service Pension Costs          | [5]              | 0            | 0                              | 243,530                 |              | 8        |
| 9        | Total Pension Costs Charged to O&M |                  | \$ 946,499   | \$ 180,645                     | \$ 797,989              | \$ 1,925,133 | 9        |

WP G-5 Cert, Sh 21, Ln 3(c)

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
INTEREST LAG  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a)            | Amount Outstanding (b)<br>[1] | Allocated to Rate Base (c)<br>[2] | Rate (d)<br>[1] | Interest Expense (e)<br>(c) * (d) | Days (f)<br>[1] | Dollar Days (g)<br>(e) * (f) | Line No. |
|----------|----------------------------|-------------------------------|-----------------------------------|-----------------|-----------------------------------|-----------------|------------------------------|----------|
| 1        | Debentures                 | \$ 3,268,815,771              | \$ 105,191,136                    | 4.34%           | \$ 4,562,533                      | 91.25           | \$ 416,331,121               | 1        |
| 2        | Medium Term Notes          | 32,438,043                    | 1,043,863                         | 7.72%           | 80,536                            | 91.25           | 7,348,942                    | 2        |
| 3        | Preferred Securities       | (3,408,592)                   | (109,689)                         | -5.04%          | 5,531                             | 45.63           | 252,331                      | 3        |
| 4        | CP Facility                | 0                             | 0                                 | 0.00%           | 0                                 | (14.00)         | 0                            | 4        |
| 5        | Term Facility              | 12,813,483                    | 412,340                           | 9.40%           | 38,766                            | 3.50            | 135,681                      | 5        |
| 6        | Tax Exempt - Fixed Rate    | 1,491,767                     | 0                                 | -11.73%         | 0                                 | 15.21           | 0                            | 6        |
| 7        | Tax Exempt - Variable Rate | 145,688,767                   | 0                                 | 4.66%           | 0                                 | 15.21           | 0                            | 7        |
| 8        | Total Long-Term Debt       | \$ 3,457,839,240              | \$ 106,537,649                    |                 | \$ 4,687,366                      |                 | \$ 424,068,075               | 8        |
| 9        | Short-Term Debt            | \$ 179,430,073                | \$ 5,774,095                      | 6.20%           | \$ 357,968                        | 3.50            | \$ 1,252,887                 | 9        |
| 10       | Customer Deposits          | 14,563,438                    | 2,627,328                         | 5.29%           | 138,986                           | 182.50          | 25,364,880                   | 10       |
| 11       | Total Short-Term Debt      | \$ 193,993,512                | \$ 8,401,423                      |                 | \$ 496,953                        |                 | \$ 26,617,767                | 11       |
| 12       | Total Debt                 | \$ 3,651,832,751              | \$ 114,939,072                    | 4.51%           | \$ 5,184,319                      | 86.93           | \$ 450,685,842               | 12       |

WP G-5 Cert, Sh 21, Ln 8(d)

[1] Source: NV GRC 2023 - Schedule F

[2] Allocation of the amount of debt financing rate base is \$213,207,678 x 53.91% Debt = \$114,939,072. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS SUMMARY  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Description (a)                               | FERC Account (b) | 13 Month Average (c) | Adjustments (d) | As Adjusted (e)  | Deferred Tax at 21% (f) | Balance Net of Taxes (g) | Northern Nevada (h) | Line No. |
|----------|---|------------------|----------------------|-----------------|------------------|-------------------------|--------------------------|---------------------|----------|
|          |   |                  | [1]                  | [1]             | [1]              | [1]                     | [1]                      | [1]                 |          |
| 1        | Working Funds                                 | 135              | \$ 7,250             | \$ 0            | \$ 7,250         | \$ 0                    | \$ 7,250                 | \$ 0                | 1        |
| 2        | Prepayments                                   | 165              | 25,106,731           | 0               | 25,106,731       | (13,346)                | 25,093,385               | 1,324,616           | 2        |
| 3        | Miscellaneous Current and Accrued Assets      | 174              | (13,702,140)         | 0               | (13,702,140)     | 0                       | (13,702,140)             | 0                   | 3        |
| 4        | Other Regulatory Assets                       | 182.3            | 365,961,105          | (1,245,636)     | 364,715,468      | (75,609,758)            | 289,105,710              | 346,993             | 4        |
| 5        | Miscellaneous Deferred Debits                 | 186              | 11,467,678           | 0               | 11,467,678       | 0                       | 11,467,678               | 21,942              | 5        |
| 6        | Alternative Minimum Tax                       | 190              | 0                    | 0               | 0                | 0                       | 0                        | 0                   | 6        |
| 7        | Injuries and Damages                          | 228.2            | (15,377,755)         | 0               | (15,377,755)     | 1,704,917               | (13,672,837)             | (123,715)           | 7        |
| 8        | Miscellaneous Current and Accrued Liabilities | 242              | 143,416,895          | 1,599,011       | 145,015,906      | (34,708,120)            | 110,307,786              | 7,013,972           | 8        |
| 9        | Accrued SERP                                  | 242              | (88,941)             | 0               | (88,941)         | 0                       | (88,941)                 | (4,747)             | 9        |
| 10       | Other Deferred Credits                        | 253              | (430,727,261)        | 0               | (430,727,261)    | 15,135,352              | (415,591,908)            | (1,768,916)         | 10       |
| 11       | Other Regulatory Liabilities                  | 254              | (391,469,880)        | 387,184         | (391,082,696)    | 1,088,006               | (389,994,690)            | 0                   | 11       |
| 12       | Totals  |                  | \$ (305,406,318)     | \$ 740,559      | \$ (304,665,759) | \$ (92,402,949)         | \$ (397,068,708)         | \$ 6,810,146        | 12       |

WP G-5 Cert, Sh 21  
Ln 17(c) to Ln 28(c)

[1] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No.   | Description (a)   | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5 Cert. Sh. 33-55 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * -1 * 0.21 [1] | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i) | Allocation Method (j) | Line No. |
|--|---|---------|-------------|--|-----------------|------------------------------|--|---------------------------------------|---------------------|-----------------------|----------|
| <b>Account 135 - Working Funds</b>                   |   |         |             |  |                 |                              |  |                                       |                     |                       |          |
| 1  | Working Funds   | [3] [4] | 135000000   | \$ 7,250                                       | \$              | \$ 7,250                     | \$ 0   | \$ 7,250                              | \$ 0                | N                     | 1        |
| 2  | Petty Cash/ Revolving Funds/Employee Relocations              | [3] [4] | 135001072   | 0  | 0               | 0                            | 0  | 0                                     | 0                   | N                     | 2        |
| 3  | Total Account 135   |         |             | \$ 7,250                                       | \$ 0            | \$ 7,250                     | \$ 0   | \$ 7,250                              | \$ 0                |                       | 3        |
| <b>Account 165 - Prepayments</b>                     |   |         |             |  |                 |                              |  |                                       |                     |                       |          |
| 4  | Postage   |         | 165000000   | \$ 63,553                                      | \$              | \$ 63,553                    | \$ (13,346)                                    | \$ 50,207                             | \$ 2,679            | A                     | 4        |
| 5  | Insurance Other   | [3]     | 165001129   | 24,807,979                                     | 0               | 24,807,979                   | 0  | 24,807,979                            | 1,323,934           | A                     | 5        |
| 6  | COLI  | [3] [4] | 165001129   | 46,827   | 0               | 46,827                       | 0  | 46,827                                | 0                   | N                     | 6        |
| 7  | Licenses and Franchise Taxes                                  | [3] [4] | 165001131   | 225,800  | 0               | 225,800                      | 0  | 225,800                               | 0                   | N                     | 7        |
| 8  | Prepaid Supplies - General Office                             | [3]     | 165001132   | (37,429)                                       | 0               | (37,429)                     | 0  | (37,429)                              | (1,997)             | A                     | 8        |
| 9  | Commercial Paper Facility                                     | [3] [4] | 165001353   | 0  | 0               | 0                            | 0  | 0                                     | 0                   | N                     | 9        |
| 10   | Total Account 165   |         |             | \$ 25,106,731                                  | \$ 0            | \$ 25,106,731                | \$ (13,346)                                    | \$ 25,093,385                         | \$ 1,324,616        |                       | 10       |
| <b>Account 174 - Misc Current And Accrued Assets</b> |   |         |             |  |                 |                              |  |                                       |                     |                       |          |
| 11   | Misc Current & Accrue Equity in Employee Homes CA GRCMA       | [3] [4] | 174001158   | \$ 0   | \$              | \$ 0                         | \$ 0   | \$ 0                                  | \$ 0                | N                     | 11       |
| 12   | Fixed Cost Adj Mech - 2009 (California)                       | [3] [4] | 174002571   | (13,702,140)                                   | 0               | (13,702,140)                 | 0  | (13,702,140)                          | 0                   | N                     | 12       |
| 13   | Total Account 174   |         |             | \$ (13,702,140)                                | \$ 0            | \$ (13,702,140)              | \$ 0   | \$ (13,702,140)                       | \$ 0                |                       | 13       |
| <b>Account 182.3 - Other Regulatory Assets</b>       |   |         |             |  |                 |                              |  |                                       |                     |                       |          |
| 14   | Accrued Vacation Pay  | [4]     | 182301370   | \$ 17,786,385                                  | \$              | \$ 17,786,385                | \$ (3,735,141)                                 | \$ 14,051,244                         | \$ 0                | N                     | 14       |
| 15   | AFUDC Equity (AZ)   | [4]     | 182302111   | 20,699   | 0               | 20,699                       | (4,347)  | 16,353                                | 0                   | N                     | 15       |
| 16   | AFUDC Equity (NCA)  | [4]     | 182302111   | 917  | 0               | 917                          | (193)  | 725                                   | 0                   | N                     | 16       |
| 17   | AFUDC Equity (NNV)  | [4]     | 182302111   | 760  | 0               | 760                          | (160)  | 600                                   | 0                   | N                     | 17       |
| 18   | AFUDC Equity (SCA)  | [4]     | 182302111   | 1,140  | 0               | 1,140                        | (239)  | 900                                   | 0                   | N                     | 18       |
| 19   | AFUDC Equity (SLT)  | [4]     | 182302111   | 2,058  | 0               | 2,058                        | (432)  | 1,626                                 | 0                   | N                     | 19       |
| 20   | AFUDC Equity (SNV)  | [4]     | 182302111   | 10,967   | 0               | 10,967                       | (2,303)  | 8,664                                 | 0                   | N                     | 20       |
| 21   | SFAS 109 Deferral (Common)                                    | [3] [4] | 182302109   | 0  | 0               | 0                            | 0  | 0                                     | 0                   | N                     | 21       |
| 22   | Arizona Gas Research and Development                          | [4]     | 182303003   | 0  | 0               | 0                            | 0  | 0                                     | 0                   | N                     | 22       |
| 23   | TRIMP (Arizona)   | [4]     | 182303004   | (1,020,939)                                    | 0               | (1,020,939)                  | 0  | (806,542)                             | 0                   | N                     | 23       |
| 24   | Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) | [4]     | 182303005   | 162,884  | 0               | 162,884                      | (34,206)                                       | 128,678                               | 0                   | I                     | 24       |
| 25   | Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) | [4]     | 182303005   | (162,884)                                      | 0               | (162,884)                    | 34,206   | (128,678)                             | 0                   | I                     | 25       |
| 26   | UGCE Deferral (No. Nevada)                                    | [4]     | 182303007   | 310,104  | 0               | 310,104                      | (65,122)                                       | 244,982                               | 0                   | I                     | 26       |
| 27   | UGCE Deferral (So. Nevada)                                    | [4]     | 182303007   | 1,271,886                                      | 0               | 1,271,886                    | (267,096)                                      | 1,004,790                             | 0                   | I                     | 27       |
| 28   | California Environmental Compliance Cost                      | [4]     | 182303008   | 820,693  | 0               | 820,693                      | (172,346)                                      | 648,348                               | 0                   | N                     | 28       |
| 29   | Conservation and Energy Efficiency Post May 2012 (No. Nevada) | [5]     | 182303009   | 0  | 0               | 0                            | 0  | 0                                     | 0                   | D-N                   | 29       |
| 30   | Conservation and Energy Efficiency Post May 2012 (So. Nevada) | [5]     | 182303009   | 0  | 0               | 0                            | 0  | 0                                     | 0                   | D-S                   | 30       |
| 31   | General Revenues Adj - General Service 3 (No. Nevada)         | [4]     | 182303010   | 169,067  | 0               | 169,067                      | (35,504)                                       | 133,563                               | 0                   | N                     | 31       |
| 32   | General Revenues Adj - General Service 3 (So. Nevada)         | [4]     | 182303010   | (530,758)                                      | 0               | (530,758)                    | 111,459  | (419,299)                             | 0                   | N                     | 32       |
| 33   | General Revenues Adj - Multi-Family Residential (No. Nevada)  | [4]     | 182303011   | (229,646)                                      | 0               | (229,646)                    | 48,226   | (181,420)                             | 0                   | N                     | 33       |
| 34   | General Revenues Adj - Multi-Family Residential (So. Nevada)  | [4]     | 182303011   | (284,842)                                      | 0               | (284,842)                    | 59,817   | (225,025)                             | 0                   | N                     | 34       |
| 35   | General Revenues Adj - Single-Family Residential (No. Nevada) | [4]     | 182303012   | (1,585,975)                                    | 0               | (1,585,975)                  | 333,055  | (1,252,920)                           | 0                   | N                     | 35       |
| 36   | General Revenues Adj - Single-Family Residential (So. Nevada) | [4]     | 182303012   | 1,022,898                                      | 0               | 1,022,898                    | (214,809)                                      | 808,090                               | 0                   | N                     | 36       |
| 37   | General Revenues Adj - General Service 1 (No. Nevada)         | [4]     | 182303013   | (357,519)                                      | 0               | (357,519)                    | 75,079   | (282,440)                             | 0                   | N                     | 37       |
| 38   | General Revenues Adj - General Service 1 (So. Nevada)         | [4]     | 182303013   | (2,226,694)                                    | 0               | (2,226,694)                  | 467,606  | (1,759,088)                           | 0                   | N                     | 38       |
| 39   | General Revenues Adj - General Service 2 (No. Nevada)         | [4]     | 182303015   | (215,118)                                      | 0               | (215,118)                    | 45,175   | (169,943)                             | 0                   | N                     | 39       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Description (a)  | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5 Cert. Sh. 33-55 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * -1 * 0.21<br>[1] | Balance Net of Taxes (h)<br>(g) + (g) | Northern Nevada (i) | Allocation Method (j)<br>[2] | Line No. |
|----------|--|---------|-------------|--|-----------------|------------------------------|---|---------------------------------------|---------------------|------------------------------|----------|
| 40       | General Revenues Adj - General Service 2 (So. Nevada)          | [4]     | 182303015   | (1,089,574)                                    |                 | (1,089,574)                  | 228,810   | (860,763)                             | 0                   | N                            | 40       |
| 41       | Incremental Pipe Replacement Costs Pre May 2012 (No. Nevada)   | [6]     | 182303017   | 4,559  | (2,730)         | 1,829                        | (384)   | 1,445                                 | 0                   | I                            | 41       |
| 42       | Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada)   | [6]     | 182303017   | 24,379   | (14,622)        | 9,757                        | (2,049)   | 7,708                                 | 0                   | I                            | 42       |
| 43       | IDRB Variable Interest Adj. (So. Nevada)                       | [4]     | 182303021   | 3,302,060                                      |                 | 3,302,060                    | (693,433)   | 2,608,628                             | 0                   | I                            | 43       |
| 44       | California Public Interest R & D                               | [4]     | 182303027   | 191,454  |                 | 191,454                      | (40,205)  | 151,249                               | 0                   | N                            | 44       |
| 45       | Renewable Energy Program Rate (No. Nevada)                     | [4]     | 182303032   | (30,017)                                       |                 | (30,017)                     | 6,303   | (23,713)                              | 0                   | I                            | 45       |
| 46       | Renewable Energy Program Rate (So. Nevada)                     | [4]     | 182303032   | (423,394)                                      |                 | (423,394)                    | 88,913  | (334,481)                             | 0                   | I                            | 46       |
| 47       | California Rate Case TY 2014                                   | [4]     | 182303035   | 0  |                 | 0                            | 0   | 0                                     | 0                   | N                            | 47       |
| 48       | Arizona Rate Case 2016   | [4]     | 182303038   | 0  |                 | 0                            | 0   | 0                                     | 0                   | N                            | 48       |
| 49       | Arizona Rate Case 2019   | [4]     | 182303042   | 142,481  |                 | 142,481                      | (29,921)  | 112,560                               | 0                   | N                            | 49       |
| 50       | Nevada Rate Case 2018  | [6]     | 182303044   | 61,246   | (86,750)        | 24,496                       | (5,144)   | 19,352                                | 0                   | N                            | 50       |
| 51       | Low Income Program (LIRA) (Arizona)                            | [4]     | 182303045   | 6,322,592                                      |                 | 6,322,592                    | (1,327,744)                                       | 4,994,848                             | 0                   | N                            | 51       |
| 52       | California Public Purpose Program - CARE                       | [4]     | 182303047   | 7,216,233                                      |                 | 7,216,233                    | (1,515,409)                                       | 5,700,824                             | 0                   | N                            | 52       |
| 53       | Nevada Rate Case Post July 2018                                | [6]     | 182303051   | 180,422  | (110,400)       | 70,022                       | (14,705)  | 55,317                                | 0                   | N                            | 53       |
| 54       | Incremental Pipe Replacement Costs GAAP Adj (No. Nevada)       | [4]     | 182303052   | 158  |                 | 158                          | (33)  | 125                                   | 0                   | N                            | 54       |
| 55       | Incremental Pipe Replacement Costs GAAP Adj (So. Nevada)       | [4]     | 182303052   | (15,450)                                       |                 | (15,450)                     | 3,245   | (12,206)                              | 0                   | N                            | 55       |
| 56       | California Rate Case TY 2021                                   | [4]     | 182303056   | 408,767  |                 | 408,767                      | (85,841)  | 322,926                               | 0                   | N                            | 56       |
| 57       | Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) | [4]     | 182303058   | (16,279)                                       |                 | (16,279)                     | 3,419   | (12,860)                              | 0                   | I                            | 57       |
| 58       | Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) | [4]     | 182303058   | 45,100   |                 | 45,100                       | (9,471)   | 35,629                                | 0                   | I                            | 58       |
| 59       | California Public Purpose Program - ESAP                       | [4]     | 182303068   | 2,906,417                                      |                 | 2,906,417                    | (610,348)   | 2,296,069                             | 0                   | N                            | 59       |
| 60       | California Infrastructure Replacement/Reliability Adj          | [4]     | 182303071   | 4,199,925                                      |                 | 4,199,925                    | (881,984)   | 3,317,941                             | 0                   | N                            | 60       |
| 61       | California MHP Conversion to the Meter                         | [4]     | 182303072   | 1,841,354                                      |                 | 1,841,354                    | (386,684)   | 1,454,669                             | 0                   | N                            | 61       |
| 62       | California MHP Conversion Beyond the Meter                     | [4]     | 182303073   | 3,911,412                                      |                 | 3,911,412                    | (821,397)   | 3,090,016                             | 0                   | N                            | 62       |
| 63       | So. Nevada Self Insurance                                      | [6]     | 182303074   | 1,106,769                                      | (664,061)       | 442,708                      | (92,969)  | 349,739                               | 0                   | N                            | 63       |
| 64       | California MHP Conversion Beyond the Meter Revenue Requirement | [4]     | 182303075   | 2,019,389                                      |                 | 2,019,389                    | (424,072)   | 1,595,317                             | 0                   | N                            | 64       |
| 65       | CA MHP Conversions GAAP Adj.                                   | [4]     | 182303076   | (2,244,584)                                    |                 | (2,244,584)                  | 471,363   | (1,773,222)                           | 0                   | N                            | 65       |
| 66       | CA IRRAM Program US GAAP Adj                                   | [4]     | 182303077   | (2,496,463)                                    |                 | (2,496,463)                  | 524,257   | (1,972,206)                           | 0                   | N                            | 66       |
| 67       | Arizona Conservation Deferred Costs                            | [4]     | 182303079   | 3,620,524                                      |                 | 3,620,524                    | (760,310)   | 2,860,214                             | 0                   | N                            | 67       |
| 68       | California Pension Balancing Account                           | [4]     | 182303080   | 14,157,100                                     |                 | 14,157,100                   | (2,972,991)                                       | 11,184,109                            | 0                   | N                            | 68       |
| 69       | Accrued Purchased Gas Cost                                     | [3]     | 182303082   | 4,669,000                                      |                 | 4,669,000                    | 0   | 4,669,000                             | 0                   | I                            | 69       |
| 70       | So. Nevada Gas Lights May 2009 - May 2012                      | [4]     | 182303085   | 363,433  | (218,064)       | 145,369                      | (30,527)  | 114,842                               | 0                   | N                            | 70       |
| 71       | So. Nevada Gas Lights Pre May 2009                             | [6]     | 182303086   | 34,949   | (20,970)        | 13,979                       | (2,936)   | 11,043                                | 0                   | N                            | 71       |
| 72       | So. Nevada Gas Lights Post May 2012                            | [6]     | 182303087   | 134,772  | (80,868)        | 53,904                       | (11,320)  | 42,584                                | 0                   | N                            | 72       |
| 73       | So. Nevada Gas Lights Post July 2018                           | [6]     | 182303088   | 6,440  | (3,870)         | 2,570                        | (540)   | 2,030                                 | 0                   | N                            | 73       |
| 74       | California Conservation and Energy Efficiency Program          | [4]     | 182303089   | 182,748  |                 | 182,748                      | (38,377)  | 144,371                               | 0                   | N                            | 74       |
| 75       | Arizona EEP/DCA Single-Family                                  | [4]     | 182303090   | (20,080,390)                                   |                 | (20,080,390)                 | 4,216,882   | (15,863,508)                          | 0                   | N                            | 75       |
| 76       | Arizona EEP/DCA Multi-Family                                   | [4]     | 182303091   | 1,275,450                                      |                 | 1,275,450                    | (267,845)   | 1,007,606                             | 0                   | N                            | 76       |
| 77       | Arizona EEP/DCA General-Small                                  | [4]     | 182303092   | 208,485  |                 | 208,485                      | (43,782)  | 164,703                               | 0                   | N                            | 77       |
| 78       | Arizona EEP/DCA General-Medium                                 | [4]     | 182303093   | (7,178,497)                                    |                 | (7,178,497)                  | 1,507,484   | (5,671,012)                           | 0                   | N                            | 78       |
| 79       | Arizona EEP/DCA General-Large 1                                | [4]     | 182303094   | (2,310,186)                                    |                 | (2,310,186)                  | 485,139   | (1,825,047)                           | 0                   | N                            | 79       |
| 80       | Arizona EEP/DCA General-Large 2                                | [4]     | 182303095   | (34,814)                                       |                 | (34,814)                     | 7,311   | (27,503)                              | 0                   | N                            | 80       |
| 81       | Arizona EEP/DCA Single-Family Low-Income                       | [4]     | 182303096   | (7,603,006)                                    |                 | (7,603,006)                  | 1,596,631   | (6,006,375)                           | 0                   | N                            | 81       |
| 82       | Arizona EEP/DCA Multi-Family Low-Income                        | [4]     | 182303097   | (274,994)                                      |                 | (274,994)                    | 57,749  | (217,245)                             | 0                   | N                            | 82       |
| 83       | Arizona Property Tax   | [4]     | 182303098   | 4,606,728                                      |                 | 4,606,728                    | (967,413)   | 3,639,315                             | 0                   | N                            | 83       |
| 84       | Arizona Property Tax February 2019                             | [4]     | 182303099   | 39,918   |                 | 39,918                       | (8,383)   | 31,536                                | 0                   | N                            | 84       |
| 85       | California Greenhouse Gas Balancing Account Costs              | [4]     | 182303101   | 1,056,700                                      |                 | 1,056,700                    | (221,907)   | 834,793                               | 0                   | N                            | 85       |
| 86       | California Greenhouse Gas Balancing Account Revenue            | [4]     | 182303102   | 4,000,866                                      |                 | 4,000,866                    | (840,182)   | 3,160,684                             | 0                   | N                            | 86       |

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|----------|---|---------|-------------|--|-----------------|------------------------------|---|---------------------------------------|---------------------------|------------------------------|----------|
| 87       | California Greenhouse Gas Balancing Account Admin             | [4]     | 182303103   | 22,457   |                 | 22,457                       | (4,716)   | 17,741                                |                           | N                            | 87       |
| 88       | Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) |         | 182303104   | (363,752)                                      |                 | (363,752)                    | 76,388  | (287,364)                             |                           | I                            | 88       |
| 89       | Conservation and Energy Efficiency Post Dec 2015 (SCA/AZ)     | [4]     | 182303104   | 28   |                 | 28                           | (6)   | 22                                    |                           | N                            | 89       |
| 90       | Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) |         | 182303104   | (217,036)                                      |                 | (217,036)                    | 45,578  | (171,459)                             |                           | I                            | 90       |
| 91       | California NERBA Balancing Account                            | [4]     | 182303107   | 33,878   |                 | 33,878                       | (7,114)   | 26,764                                |                           | N                            | 91       |
| 92       | California NGLAPBA Balancing Account                          | [4]     | 182303109   | 1,557,802                                      |                 | 1,557,802                    | (327,136)   | 1,230,664                             |                           | N                            | 92       |
| 93       | US GAAP Offset to Benefit Obligations                         | [4]     | 182303110   | 311,453,923                                    |                 | 311,453,923                  | (65,405,324)                                      | 246,048,599                           |                           | N                            | 93       |
| 94       | Mesquite Infrastructure Expansion Rate - SNV                  |         | 182303111   | 1,577,301                                      |                 | 1,577,301                    | (331,233)   | 1,246,068                             |                           | I                            | 94       |
| 95       | Nevada Rate Case Post May 2020                                | [6]     | 182303112   | 196,813  | (127,338)       | 71,475                       | (15,010)  | 56,465                                |                           | N                            | 95       |
| 96       | Arizona Rate Case 2021  | [4]     | 182303113   | 335,477  |                 | 335,477                      | (70,450)  | 265,027                               |                           | N                            | 96       |
| 97       | Nevada Rate Case Post 11.2021 Charges                         | [6]     | 182303114   | 155,586  | 34,037          | 189,623                      | (39,821)  | 149,802                               |                           | N                            | 97       |
| 98       | Mesquite Infrastructure Expansion Rate - Mesquite Only        |         | 182303115   | 19,096   |                 | 19,096                       | (4,010)   | 15,086                                |                           | I                            | 98       |
| 99       | Arizona LNG Facility  | [4]     | 182303116   | 10,898,225                                     |                 | 10,898,225                   | (2,288,627)                                       | 8,609,598                             |                           | N                            | 99       |
| 100      | US GAAP Adj SAZ LNG Facility                                  | [4]     | 182303117   | (4,428,705)                                    |                 | (4,428,705)                  | 930,028   | (3,498,677)                           |                           | N                            | 100      |
| 101      | California CDMI Bal Acct                                      | [4]     | 182303160   | 1,966,432                                      |                 | 1,966,432                    | (412,951)   | 1,553,481                             |                           | N                            | 101      |
| 102      | NV COVID 19   |         | 182303200   | 0  |                 | 0                            | 0   | 0                                     |                           | R                            | 102      |
| 103      | US GAAP Adj NV COVID 19                                       | [4]     | 182303201   | 0  |                 | 0                            | 0   | 0                                     |                           | N                            | 103      |
| 104      | CA Emergency Customer Protection Memo Acct                    | [4]     | 182303250   | 1,403,613                                      |                 | 1,403,613                    | (294,759)   | 1,108,854                             |                           | N                            | 104      |
| 105      | CA Emergency Customer Protection GAAP Adj                     | [4]     | 182303251   | (1,403,613)                                    |                 | (1,403,613)                  | 294,759   | (1,108,854)                           |                           | N                            | 105      |
| 106      | NN NV DIV Spring Creek NO NV RA                               |         | 182303300   | 1,682,178                                      |                 | 1,682,178                    | (353,257)   | 1,328,921                             |                           | I                            | 106      |
| 107      | NV Spring Creek Local Area Expansion-Elko                     |         | 182303301   | (357,616)                                      |                 | (357,616)                    | 75,099  | (282,517)                             |                           | I                            | 107      |
| 108      | NV Spring Creek Local Area Expansion-Spring Creek             |         | 182303302   | (3,809)  |                 | (3,809)                      | 800   | (3,009)                               |                           | I                            | 108      |
| 109      | NV Spring Creek Local Area Expansion-G4                       |         | 182303303   | (5,018)  |                 | (5,018)                      | 1,054   | (3,965)                               |                           | I                            | 109      |
| 110      | NN NV DIV Spring Creek NO NV RA                               |         | 182303304   | (75,846)                                       |                 | (75,846)                     | 15,928  | (59,918)                              |                           | I                            | 110      |
| 111      | NN NV DIV Spring Creek NO NV Rates                            |         | 182303305   | (2,049,254)                                    |                 | (2,049,254)                  | 430,343   | (1,618,911)                           |                           | I                            | 111      |
| 112      | Arizona Rate Case 2024  | [4]     | 182303307   | 11,260   |                 | 11,260                       | (2,365)   | 8,895                                 |                           | N                            | 112      |
| 113      | California Rate Case - TY 2026                                | [4]     | 182303308   | 15,385   |                 | 15,385                       | (3,231)   | 12,154                                |                           | N                            | 113      |
| 114      | NV Leak Survey Incremental Costs - No NV Rate Juris           |         | 182303309   | 367,299  |                 | 367,299                      | (77,133)  | 290,166                               | 290,166                   | D-N                          | 114      |
| 115      | NV Leak Survey Incremental Costs - So NV Rate Juris           |         | 182303309   | 2,881,919                                      |                 | 2,881,919                    | (605,203)   | 2,276,716                             |                           | D-S                          | 115      |
| 116      | US GAAP ADJ CA CDMI   | [4]     | 182303313   | (984,950)                                      |                 | (984,950)                    | 206,840   | (778,111)                             |                           | N                            | 116      |
| 117      | CA NGLAPBA US GAAP ADJ  | [4]     | 182303314   | (1,164,882)                                    |                 | (1,164,882)                  | 244,625   | (920,257)                             |                           | N                            | 117      |
| 118      | NV COYL Replacement Program - No NV Rate Juris                |         | 182303316   | 71,933   |                 | 71,933                       | (15,106)  | 56,827                                | 56,827                    | D-N                          | 118      |
| 119      | NV COYL Replacement Program - So NV Rate Juris                |         | 182303316   | 19   |                 | 19                           | (4)   | 15                                    |                           | D-S                          | 119      |
| 120      | NV Gen Rev Adj G4 - No NV Rate Juris                          | [4]     | 182303317   | 106,010  |                 | 106,010                      | (22,262)  | 83,748                                |                           | N                            | 120      |
| 121      | NV Gen Rev Adj G4 - So NV Rate Juris                          | [4]     | 182303317   | 2,654,829                                      |                 | 2,654,829                    | (557,514)   | 2,097,315                             |                           | N                            | 121      |
| 122      | NV Move2Zero Offset Program - AZ Rate Juris                   | [4]     | 182303318   | (5)  |                 | (5)                          | 1   | (4)                                   |                           | N                            | 122      |
| 123      | NV Move2Zero Offset Program - No NV Rate Juris                | [4]     | 182303318   | 1,176  |                 | 1,176                        | (247)   | 929                                   |                           | N                            | 123      |
| 124      | NV Move2Zero Offset Program - So NV Rate Juris                | [4]     | 182303318   | 169,005  |                 | 169,005                      | (35,491)  | 133,514                               |                           | N                            | 124      |
| 125      | CA Biomethane Procure and Admin Cost BPACBA                   | [4]     | 182303319   | 14,423   |                 | 14,423                       | (3,029)   | 11,394                                |                           | N                            | 125      |
| 126      | GHGBA BIO-SNG California                                      | [4]     | 182303320   | (675,485)                                      |                 | (675,485)                    | 141,852   | (533,633)                             |                           | N                            | 126      |
| 127      | CA Residential Uncollectibles Bal Acct                        | [4]     | 182303321   | 449,442  |                 | 449,442                      | (94,383)  | 355,059                               |                           | N                            | 127      |
| 128      | NV Spring Creek LEA-Project Costs                             |         | 182303323   | 233,302  |                 | 233,302                      | (48,993)  | 184,308                               |                           | I                            | 128      |
| 129      | Total Account 182.3   |         |             | \$ 365,961,105                                 | \$ (1,245,636)  | \$ 364,715,468               | \$ (75,609,756)                                   | \$ 289,105,710                        | \$ 346,993                |                              | 129      |
|          | Account 186 - Miscellaneous Deferred Debits                   |         |             |  |                 |                              |   |                                       | WP G-5 Cert. Sh. 26; Ln 4 |                              |          |
| 130      | Misc. Deferred Debits (So. Lake Tahoe)                        | [3] [4] | 186000000   | \$ 4,650,162                                   | \$              | \$ 4,650,162                 | \$ 0  | \$ 4,650,162                          | \$ 0                      | N                            | 130      |
| 131      | Misc. Deferred Debits (Mesquite)                              | [3] [4] | 186000000   | 0  |                 | 0                            | 0   | 0                                     |                           | N                            | 131      |



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Description (a)                                    | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5 Cert, Sh. 33-55 | Adjustments (e)  | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * -1 * 0.21 [1] | Balance Net of Taxes (h)<br>(f) + (g) | Northern Nevada (i)            | Allocation Method (j)<br>(i) - (j) | Line No. |
|----------|--|---------|-------------|--|------------------|------------------------------|--|---------------------------------------|--------------------------------|------------------------------------|----------|
| 132      | Misc. Deferred Debits (Arizona)                    | [3] [4] | 1860000000  | 6,423,550                                      |                  | 6,423,550                    | 0  | 6,423,550                             | 0                              | N                                  | 132      |
| 133      | Misc. Deferred Debits (Common)                     | [3] [4] | 1860000000  | 2,461  |                  | 2,461                        | 0  | 2,461                                 | 0                              | N                                  | 133      |
| 134      | Accrued Labor (No. Nevada)                         | [3]     | 186001020   | 18,759   |                  | 18,759                       | 0  | 18,759                                | 18,759                         | D-N                                | 134      |
| 135      | Accrued Labor (So. Nevada)                         | [3]     | 186001020   | 53,015   |                  | 53,015                       | 0  | 53,015                                | 0                              | D-S                                | 135      |
| 136      | Accrued Labor (California)                         | [3] [4] | 186001020   | 12,831   |                  | 12,831                       | 0  | 12,831                                | 0                              | N                                  | 136      |
| 137      | Accrued Labor (Arizona)                            | [3] [4] | 186001020   | 63,955   |                  | 63,955                       | 0  | 63,955                                | 0                              | N                                  | 137      |
| 138      | Accrued Labor (Common)                             | [3]     | 186001020   | 59,637   |                  | 59,637                       | 0  | 59,637                                | 3,183                          | A                                  | 138      |
| 139      | Franchise Project (Arizona)                        | [3] [4] | 186003020   | 0  |                  | 0                            | 0  | 0                                     | 0                              | N                                  | 140      |
| 140      | Deferred Financing Costs (Common)                  | [3] [4] | 186003024   | 183,309  |                  | 183,309                      | 0  | 183,309                               | 0                              | N                                  | 141      |
| 141      | Total Account 186                                  |         |             | <u>11,467,678</u>                              | <u>0</u>         | <u>11,467,678</u>            | <u>0</u>                                       | <u>11,467,678</u>                     | <u>21,942</u>                  |                                    |          |
|          |  |         |             |  |                  |                              |  |                                       | WP G-5 Cert, Sh. 26, Ln 5      |                                    |          |
| 142      | Account 190 - Alternative Minimum Tax              |         |             |  |                  |                              |  |                                       |                                |                                    |          |
| 143      | Alternative Minimum Tax-Current                    | [3]     | 190002110   | 0  |                  | 0                            | 0  | 0                                     | 0                              | A                                  | 142      |
| 144      | Alternative Minimum Tax-Non-Current                | [3]     | 190002115   | 0  |                  | 0                            | 0  | 0                                     | 0                              | A                                  | 143      |
|          | Total Account 190                                  |         |             | <u>0</u>                                       | <u>0</u>         | <u>0</u>                     | <u>0</u>                                       | <u>0</u>                              | <u>0</u>                       |                                    | 144      |
|          |  |         |             |  |                  |                              |  |                                       | WP G-5 Cert, Sh. 26, Ln 6      |                                    |          |
| 145      | Account 228.2 - Injuries And Damages               |         |             |  |                  |                              |  |                                       |                                |                                    |          |
| 146      | So. California Injuries and Damages                | [3] [4] | 2282000000  | (3,230,769)                                    |                  | (3,230,769)                  | \$ 413,216                                     | (2,817,553)                           | 0                              | N                                  | 145      |
| 147      | No. California Injuries and Damages                | [3] [4] | 2282000000  | 0  |                  | 0                            | 0  | 0                                     | 0                              | N                                  | 146      |
| 148      | So. Lake Tahoe Injuries and Damages                | [3] [4] | 2282000000  | 0  |                  | 0                            | 11,143   | 11,143                                | 0                              | N                                  | 147      |
| 149      | No. Nevada Injuries and Damages                    | [3]     | 2282000000  | (1,115,385)                                    |                  | (1,115,385)                  | \$ 111,429                                     | (1,003,956)                           | 0                              | D-S                                | 148      |
| 150      | No. Nevada Injuries and Damages                    | [3]     | 2282000000  | 0  |                  | 0                            | 0  | 0                                     | 0                              | D-N                                | 149      |
| 151      | Arizona Injuries and Damages                       | [3] [4] | 2282000000  | (8,458,524)                                    |                  | (8,458,524)                  | \$ 914,235                                     | (7,544,289)                           | 0                              | N                                  | 150      |
| 152      | System Allocable Injuries and Damages              | [3]     | 2282000000  | (2,573,077)                                    |                  | (2,573,077)                  | \$ 254,894                                     | (2,318,183)                           | (123,715)                      | A                                  | 151      |
|          | Total Account 228.2                                |         |             | <u>(15,377,755)</u>                            | <u>0</u>         | <u>(15,377,755)</u>          | <u>1,704,917</u>                               | <u>(13,672,837)</u>                   | <u>(123,715)</u>               |                                    | 152      |
|          |  |         |             |  |                  |                              |  |                                       | WP G-5 Cert, Sh. 26, Ln 7      |                                    |          |
| 153      | Account 242 - Misc.Current And Accrued Liabilities |         |             |  |                  |                              |  |                                       |                                |                                    |          |
| 154      | Misc. Current and Accrued Liabilities              | [3]     | 2420000000  | (3,406,266)                                    |                  | (3,406,266)                  | \$ 0   | (3,406,266)                           | (181,783)                      | A                                  | 153      |
| 155      | A/R Credit Balances                                | [3]     | 242001074   | (6,423,077)                                    |                  | (6,423,077)                  | 0  | (6,423,077)                           | (342,782)                      | A                                  | 154      |
| 156      | Accrued Pension Liability                          | [3]     | 242001140   | 245,501,180                                    |                  | 245,501,180                  | (49,663,966)                                   | 195,837,215                           | 10,451,297                     | A                                  | 155      |
| 157      | Deferred Revenue UESC                              | [3]     | 242001141   | 0  |                  | 0                            | 0  | 0                                     | 0                              | A                                  | 156      |
| 158      | Accrued Customer Deposits                          | [3]     | 242001250   | 0  |                  | 0                            | 0  | 0                                     | 0                              | I                                  | 157      |
| 159      | Accrued Vacation                                   | [3] [4] | 242001370   | (17,786,385)                                   |                  | (17,786,385)                 | 0  | (17,786,385)                          | 0                              | N                                  | 158      |
| 160      | Accrued Incentive Pay                              | [8]     | 242001371   | (6,455,059)                                    | 284,172          | (6,170,887)                  | 1,295,886                                      | (4,875,001)                           | (260,165)                      | A                                  | 159      |
| 161      | Vacation, Holiday, Other Time Off                  | [3]     | 242001375   | 1,800,756                                      |                  | 1,800,756                    | 0  | 1,800,756                             | 96,101                         | A                                  | 160      |
| 162      | Accrued PPOP Costs                                 | [3]     | 242001380   | (32,807,415)                                   |                  | (32,807,415)                 | 6,889,557                                      | (25,917,858)                          | (1,383,165)                    | A                                  | 161      |
| 163      | ST US GAAP Post Retirement Funded Status           | [3] [4] | 242001381   | (3,276,923)                                    |                  | (3,276,923)                  | 0  | (3,276,923)                           | 0                              | N                                  | 162      |
| 164      | Accrued Health and Dental                          | [7]     | 242001387   | (2,931,115)                                    | 1,314,839        | (2,931,115)                  | 615,534  | (2,315,581)                           | (123,576)                      | A                                  | 163      |
| 165      | Accrued SERP                                       | [3]     | 242001408   | (88,941)                                       |                  | (88,941)                     | 0  | (88,941)                              | (1,235,667)                    | A                                  | 164      |
| 166      | Rate Refunds Due Customers                         | [3]     | 242001408   | (88,941)                                       |                  | (88,941)                     | 0  | (88,941)                              | (4,747)                        | A                                  | 165      |
| 167      | Operating Leases                                   | [3]     | 242001525   | (5,927)  |                  | (5,927)                      | 0  | (5,927)                               | (316)                          | A                                  | 166      |
| 168      | Energy Share Fuel Fund (Other)                     | [3] [4] | 242001605   | (91,759)                                       |                  | (91,759)                     | 0  | (91,759)                              | 0                              | N                                  | 167      |
| 169      | Energy Share Fuel Fund (So. Nevada)                | [3]     | 242001605   | (91,759)                                       |                  | (91,759)                     | 0  | (91,759)                              | 0                              | D-S                                | 168      |
| 170      | Energy Share Fuel Fund (No. Nevada)                | [3]     | 242001605   | (5,971)  |                  | (5,971)                      | 0  | (5,971)                               | (5,971)                        | D-N                                | 169      |
|          | Total Account 242                                  |         |             | <u>143,327,955</u>                             | <u>1,599,011</u> | <u>144,926,966</u>           | <u>(34,708,120)</u>                            | <u>110,218,845</u>                    | <u>7,009,226</u>               |                                    | 170      |
|          |  |         |             |  |                  |                              |  |                                       | WP G-5 Cert, Sh. 26, Lns 8 - 9 |                                    |          |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No.  | Description (a)  | Ref (b) | Account (c) | 13 Month Average (d)<br>WP G-5 Cert. Sh. 33-55 | Adjustments (e) | As Adjusted (f)<br>(d) + (e) | Deferred Tax at 21% (g)<br>(f) * -1 * 0.21<br>[1] | Balance Net of Taxes (h)<br>(g) + (g) | Northern Nevada (i) | Allocation Method (j)<br>[2] | Line No. |
|---|--|---------|-------------|--|-----------------|------------------------------|---|---------------------------------------|---------------------|------------------------------|----------|
| <b>Account 253 - Other Deferred Credits</b>       |  |         |             |  |                 |                              |   |                                       |                     |                              |          |
| 171   | Other Deferred Credits (Common)                            | [4]     | 253000000   | \$ (8,993,646)                                 | \$              | (8,993,646)                  | \$ 1,888,666                                      | \$ (7,104,981)                        | \$ 0                | N                            | 171      |
| 172   | Other Deferred Credits (Arizona)                           | [4]     | 253000000   | 0  | 0               | 0                            | 0   | 0                                     | 0                   | N                            | 172      |
| 173   | Deferred Comp - Officers                                   | [4]     | 253001151   | (12,629,985)                                   |                 | (12,629,985)                 | 2,652,297   | (9,977,689)                           | (532,482)           | A                            | 173      |
| 174   | Deferred Comp - Directors                                  | [4]     | 253001152   | (2,045,803)                                    |                 | (2,045,803)                  | 429,619   | (1,616,184)                           | 0                   | N                            | 174      |
| 175   | Deferred Comp - Inactive Officers                          | [4]     | 253001155   | (29,327,080)                                   |                 | (29,327,080)                 | 6,158,687   | (23,168,393)                          | (1,236,434)         | A                            | 175      |
| 176   | Deferred Comp - Inactive Directors                         | [4]     | 253001156   | (7,467,676)                                    |                 | (7,467,676)                  | 1,568,212   | (5,899,464)                           | 0                   | N                            | 176      |
| 177   | Deferred Inc.- Customer Advances Gross-Up (So. California) | [4]     | 253001473   | (965,534)                                      |                 | (965,534)                    | 202,762   | (762,772)                             | 0                   | N                            | 177      |
| 178   | Deferred Inc.- Customer Advances Gross-Up (No. Nevada)     | [4]     | 253001473   | (788,636)                                      |                 | (788,636)                    | 165,614   | (623,022)                             | 0                   | M                            | 178      |
| 179   | Deferred Inc.- Customer Advances Gross-Up (No. California) | [4]     | 253001473   | (94,626)                                       |                 | (94,626)                     | 19,871  | (74,754)                              | 0                   | M                            | 179      |
| 180   | Deferred Inc.- Customer Advances Gross-Up (So. Lake Tahoe) | [4]     | 253001473   | 13,642   |                 | 13,642                       | (2,865)   | 10,777                                | 0                   | N                            | 180      |
| 181   | Deferred Inc.- Customer Advances Gross-Up (So. Nevada)     | [4]     | 253001473   | (9,773,804)                                    |                 | (9,773,804)                  | 2,052,499   | (7,721,305)                           | 0                   | M                            | 181      |
| 182   | Deferred Inc.- Customer Advances Gross-Up (Arizona)        | [3][4]  | 253001473   | 41   |                 | 41                           | (9)   | 32                                    | 0                   | M                            | 182      |
| 183   | LT US GAAP Post Retirement Funded Status                   | [3][4]  | 253001475   | (358,654,154)                                  |                 | (358,654,154)                | 0   | (358,654,154)                         | 0                   | N                            | 183      |
| 184   | Deferred ER SS Payments                                    | [3][4]  | 253001489   | 0  |                 | 0                            | 0   | 0                                     | 0                   | N                            | 184      |
| 185   | Total Account 253  |         |             | \$ (430,727,261)                               | \$ 0            | (430,727,261)                | \$ 15,135,352                                     | (415,591,908)                         | (1,768,916)         |                              | 185      |
| WP G-5 Cert. Sh. 26, Ln 10                        |  |         |             |  |                 |                              |   |                                       |                     |                              |          |
| <b>Account 254 - Other Regulatory Liabilities</b> |  |         |             |  |                 |                              |   |                                       |                     |                              |          |
| 186   | Deferred Inc.- CIAC Gross-Up (So. California)              | [4]     | 254001472   | (482,208)                                      |                 | (482,208)                    | 101,264   | (380,944)                             | 0                   | N                            | 186      |
| 187   | Deferred Inc.- CIAC Gross-Up (No. Nevada)                  | [4]     | 254001472   | (263,540)                                      |                 | (263,540)                    | 55,343  | (208,197)                             | 0                   | M                            | 187      |
| 188   | Deferred Inc.- CIAC Gross-Up (No. California)              | [4]     | 254001472   | (371,060)                                      |                 | (371,060)                    | 77,923  | (293,137)                             | 0                   | N                            | 188      |
| 189   | Deferred Inc.- CIAC Gross-Up (So. Lake Tahoe)              | [4]     | 254001472   | (85,683)                                       |                 | (85,683)                     | 17,993  | (67,689)                              | 0                   | N                            | 189      |
| 190   | Deferred Inc.- CIAC Gross-Up (So. Nevada)                  | [4]     | 254001472   | (1,636,043)                                    |                 | (1,636,043)                  | 343,569   | (1,292,474)                           | 0                   | M                            | 190      |
| 191   | Deferred Inc.- CIAC Gross-Up (Arizona)                     | [4]     | 254001472   | (13,758)                                       |                 | (13,758)                     | 2,889   | (10,869)                              | 0                   | N                            | 191      |
| 192   | NNV Cost Alloc Dkt No. 20-02023 (No. Nevada)               | [3][6]  | 254001480   | (580,775)                                      | 387,184         | (193,591)                    | 0   | (193,591)                             | 0                   | N                            | 192      |
| 193   | Tax Reform Savings (So. California)                        | [4]     | 254001484   | (3,210,306)                                    |                 | (3,210,306)                  | 674,164   | (2,536,141)                           | 0                   | N                            | 193      |
| 194   | Tax Reform Savings (No. California)                        | [4]     | 254001484   | (1,364,868)                                    |                 | (1,364,868)                  | 286,622   | (1,078,246)                           | 0                   | N                            | 194      |
| 195   | Tax Reform Savings (So. Lake Tahoe)                        | [4]     | 254001484   | (513,434)                                      |                 | (513,434)                    | 107,821   | (405,613)                             | 0                   | N                            | 195      |
| 196   | Tax Reform Savings (Arizona)                               | [4]     | 254001484   | 2,759,918                                      |                 | 2,759,918                    | (579,583)   | 2,180,335                             | 0                   | N                            | 196      |
| 197   | NV Contract Transition Adj Provision (No. Nevada)          | [3][4]  | 254001490   | (10,500)                                       |                 | (10,500)                     | 0   | (10,500)                              | 0                   | N                            | 197      |
| 198   | NV Contract Transition Adj Provision (So. Nevada)          | [3][4]  | 254001490   | 512,898  |                 | 512,898                      | 0   | 512,898                               | 0                   | N                            | 198      |
| 199   | SFAS Regulatory Liab                                       | [3][4]  | 254002108   | (24,638,559)                                   |                 | (24,638,559)                 | 0   | (24,638,559)                          | 0                   | N                            | 199      |
| 200   | SFAS 109 Deferral  | [3][4]  | 254002109   | (361,571,962)                                  |                 | (361,571,962)                | 0   | (361,571,962)                         | 0                   | N                            | 200      |
| 201   | Total Account 254  |         |             | \$ (391,469,880)                               | \$ 387,184      | (391,082,696)                | \$ 1,088,006                                      | (389,994,690)                         | 0                   |                              | 201      |
| WP G-5 Cert. Sh. 26, Ln 11                        |  |         |             |  |                 |                              |   |                                       |                     |                              |          |
| 202   | Totals   |         |             | \$ (305,406,318)                               | \$ 740,559      | (304,665,759)                | \$ (92,402,949)                                   | (397,068,708)                         | 6,810,146           |                              | 202      |
| WP G-5 Cert. Sh. 26, Ln 12                        |  |         |             |  |                 |                              |   |                                       |                     |                              |          |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
OTHER DEBITS AND CREDITS DETAIL  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Ref (b) | Account (c) | 13 Month Average (d)   | Adjustments (e) | As Adjusted (f) | Deferred Tax at 21% (g) | Balance Net of Taxes (h) | Northern Nevada (i) | Allocation Method (j) | Line No. |
|----------|-----------------|---------|-------------|------------------------|-----------------|-----------------|-------------------------|--------------------------|---------------------|-----------------------|----------|
|          |                 |         |             | WP G-5 Cert. Sh. 33-55 |                 | (d) + (e)       | (f) * -1 * 0.21 [1]     | (f) + (g)                | (i)                 | (j)                   | [2]      |

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

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

| Methods                           | So. Nevada | No. Nevada |
|-----------------------------------|------------|------------|
| Allocated by 4-Factor             | 28.19%     | 5.34%      |
| Allocated 13 Month Ending Balance | 28.19%     | 5.34%      |
| Ratio of Nevada Jurisdictions     | 84.08%     | 15.92%     |
| Northern Nevada - Direct          | 0%         | 100%       |
| Southern Nevada - Direct          | 100%       | 0%         |
| Not Included/Other Jurisdictions  | 0%         | 0%         |
| Interest Bearing or Earned Return | 0%         | 0%         |
| Sch. M-3                          | 0%         | 0%         |

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

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

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

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

[7] Account 242001387 represents a balance accumulated over time. Nevada ratepayers first began contributing to this account on November 1, 2009. The adjustment reflects the amount accumulated since November 1, 2009 that is subject to allocation to Nevada using the 4-Factor.

[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,236 from the 13 month recorded total.

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 135 - WORKING FUNDS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line<br>No. | Month            | Working Funds<br>135000000 | Petty Cash/<br>Revolving Funds/<br>Emp. Relocations<br>135001072 | Total<br>(d)<br>sum (b) to (c) | Line<br>No. |
|-------------|------------------|----------------------------|--|--------------------------------|-------------|
|             | (a)              | (b)<br>[1]                 | (c)<br>[1]   |                                |             |
| 1           | November 2022    | \$ 7,250                   | \$ 0   | \$ 7,250                       | 1           |
| 2           | December 2022    | 7,250                      | 0  | 7,250                          | 2           |
| 3           | January 2023     | 7,250                      | 0  | 7,250                          | 3           |
| 4           | February 2023    | 7,250                      | 0  | 7,250                          | 4           |
| 5           | March 2023       | 7,250                      | 0  | 7,250                          | 5           |
| 6           | April 2023       | 7,250                      | 0  | 7,250                          | 6           |
| 7           | May 2023         | 7,250                      | 0  | 7,250                          | 7           |
| 8           | June 2023        | 7,250                      | 0  | 7,250                          | 8           |
| 9           | July 2023        | 7,250                      | 0  | 7,250                          | 9           |
| 10          | August 2023      | 7,250                      | 0  | 7,250                          | 10          |
| 11          | September 2023   | 7,250                      | 0  | 7,250                          | 11          |
| 12          | October 2023     | 7,250                      | 0  | 7,250                          | 12          |
| 13          | November 2023    | 7,250                      | 0  | 7,250                          | 13          |
| 14          | Totals           | \$ 94,250                  | \$ 0   | \$ 94,250                      | 14          |
| 15          | 13 Month Average | \$ 7,250<br>[2]            | \$ 0<br>[2]  | \$ 7,250                       | 15          |

[1] Source: Company Records

[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 165 - PREPAYMENTS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Month (a)        | Postage 165000000 (b) | Insurance Other 165001129 (c) | COLI 165001129 (d) | Licenses and Franchise Taxes 165001131 (e) | Prepaid Supplies-General Office 165001132 (f) | Commercial Paper Facility 165001353 (g) | Total (h)      | Line No. |
|----------|------------------|-----------------------|-------------------------------|--------------------|--|---|---|----------------|----------|
|          |                  | [1]                   | [1]                           | [1]                | [1]  | [1]   | [1]                                     | sum (b) to (g) |          |
| 1        | November 2022    | \$ 48,666             | \$ 27,142,003                 | \$ 101,458         | \$ 0                                       | \$ (2,822)                                    | \$ 0                                    | \$ 27,289,305  | 1        |
| 2        | December 2022    | 41,679                | 29,741,225                    | 92,235             | 0  | (7,758)                                       | 0                                       | 29,867,380     | 2        |
| 3        | January 2023     | 32,525                | 24,543,485                    | 83,011             | 0  | (8,876)                                       | 0                                       | 24,650,145     | 3        |
| 4        | February 2023    | 24,031                | 25,104,795                    | 73,788             | 0  | (17,438)                                      | 0                                       | 25,185,176     | 4        |
| 5        | March 2023       | 84,154                | 22,806,692                    | 64,564             | 0  | (38,446)                                      | 0                                       | 22,916,965     | 5        |
| 6        | April 2023       | 75,320                | 20,923,597                    | 55,341             | 0  | (42,789)                                      | 0                                       | 21,011,469     | 6        |
| 7        | May 2023         | 63,294                | 21,071,209                    | 46,117             | 0  | (44,008)                                      | 0                                       | 21,136,613     | 7        |
| 8        | June 2023        | 57,963                | 18,825,623                    | 36,894             | 2,935,402                                  | (47,803)                                      | 0                                       | 21,808,079     | 8        |
| 9        | July 2023        | 46,784                | 16,341,426                    | 27,670             | 0  | (48,406)                                      | 0                                       | 16,367,475     | 9        |
| 10       | August 2023      | 100,955               | 32,265,276                    | 18,447             | 0  | (49,575)                                      | 0                                       | 32,335,103     | 10       |
| 11       | September 2023   | 90,672                | 31,693,936                    | 9,223              | 0  | (55,608)                                      | 0                                       | 31,738,224     | 11       |
| 12       | October 2023     | 82,718                | 26,344,122                    | 0                  | 0  | (61,067)                                      | 0                                       | 26,365,774     | 12       |
| 13       | November 2023    | 77,429                | 25,700,341                    | 0                  | 0  | (61,977)                                      | 0                                       | 25,715,792     | 13       |
| 14       | Totals           | \$ 826,189            | \$ 322,503,730                | \$ 608,750         | \$ 2,935,402                               | \$ (486,572)                                  | \$ 0                                    | \$ 326,387,498 | 14       |
| 15       | 13 Month Average | \$ 63,553             | \$ 24,807,979                 | \$ 46,827          | \$ 225,800                                 | \$ (37,429)                                   | \$ 0                                    | \$ 25,106,731  | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 174 - MISC CURRENT AND ACCRUED ASSETS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line<br>No. | Month            | Misc Current &<br>Accrue Equity in<br>Employee Homes<br>CA GRCMA<br>174001158 | California<br>Fixed Cost Adj<br>Mech - 2009<br>174002571 | Total          | Line<br>No. |
|-------------|------------------|---|--|----------------|-------------|
|             | (a)              | (b)   | (c)  | (d)            |             |
|             |                  | [1]   | [1]  | sum (b) to (c) |             |
| 1           | November 2022    | \$ 0  | \$ 4,408,877   | 4,408,877      | 1           |
| 2           | December 2022    | 0   | (68,813)   | (68,813)       | 2           |
| 3           | January 2023     | 0   | (4,414,561)  | (4,414,561)    | 3           |
| 4           | February 2023    | 0   | (11,075,795)   | (11,075,795)   | 4           |
| 5           | March 2023       | 0   | (18,564,730)   | (18,564,730)   | 5           |
| 6           | April 2023       | 0   | (22,897,147)   | (22,897,147)   | 6           |
| 7           | May 2023         | 0   | (22,545,898)   | (22,545,898)   | 7           |
| 8           | June 2023        | 0   | (21,033,703)   | (21,033,703)   | 8           |
| 9           | July 2023        | 0   | (19,128,630)   | (19,128,630)   | 9           |
| 10          | August 2023      | 0   | (18,867,911)   | (18,867,911)   | 10          |
| 11          | September 2023   | 0   | (16,624,843)   | (16,624,843)   | 11          |
| 12          | October 2023     | 0   | (13,841,352)   | (13,841,352)   | 12          |
| 13          | November 2023    | 0   | (13,473,320)   | (13,473,320)   | 13          |
| 14          | Totals           | \$ 0  | \$ (178,127,825)   | (178,127,825)  | 14          |
| 15          | 13 Month Average | \$ 0  | \$ (13,702,140)  | (13,702,140)   | 15          |
|             |                  | [2]   | [2]  |                |             |

[1] Source: Company Records

[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Accrued Vacation Pay 182301370 (b) | AFUDC Equity Fed (AZ) 182302111 (c) | AFUDC Equity Fed (NCA) 182302111 (d) | AFUDC Equity Fed (NNV) 182302111 (e) | AFUDC Equity Fed (SCA) 182302111 (f) | AFUDC Equity Fed (SLT) 182302111 (g) | AFUDC Equity Fed (SNV) 182302111 (h) | SFAS 109 Deferral (Common) 182302109 (i) | Arizona Gas Research and Development 182303003 (j) | TRIMP (Arizona) 182303004 (k) | Line No. |
|----------|------------------|------------------------------------|-------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|--|-------------------------------|----------|
| 1        | November 2022    | \$ 16,975,000                      | \$ 27,769                           | \$ 1,551                             | \$ 1,266                             | \$ 2,032                             | \$ 4,230                             | \$ 11,304                            | \$ 0                                     | \$ 0   | \$ (896,237)                  | 1        |
| 2        | December 2022    | 17,854,000                         | 17,809                              | 546                                  | 711                                  | 974                                  | 2,060                                | 9,512                                | 0  | 0  | (949,357)                     | 2        |
| 3        | January 2023     | 17,854,000                         | 17,840                              | 544                                  | 709                                  | 968                                  | 2,057                                | 9,539                                | 0  | 0  | (1,160,876)                   | 3        |
| 4        | February 2023    | 17,854,000                         | 17,805                              | 550                                  | 718                                  | 959                                  | 2,047                                | 9,616                                | 0  | 0  | (1,336,940)                   | 4        |
| 5        | March 2023       | 17,854,000                         | 18,164                              | 535                                  | 714                                  | 1,007                                | 2,049                                | 9,766                                | 0  | 0  | (1,309,904)                   | 5        |
| 6        | April 2023       | 17,854,000                         | 18,388                              | 549                                  | 723                                  | 1,032                                | 2,008                                | 9,979                                | 0  | 0  | (1,196,038)                   | 6        |
| 7        | May 2023         | 17,854,000                         | 19,370                              | 527                                  | 708                                  | 1,041                                | 2,009                                | 10,289                               | 0  | 0  | (1,086,013)                   | 7        |
| 8        | June 2023        | 17,854,000                         | 19,935                              | 525                                  | 719                                  | 1,083                                | 2,057                                | 11,483                               | 0  | 0  | (963,485)                     | 8        |
| 9        | July 2023        | 17,854,000                         | 21,342                              | 522                                  | 721                                  | 1,101                                | 2,057                                | 12,760                               | 0  | 0  | (971,975)                     | 9        |
| 10       | August 2023      | 17,854,000                         | 21,398                              | 511                                  | 738                                  | 1,295                                | 2,057                                | 13,349                               | 0  | 0  | (946,431)                     | 10       |
| 11       | September 2023   | 17,854,000                         | 26,393                              | 506                                  | 825                                  | 1,336                                | 2,056                                | 13,865                               | 0  | 0  | (905,998)                     | 11       |
| 12       | October 2023     | 17,854,000                         | 29,793                              | 2,664                                | 842                                  | 1,377                                | 2,055                                | 14,947                               | 0  | 0  | (855,504)                     | 12       |
| 13       | November 2023    | 17,854,000                         | 13,088                              | 2,395                                | 488                                  | 609                                  | 17                                   | 6,156                                | 0  | 0  | (693,446)                     | 13       |
| 14       | Totals           | \$ 231,223,000                     | \$ 269,092                          | \$ 11,927                            | \$ 9,880                             | \$ 14,814                            | \$ 28,768                            | \$ 142,565                           | \$ 0                                     | \$ 0   | \$ (13,272,205)               | 14       |
| 15       | 13 Month Average | \$ 17,786,385                      | \$ 20,689                           | \$ 917                               | \$ 760                               | \$ 1,140                             | \$ 2,058                             | \$ 10,967                            | \$ 0                                     | \$ 0   | \$ (1,020,939)                | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert. Sh. 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Incremental Pipe Replacement Costs Post May 2012 (No. Nevada) 182303005 (l) | Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) 182303005 (m) | UGCE Deferral (No. Nevada) 182303007 (n) | UGCE Deferral (So. Nevada) 182303007 (o) | California Environmental Compliance Cost 182303008 (p) | Conservation and Energy Efficiency Post May 2012 (No. Nevada) 182303009 (q) | Conservation and Energy Efficiency Post May 2012 (So. Nevada) 182303009 (r) | General Revenues Adj General Service 3 (No. Nevada) 182303010 (s) | General Revenues Adj General Service 3 (So. Nevada) 182303010 (t) | General Revenues Adj Multi-Family Residential (No. Nevada) 182303011 (u) | Line No. |
|----------|------------------|---|---|--|--|--|---|---|---|---|--|----------|
| 1        | November 2022    | \$ 162,884  | (162,884)   | \$ 362,532                               | \$ 1,172,491                             | \$ 841,832   | \$ 0  | \$ 0  | \$ 146,050  | \$ 149,946  | \$ 223,704   | 1        |
| 2        | December 2022    | 162,884   | (162,884)   | 315,374                                  | 1,002,082                                | 825,192  | 0   | 0   | 137,776   | 6,322   | 121,272  | 2        |
| 3        | January 2023     | 162,884   | (162,884)   | 264,082                                  | 799,431                                  | 808,552  | 0   | 0   | 141,509   | (123,402)   | 75,447   | 3        |
| 4        | February 2023    | 162,884   | (162,884)   | 202,494                                  | 599,352                                  | 791,912  | 0   | 0   | 132,898   | (294,502)   | (76,523)   | 4        |
| 5        | March 2023       | 162,884   | (162,884)   | 162,815                                  | 517,324                                  | 775,272  | 0   | 0   | 125,588   | (464,042)   | (230,896)  | 5        |
| 6        | April 2023       | 162,884   | (162,884)   | 162,879                                  | 557,150                                  | 758,632  | 0   | 0   | 121,263   | (607,827)   | (339,317)  | 6        |
| 7        | May 2023         | 162,884   | (162,884)   | 197,499                                  | 886,253                                  | 741,992  | 0   | 0   | 133,983   | (657,320)   | (383,341)  | 7        |
| 8        | June 2023        | 162,884   | (162,884)   | 249,887                                  | 1,114,298                                | 725,352  | 0   | 0   | 158,007   | (767,476)   | (382,968)  | 8        |
| 9        | July 2023        | 162,884   | (162,884)   | 353,949                                  | 1,483,077                                | 708,712  | 0   | 0   | 179,173   | (807,346)   | (398,482)  | 9        |
| 10       | August 2023      | 162,884   | (162,884)   | 419,136                                  | 1,745,378                                | 692,072  | 0   | 0   | 196,959   | (801,383)   | (397,042)  | 10       |
| 11       | September 2023   | 162,884   | (162,884)   | 447,073                                  | 1,962,890                                | 1,016,470  | 0   | 0   | 236,512   | (828,642)   | (399,768)  | 11       |
| 12       | October 2023     | 162,884   | (162,884)   | 468,599                                  | 2,288,145                                | 989,830  | 0   | 0   | 240,219   | (846,291)   | (399,574)  | 12       |
| 13       | November 2023    | 162,884   | (162,884)   | 425,027                                  | 2,406,652                                | 983,190  | 0   | 0   | 247,939   | (857,896)   | (397,905)  | 13       |
| 14       | Totals           | \$ 2,117,492  | (2,117,492)   | \$ 4,031,348                             | \$ 16,534,522                            | \$ 10,689,010  | \$ 0  | \$ 0  | \$ 2,197,876  | \$ (6,899,858)  | \$ (2,985,395)   | 14       |
| 15       | 13 Month Average | \$ 162,884  | (162,884)   | \$ 310,104                               | \$ 1,271,886                             | \$ 820,693   | \$ 0  | \$ 0  | \$ 169,067  | \$ (530,758)  | \$ (229,646)   | 15       |

[1] Sources: Company Records  
[2] WP G-5 Cert. Sh. 27-32



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | General Revenues Adj |                 | General Revenues Adj |                | General Revenues Adj |                | General Revenues Adj |           | General Revenues Adj |                | Incremental Pipe Replacement Costs |      | Incremental Pipe Replacement Costs |  | IDRB Variable Interest Adj. (So. Nevada) 182303021 | Line No. |
|----------|------------------|----------------------|-----------------|----------------------|----------------|----------------------|----------------|----------------------|-----------|----------------------|----------------|------------------------------------|------|------------------------------------|--|--|----------|
|          |                  | (v)                  | (w)             | (x)                  | (y)            | (z)                  | (aa)           | (ab)                 | (ac)      | (ad)                 | (ae)           | (af)                               | (ag) | (ah)                               |  |  |          |
| 1        | November 2022    | \$ 855,103           | \$ 2,058,600    | \$ 11,557,987        | \$ 61,657      | \$ 943,507           | \$ (41,914)    | \$ 92,197            | \$ 7,289  | \$ 39,001            | \$ (1,725,056) | 1                                  |      |                                    |  |  |          |
| 2        | December 2022    | 624,336              | 1,246,669       | 8,883,931            | (37,597)       | 273,640              | (92,515)       | (199,947)            | 6,834     | 36,564               | (781,867)      | 2                                  |      |                                    |  |  |          |
| 3        | January 2023     | 613,283              | 843,691         | 9,432,804            | (88,595)       | (299,598)            | (121,007)      | (401,187)            | 6,379     | 34,127               | 179,593        | 3                                  |      |                                    |  |  |          |
| 4        | February 2023    | 100,128              | (426,722)       | 4,860,935            | (248,217)      | (1,343,613)          | (191,702)      | (732,614)            | 5,924     | 31,690               | 1,188,145      | 4                                  |      |                                    |  |  |          |
| 5        | March 2023       | (461,758)            | (1,734,559)     | (937,017)            | (401,293)      | (2,282,051)          | (258,347)      | (1,047,173)          | 5,469     | 29,253               | 2,149,234      | 5                                  |      |                                    |  |  |          |
| 6        | April 2023       | (822,573)            | (2,625,146)     | (4,651,249)          | (601,087)      | (2,839,771)          | (294,692)      | (1,258,182)          | 5,014     | 26,816               | 2,933,178      | 6                                  |      |                                    |  |  |          |
| 7        | May 2023         | (722,100)            | (2,900,952)     | (3,551,238)          | (511,717)      | (2,864,073)          | (294,661)      | (1,260,871)          | 4,559     | 24,379               | 3,652,488      | 7                                  |      |                                    |  |  |          |
| 8        | June 2023        | (677,732)            | (2,852,155)     | (2,720,531)          | (508,138)      | (3,154,954)          | (281,278)      | (1,453,677)          | 4,104     | 21,942               | 4,387,908      | 8                                  |      |                                    |  |  |          |
| 9        | July 2023        | (649,547)            | (2,905,608)     | (2,392,784)          | (606,611)      | (3,297,756)          | (272,793)      | (1,530,898)          | 3,649     | 19,505               | 4,970,269      | 9                                  |      |                                    |  |  |          |
| 10       | August 2023      | (640,138)            | (2,888,290)     | (2,097,545)          | (494,511)      | (3,362,904)          | (260,747)      | (1,554,978)          | 3,194     | 17,068               | 5,565,428      | 10                                 |      |                                    |  |  |          |
| 11       | September 2023   | (640,920)            | (2,882,822)     | (1,897,246)          | (491,710)      | (3,473,867)          | (237,152)      | (1,577,806)          | 2,739     | 14,631               | 6,176,694      | 11                                 |      |                                    |  |  |          |
| 12       | October 2023     | (633,231)            | (2,803,284)     | (1,586,346)          | (471,210)      | (3,558,689)          | (233,905)      | (1,605,720)          | 2,284     | 12,194               | 6,796,017      | 12                                 |      |                                    |  |  |          |
| 13       | November 2023    | (647,800)            | (2,747,101)     | (1,604,024)          | (448,716)      | (3,666,897)          | (215,814)      | (1,633,603)          | 1,829     | 9,757                | 7,434,741      | 13                                 |      |                                    |  |  |          |
| 14       | Totals           | \$ (3,702,949)       | \$ (20,617,679) | \$ 13,297,676        | \$ (4,647,745) | \$ (28,947,024)      | \$ (2,796,528) | \$ (14,164,459)      | \$ 59,267 | \$ 316,927           | \$ 42,926,782  | 14                                 |      |                                    |  |  |          |
| 15       | 13 Month Average | \$ (284,842)         | \$ (1,585,975)  | \$ 1,022,898         | \$ (357,519)   | \$ (2,226,694)       | \$ (215,118)   | \$ (1,089,574)       | \$ 4,559  | \$ 24,379            | \$ 3,302,060   | 15                                 |      |                                    |  |  |          |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | California Public Interest R & D 182303027 (af) (1) | Renewable Energy Program Rate (No. Nevada) 182303032 (ag) (1) | Renewable Energy Program Rate (So. Nevada) 182303032 (ah) (1) | California Rate Case TY 2014 182303035 (ai) (1) | Arizona Rate Case 2016 182303038 (aj) (1) | Arizona Rate Case 2019 182303042 (ak) (1) | Nevada Rate Case 2018 182303044 (al) (1) | Low Income Program (LIRA) (Arizona) 182303045 (am) (1) | California Public Purpose Program - CARE 182303047 (an) (1) | Nevada Rate Case Post July 2018 182303051 (ao) (1) | Line No. |
|----------|------------------|---|---|---|---|---|---|--|--|---|--|----------|
| 1        | November 2022    | \$ 196,303  | \$ (64,263)   | \$ (732,873)  | \$ 0  | \$ 0                                      | \$ 180,510                                | \$ 97,993                                | \$ 5,612,581   | \$ 4,937,055  | \$ 290,641   | 1        |
| 2        | December 2022    | 194,718   | (57,132)  | (683,532)   | 0   | 0   | 166,625                                   | 91,869                                   | 5,659,936  | 5,430,222   | 272,452  | 2        |
| 3        | January 2023     | 191,662   | (49,144)  | (624,399)   | 0   | 0   | 152,740                                   | 85,745                                   | 5,642,482  | 7,347,619   | 254,263  | 3        |
| 4        | February 2023    | 189,881   | (41,011)  | (566,951)   | 0   | 0   | 149,558                                   | 79,621                                   | 5,663,624  | 9,303,326   | 236,074  | 4        |
| 5        | March 2023       | 195,909   | (32,802)  | (483,589)   | 0   | 0   | 146,376                                   | 73,497                                   | 5,800,161  | 9,061,774   | 217,885  | 5        |
| 6        | April 2023       | 194,029   | (27,374)  | (449,072)   | 0   | 0   | 143,194                                   | 67,373                                   | 5,950,256  | 9,938,137   | 199,696  | 6        |
| 7        | May 2023         | 192,467   | (23,868)  | (394,097)   | 0   | 0   | 140,012                                   | 61,249                                   | 6,124,738  | 6,519,960   | 181,507  | 7        |
| 8        | June 2023        | 191,126   | (21,765)  | (370,861)   | 0   | 0   | 136,830                                   | 55,125                                   | 6,375,811  | 6,961,400   | 160,967  | 8        |
| 9        | July 2023        | 190,651   | (19,956)  | (330,691)   | 0   | 0   | 133,648                                   | 49,001                                   | 6,602,182  | 7,348,308   | 142,778  | 9        |
| 10       | August 2023      | 189,811   | (18,067)  | (289,121)   | 0   | 0   | 130,462                                   | 42,868                                   | 6,834,454  | 6,139,656   | 124,589  | 10       |
| 11       | September 2023   | 188,660   | (15,969)  | (244,172)   | 0   | 0   | 127,280                                   | 36,744                                   | 7,070,949  | 6,473,732   | 106,400  | 11       |
| 12       | October 2023     | 187,478   | (13,020)  | (202,266)   | 0   | 0   | 124,098                                   | 30,620                                   | 7,302,689  | 6,858,335   | 88,211   | 12       |
| 13       | November 2023    | 186,206   | (5,845)   | (132,492)   | 0   | 0   | 120,916                                   | 24,496                                   | 7,553,835  | 7,491,498   | 70,022   | 13       |
| 14       | Totals           | \$ 2,488,901  | \$ (390,216)  | \$ (5,504,116)  | \$ 0  | \$ 0                                      | \$ 1,852,247                              | \$ 796,201                               | \$ 82,193,697  | \$ 93,811,023   | \$ 2,345,482                                       | 14       |
| 15       | 13 Month Average | \$ 191,454  | \$ (30,017)   | \$ (423,394)  | \$ 0  | \$ 0                                      | \$ 142,481                                | \$ 61,246                                | \$ 6,322,592   | \$ 7,216,233  | \$ 180,422   | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Incremental Pipe Replacement Costs |              | Incremental Pipe Replacement Costs |              | Incremental Pipe Replacement Costs |               | Incremental Pipe Replacement Costs |               | California Infrastructure Replacement/Reliability Adj |               | California MHP Conversion to the Meter |               | California MHP Conversion Beyond the Meter |               | So. Nevada Self Insurance |               | Line No.      |    |
|----------|------------------|------------------------------------|--------------|------------------------------------|--------------|------------------------------------|---------------|------------------------------------|---------------|---|---------------|--|---------------|--|---------------|---------------------------|---------------|---------------|----|
|          |                  | (ap)                               | (aq)         | (ar)                               | (as)         | (at)                               | (au)          | (av)                               | (aw)          | (ax)  | (ay)          | (az)                                   | (ba)          | (bb)                                       | (bc)          | (bd)                      | (be)          |               |    |
| 1        | November 2022    | \$ 2,054                           | \$ (200,855) | \$ 486,695                         | \$ (211,623) | \$ 586,299                         | \$ 4,952,582  | \$ 2,694,137                       | \$ 1,828,137  | \$ 3,894,027  | \$ 1,770,831  | \$ 3,847,632                           | \$ 1,660,154  | \$ 1,549,477                               | \$ 1,438,800  | \$ 1,217,446              | \$ 1,106,789  | 1             |    |
| 2        | December 2022    | 0                                  | 0            | 473,707                            | 0            | 0                                  | 4,777,319     | 2,937,683                          | 1,872,410     | 1,872,410   | 1,660,154     | 3,847,632                              | 1,660,154     | 1,549,477                                  | 1,438,800     | 1,217,446                 | 1,106,789     | 2             |    |
| 3        | January 2023     | 0                                  | 0            | 460,719                            | 0            | 0                                  | 5,695,558     | 3,122,887                          | 1,867,827     | 1,867,827   | 1,549,477     | 3,801,232                              | 1,549,477     | 1,438,800                                  | 1,217,446     | 1,106,789                 | 996,092       | 3             |    |
| 4        | February 2023    | 0                                  | 0            | 447,731                            | 0            | 0                                  | 5,731,156     | 3,145,100                          | 1,812,327     | 1,812,327   | 1,438,800     | 3,754,839                              | 1,438,800     | 1,217,446                                  | 1,106,789     | 996,092                   | 885,415       | 4             |    |
| 5        | March 2023       | 0                                  | 0            | 434,743                            | 0            | 0                                  | 4,947,059     | 3,162,136                          | 1,757,575     | 1,757,575   | 1,217,446     | 3,708,440                              | 1,217,446     | 1,106,789                                  | 996,092       | 885,415                   | 774,739       | 5             |    |
| 6        | April 2023       | 0                                  | 0            | 421,755                            | 0            | 0                                  | 5,032,249     | 3,285,823                          | 1,729,220     | 1,729,220   | 1,106,789     | 3,662,044                              | 1,106,789     | 996,092                                    | 885,415       | 774,739                   | 664,062       | 6             |    |
| 7        | May 2023         | 0                                  | 0            | 408,767                            | 0            | 0                                  | 801,287       | 3,536,534                          | 1,733,002     | 1,733,002   | 996,092       | 3,615,648                              | 996,092       | 885,415                                    | 774,739       | 664,062                   | 553,385       | 7             |    |
| 8        | June 2023        | 0                                  | 0            | 395,779                            | 0            | 0                                  | 1,901,996     | 3,815,792                          | 1,750,818     | 1,750,818   | 885,415       | 4,259,517                              | 885,415       | 774,739                                    | 664,062       | 553,385                   | 442,708       | 8             |    |
| 9        | July 2023        | 0                                  | 0            | 382,791                            | 0            | 0                                  | 1,543,384     | 4,115,449                          | 1,779,694     | 1,779,694   | 774,739       | 4,202,774                              | 774,739       | 664,062                                    | 553,385       | 442,708                   | 14,388,001    | 9             |    |
| 10       | August 2023      | 0                                  | 0            | 369,803                            | 0            | 0                                  | 278,567       | 4,428,145                          | 1,808,143     | 1,808,143   | 664,062       | 4,150,209                              | 664,062       | 553,385                                    | 442,708       | 14,388,001                | 1,106,789     | 10            |    |
| 11       | September 2023   | 0                                  | 0            | 356,815                            | 0            | 0                                  | 663,902       | 6,216,141                          | 1,834,132     | 1,834,132   | 553,385       | 4,097,640                              | 553,385       | 442,708                                    | 14,388,001    | 1,106,789                 | 1,106,789     | 11            |    |
| 12       | October 2023     | 0                                  | 0            | 343,827                            | 0            | 0                                  | 644,728       | 6,813,313                          | 2,071,099     | 2,071,099   | 442,708       | 4,045,069                              | 442,708       | 14,388,001                                 | 1,106,789     | 1,106,789                 | 1,106,789     | 12            |    |
| 13       | November 2023    | 0                                  | 0            | 330,839                            | 0            | 0                                  | 813,633       | 7,325,886                          | 2,093,215     | 2,093,215   | 442,708       | 4,045,069                              | 442,708       | 14,388,001                                 | 1,106,789     | 1,106,789                 | 1,106,789     | 13            |    |
| 14       | Totals           | \$ 2,054                           | \$ (200,855) | \$ 5,313,976                       | \$ (211,623) | \$ 586,299                         | \$ 37,783,419 | \$ 54,599,024                      | \$ 23,937,598 | \$ 50,846,361   | \$ 14,388,001 | \$ 14,388,001                          | \$ 14,388,001 | \$ 14,388,001                              | \$ 14,388,001 | \$ 14,388,001             | \$ 14,388,001 | \$ 14,388,001 | 14 |
| 15       | 13 Month Average | \$ 158                             | \$ (15,450)  | \$ 408,767                         | \$ (16,279)  | \$ 45,100                          | \$ 2,906,417  | \$ 4,199,925                       | \$ 1,841,354  | \$ 3,911,412  | \$ 1,106,789  | \$ 3,911,412                           | \$ 1,106,789  | \$ 1,106,789                               | \$ 1,106,789  | \$ 1,106,789              | \$ 1,106,789  | \$ 1,106,789  | 15 |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | California   |   | California                                      |  | California                                   |   | So. Nevada   |   | So. Nevada   |   | So. Nevada |  | Line No. |
|----------|------------------|--|---|---|--|--|---|--|---|--|---|------------|--|----------|
|          |                  | MHP Conversion Beyond the Meter Rev Reqmt 182303075 (az) (1) | CA MHP Conversions GAAP Adj. 182303076 (ba) (1) | CA IRRAM Program US GAAP Adj 182303077 (bb) (1) | Arizona Conservation Deferred Costs 182303079 (bc) (1) | Pension Balancing Account 182303080 (bd) (1) | Accrued Purchased Gas Cost 182303082 (be) (1) | So. Nevada Gas Lights May 2009 - May 2012 182303085 (bf) (1) | So. Nevada Gas Lights Pre May 2009 182303086 (bg) (1) | So. Nevada Gas Lights Post May 2012 182303087 (bh) (1) | So. Nevada Gas Lights Post July 2018 182303088 (bi) (1) |            |  |          |
| 1        | November 2022    | \$ 1,817,415   | \$ (2,112,579)                                  | \$ (1,525,866)                                  | \$ 3,286,718   | \$ 12,440,235                                | \$ 0  | \$ 581,497   | \$ 55,919   | \$ 215,640   | \$ 10,310   | 1          |  |          |
| 2        | December 2022    | 1,848,635  | (2,134,988)                                     | (1,658,737)                                     | 2,824,649  | 13,097,578                                   | 207,368,000                                   | 545,153  | 52,424  | 202,162  | 9,665   | 2          |  |          |
| 3        | January 2023     | 1,879,880  | (2,155,298)                                     | (1,790,433)                                     | 2,638,782  | 13,151,261                                   | 0   | 508,809  | 48,929  | 188,684  | 9,020   | 3          |  |          |
| 4        | February 2023    | 1,911,066  | (2,156,243)                                     | (1,860,032)                                     | 2,263,471  | 13,204,944                                   | 0   | 472,465  | 45,434  | 175,206  | 8,375   | 4          |  |          |
| 5        | March 2023       | 1,942,275  | (2,160,441)                                     | (1,926,313)                                     | 2,396,393  | 13,863,519                                   | (67,714,000)                                  | 436,121  | 41,939  | 161,728  | 7,730   | 5          |  |          |
| 6        | April 2023       | 1,973,536  | (2,171,775)                                     | (2,026,041)                                     | 2,089,084  | 13,917,202                                   | 0   | 399,777  | 38,444  | 148,250  | 7,085   | 6          |  |          |
| 7        | May 2023         | 2,004,816  | (2,195,455)                                     | (2,179,536)                                     | 3,577,126  | 13,970,885                                   | 0   | 363,433  | 34,949  | 134,772  | 6,440   | 7          |  |          |
| 8        | June 2023        | 2,036,135  | (2,224,439)                                     | (2,343,541)                                     | 4,127,667  | 14,629,460                                   | (37,454,000)                                  | 327,089  | 31,454  | 121,294  | 5,795   | 8          |  |          |
| 9        | July 2023        | 2,075,063  | (2,256,077)                                     | (2,514,963)                                     | 3,981,197  | 14,683,143                                   | 0   | 290,745  | 27,959  | 107,816  | 5,150   | 9          |  |          |
| 10       | August 2023      | 2,126,002  | (2,288,865)                                     | (2,691,259)                                     | 4,955,939  | 14,736,826                                   | 0   | 254,401  | 24,464  | 94,338   | 4,505   | 10         |  |          |
| 11       | September 2023   | 2,169,281  | (2,320,566)                                     | (3,663,597)                                     | 5,134,729  | 15,395,401                                   | (41,503,000)                                  | 218,057  | 20,969  | 80,860   | 3,860   | 11         |  |          |
| 12       | October 2023     | 2,212,444  | (2,484,193)                                     | (3,993,714)                                     | 5,001,680  | 15,449,084                                   | 0   | 181,713  | 17,474  | 67,382   | 3,215   | 12         |  |          |
| 13       | November 2023    | 2,255,511  | (2,518,675)                                     | (4,279,982)                                     | 4,789,376  | 15,502,767                                   | 0   | 145,369  | 13,979  | 53,904   | 2,570   | 13         |  |          |
| 14       | Totals           | \$ 26,252,059  | \$ (29,179,595)                                 | \$ (32,454,016)                                 | \$ 47,066,810  | \$ 184,042,305                               | \$ 60,697,000                                 | \$ 4,724,629   | \$ 454,337  | \$ 1,752,036   | \$ 83,720   | 14         |  |          |
| 15       | 13 Month Average | \$ 2,019,389   | \$ (2,244,584)                                  | \$ (2,496,463)                                  | \$ 3,620,524   | \$ 14,157,100                                | \$ 4,669,000                                  | \$ 363,433   | \$ 34,949   | \$ 134,772   | \$ 6,440  | 15         |  |          |

[1] Source: Company Records  
[2] WP G-5 Cert. Sh. 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | California Conservation and Energy Efficiency Program 182303089 |                  |               |              |                 |                 |              |                 |                |                |                |                |                | Arizona<br>EEP/DCA<br>Single-Family<br>182303090 | Arizona<br>EEP/DCA<br>Multi-Family<br>182303091 | Arizona<br>EEP/DCA<br>General-Small<br>182303092 | Arizona<br>EEP/DCA<br>General-Medium<br>182303093 | Arizona<br>EEP/DCA<br>General-Large 1<br>182303094 | Arizona<br>EEP/DCA<br>General-Large 2<br>182303095 | Arizona<br>EEP/DCA<br>Single-Family<br>Low-Income<br>182303096 | Arizona<br>EEP/DCA<br>Multi-Family<br>Low-Income<br>182303097 | Arizona<br>Property Tax<br>182303098 | Line No. |
|----------|------------------|---|------------------|---------------|--------------|-----------------|-----------------|--------------|-----------------|----------------|----------------|----------------|----------------|----------------|--|---|--|---|--|--|--|---|--------------------------------------|----------|
|          |                  | (b)   | (c)              | (d)           | (e)          | (f)             | (g)             | (h)          | (i)             | (j)            | (k)            | (l)            | (m)            | (n)            |  |   |  |   |  |  |  |   |                                      |          |
| 1        | November 2022    | \$ (72,175)   | \$ 9,601,708     | \$ 1,489,050  | \$ 955,049   | \$ (7,173,297)  | \$ (2,969,730)  | \$ (337,081) | \$ (2,123,775)  | \$ (1,731)     | \$ (2,441,639) | \$ (1,731)     | \$ (1,731)     | \$ (2,441,639) | \$ (1,731)                                       | \$ (1,731)                                      | \$ (1,731)                                       | \$ (1,731)  | \$ (2,441,639)                                     | 1  |  |   |                                      |          |
| 2        | December 2022    | (36,562)  | 3,976,694        | 1,426,954     | 843,333      | (7,214,837)     | (2,990,224)     | (415,035)    | (3,103,203)     | (46,313)       | (5,326,126)    | (46,313)       | (46,313)       | (5,326,126)    | (46,313)   | (46,313)  | (46,313)   | (46,313)  | (5,326,126)  | 2  |  |   |                                      |          |
| 3        | January 2023     | 135,563   | (1,858,906)      | 1,392,254     | 751,230      | (7,099,541)     | (2,737,288)     | (317,072)    | (4,342,157)     | (95,915)       | (5,513,945)    | (95,915)       | (95,915)       | (5,513,945)    | (95,915)   | (95,915)  | (95,915)   | (95,915)  | (5,513,945)  | 3  |  |   |                                      |          |
| 4        | February 2023    | 150,020   | (18,696,390)     | 1,241,006     | 334,880      | (7,357,471)     | (3,038,785)     | (379,364)    | (6,016,251)     | (166,389)      | (5,447,574)    | (166,389)      | (166,389)      | (5,447,574)    | (166,389)  | (166,389)                                       | (166,389)  | (166,389)   | (5,447,574)  | 4  |  |   |                                      |          |
| 5        | March 2023       | 259,140   | (34,380,365)     | 1,056,325     | (57,682)     | (8,009,902)     | (3,897,464)     | (427,966)    | (7,591,110)     | (238,296)      | (5,381,203)    | (238,296)      | (238,296)      | (5,381,203)    | (238,296)  | (238,296)                                       | (238,296)  | (238,296)   | (5,381,203)  | 5  |  |   |                                      |          |
| 6        | April 2023       | 299,700   | (39,676,604)     | 1,018,213     | (198,186)    | (8,115,695)     | (3,942,362)     | (407,886)    | (8,356,328)     | (279,852)      | (5,314,831)    | (279,852)      | (279,852)      | (5,314,831)    | (279,852)  | (279,852)                                       | (279,852)  | (279,852)   | (5,314,831)  | 6  |  |   |                                      |          |
| 7        | May 2023         | 220,011   | (38,698,149)     | 1,045,562     | (170,209)    | (7,929,103)     | (3,466,067)     | (236,224)    | (8,772,697)     | (313,127)      | (5,248,460)    | (313,127)      | (313,127)      | (5,248,460)    | (313,127)  | (313,127)                                       | (313,127)  | (313,127)   | (5,248,460)  | 7  |  |   |                                      |          |
| 8        | June 2023        | 236,603   | (35,144,823)     | 1,110,512     | (95,234)     | (7,656,761)     | (2,866,707)     | (55,753)     | (9,082,487)     | (342,003)      | (5,182,089)    | (342,003)      | (342,003)      | (5,182,089)    | (342,003)  | (342,003)                                       | (342,003)  | (342,003)   | (5,182,089)  | 8  |  |   |                                      |          |
| 9        | July 2023        | 251,061   | (30,966,567)     | 1,177,356     | (27,963)     | (7,398,217)     | (2,412,198)     | (25,099)     | (9,364,047)     | (368,450)      | (5,115,718)    | (368,450)      | (368,450)      | (5,115,718)    | (368,450)  | (368,450)                                       | (368,450)  | (368,450)   | (5,115,718)  | 9  |  |   |                                      |          |
| 10       | August 2023      | 215,093   | (25,936,521)     | 1,265,102     | 42,419       | (7,042,364)     | (1,786,990)     | 135,095      | (9,602,627)     | (392,476)      | (5,049,346)    | (392,476)      | (392,476)      | (5,049,346)    | (392,476)  | (392,476)                                       | (392,476)  | (392,476)   | (5,049,346)  | 10   |  |   |                                      |          |
| 11       | September 2023   | 232,737   | (20,696,906)     | 1,365,572     | 110,089      | (6,596,182)     | (915,903)       | 391,001      | (9,849,413)     | (416,840)      | (4,982,975)    | (416,840)      | (416,840)      | (4,982,975)    | (416,840)  | (416,840)                                       | (416,840)  | (416,840)   | (4,982,975)  | 11   |  |   |                                      |          |
| 12       | October 2023     | 233,305   | (15,891,517)     | 1,489,873     | 99,375       | (6,106,033)     | 48,066          | 631,192      | (10,123,040)    | (441,456)      | (4,916,604)    | (441,456)      | (441,456)      | (4,916,604)    | (441,456)  | (441,456)                                       | (441,456)  | (441,456)   | (4,916,604)  | 12   |  |   |                                      |          |
| 13       | November 2023    | 251,226   | (12,676,704)     | 1,533,073     | 124,201      | (5,621,054)     | 943,228         | 991,410      | (10,511,946)    | (472,077)      | (4,850,233)    | (472,077)      | (472,077)      | (4,850,233)    | (472,077)  | (472,077)                                       | (472,077)  | (472,077)   | (4,850,233)  | 13   |  |   |                                      |          |
| 14       | Totals           | \$ 2,375,721  | \$ (261,045,070) | \$ 16,580,852 | \$ 2,710,301 | \$ (93,320,458) | \$ (30,032,424) | \$ (452,582) | \$ (98,839,081) | \$ (3,574,925) | \$ 59,887,463  | \$ (3,574,925) | \$ (3,574,925) | \$ 59,887,463  | \$ (3,574,925)                                   | \$ (3,574,925)                                  | \$ (3,574,925)                                   | \$ (3,574,925)                                    | \$ 59,887,463                                      | 14   |  |   |                                      |          |
| 15       | 13 Month Average | \$ 182,748  | \$ (20,080,390)  | \$ 1,275,450  | \$ 208,485   | \$ (7,178,497)  | \$ (2,310,186)  | \$ (34,814)  | \$ (7,603,006)  | \$ (274,994)   | \$ 4,606,728   | \$ (274,994)   | \$ (274,994)   | \$ 4,606,728   | \$ (274,994)                                     | \$ (274,994)                                    | \$ (274,994)                                     | \$ (274,994)                                      | \$ 4,606,728                                       | 15   |  |   |                                      |          |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Arizona Property Tax Feb-19 182303099 (bt) (1) | California Greenhouse Gas Balancing Account Costs 182303101 (bu) (1) | California Greenhouse Gas Balancing Account Revenue 182303102 (bv) (1) | California Greenhouse Gas Balancing Account Admin 182303103 (bw) (1) | Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) 182303104 (bx) (1) | Conservation and Energy Efficiency Post Dec 2015 (SCA/AZ) 182303104 (by) (1) | Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) 182303104 (bz) (1) | California NERBA Balancing Account 182303107 (ca) (1) | California NGLAPBA Balancing Account 182303109 (cb) (1) | US GAAP Offset to Benefit Obligations 182303110 (cc) (1) | Line No. |
|----------|------------------|--|--|--|--|--|--|--|---|---|--|----------|
| 1        | November 2022    | \$ 5,031,129                                   | \$ 5,248,349   | \$ 142,583   | \$ 23,939  | \$ (472,560)   | \$ 0   | \$ (360,588)   | \$ (192)  | \$ 1,391,529  | \$ 317,552,000   | 1        |
| 2        | December 2022    | (2,646,578)                                    | 2,933,878  | 347,250  | 23,682   | (453,954)  | 0  | (335,397)  | 19,157  | 1,653,978   | 311,124,000  | 2        |
| 3        | January 2023     | (1,940,784)                                    | 4,424,354  | 348,555  | 23,426   | (429,134)  | 0  | (301,486)  | 31,424  | 1,744,519   | 311,124,000  | 3        |
| 4        | February 2023    | (1,319,251)                                    | 895,426  | 10,756,893   | 23,170   | (416,936)  | 0  | (351,821)  | 34,292  | 1,634,077   | 311,124,000  | 4        |
| 5        | March 2023       | (704,193)                                      | (3,393,618)  | 8,132,009  | 22,916   | (386,824)  | 0  | (325,353)  | 36,466  | 1,533,722   | 311,005,000  | 5        |
| 6        | April 2023       | (91,114)                                       | (887,548)  | 8,305,321  | 22,664   | (365,629)  | 0  | (261,775)  | 37,789  | 1,486,425   | 311,005,000  | 6        |
| 7        | May 2023         | 526,670  | (2,355,295)  | 8,339,412  | 22,413   | (354,901)  | 0  | (189,022)  | 38,644  | 1,491,279   | 311,005,000  | 7        |
| 8        | June 2023        | 1,155,216                                      | (4,134,245)  | 4,772,390  | 22,242   | (350,101)  | 0  | (180,324)  | 39,204  | 1,504,671   | 310,886,000  | 8        |
| 9        | July 2023        | 1,772,819                                      | 1,466,618  | 4,793,326  | 21,993   | (332,790)  | 0  | (109,468)  | 39,673  | 1,524,917   | 310,886,000  | 9        |
| 10       | August 2023      | 2,400,552                                      | 207,203  | 4,814,708  | 21,745   | (319,342)  | 0  | (92,770)   | 40,120  | 1,548,088   | 310,886,000  | 10       |
| 11       | September 2023   | 3,027,179                                      | (631,093)  | 417,605  | 21,498   | (304,807)  | 364  | (83,170)   | 40,598  | 1,569,295   | 310,768,000  | 11       |
| 12       | October 2023     | (1,172,762)                                    | 6,275,954  | 419,648  | 21,250   | (285,707)  | 0  | (104,063)  | 41,179  | 1,586,804   | 310,768,000  | 12       |
| 13       | November 2023    | (5,619,938)                                    | 3,687,116  | 421,557  | 21,001   | (256,093)  | 0  | (126,233)  | 42,059  | 1,582,123   | 310,768,000  | 13       |
| 14       | Totals           | \$ 518,940                                     | \$ 13,737,097  | \$ 52,011,257  | \$ 291,939   | \$ (4,728,777)   | \$ 364   | \$ (2,821,470)   | \$ 440,413  | \$ 20,251,425   | \$ 4,048,901,000   | 14       |
| 15       | 13 Month Average | \$ 39,918                                      | \$ 1,056,700   | \$ 4,000,866   | \$ 22,457  | \$ (363,752)   | \$ 28  | \$ (217,036)   | \$ 33,878   | \$ 1,557,802  | \$ 311,453,923   | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert. Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | Mesquite Infrastructure Expansion Rate SNV 182303111 (cd) (1) | Nevada Rate Case Post May 2020 182303112 (ce) (1) | Arizona Rate Case 2021 182303113 (cf) (1) | Nevada Rate Case Post 11.2021 Charges 182303114 (cg) (1) | Mesquite Infrastructure Expansion Rate Mesquite 182303115 (ch) (1) | Arizona LNG Facility 182303116 (ci) (1) | US GAAP LNG FACILITY 182303117 (cj) (1) | California BAL ACCT 182303160 (ck) (1) | NV COVID 19 182303200 (cl) (1) | US GAAP ADJ NV COVID 19 182303201 (cm) (1) | Line No. |
|----------|------------------|---|---|---|--|--|---|---|--|--------------------------------|--|----------|
| 1        | November 2022    | \$ 3,047,328  | \$ 326,151  | \$ 324,263                                | \$ 191,198   | \$ 37,537  | \$ 11,951,653                           | \$ (4,856,788)                          | \$ 2,445,800                           | \$ 0                           | \$ 0                                       | 1        |
| 2        | December 2022    | 2,735,067   | 304,928   | 336,152                                   | 180,648  | 35,949   | 11,951,653                              | (4,856,788)                             | 2,399,890                              | 0                              | 0  | 2        |
| 3        | January 2023     | 2,391,866   | 283,705   | 340,152                                   | 170,098  | 34,040   | 11,951,653                              | (4,856,788)                             | 2,255,552                              | 0                              | 0  | 3        |
| 4        | February 2023    | 2,039,118   | 262,482   | 385,458                                   | 159,548  | 32,205   | 11,702,660                              | (4,755,605)                             | 2,037,056                              | 0                              | 0  | 4        |
| 5        | March 2023       | 1,745,425   | 241,259   | 378,364                                   | 148,998  | 30,139   | 11,453,667                              | (4,654,422)                             | 1,824,601                              | 0                              | 0  | 5        |
| 6        | April 2023       | 1,541,433   | 220,036   | 366,419                                   | 138,448  | 23,746   | 11,204,675                              | (4,553,239)                             | 1,708,397                              | 0                              | 0  | 6        |
| 7        | May 2023         | 1,425,288   | 198,813   | 354,472                                   | 128,467  | 19,916   | 10,955,682                              | (4,452,056)                             | 1,706,008                              | 0                              | 0  | 7        |
| 8        | June 2023        | 1,317,121   | 177,590   | 342,516                                   | 125,135  | 16,625   | 10,706,689                              | (4,350,873)                             | 1,740,128                              | 0                              | 0  | 8        |
| 9        | July 2023        | 1,190,505   | 156,367   | 330,571                                   | 130,546  | 13,466   | 10,457,696                              | (4,249,690)                             | 1,794,171                              | 0                              | 0  | 9        |
| 10       | August 2023      | 1,028,127   | 135,144   | 318,624                                   | 145,786  | 8,718  | 10,208,713                              | (4,148,503)                             | 1,858,634                              | 0                              | 0  | 10       |
| 11       | September 2023   | 866,940   | 113,921   | 306,693                                   | 142,918  | 2,011  | 9,959,720                               | (4,047,320)                             | 1,915,214                              | 0                              | 0  | 11       |
| 12       | October 2023     | 693,185   | 92,698  | 294,735                                   | 171,204  | (1,117)  | 9,710,727                               | (3,946,137)                             | 1,952,900                              | 0                              | 0  | 12       |
| 13       | November 2023    | 483,512   | 71,475  | 282,783                                   | 189,623  | (4,985)  | 9,461,734                               | (3,844,954)                             | 1,925,260                              | 0                              | 0  | 13       |
| 14       | Totals           | \$ 20,504,914   | \$ 2,584,572                                      | \$ 4,361,202                              | \$ 2,022,616   | \$ 248,251   | \$ 141,676,923                          | \$ (57,573,161)                         | \$ 25,563,610                          | \$ 0                           | \$ 0                                       | 14       |
| 15       | 13 Month Average | \$ 1,577,301  | \$ 198,813  | \$ 335,477                                | \$ 155,586   | \$ 19,096  | \$ 10,898,225                           | \$ (4,428,705)                          | \$ 1,966,432                           | \$ 0                           | \$ 0                                       | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | CA Emergency Customer Projection Memo Acct 182303250 (cn) (1) | CA Emergency Customer Projection GAAP ADJ 182303251 (co) (1) | NV Spring Creek Infra Expansion Area 182303300 (cp) (1) | NV Spring Creek Local Area Expansion-Elko 182303301 (cq) (1) | NV Spring Creek Local Area Expansion-SC 182303302 (cr) (1) | NV Spring Creek Local Area Expansion-G4 182303303 (cs) (1) | NV Spring Creek Local Area Expansion Flat Charge 182303304 (ct) (1) | NV Spring Creek US GAAP Adj 182303305 (cu) (1) | Arizona Rate Case 2024 182303307 (cv) (1) | CALIFORNIA RATE CASE - TY 2026 182303308 (cw) (1) | Line No. |
|----------|------------------|---|--|---|--|--|--|---|--|---|---|----------|
| 1        | November 2022    | \$ 1,403,613  | (1,403,613)  | 1,623,187   | (75,120)   | (380)  | (1,955)  | (38,385)  | (1,239,726)                                    | 0   | 0   | 1        |
| 2        | December 2022    | 1,403,613   | (1,403,613)  | 1,508,983   | (141,904)  | (748)  | (2,634)  | (40,899)  | (1,342,207)                                    | 0   | 0   | 2        |
| 3        | January 2023     | 1,403,613   | (1,403,613)  | 1,487,038   | (209,749)  | (1,107)  | (3,155)  | (43,502)  | (1,520,291)                                    | 0   | 0   | 3        |
| 4        | February 2023    | 1,403,613   | (1,403,613)  | 1,367,786   | (279,943)  | (1,508)  | (3,837)  | (46,099)  | (1,641,343)                                    | 0   | 0   | 4        |
| 5        | March 2023       | 1,403,613   | (1,403,613)  | 1,276,144   | (344,670)  | (2,360)  | (4,396)  | (51,455)  | (1,762,798)                                    | 0   | 0   | 5        |
| 6        | April 2023       | 1,403,613   | (1,403,613)  | 1,288,738   | (391,187)  | (3,573)  | (4,866)  | (59,989)  | (1,902,987)                                    | 4,000                                     | 0   | 6        |
| 7        | May 2023         | 1,403,613   | (1,403,613)  | 1,396,064   | (414,530)  | (4,233)  | (5,260)  | (69,000)  | (2,033,641)                                    | 8,000                                     | 0   | 7        |
| 8        | June 2023        | 1,403,613   | (1,403,613)  | 1,549,545   | (428,997)  | (4,599)  | (5,985)  | (78,542)  | (2,168,442)                                    | 12,000                                    | 0   | 8        |
| 9        | July 2023        | 1,403,613   | (1,403,613)  | 1,708,878   | (441,035)  | (4,929)  | (5,914)  | (88,751)  | (2,300,205)                                    | 16,000                                    | 0   | 9        |
| 10       | August 2023      | 1,403,613   | (1,403,613)  | 1,923,269   | (451,901)  | (5,401)  | (6,249)  | (99,890)  | (2,462,099)                                    | 20,000                                    | 50,000  | 10       |
| 11       | September 2023   | 1,403,613   | (1,403,613)  | 2,108,390   | (464,321)  | (6,252)  | (6,664)  | (111,459)   | (2,608,414)                                    | 20,000                                    | 50,000  | 11       |
| 12       | October 2023     | 1,403,613   | (1,403,613)  | 2,286,453   | (483,612)  | (6,689)  | (7,092)  | (122,865)   | (2,750,896)                                    | 28,423                                    | 50,000  | 12       |
| 13       | November 2023    | 1,403,613   | (1,403,613)  | 2,353,838   | (522,044)  | (7,734)  | (7,632)  | (135,174)   | (2,907,251)                                    | 37,954                                    | 50,000  | 13       |
| 14       | Totals           | \$ 18,246,970   | (18,246,970)   | \$ 21,888,313   | (4,649,014)  | (49,513)   | (65,240)   | (985,999)   | (26,640,300)                                   | 146,377                                   | 200,000   | 14       |
| 15       | 13 Month Average | \$ 1,403,613  | (1,403,613)  | \$ 1,682,178  | (357,616)  | (3,809)  | (5,018)  | (75,846)  | (2,049,254)                                    | 11,260                                    | 15,385  | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | NV Leak Survey Incremental Costs - No NV Rate Juris 182303309 (cx) (1) | NV Leak Survey Incremental Costs - So NV Rate Juris 182303309 (cy) (1) | US GAAP ADJ CA CDML 182303313 (cz) (1) | CA NGLAPBA US GAAP ADJ 182303314 (da) (1) | NV COYL Replacement Program - No NV Rate Juris 182303316 (db) (1) | NV COYL Replacement Program - So NV Rate Juris 182303316 (dc) (1) | NV Gen Rev Adj C4 No NV Rate Juris 182303317 (dd) (1) | NV Gen Rev Adj G4 So NV Rate Juris 182303317 (de) (1) | NV MoveZero Offset Program - AZ Rate Juris 182303318 (df) (1) | NV MoveZero Offset Program - No NV Rate Juris 182303318 (dg) (1) | Line No. |
|----------|------------------|--|--|--|---|---|---|---|---|---|--|----------|
| 1        | November 2022    | \$ 15,932  | \$ 525,034   | (1,001,143)                            | (1,190,101)                               | 29,272  | 0   | 129,808   | 1,495,791   | 0   | 1,299  | 1        |
| 2        | December 2022    | 72,416   | 857,367  | (1,029,924)                            | (1,222,607)                               | 38,235  | 0   | 139,869   | 1,741,480   | (65)  | 1,269  | 2        |
| 3        | January 2023     | 103,753  | 1,044,765  | (1,050,871)                            | (1,244,335)                               | 44,667  | 0   | 108,286   | 2,068,055   | 0   | 1,629  | 3        |
| 4        | February 2023    | 153,230  | 1,449,305  | (1,062,253)                            | (1,191,318)                               | 51,082  | 0   | 107,166   | 2,243,121   | 0   | 1,549  | 4        |
| 5        | March 2023       | 246,424  | 1,947,699  | (1,077,425)                            | (1,146,374)                               | 57,636  | 0   | 121,349   | 2,597,806   | 0   | 1,522  | 5        |
| 6        | April 2023       | 283,573  | 2,384,932  | (881,549)                              | (1,120,689)                               | 64,111  | 0   | 132,465   | 2,104,267   | 0   | 1,337  | 6        |
| 7        | May 2023         | 321,150  | 2,871,696  | (891,261)                              | (1,120,896)                               | 70,642  | 0   | 141,850   | 2,537,922   | 0   | 1,152  | 7        |
| 8        | June 2023        | 389,824  | 3,406,142  | (911,033)                              | (1,127,353)                               | 78,027  | 0   | 102,514   | 2,825,493   | 0   | 967  | 8        |
| 9        | July 2023        | 441,809  | 3,689,809  | (936,040)                              | (1,137,710)                               | 85,372  | 0   | 113,500   | 2,992,696   | 0   | 827  | 9        |
| 10       | August 2023      | 544,508  | 4,144,498  | (963,448)                              | (1,149,916)                               | 92,826  | 0   | 105,338   | 3,151,702   | 0   | 948  | 10       |
| 11       | September 2023   | 611,292  | 4,567,856  | (987,934)                              | (1,160,692)                               | 100,265   | 0   | 61,816  | 3,375,285   | 0   | 1,210  | 11       |
| 12       | October 2023     | 739,743  | 5,029,551  | (1,006,331)                            | (1,168,328)                               | 107,647   | 73  | 66,417  | 3,592,887   | 0   | 930  | 12       |
| 13       | November 2023    | 851,230  | 5,546,296  | (1,005,142)                            | (1,163,151)                               | 115,345   | 179   | 47,758  | 3,786,278   | 0   | 650  | 13       |
| 14       | Totals           | \$ 4,774,885   | \$ 37,464,949  | (12,804,353)                           | (15,143,468)                              | 935,127   | 252   | 1,378,135   | 34,512,782  | (65)  | 15,286   | 14       |
| 15       | 13 Month Average | \$ 367,299   | \$ 2,881,919   | (984,950)                              | (1,164,882)                               | 71,933  | 19  | 106,010   | 2,654,829   | (5)   | 1,176  | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert. Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 182.3 - OTHER REGULATORY ASSETS  
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a)        | NV Move2Zero Offset Program - So NV Rate Juris 182303318 (dh) [1] | CA Biomethane Procure and Admin Cost BPACBA 182303319 (di) [1] | GHGBA, BIO-SNG California 182303320 (dj) [1] | CA Residential Uncollectibles Bal Acct 182303321 (dk) [1] | NV Spring Creek LEA-Project Costs 182303323 (dl) [1] | Total (dm) sum (b) to (dl) | Line No. |
|----------|------------------|---|--|--|---|--|----------------------------|----------|
| 1        | November 2022    | \$ 167,426  | \$ 0   | \$ (659,284)                                 | \$ 0  | \$ 0   | \$ 412,692,724             | 1        |
| 2        | December 2022    | 167,396   | 0  | (661,734)                                    | 0   | 0  | 601,807,661                | 2        |
| 3        | January 2023     | 170,072   | 0  | (664,221)                                    | 44,056  | 0  | 392,140,544                | 3        |
| 4        | February 2023    | 169,547   | 0  | (666,773)                                    | 102,746   | 0  | 373,071,161                | 4        |
| 5        | March 2023       | 169,520   | 18,750   | (669,407)                                    | 77,670  | 0  | 270,528,040                | 5        |
| 6        | April 2023       | 168,980   | 18,750   | (672,146)                                    | (174,964)   | 0  | 329,861,359                | 6        |
| 7        | May 2023         | 168,330   | 18,750   | (674,963)                                    | (442,051)   | 0  | 326,687,191                | 7        |
| 8        | June 2023        | 167,735   | 37,500   | (677,860)                                    | (740,510)   | 0  | 293,706,463                | 8        |
| 9        | July 2023        | 167,008   | 18,750   | (680,809)                                    | (1,169,723)   | 0  | 343,697,089                | 9        |
| 10       | August 2023      | 168,623   | 18,750   | (683,844)                                    | 1,663,488   | 0  | 352,370,623                | 10       |
| 11       | September 2023   | 172,151   | 18,750   | (686,944)                                    | 1,901,147   | 1,005,467  | 318,238,580                | 11       |
| 12       | October 2023     | 170,796   | 18,750   | (690,087)                                    | 2,211,797   | 1,010,963  | 371,477,829                | 12       |
| 13       | November 2023    | 169,477   | 18,750   | (693,227)                                    | 2,369,091   | 1,016,490  | 371,215,099                | 13       |
| 14       | Totals           | \$ 2,197,070  | \$ 187,500   | \$ (8,781,299)                               | \$ 5,842,747  | \$ 3,032,920   | \$ 4,757,494,363           | 14       |
| 15       | 13 Month Average | \$ 169,005  | \$ 14,423  | \$ (675,485)                                 | \$ 449,442  | \$ 233,302   | \$ 365,961,105             | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert. Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 186 - MISCELLANEOUS DEFERRED DEBITS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Month            | Misc. Deferred Debits (So. Lake Tahoe) 186000000 | Misc. Deferred Debits (Mesquite) 186000000 | Misc. Deferred Debits (Arizona) 186000000 | Misc. Deferred Debits (Common) 186000000 | Accrued Labor (No. Nevada) 186001020 | Accrued Labor (So. Nevada) 186001020 | Accrued Labor (California) 186001020 | Accrued Labor (Arizona) 186001020 | Accrued Labor (Common) 186001020 | Franchise Project (Arizona) 186001020 | Deferred Financing Costs (Common) 186003024 | Total (m) sum (b) to (l) |
|----------|------------------|--|--|---|--|--------------------------------------|--------------------------------------|--------------------------------------|-----------------------------------|----------------------------------|---------------------------------------|---|--------------------------|
| 1        | November 2022    | \$ 4,650,162                                     | \$ 0                                       | \$ 5,445,215                              | \$ 2,461                                 | \$ 26,432                            | \$ 83,224                            | \$ 20,544                            | \$ 114,072                        | \$ 92,240                        | \$ 0                                  | \$ 34,086                                   | \$ 10,468,435            |
| 2        | December 2022    | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 0                                    | 0                                    | 0                                    | 0                                 | 0                                | 0                                     | 0   | 11,157,700               |
| 3        | January 2023     | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 9,060                                | 25,158                               | 6,094                                | 29,980                            | 28,460                           | 0                                     | 603,100                                     | 11,859,552               |
| 4        | February 2023    | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 9,060                                | 25,158                               | 6,094                                | 29,980                            | 28,460                           | 0                                     | 473,100                                     | 11,729,552               |
| 5        | March 2023       | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 22,650                               | 62,895                               | 15,235                               | 74,950                            | 71,150                           | 0                                     | 212,210                                     | 11,616,789               |
| 6        | April 2023       | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 22,650                               | 62,895                               | 15,235                               | 74,950                            | 71,150                           | 0                                     | 480,180                                     | 11,884,759               |
| 7        | May 2023         | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 36,240                               | 100,632                              | 24,376                               | 119,920                           | 113,840                          | 0                                     | 524,841                                     | 12,077,549               |
| 8        | June 2023        | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 4,530                                | 13,014                               | 3,047                                | 14,555                            | 14,230                           | 0                                     | 45,503                                      | 11,252,578               |
| 9        | July 2023        | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 18,120                               | 52,056                               | 12,188                               | 58,220                            | 56,920                           | 0                                     | 0   | 11,355,204               |
| 10       | August 2023      | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 22,650                               | 62,895                               | 15,235                               | 74,950                            | 71,150                           | 0                                     | 10,000                                      | 11,414,580               |
| 11       | September 2023   | 4,650,162  | 0  | 6,505,077                                 | 2,461                                    | 31,710                               | 88,053                               | 21,329                               | 104,930                           | 99,610                           | 0                                     | 0   | 11,503,332               |
| 12       | October 2023     | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 40,770                               | 113,211                              | 27,423                               | 134,910                           | 128,070                          | 0                                     | 0   | 11,602,084               |
| 13       | November 2023    | 4,650,162  | 0  | 6,505,078                                 | 2,461                                    | 40,770                               | 113,211                              | 27,423                               | 134,910                           | 128,070                          | 0                                     | 0   | 11,602,084               |
| 14       | Totals           | \$ 60,452,103                                    | \$ 0                                       | \$ 83,506,146                             | \$ 31,987                                | \$ 243,872                           | \$ 689,191                           | \$ 166,800                           | \$ 831,417                        | \$ 775,280                       | \$ 0                                  | \$ 2,383,019                                | \$ 149,079,814           |
| 15       | 13 Month Average | \$ 4,650,162                                     | \$ 0                                       | \$ 6,423,550                              | \$ 2,461                                 | \$ 18,759                            | \$ 53,015                            | \$ 12,831                            | \$ 63,955                         | \$ 59,637                        | \$ 0                                  | \$ 183,309                                  | \$ 11,467,678            |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line<br>No. | Month            | Alternative<br>Minimum Tax-<br>Current<br>190002110<br>(b)<br>[1] | Alternative<br>Minimum Tax-<br>Non-Current<br>190002115<br>(c)<br>[1] | Total<br>(d)<br>sum (b) to (c) | Line<br>No. |
|-------------|------------------|---|---|--------------------------------|-------------|
| 1           | November 2022    | \$ 0  | \$ 0  | 0                              | 1           |
| 2           | December 2022    | 0   | 0   | 0                              | 2           |
| 3           | January 2023     | 0   | 0   | 0                              | 3           |
| 4           | February 2023    | 0   | 0   | 0                              | 4           |
| 5           | March 2023       | 0   | 0   | 0                              | 5           |
| 6           | April 2023       | 0   | 0   | 0                              | 6           |
| 7           | May 2023         | 0   | 0   | 0                              | 7           |
| 8           | June 2023        | 0   | 0   | 0                              | 8           |
| 9           | July 2023        | 0   | 0   | 0                              | 9           |
| 10          | August 2023      | 0   | 0   | 0                              | 10          |
| 11          | September 2023   | 0   | 0   | 0                              | 11          |
| 12          | October 2023     | 0   | 0   | 0                              | 12          |
| 13          | November 2023    | 0   | 0   | 0                              | 13          |
| 14          | Totals           | \$ 0  | \$ 0  | \$ 0                           | 14          |
| 15          | 13 Month Average | \$ 0<br>[2]   | \$ 0<br>[2]   | \$ 0                           | 15          |

[1] Source: Company Records

[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 228.2 - INJURIES AND DAMAGES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Month (a)        | So. California Injuries and Damages 228200000 (b) [1] | No. California Injuries and Damages 228200000 (c) [1] | So. Lake Tahoe Injuries and Damages 228200000 (d) [1] | So. Nevada Injuries and Damages 228200000 (e) [1] | No. Nevada Injuries and Damages 228200000 (f) [1] | Arizona Injuries and Damages 228200000 (g) [1] | System Allocable Injuries and Damages 228200000 (h) [1] | Total (i) sum (b) to (h) | Line No. |
|----------|------------------|---|---|---|---|---|--|---|--------------------------|----------|
| 1        | November 2022    | \$ (3,500,000)  | \$ 0  | \$ 0  | \$ (1,000,000)                                    | \$ 0  | \$ (4,387,980)                                 | \$ (1,800,000)  | (10,687,980)             | 1        |
| 2        | December 2022    | (3,500,000)   | 0   | 0   | (1,000,000)                                       | 0   | (12,316,114)                                   | (2,000,000)   | (18,816,114)             | 2        |
| 3        | January 2023     | (3,500,000)   | 0   | 0   | (1,000,000)                                       | 0   | (12,276,960)                                   | (2,000,000)   | (18,776,960)             | 3        |
| 4        | February 2023    | (3,500,000)   | 0   | 0   | (1,000,000)                                       | 0   | (9,259,108)                                    | (2,000,000)   | (15,759,108)             | 4        |
| 5        | March 2023       | (3,500,000)   | 0   | 0   | (1,000,000)                                       | 0   | (6,701,544)                                    | (2,950,000)   | (14,151,544)             | 5        |
| 6        | April 2023       | (3,500,000)   | 0   | 0   | (1,000,000)                                       | 0   | (6,674,236)                                    | (2,950,000)   | (14,124,236)             | 6        |
| 7        | May 2023         | (3,500,000)   | 0   | 0   | (1,000,000)                                       | 0   | (6,673,236)                                    | (2,950,000)   | (14,123,236)             | 7        |
| 8        | June 2023        | (3,500,000)   | 0   | 0   | (1,000,000)                                       | 0   | (8,640,480)                                    | (2,850,000)   | (15,990,480)             | 8        |
| 9        | July 2023        | (3,500,000)   | 0   | 0   | (1,300,000)                                       | 0   | (8,570,135)                                    | (2,850,000)   | (16,220,135)             | 9        |
| 10       | August 2023      | (3,500,000)   | 0   | 0   | (1,300,000)                                       | 0   | (8,527,771)                                    | (2,850,000)   | (16,177,771)             | 10       |
| 11       | September 2023   | (3,500,000)   | 0   | 0   | (1,300,000)                                       | 0   | (13,478,921)                                   | (2,750,000)   | (21,028,921)             | 11       |
| 12       | October 2023     | (3,500,000)   | 0   | 0   | (1,300,000)                                       | 0   | (9,636,414)                                    | (2,750,000)   | (17,186,414)             | 12       |
| 13       | November 2023    | 0   | 0   | 0   | (1,300,000)                                       | 0   | (2,817,912)                                    | (2,750,000)   | (6,867,912)              | 13       |
| 14       | Totals           | \$ (42,000,000)                                       | \$ 0  | \$ 0  | \$ (14,500,000)                                   | \$ 0  | \$ (109,960,811)                               | \$ (33,450,000)   | \$ (199,910,811)         | 14       |
| 15       | 13 Month Average | \$ (3,230,769)  | \$ 0  | \$ 0  | \$ (1,115,385)                                    | \$ 0  | \$ (8,458,524)                                 | \$ (2,573,077)  | \$ (15,377,755)          | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Month (a)        | Misc. Current and Accrued Liabilities (b) | A/R Credit Balances (c) | Accrued Pension Liability (d) | Deferred Revenue UESC (e) | Accrued Customer Deposits (f) | Accrued Vacation (g) | Accrued Incentive Pay (h) | Vacation, Holiday, Other Time Off (i) | Accrued PBOOP Costs (j) | Line No. |
|----------|------------------|---|-------------------------|-------------------------------|---------------------------|-------------------------------|----------------------|---------------------------|---------------------------------------|-------------------------|----------|
| 1        | November 2022    | \$ (3,633,314)                            | \$ 0                    | \$ 227,950,938                | \$ 0                      | \$ 0                          | \$ (16,975,000)      | \$ (6,191,259)            | \$ 727,835                            | \$ (30,333,431)         | 1        |
| 2        | December 2022    | (4,262,771)                               | (20,200,000)            | 224,478,312                   | 0                         | 0                             | (17,854,000)         | (6,604,401)               | 0                                     | (30,812,684)            | 2        |
| 3        | January 2023     | (4,262,771)                               | 0                       | 224,228,312                   | 0                         | 0                             | (17,854,000)         | (7,442,901)               | 2,708,075                             | (31,059,089)            | 3        |
| 4        | February 2023    | (3,810,069)                               | 0                       | 224,265,230                   | 0                         | 0                             | (17,854,000)         | (5,314,746)               | 2,523,827                             | (31,650,664)            | 4        |
| 5        | March 2023       | (4,217,745)                               | (15,200,000)            | 224,158,685                   | 0                         | 0                             | (17,854,000)         | (2,911,017)               | 3,667,320                             | (32,189,729)            | 5        |
| 6        | April 2023       | (4,217,745)                               | 0                       | 242,052,140                   | 0                         | 0                             | (17,854,000)         | (3,729,348)               | 3,225,696                             | (32,453,271)            | 6        |
| 7        | May 2023         | (4,218,125)                               | 0                       | 241,945,595                   | 0                         | 0                             | (17,854,000)         | (4,536,435)               | 3,487,133                             | (32,861,698)            | 7        |
| 8        | June 2023        | (3,109,122)                               | (24,000,000)            | 241,839,050                   | 0                         | 0                             | (17,854,000)         | (5,398,789)               | (809,297)                             | (33,242,425)            | 8        |
| 9        | July 2023        | (3,108,314)                               | 0                       | 260,732,505                   | 0                         | 0                             | (17,854,000)         | (6,241,292)               | 381,085                               | (33,646,895)            | 9        |
| 10       | August 2023      | (2,348,000)                               | 0                       | 260,625,960                   | 0                         | 0                             | (17,854,000)         | (7,103,646)               | 1,284,362                             | (34,029,193)            | 10       |
| 11       | September 2023   | (2,348,000)                               | (24,100,000)            | 260,519,415                   | 0                         | 0                             | (17,854,000)         | (7,962,951)               | 1,712,607                             | (34,386,874)            | 11       |
| 12       | October 2023     | (2,372,742)                               | 0                       | 279,412,870                   | 0                         | 0                             | (17,854,000)         | (9,762,398)               | 1,598,115                             | (34,743,728)            | 12       |
| 13       | November 2023    | (2,372,742)                               | 0                       | 279,306,325                   | 0                         | 0                             | (17,854,000)         | (10,716,593)              | 2,903,068                             | (35,086,710)            | 13       |
| 14       | Totals           | \$ (44,281,460)                           | \$ (83,500,000)         | \$ 3,191,515,338              | \$ 0                      | \$ 0                          | \$ (231,223,000)     | \$ (83,915,773)           | \$ 23,409,825                         | \$ (426,496,391)        | 14       |
| 15       | 13 Month Average | \$ (3,406,266)                            | \$ (6,423,077)          | \$ 245,501,180                | \$ 0                      | \$ 0                          | \$ (17,786,385)      | \$ (6,455,059)            | \$ 1,800,756                          | \$ (32,807,415)         | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Month (a)        | ST US GAAP Post Retirement Funded Status 242001381 (k) | Accrued Health and Dental 242001383 (l) | Accrued SERP 242001387 (m) | Rate Refunds Due Customers 242001408 (n) | Operating Leases 242001525 (o) | Energy Share Fuel Fund (Other) 242001605 (p) | Energy Share Fuel Fund (So. Nevada) 242001605 (q) | Energy Share Fuel Fund (No. Nevada) 242001605 (r) | Total (s)        | Line No. |
|----------|------------------|--|---|----------------------------|--|--------------------------------|--|---|---|------------------|----------|
|          |                  | [1]  | [1]                                     | [1]                        | [1]                                      | [1]                            | [1]  | [1]   | [1]   | sum (b) to (r)   |          |
| 1        | November 2022    | \$ (3,000,000)   | \$ (3,058,569)                          | \$ (30,330,314)            | \$ (32)                                  | \$ (6,030)                     | \$ (64,812)                                  | \$ (86,526)                                       | \$ (4,908)  | \$ 134,994,577   | 1        |
| 2        | December 2022    | (3,300,000)  | (3,600,000)                             | (30,681,543)               | (1,205,611)                              | (6,013)                        | (70,496)                                     | (87,023)  | (5,146)   | 105,788,624      | 2        |
| 3        | January 2023     | (3,300,000)  | (2,823,721)                             | (30,736,750)               | (48)                                     | (5,996)                        | (63,798)                                     | (87,651)  | (5,261)   | 129,294,401      | 3        |
| 4        | February 2023    | (3,300,000)  | (3,050,285)                             | (30,686,439)               | (48)                                     | (5,979)                        | (64,769)                                     | (88,780)  | (5,272)   | 130,958,006      | 4        |
| 5        | March 2023       | (3,300,000)  | (2,746,761)                             | (30,695,092)               | (48)                                     | (5,962)                        | (66,403)                                     | (88,968)  | (5,517)   | 118,544,763      | 5        |
| 6        | April 2023       | (3,300,000)  | (2,765,865)                             | (30,703,930)               | (48)                                     | (5,945)                        | (64,752)                                     | (88,725)  | (5,407)   | 150,088,799      | 6        |
| 7        | May 2023         | (3,300,000)  | (2,710,768)                             | (30,543,543)               | (48)                                     | (5,927)                        | (65,666)                                     | (89,336)  | (5,653)   | 149,241,528      | 7        |
| 8        | June 2023        | (3,300,000)  | (1,766,544)                             | (30,625,971)               | 26,876                                   | (5,910)                        | (61,598)                                     | (88,086)  | (5,209)   | 121,598,974      | 8        |
| 9        | July 2023        | (3,300,000)  | (2,816,848)                             | (30,625,939)               | 26,461                                   | (5,892)                        | (61,712)                                     | (87,805)  | (3,763)   | 163,387,591      | 9        |
| 10       | August 2023      | (3,300,000)  | (1,707,880)                             | (30,617,573)               | (448)                                    | (5,875)                        | (97,520)                                     | (105,115)   | (9,211)   | 164,731,862      | 10       |
| 11       | September 2023   | (3,300,000)  | (2,943,692)                             | (30,621,288)               | (1,078)                                  | (5,857)                        | (58,728)                                     | (87,035)  | (4,617)   | 138,557,901      | 11       |
| 12       | October 2023     | (3,300,000)  | (3,745,252)                             | (30,620,387)               | (1,078)                                  | (5,839)                        | (95,832)                                     | (104,458)   | (8,941)   | 178,396,329      | 12       |
| 13       | November 2023    | (3,300,000)  | (4,368,309)                             | (30,619,683)               | (1,078)                                  | (5,821)                        | (92,329)                                     | (103,355)   | (8,716)   | 177,680,056      | 13       |
| 14       | Totals           | \$ (42,600,000)  | \$ (38,104,495)                         | \$ (398,108,452)           | \$ (1,156,230)                           | \$ (77,046)                    | \$ (928,415)                                 | \$ (1,192,868)                                    | \$ (77,624)                                       | \$ 1,863,263,409 | 14       |
| 15       | 13 Month Average | \$ (3,276,923)   | \$ (2,931,115)                          | \$ (30,623,727)            | \$ (88,941)                              | \$ (5,927)                     | \$ (71,417)                                  | \$ (91,759)                                       | \$ (5,971)  | \$ 143,327,955   | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Month (a)        | Other Deferred Credits (Common) (b) | Other Deferred Credits (Arizona) (c) | Deferred Comp.-Officers (d) | Deferred Comp.-Directors (e) | Deferred Comp.-Inactive Officers (f) | Deferred Comp.-Inactive Directors (g) | Line No. |
|----------|------------------|-------------------------------------|--------------------------------------|-----------------------------|------------------------------|--------------------------------------|---------------------------------------|----------|
| 1        | November 2022    | \$ (3,357,033)                      | \$ 0                                 | \$ (14,258,695)             | \$ (1,983,455)               | \$ (28,049,350)                      | \$ (8,066,001)                        | 1        |
| 2        | December 2022    | (10,157,033)                        | 0                                    | (14,414,626)                | (1,990,590)                  | (27,806,174)                         | (7,968,315)                           | 2        |
| 3        | January 2023     | (10,157,033)                        | 0                                    | (13,068,327)                | (1,997,725)                  | (29,055,466)                         | (7,870,084)                           | 3        |
| 4        | February 2023    | (8,919,631)                         | 0                                    | (13,275,635)                | (2,004,860)                  | (28,844,838)                         | (7,771,306)                           | 4        |
| 5        | March 2023       | (8,919,631)                         | 0                                    | (13,469,534)                | (2,017,639)                  | (28,632,937)                         | (7,671,970)                           | 5        |
| 6        | April 2023       | (8,919,631)                         | 0                                    | (13,625,004)                | (2,030,418)                  | (28,428,301)                         | (7,572,082)                           | 6        |
| 7        | May 2023         | (8,919,631)                         | 0                                    | (13,780,474)                | (2,043,198)                  | (28,213,389)                         | (7,471,635)                           | 7        |
| 8        | June 2023        | (12,169,631)                        | 0                                    | (12,318,509)                | (2,055,977)                  | (29,626,853)                         | (7,370,582)                           | 8        |
| 9        | July 2023        | (12,169,631)                        | 0                                    | (12,288,226)                | (2,068,756)                  | (29,572,638)                         | (7,269,006)                           | 9        |
| 10       | August 2023      | (12,169,631)                        | 0                                    | (12,451,338)                | (2,081,536)                  | (29,343,260)                         | (7,166,862)                           | 10       |
| 11       | September 2023   | (10,569,631)                        | 0                                    | (10,274,647)                | (2,094,315)                  | (31,460,850)                         | (7,064,134)                           | 11       |
| 12       | October 2023     | (10,569,631)                        | 0                                    | (10,413,148)                | (2,107,094)                  | (31,227,165)                         | (6,960,842)                           | 12       |
| 13       | November 2023    | 80,369                              | 0                                    | (10,551,649)                | (2,119,873)                  | (30,990,816)                         | (6,856,971)                           | 13       |
| 14       | Totals           | \$ (116,917,403)                    | \$ 0                                 | \$ (164,189,811)            | \$ (26,595,436)              | \$ (381,252,036)                     | \$ (97,079,789)                       | 14       |
| 15       | 13 Month Average | \$ (8,993,646)                      | \$ 0                                 | \$ (12,629,985)             | \$ (2,045,803)               | \$ (29,327,080)                      | \$ (7,467,676)                        | 15       |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ACCOUNT 253 - OTHER DEFERRED CREDITS  
FOR THE THIRTEEN MONTHS ENDED NOVEMBER 30, 2023**

| Line No. | Month (a)        | Deferred Inc.-<br>Customer Advances<br>Gross-Up (So. California)<br>253001473 | Deferred Inc.-<br>Customer Advances<br>Gross-Up (No. Nevada)<br>253001473 | Deferred Inc.-<br>Customer Advances<br>Gross-Up (No. California)<br>253001473 | Deferred Inc.-<br>Customer Advances<br>Gross-Up (So. Lake Tahoe)<br>253001473 | Deferred Inc.-<br>Customer Advances<br>Gross-Up (So. Nevada)<br>253001473 | Deferred Inc.-<br>Customer Advances<br>Gross-Up (Arizona)<br>253001473 | LT US GAAP<br>Post Retirement<br>Funded Status<br>253001475 | Deferred ER SS<br>Payments<br>(Common)<br>253001489 | Total<br>(p)       | sum (b) to (o) | Line No. |
|----------|------------------|---|---|---|---|---|--|---|---|--------------------|----------------|----------|
|          |                  | (h) [1]   | (i) [1]   | (j) [1]   | (k) [1]   | (l) [1]   | (m) [1]  | (n) [1]   | (o) [1]   | (p)                | sum (b) to (o) |          |
| 1        | November 2022    | \$ (976,837)  | \$ (835,642)  | \$ (94,764)   | \$ 13,642   | \$ (9,461,183)  | \$ 0   | \$ (371,292,000)  | \$ 0  | \$ (438,361,319)   | 1              |          |
| 2        | December 2022    | (934,604)   | (854,272)   | (94,764)  | 13,642  | (9,696,270)   | 0  | (358,167,000)   | 0   | (432,070,006)      | 2              |          |
| 3        | January 2023     | (937,824)   | (842,458)   | (94,764)  | 13,642  | (9,519,989)   | 0  | (358,167,000)   | 0   | (431,697,026)      | 3              |          |
| 4        | February 2023    | (956,309)   | (812,655)   | (94,764)  | 13,642  | (9,475,106)   | 0  | (358,167,000)   | 0   | (430,308,460)      | 4              |          |
| 5        | March 2023       | (965,402)   | (749,785)   | (94,764)  | 13,642  | (9,215,206)   | 0  | (357,790,000)   | 0   | (429,513,225)      | 5              |          |
| 6        | April 2023       | (970,826)   | (752,217)   | (94,764)  | 13,642  | (9,330,236)   | 0  | (357,790,000)   | 0   | (429,499,836)      | 6              |          |
| 7        | May 2023         | (951,422)   | (758,752)   | (94,764)  | 13,642  | (9,594,148)   | 0  | (357,790,000)   | 0   | (429,603,769)      | 7              |          |
| 8        | June 2023        | (953,063)   | (755,816)   | (94,764)  | 13,642  | (9,906,920)   | 0  | (357,412,000)   | 0   | (432,650,473)      | 8              |          |
| 9        | July 2023        | (964,499)   | (759,758)   | (94,764)  | 13,642  | (10,068,944)  | 0  | (357,412,000)   | 0   | (432,654,579)      | 9              |          |
| 10       | August 2023      | (991,134)   | (767,084)   | (94,764)  | 13,642  | (10,052,762)  | 0  | (357,412,000)   | 0   | (432,516,728)      | 10             |          |
| 11       | September 2023   | (1,019,666)   | (759,067)   | (94,764)  | 13,642  | (10,303,649)  | 177  | (357,035,000)   | 0   | (430,661,903)      | 11             |          |
| 12       | October 2023     | (1,043,769)   | (812,730)   | (93,864)  | 13,642  | (10,252,101)  | 177  | (357,035,000)   | 0   | (430,501,524)      | 12             |          |
| 13       | November 2023    | (886,591)   | (792,031)   | (93,864)  | 13,642  | (10,182,934)  | 177  | (357,035,000)   | 0   | (419,415,541)      | 13             |          |
| 14       | Totals           | \$ (12,551,946)   | \$ (10,252,268)   | \$ (1,230,133)  | \$ 177,350  | \$ (127,059,448)  | \$ 532   | \$ (4,662,504,000)  | \$ 0  | \$ (5,599,454,388) | 14             |          |
| 15       | 13 Month Average | \$ (965,534)  | \$ (788,636)  | \$ (94,626)   | \$ 13,642   | \$ (9,773,804)  | \$ 41  | \$ (358,654,154)  | \$ 0  | \$ (430,727,261)   | 15             |          |

[1] Source: Company Records  
[2] WP G-5 Cert, Sh 27-32



# Tab J

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule              | Description  | Dec 2022       | Jan 2023   | Feb 2023  | Mar 2023  | Apr 2023  | May 2023  | Jun 2023  | Jul 2023  | Aug 2023  | Sep 2023  | Oct 2023  | Nov 2023  | TOTAL      |         |
|----------------------------|--|----------------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|---------|
| <u>NN_NGRS</u>             | <u>Single Family Residential Gas Service</u>                 |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 9,007,569      | 10,709,882 | 9,660,078 | 8,689,183 | 6,125,679 | 3,705,612 | 2,053,482 | 1,252,340 | 1,079,069 | 1,221,380 | 2,017,393 | 4,856,459 | 60,378,126 |         |
|                            | Customers  | 77,433         | 77,433     | 77,433    | 77,433    | 77,433    | 77,398    | 77,392    | 77,392    | 77,388    | 77,376    | 77,403    | 77,433    | 928,988    |         |
|                            | Sales/Customer   | 116.3          | 138.3      | 124.8     | 112.2     | 79.1      | 47.9      | 26.5      | 16.2      | 13.9      | 15.8      | 26.1      | 62.7      | 65.0       |         |
| <u>NN_NGRM</u>             | <u>Multi-Family Residential Gas Service</u>                  |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 987,680        | 1,165,444  | 1,069,665 | 997,192   | 734,139   | 484,185   | 298,804   | 192,551   | 160,097   | 174,071   | 251,242   | 506,869   | 7,021,939  |         |
|                            | Customers  | 16,792         | 16,792     | 16,792    | 16,792    | 16,792    | 16,792    | 16,786    | 16,786    | 16,775    | 16,800    | 16,792    | 16,792    | 201,485    |         |
|                            | Sales/Customer   | 58.8           | 69.4       | 63.7      | 59.4      | 43.7      | 28.8      | 17.8      | 11.5      | 9.5       | 10.4      | 15.0      | 30.2      | 34.9       |         |
| <u>NN_NGRAC</u>            | <u>Air Conditioning Residential Gas Service</u>              |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 303            | 389        | 365       | 302       | 189       | 117       | 53        | 50        | 20        | 36        | 49        | 170       | 2,043      |         |
|                            | Customers  | 3              | 3          | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 36         |         |
|                            | Sales/Customer   | 101.0          | 129.7      | 121.7     | 100.7     | 63.0      | 39.0      | 17.7      | 16.7      | 6.7       | 12.0      | 16.3      | 56.7      | 56.8       |         |
| <u>NN_NGG1</u>             | <u>General Gas Service - G1 (&lt;= 7,200 therms/year)</u>    |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | <u>G1 Apartments</u>   |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 9,539          | 11,824     | 10,588    | 9,941     | 8,236     | 5,282     | 3,557     | 2,728     | 2,370     | 2,580     | 3,497     | 6,656     | 76,798     |         |
|                            | Customers  | 28             | 28         | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 336        |         |
|                            |  | Sales/Customer | 340.7      | 422.3     | 378.1     | 355.0     | 294.1     | 188.6     | 127.0     | 97.4      | 84.6      | 92.1      | 124.9     | 237.7      | 228.6   |
|                            | <u>G1 Small Commercial</u>                                   |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 1,932,942      | 2,315,049  | 2,084,684 | 1,793,921 | 1,131,229 | 592,082   | 330,025   | 217,287   | 183,645   | 213,175   | 350,293   | 1,058,251 | 12,202,583 |         |
|                            | Customers  | 7,784          | 7,784      | 7,784     | 7,784     | 7,769     | 7,769     | 7,771     | 7,764     | 7,764     | 7,768     | 7,768     | 7,764     | 93,326     |         |
|                            |  | Sales/Customer | 248.3      | 297.4     | 267.8     | 230.5     | 145.3     | 76.1      | 42.5      | 28.0      | 23.6      | 27.5      | 45.1      | 136.0      | 130.8   |
|                            | <u>G1 Small Industrial</u>                                   |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 8,312          | 8,409      | 10,361    | 10,881    | 9,036     | 3,763     | 1,588     | 1,850     | 1,619     | 1,528     | 11,257    | 5,581     | 74,185     |         |
|                            | Customers  | 17             | 17         | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 204        |         |
|                            |  | Sales/Customer | 488.9      | 494.6     | 609.5     | 640.1     | 531.5     | 221.4     | 93.4      | 108.8     | 95.2      | 89.9      | 662.2     | 328.3      | 363.7   |
|                            | <u>G1 Large Industrial</u>                                   |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 0              | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |         |
| Customers                  | 0  | 0              | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |            |         |
|                            | Sales/Customer   | 0.0            | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |         |
| <u>G1 Armed Forces</u>     |  |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
| Sales                      | 1,040  | 1,212          | 1,164      | 886       | 447       | 172       | 42        | 23        | 9         | 17        | 90        | 1,004     | 6,106     |            |         |
| Customers                  | 1  | 1              | 1          | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 12        |            |         |
|                            | Sales/Customer   | 1,040.0        | 1,212.0    | 1,164.0   | 886.0     | 447.0     | 172.0     | 42.0      | 23.0      | 9.0       | 17.0      | 90.0      | 1,004.0   | 508.8      |         |
| <u>NN_NGG2</u>             | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | <u>G2 Apartments</u>   |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 10,348         | 12,621     | 10,523    | 10,490    | 8,913     | 6,412     | 5,645     | 4,079     | 3,325     | 2,864     | 3,561     | 6,491     | 85,272     |         |
|                            | Customers  | 9              | 9          | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 106        |         |
|                            |  | Sales/Customer | 1,149.8    | 1,402.3   | 1,169.2   | 1,165.6   | 990.3     | 712.4     | 627.2     | 453.2     | 369.4     | 318.2     | 395.7     | 721.2      | 789.6   |
|                            | <u>G2 Master Meter Mobile Home Park</u>                      |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 0              | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |         |
|                            | Customers  | 0              | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |         |
|                            |  | Sales/Customer | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0     |
|                            | <u>G2 Small Commercial</u>                                   |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 2,074,581      | 2,441,019  | 2,193,906 | 1,971,563 | 1,412,798 | 887,046   | 634,423   | 430,588   | 367,948   | 426,280   | 653,102   | 1,280,450 | 14,773,684 |         |
|                            | Customers  | 940            | 940        | 940       | 940       | 940       | 940       | 940       | 931       | 938       | 937       | 941       | 940       | 11,276     |         |
|                            |  | Sales/Customer | 2,207.0    | 2,596.8   | 2,333.9   | 2,097.4   | 1,503.0   | 943.7     | 668.5     | 462.5     | 392.3     | 454.9     | 694.1     | 1,362.2    | 1,310.2 |
|                            | <u>G2 Small Industrial</u>                                   |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
|                            | Sales  | 97,128         | 102,402    | 110,768   | 93,430    | 74,827    | 47,001    | 30,512    | 28,186    | 28,035    | 36,340    | 72,164    | 125,955   | 846,748    |         |
| Customers                  | 30   | 30             | 30         | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 360       |            |         |
|                            | Sales/Customer   | 3,237.6        | 3,413.4    | 3,692.3   | 3,114.3   | 2,494.2   | 1,566.7   | 1,017.1   | 939.5     | 934.5     | 1,211.3   | 2,405.5   | 4,198.5   | 2,352.1    |         |
| <u>G2 Large Industrial</u> |  |                |            |           |           |           |           |           |           |           |           |           |           |            |         |
| Sales                      | 0  | 0              | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |            |         |
| Customers                  | 0  | 0              | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         |            |         |
|                            | Sales/Customer   | 0.0            | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |         |

SOUTHWEST GAS CORPORATION  
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NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule   | Description  | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL     |           |
|---|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|
| NN_NGG3   | G2 Armed Forces  | 8,780    | 10,887   | 8,069    | 7,744    | 5,215    | 3,595    | 1,014    | 968      | 751      | 982      | 2,334    | 5,884    | 56,223    |           |
|   | Sales  | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         |           |
|   | Customers  | 1,756.0  | 2,177.4  | 1,613.8  | 1,548.8  | 1,043.0  | 719.0    | 202.8    | 193.6    | 150.2    | 150.2    | 196.4    | 466.8    | 1,176.8   | 937.1     |
|   | Sales/Customer   |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|   | <u>General Gas Service - G3 (&lt;50,000 - 180,000 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|   | G3 Apartments  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|   | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|   | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|   | Sales/Customer   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|   | G3 Master Meter Mobile Home Park                                   |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|   | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|   | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|   | Sales/Customer   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|   | G3 Small Commercial  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|   | Sales  | 661,851  | 800,022  | 687,321  | 699,958  | 505,807  | 349,551  | 212,333  | 180,672  | 157,131  | 172,361  | 230,372  | 393,188  | 393,188   | 5,050,567 |
| Customers   | 59   | 59       | 59       | 59       | 59       | 59       | 59       | 58       | 58       | 60       | 59       | 59       | 59       | 707       |           |
| Sales/Customer  | 11,217.8   | 13,559.7 | 11,649.5 | 11,863.7 | 8,573.0  | 5,924.6  | 3,660.9  | 3,115.0  | 2,618.9  | 2,921.4  | 3,904.6  | 6,664.2  | 6,664.2  | 7,143.7   |           |
| G3 Small Industrial                                       |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 264,148  | 256,651  | 273,917  | 272,345  | 241,301  | 200,189  | 199,509  | 174,042  | 145,396  | 188,576  | 262,354  | 299,325  | 299,325  | 2,777,753 |           |
| Customers   | 27   | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 324       |           |
| Sales/Customer  | 9,783.3  | 9,505.6  | 10,145.1 | 10,086.9 | 8,937.1  | 7,414.4  | 7,389.2  | 6,446.0  | 5,385.0  | 6,984.3  | 9,716.8  | 11,086.1 | 11,086.1 | 8,573.3   |           |
| G3 Large Industrial                                       |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales/Customer  | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| G3 Armed Forces   |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales/Customer  | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| G3 Customers  |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales/Customer  | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| <u>General Gas Service - G4 (&gt;180,000 therms/year)</u> |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G4 Large Commercial, Monthly Demand                       |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 131,509  | 142,348  | 132,848  | 121,168  | 96,670   | 74,544   | 61,129   | 50,325   | 38,893   | 53,648   | 77,276   | 108,877  | 108,877  | 1,089,235 |           |
| Customers   | 4  | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 48        |           |
| Sales/Customer  | 32,877.3   | 35,587.0 | 33,212.0 | 30,292.0 | 24,167.5 | 18,636.0 | 15,282.3 | 12,581.3 | 9,723.3  | 13,412.0 | 19,319.0 | 27,219.3 | 27,219.3 | 22,692.4  |           |
| G4 Small Industrial, Monthly Demand                       |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 505,276  | 477,958  | 466,746  | 449,223  | 417,953  | 393,817  | 431,043  | 374,759  | 319,213  | 338,998  | 368,196  | 384,543  | 384,543  | 4,927,725 |           |
| Customers   | 8  | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 96        |           |
| Sales/Customer  | 63,159.5   | 59,744.8 | 58,343.3 | 56,152.9 | 52,244.1 | 49,227.1 | 53,880.4 | 46,844.9 | 39,901.6 | 42,374.8 | 46,024.5 | 48,067.9 | 48,067.9 | 51,330.5  |           |
| G4 Armed Forces, Monthly Demand                           |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales/Customer  | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| G4 Large Commercial, Annual Demand                        |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales/Customer  | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| G4 Small Industrial, Annual Demand                        |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales/Customer  | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| G4 Armed Forces, Annual Demand                            |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| Sales   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales/Customer  | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |

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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule   | Description  | Dec 2022  | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL   |       |
|---|--|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|-------|
| <u>NN_NGGS</u>  | General Gas Service - G5 (Winter Peak < 15% Annual Usage)            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |       |
|   | G5 Large Commercial, Winter Peak < 15% Annual Usage                  | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |       |
|   | Sales/Customer   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |       |
|   | G5 Small Industrial, Winter Peak < 15% Annual Usage                  | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |       |
|   | Sales/Customer   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |       |
|   | G5 Armed Forces, Winter Peak < 15% Annual Usage                      | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |       |
|   | Sales/Customer   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |       |
|   | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)        | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |       |
|   | Sales/Customer   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |       |
|   | Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC) | 221   | 580      | 392      | 217      | 201      | 127      | 229      | 229      | 360      | 352      | 299      | 147      | 231     | 3,356 |
| Sales/Customer  | 221.0  | 580.0   | 392.0    | 217.0    | 201.0    | 127.0    | 229.0    | 229.0    | 360.0    | 352.0    | 299.0    | 147.0    | 231.0    | 279.7   |       |
| <u>NN_NGWP</u>  | Water Pumping Gas Service  | 328   | 403      | 392      | 453      | 364      | 245      | 138      | 42       | 0        | 0        | 40       | 154      | 2,559   |       |
|   | Sales/Customer   | 328.0   | 403.0    | 392.0    | 453.0    | 364.0    | 245.0    | 138.0    | 42.0     | 0.0      | 0.0      | 40.0     | 154.0    | 2,559.0 |       |
|   | Small Electric Generation - Small Industrial                         | 164.0   | 201.5    | 196.0    | 226.5    | 182.0    | 122.5    | 69.0     | 21.0     | 0.0      | 0.0      | 20.0     | 77.0     | 1,065.5 |       |
|   | Sales/Customer   | 164.0   | 201.5    | 196.0    | 226.5    | 182.0    | 122.5    | 69.0     | 21.0     | 0.0      | 0.0      | 20.0     | 77.0     | 1,065.5 |       |
|   | <u>NN_NGEG</u>   | Small Electric Generation - Commercial Cogeneration, G1 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       | 0     |
|   |  | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     | 0.0   |
|   |  | Small Electric Generation - Commercial Cogeneration, G2 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       | 0     |
|   |  | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     | 0.0   |
|   |  | Small Electric Generation - Commercial Cogeneration, G3 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       | 0     |
|   |  | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     | 0.0   |
| Small Electric Generation - Commercial Cogeneration, G4 |  | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |       |
| Sales/Customer  |  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |       |
| Small Electric Generation - Commercial Cogeneration, G5 |  | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |       |
| Sales/Customer  |  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |       |

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DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule   | Description   | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN_NGCNG</u>   | Compressed Natural Gas on Customer Premises                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | CNG on Customer's Premises - Non-Residential for Resale       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 1        | 0        | 0        | 33       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 1        | 1        | 1        | 33       | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 33.0     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGL</u>   | Street And Outdoor Lighting Gas Service                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 891      | 866      | 826      | 795      | 800      | 821      | 806      | 801      | 790      | 799      | 784      | 792      | 9,761 |
|   | Customers   | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 648   |
|   | Sales/Customer  | 16.5     | 15.9     | 15.3     | 14.7     | 14.8     | 15.2     | 14.9     | 14.8     | 14.6     | 14.8     | 14.5     | 14.7     | 15.1  |
|   | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 30       | 33       | 28       | 31       | 28       | 29       | 29       | 31       | 28       | 28       | 31       | 28       | 353   |
| Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |
| Sales/Customer  | 30.0  | 33.0     | 28.0     | 31.0     | 28.0     | 29.0     | 28.0     | 31.0     | 28.0     | 28.0     | 31.0     | 28.0     | 29.4     |       |
| Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGOS</u>  | Optional Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Optional Large Commercial                                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |

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| Rate Schedule                           | Description                                 | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023         | Jun 2023         | Jul 2023         | Aug 2023         | Sep 2023         | Oct 2023         | Nov 2023         | TOTAL              |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| NN_NGAS                                 | Alternative Sales Service                   |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Alternative Sales Service, Large Commercial |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Sales                                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Sales/Customer                              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0                |
| NN_NGCS                                 | Compression Gas Service                     |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Compression, Large Commercial               |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Sales                                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Sales/Customer                              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0                |
| NN_NGRNG                                | Biogas and Renewable Natural Gas Service    |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Biogas and Renewable, Large Commercial      |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Sales                                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Sales/Customer                              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0                |
| <b>TOTAL SALES SERVICE</b>              |   | <b>15,702,476</b> | <b>18,457,989</b> | <b>16,722,873</b> | <b>15,129,756</b> | <b>10,773,853</b> | <b>6,754,599</b> | <b>4,264,361</b> | <b>2,914,027</b> | <b>2,485,691</b> | <b>2,880,647</b> | <b>4,304,182</b> | <b>9,040,908</b> | <b>109,434,162</b> |
|   | Customers                                   | <b>103,203</b>    | <b>103,203</b>    | <b>103,203</b>    | <b>103,203</b>    | <b>103,203</b>    | <b>103,203</b>   | <b>103,162</b>   | <b>103,129</b>   | <b>103,138</b>   | <b>103,106</b>   | <b>103,166</b>   | <b>103,203</b>   | <b>1,238,122</b>   |
| Transportation - Residential            | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries/Customers                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Master Metered         | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries/Customers                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Commercial             | Deliveries                                  | 552,015           | 603,210           | 492,458           | 622,239           | 440,395           | 388,629          | 321,945          | 310,080          | 280,860          | 297,494          | 379,256          | 515,083          | 5,203,664          |
|   | Customers                                   | 29                | 29                | 29                | 29                | 29                | 29               | 29               | 29               | 29               | 29               | 29               | 29               | 348                |
|   | Deliveries/Customers                        | 185,767           | 197,375           | 161,366           | 138,462           | 79,873            | 42,390           | 15,300           | 11,780           | 15,810           | 21,107           | 111,579          | 131,867          | 1,112,676          |
|   | Customers                                   | 125               | 125               | 125               | 125               | 125               | 125              | 125              | 125              | 125              | 125              | 125              | 125              | 1,500              |
| Transportation - Industrial             | Deliveries                                  | 926,707           | 887,151           | 985,669           | 1,342,353         | 1,222,360         | 1,198,585        | 663,286          | 887,900          | 790,480          | 848,836          | 919,209          | 1,109,327        | 11,781,863         |
|   | Customers                                   | 9                 | 9                 | 9                 | 9                 | 9                 | 9                | 9                | 9                | 9                | 9                | 9                | 9                | 108                |
|   | Deliveries/Customers                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Irrigation             | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries/Customers                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Water Pumping          | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries/Customers                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Compressed Natural Gas | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries/Customers                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Essential Agriculture  | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries/Customers                        | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |



SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule | Description  | Dec 2022   | Jan 2023   | Feb 2023   | Mar 2023   | Apr 2023   | May 2023   | Jun 2023  | Jul 2023  | Aug 2023  | Sep 2023  | Oct 2023  | Nov 2023   | TOTAL       |
|---------------|--|------------|------------|------------|------------|------------|------------|-----------|-----------|-----------|-----------|-----------|------------|-------------|
|               | Transportation - Electric Generation               |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Transportation - Core Aggregation Agency           |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Transportation - Negotiated Industrial             |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 1,891,890  | 1,989,570  | 2,065,620  | 1,998,400  | 1,816,860  | 1,871,570  | 1,979,700 | 2,218,990 | 2,063,270 | 1,925,420 | 2,412,340 | 2,067,720  | 24,301,350  |
|               | Customers  | 3          | 3          | 3          | 3          | 3          | 3          | 3         | 3         | 3         | 3         | 3         | 3          | 36          |
|               | Transportation - Negotiated Essential Agriculture  |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Transportation - Negotiated Compressed Natural Gas |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Transportation - Negotiated Electric Generation    |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Transportation - Negotiated Sales                  |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Transportation - Negotiated Cogeneration           |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Transportation - Negotiated Commercial             |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | Customers  | 0          | 0          | 0          | 0          | 0          | 0          | 0         | 0         | 0         | 0         | 0         | 0          | 0           |
|               | <b>TOTAL TRANSPORTATION</b>                        |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Deliveries   | 3,556,379  | 3,677,306  | 3,705,113  | 4,101,454  | 3,559,488  | 3,501,174  | 2,980,231 | 3,428,750 | 3,150,420 | 3,092,857 | 3,822,384 | 3,823,997  | 42,399,553  |
|               | Customers  | 166        | 166        | 166        | 166        | 166        | 166        | 166       | 166       | 166       | 166       | 166       | 166        | 1,992       |
|               | <b>TOTAL DISTRICT</b>                              |            |            |            |            |            |            |           |           |           |           |           |            |             |
|               | Sales  | 19,258,855 | 22,135,295 | 20,427,786 | 19,231,210 | 14,333,341 | 10,255,773 | 7,244,592 | 6,342,777 | 5,639,111 | 5,973,504 | 8,126,566 | 12,864,905 | 151,833,715 |
|               | Customers  | 103,369    | 103,369    | 103,369    | 103,369    | 103,369    | 103,369    | 103,328   | 103,295   | 103,304   | 103,272   | 103,332   | 103,369    | 1,240,114   |

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CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

| Rate Schedule   | Description  | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL     |
|-----------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| <u>NN_NGRS</u>  | <u>Single Family Residential Gas Service</u>                 |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 78,879   | 52,283   | 58,571   | 22,618   | 18,683   | 11,328   | 11,015   | 7,069    | 6,476    | 5,599    | 6,412    | 0        | 278,933   |
|                 | Customers  | 683      | 396      | 476      | 210      | 268      | 289      | 475      | 468      | 480      | 363      | 250      | 0        | 4,358     |
| <u>NN_NGRM</u>  | <u>Multi-Family Residential Gas Service</u>                  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 1,084    | (3,800)  | (4,312)  | (5,372)  | (3,669)  | (423)    | 687      | 764      | 851      | 1,546    | 1,222    | 0        | (11,422)  |
|                 | Customers  | 31       | (46)     | (65)     | (87)     | (79)     | (5)      | 58       | 78       | 95       | 151      | 83       | 0        | 214       |
| <u>NN_NGRAC</u> | <u>Air Conditioning Residential Gas Service</u>              |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>NN_NGG1</u>  | <u>General Gas Service - G1 (&lt; 7,200 therms/year)</u>     |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | G1 Apartments  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | G1 Small Commercial  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  | (30,644) | (34,621) | (39,437) | (28,834) | (10,184) | (3,165)  | (2,714)  | 356      | 1,415    | 2,068    | 2,404    | 0        | (143,356) |
|                 | Customers  | (137)    | (130)    | (152)    | (133)    | (80)     | (50)     | (43)     | 10       | 60       | 75       | 56       | 0        | (524)     |
|                 | G1 Small Industrial  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | G1 Large Industrial  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | G1 Armed Forces  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>NN_NGG2</u>  | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | G2 Apartments  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | G2 Master Meter Mobile Home Park                             |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | G2 Small Commercial  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  | 274,715  | 301,746  | 240,485  | 172,425  | 91,492   | 31,498   | 5,621    | (189)    | (640)    | (8,445)  | (2,181)  | 0        | 1,106,527 |
|                 | Customers  | 123      | 117      | 102      | 81       | 59       | 32       | 10       | 0        | (3)      | (20)     | (4)      | 0        | 497       |
|                 | G2 Small Industrial  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | G2 Large Industrial  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Sales  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|                 | Customers  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |

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| Rate Schedule                                       | Description   | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL  |         |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|--------|---------|
| NN_NGG3   | G2 Armed Forces Sales Customers                           |          |          |          |          |          |          |          |          |          |          |          |          | 0<br>0 |         |
|   | <u>General Gas Service - G3 (&lt;50,000 therms/year)</u>  |          |          |          |          |          |          |          |          |          |          |          |          |        |         |
|   | G3 Apartments Sales Customers                             |          |          |          |          |          |          |          |          |          |          |          |          |        | 0<br>0  |
|   | G3 Master Meter Mobile Home Park Sales Customers          |          |          |          |          |          |          |          |          |          |          |          |          |        | 0<br>0  |
|   | G3 Small Commercial Sales Customers                       | 88,057   | 107,700  | 90,280   | 95,903   | 62,458   | 40,125   | 23,815   | 15,575   | 10,493   | 7,285    | 2,202    | 0        | 0      | 543,893 |
|   | G3 Small Industrial Sales Customers                       | 7        | 7        | 7        | 7        | 7        | 7        | 7        | 5        | 4        | 3        | 1        | 0        | 0      | 62      |
|   | G3 Large Industrial Sales Customers                       |          |          |          |          |          |          |          |          |          |          |          |          |        | 0<br>0  |
|   | G3 Armed Forces Sales Customers                           |          |          |          |          |          |          |          |          |          |          |          |          |        | 0<br>0  |
|   | <u>General Gas Service - G4 (&gt;180,000 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |        |         |
|   | G4 Large Commercial, Monthly Demand Sales Customers       |          |          |          |          |          |          |          |          |          |          |          |          |        | 0<br>0  |
| G4 Small Industrial, Monthly Demand Sales Customers |   |          |          |          |          |          |          |          |          |          |          |          |          | 0<br>0 |         |
| G4 Armed Forces, Monthly Demand Sales Customers     |   |          |          |          |          |          |          |          |          |          |          |          |          | 0<br>0 |         |
| G4 Large Commercial, Annual Demand Sales Customers  |   |          |          |          |          |          |          |          |          |          |          |          |          | 0<br>0 |         |
| G4 Small Industrial, Annual Demand Sales Customers  |   |          |          |          |          |          |          |          |          |          |          |          |          | 0<br>0 |         |
| G4 Armed Forces, Annual Demand Sales Customers      |   |          |          |          |          |          |          |          |          |          |          |          |          | 0<br>0 |         |

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| Rate Schedule  | Description   | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL |
|----------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN_NGG5</u> | General Gas Service - G5 (Winter Peak < 15% Annual Usage)               |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | G5 Large Commercial, Winter Peak < 15% Annual Usage                     |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | G5 Small Industrial, Winter Peak < 15% Annual Usage                     |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | G5 Armed Forces, Winter Peak < 15% Annual Usage                         |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
| <u>NN_NGAC</u> | Air Conditioning Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)           |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)    |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
| <u>NN_NGWP</u> | Water Pumping Gas Service   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Small Electric Generation Gas Service                                   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
| <u>NN_NGEG</u> | Small Electric Generation - Small Industrial                            |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Small Electric Generation - Commercial Cogeneration, G1                 |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Small Electric Generation - Commercial Cogeneration, G2                 |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Small Electric Generation - Commercial Cogeneration, G3                 |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |

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CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
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| Rate Schedule   | Description   | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL |
|-----------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN_NGCNG</u> | <u>Compressed Natural Gas on Customer Premises</u>            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
| <u>NN_NGL</u>   | <u>Street And Outdoor Lighting Gas Service</u>                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
| <u>NN_NGOS</u>  | <u>Optional Gas Service</u>                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Optional Large Commercial                                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                 | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |

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| Rate Schedule                                  | Description                                       | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL     |
|--|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| <u>NN NGAS</u>                                 | Alternative Sales Service                         |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Alternative Sales Service, Large Commercial Sales |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>NN NGCGS</u>                                | Compression Gas Service                           |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Compression, Large Commercial Sales               |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>NN NGRNG</u>                                | Biogas and Renewable Natural Gas Service          |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Biogas and Renewable, Large Commercial Sales      |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <b>TOTAL SALES SERVICE</b>                     |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Sales   | 412,091  | 423,308  | 345,587  | 256,740  | 158,780  | 79,363   | 38,424   | 23,575   | 18,595   | 8,053    | 10,059   | 0        | 1,774,575 |
|  | Customers   | 707      | 344      | 368      | 78       | 175      | 273      | 507      | 561      | 636      | 572      | 386      | 0        | 4,607     |
| <u>Transportation - Residential</u>            |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Master Metered</u>         |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Commercial</u>             |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Military</u>               |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Industrial</u>             |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Cogeneration</u>           |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Irrigation</u>             |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Water Pumping</u>          |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Compressed Natural Gas</u> |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
| <u>Transportation - Essential Agriculture</u>  |   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|  | Deliveries  |          |          |          |          |          |          |          |          |          |          |          |          | 0         |
|  | Customers   |          |          |          |          |          |          |          |          |          |          |          |          | 0         |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

| Rate Schedule | Description   | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL     |
|---------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
|               | Transportation - Electric Generation Deliveries               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Core Aggregation Agency Deliveries           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Negotiated Industrial Deliveries             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Negotiated Essential Agriculture Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Negotiated Compressed Natural Gas Deliveries | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Negotiated Electric Generation Deliveries    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Negotiated Sales Deliveries                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Negotiated Cogeneration Deliveries           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Transportation - Negotiated Commercial Deliveries             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | <b>TOTAL TRANSPORTATION</b>                                   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|               | <b>TOTAL DISTRICT</b>   |          |          |          |          |          |          |          |          |          |          |          |          |           |
|               | Sales   | 412,091  | 423,308  | 345,587  | 256,740  | 158,780  | 79,363   | 38,424   | 23,575   | 18,595   | 8,053    | 10,059   | 0        | 1,774,575 |
|               | Customers   | 707      | 344      | 368      | 78       | 175      | 273      | 507      | 561      | 636      | 572      | 386      | 0        | 4,607     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule       | Description   | Dec 2022  | Jan 2023   | Feb 2023  | Mar 2023  | Apr 2023  | May 2023  | Jun 2023  | Jul 2023  | Aug 2023  | Sep 2023  | Oct 2023  | Nov 2023   | TOTAL      |
|---------------------|---|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|
| NN_NGRS             | Single Family Residential Gas Service                 |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | Sales   | 8,928,690 | 10,657,599 | 9,601,507 | 8,666,565 | 6,106,996 | 3,694,284 | 2,042,467 | 1,245,271 | 1,072,593 | 1,215,781 | 2,010,981 | 4,896,459  | 60,089,193 |
|                     | Customers   | 76,750    | 77,037     | 76,957    | 77,223    | 77,165    | 77,144    | 76,923    | 76,924    | 76,908    | 77,013    | 77,153    | 77,433     | 924,630    |
|                     | Sales/Customer  | 116.3     | 138.3      | 124.8     | 112.2     | 79.1      | 47.9      | 26.6      | 16.2      | 13.9      | 15.8      | 26.1      | 62.7       | 65.0       |
| NN_NGRM             | Multi-Family Residential Gas Service                  |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | Sales   | 986,596   | 1,169,244  | 1,073,977 | 1,002,564 | 737,808   | 484,608   | 288,117   | 191,787   | 159,246   | 172,525   | 250,020   | 506,869    | 7,033,361  |
|                     | Customers   | 16,761    | 16,838     | 16,857    | 16,879    | 16,871    | 16,797    | 16,735    | 16,709    | 16,691    | 16,624    | 16,717    | 16,792     | 201,271    |
|                     | Sales/Customer  | 58.9      | 69.4       | 63.7      | 59.4      | 43.7      | 28.9      | 17.8      | 11.5      | 9.5       | 10.4      | 15.0      | 30.2       | 34.9       |
| NN_NGRAC            | Air Conditioning Residential Gas Service              |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | Sales   | 303       | 389        | 365       | 302       | 189       | 117       | 53        | 50        | 20        | 36        | 49        | 170        | 2,043      |
|                     | Customers   | 3         | 3          | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3          | 36         |
|                     | Sales/Customer  | 101.0     | 129.7      | 121.7     | 100.7     | 63.0      | 39.0      | 17.7      | 16.7      | 6.7       | 12.0      | 16.3      | 56.7       | 56.8       |
| NN_NGG1             | General Gas Service - G1 (<= 7,200 Therms/Year)       |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | G1 Apartments   |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | Sales   | 9,539     | 11,824     | 10,568    | 9,941     | 8,236     | 5,282     | 3,557     | 2,728     | 2,370     | 2,580     | 3,497     | 6,656      | 76,798     |
|                     | Customers   | 28        | 28         | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 28         | 336        |
|                     | Sales/Customer  | 340.7     | 422.3      | 378.1     | 355.0     | 294.1     | 188.6     | 127.0     | 97.4      | 84.6      | 92.1      | 124.9     | 237.7      | 228.6      |
|                     | G1 Small Commercial                                   |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | Sales   | 1,963,586 | 2,349,670  | 2,124,121 | 1,822,755 | 1,141,413 | 595,247   | 332,739   | 216,931   | 182,230   | 211,107   | 347,889   | 1,058,251  | 12,345,939 |
|                     | Customers   | 7,921     | 7,914      | 7,936     | 7,917     | 7,864     | 7,834     | 7,812     | 7,756     | 7,711     | 7,689     | 7,712     | 7,784      | 93,850     |
|                     | Sales/Customer  | 247.9     | 296.9      | 267.7     | 230.2     | 145.1     | 76.0      | 42.6      | 28.0      | 23.6      | 27.5      | 45.1      | 136.0      | 131.5      |
|                     | G1 Small Industrial                                   |           |            |           |           |           |           |           |           |           |           |           |            |            |
| Sales               | 8,312   | 8,409     | 10,361     | 10,881    | 9,036     | 3,763     | 1,588     | 1,850     | 1,619     | 1,528     | 11,257    | 5,581     | 74,185     |            |
| Customers           | 17  | 17        | 17         | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 204        |            |
| Sales/Customer      | 488.9   | 494.6     | 609.5      | 640.1     | 531.5     | 221.4     | 93.4      | 108.8     | 95.2      | 89.9      | 662.2     | 328.3     | 363.7      |            |
| G1 Large Industrial |   |           |            |           |           |           |           |           |           |           |           |           |            |            |
| Sales               | 0   | 0         | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |            |
| Customers           | 0   | 0         | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |            |
| Sales/Customer      | 0.0   | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |            |
| G1 Armed Forces     |   |           |            |           |           |           |           |           |           |           |           |           |            |            |
| Sales               | 1,040   | 1,212     | 1,164      | 886       | 447       | 172       | 42        | 23        | 23        | 9         | 17        | 90        | 1,004      | 6,106      |
| Customers           | 1   | 1         | 1          | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1          | 12         |
| Sales/Customer      | 1,040.0   | 1,212.0   | 1,164.0    | 886.0     | 447.0     | 172.0     | 42.0      | 23.0      | 23.0      | 9.0       | 17.0      | 90.0      | 1,004.0    | 508.8      |
| NN_NGG2             | General Gas Service - G2 (7,201 - 50,000 Therms/Year) |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | G2 Apartments   |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | Sales   | 10,348    | 12,621     | 10,523    | 10,490    | 8,913     | 6,412     | 5,645     | 4,079     | 3,325     | 2,864     | 3,561     | 6,491      | 85,272     |
|                     | Customers   | 9         | 9          | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 9          | 108        |
|                     | Sales/Customer  | 1,149.8   | 1,402.3    | 1,169.2   | 1,165.6   | 990.3     | 712.4     | 627.2     | 453.2     | 369.4     | 318.2     | 395.7     | 721.2      | 789.6      |
|                     | G2 Master Meter Mobile Home Park                      |           |            |           |           |           |           |           |           |           |           |           |            |            |
|                     | Sales   | 0         | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          |
|                     | Customers   | 0         | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          |
|                     | Sales/Customer  | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        |
|                     | G2 Small Commercial                                   |           |            |           |           |           |           |           |           |           |           |           |            |            |
| Sales               | 1,799,866   | 2,139,273 | 1,953,421  | 1,799,138 | 1,321,306 | 855,548   | 628,802   | 430,757   | 368,588   | 434,725   | 655,283   | 1,280,450 | 13,667,157 |            |
| Customers           | 817   | 823       | 838        | 859       | 881       | 908       | 939       | 931       | 941       | 957       | 945       | 940       | 10,779     |            |
| Sales/Customer      | 2,203.0   | 2,599.4   | 2,331.1    | 2,094.5   | 1,499.8   | 942.2     | 669.7     | 462.7     | 391.7     | 454.3     | 683.4     | 1,362.2   | 1,267.9    |            |
| G2 Small Industrial |   |           |            |           |           |           |           |           |           |           |           |           |            |            |
| Sales               | 97,128  | 102,402   | 110,768    | 93,430    | 74,827    | 47,001    | 30,512    | 28,186    | 28,035    | 36,340    | 72,164    | 125,955   | 846,748    |            |
| Customers           | 30  | 30        | 30         | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 360        |            |
| Sales/Customer      | 3,237.6   | 3,413.4   | 3,692.3    | 3,114.3   | 2,494.2   | 1,566.7   | 1,017.1   | 939.5     | 934.5     | 1,211.3   | 2,405.5   | 4,198.5   | 2,352.1    |            |
| G2 Large Industrial |   |           |            |           |           |           |           |           |           |           |           |           |            |            |
| Sales               | 0   | 0         | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |            |
| Customers           | 0   | 0         | 0          | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |            |
| Sales/Customer      | 0.0   | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |            |



SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule                      | Description   | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023  | TOTAL     |
|------------------------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|
| NN_NGG3                            | G2 Armed Forces   | 8,780    | 10,887   | 8,069    | 7,744    | 5,215    | 3,595    | 1,014    | 968      | 751      | 982      | 2,334    | 5,884     | 56,223    |
|                                    | Sales   | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 60        |
|                                    | Customers   | 1,756.0  | 2,177.4  | 1,613.8  | 1,548.8  | 1,043.0  | 719.0    | 202.8    | 193.6    | 150.2    | 196.4    | 466.8    | 1,176.8   | 937.1     |
|                                    | Sales/Customer  |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | General Gas Service - G3 (50,000 - 180,000 therms/year) |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G3 Apartments   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Customers   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|                                    | Sales/Customer  |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G3 Master Meter Mobile Home Park                        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Customers   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|                                    | Sales/Customer  |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G3 Small Commercial                                     | 573,794  | 682,322  | 597,041  | 604,055  | 443,349  | 309,426  | 188,518  | 165,097  | 146,638  | 165,076  | 228,170  | 393,188   | 4,506,674 |
|                                    | Sales   | 52       | 52       | 52       | 52       | 52       | 52       | 51       | 53       | 56       | 56       | 58       | 59        | 645       |
| Customers                          | 11,034.5  | 13,313.9 | 11,481.6 | 11,616.4 | 8,525.9  | 5,950.5  | 3,696.4  | 3,115.0  | 2,618.5  | 2,947.8  | 3,934.0  | 6,664.2  | 6,987.1   |           |
| Sales/Customer                     |   |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G3 Small Industrial                | 264,148   | 256,651  | 273,917  | 272,345  | 241,301  | 200,189  | 199,509  | 174,042  | 145,396  | 188,576  | 262,354  | 299,325  | 2,777,753 |           |
| Sales                              | 27  | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 324       |           |
| Customers                          | 9,783.3   | 9,505.6  | 10,145.1 | 10,086.9 | 8,937.1  | 7,414.4  | 7,389.2  | 6,446.0  | 5,385.0  | 6,984.3  | 9,716.8  | 11,086.1 | 8,573.3   |           |
| Sales/Customer                     |   |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G3 Large Industrial                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |   |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G3 Armed Forces                    | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |   |          |          |          |          |          |          |          |          |          |          |          |           |           |
| NN_NGG4                            | General Gas Service - G4 (>180,000 therms/year)         |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G4 Large Commercial, Monthly Demand                     | 131,509  | 142,348  | 132,848  | 121,168  | 96,670   | 74,544   | 61,129   | 50,325   | 38,893   | 53,648   | 77,276   | 108,877   | 1,089,235 |
|                                    | Sales   | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4         | 48        |
|                                    | Customers   | 32,877.3 | 35,587.0 | 33,212.0 | 30,292.0 | 24,167.5 | 18,636.0 | 15,282.3 | 12,581.3 | 9,723.3  | 13,412.0 | 19,319.0 | 27,219.3  | 22,692.4  |
|                                    | Sales/Customer  |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G4 Small Industrial, Monthly Demand                     | 505,276  | 477,958  | 466,746  | 449,223  | 417,953  | 383,817  | 431,043  | 374,759  | 319,213  | 338,998  | 368,196  | 384,543   | 4,927,725 |
|                                    | Sales   | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8         | 96        |
|                                    | Customers   | 63,159.5 | 59,744.8 | 58,343.3 | 56,152.9 | 52,244.1 | 49,227.1 | 53,880.4 | 46,844.9 | 39,901.6 | 42,374.8 | 46,024.5 | 48,067.9  | 51,330.5  |
|                                    | Sales/Customer  |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G4 Armed Forces, Monthly Demand                         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Customers   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|                                    | Sales/Customer  |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G4 Large Commercial, Annual Demand                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
| Customers                          | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |   |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G4 Small Industrial, Annual Demand | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |   |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G4 Armed Forces, Annual Demand     | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |   |          |          |          |          |          |          |          |          |          |          |          |           |           |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule   | Description   | Dec 2022  | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL |     |
|---|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|-----|
| <u>NN_NGG5</u>  | General Gas Service - G5 (Winter Peak < 15% Annual Usage)               |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | G5 Large Commercial, Winter Peak < 15% Annual Usage                     |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |     |
|   | G5 Small Industrial, Winter Peak < 15% Annual Usage                     |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |     |
|   | G5 Armed Forces, Winter Peak < 15% Annual Usage                         |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |
| <u>NN_NGAC</u>  | Air Conditioning Gas Service  |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)           |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |     |
|   | Air Conditioning Gas Service (Chiller-Only Serv@ Address, G2, BSC)      |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 221   | 392      | 217      | 201      | 127      | 229      | 360      | 352      | 299      | 147      | 231      | 231      | 3,356 |     |
|   | Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12    |     |
|   | Sales/Customer  | 221.0   | 392.0    | 217.0    | 201.0    | 127.0    | 229.0    | 360.0    | 352.0    | 299.0    | 147.0    | 231.0    | 231.0    | 279.7 |     |
|   | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |
| Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) |   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |
| <u>NN_NGWP</u>  | Water Pumping Gas Service   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 328   | 403      | 392      | 453      | 364      | 245      | 138      | 42       | 0        | 0        | 40       | 154      | 2,559 |     |
|   | Customers   | 2   | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 24    |     |
|   | Sales/Customer  | 164.0   | 201.5    | 196.0    | 226.5    | 182.0    | 122.5    | 69.0     | 21.0     | 0.0      | 0.0      | 20.0     | 77.0     | 106.6 |     |
|   | <u>NN_NGEG</u>  | Small Electric Generation Gas Service                   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   |   | Small Electric Generation - Small Industrial            |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   |   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0   |
|   |   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0   |
|   |   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   | 0.0 |
|   |   | Small Electric Generation - Commercial Cogeneration, G1 |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   |   | 0   | 32       | 0        | 0        | 21       | 10       | 0        | 0        | 0        | 0        | 0        | 0        | 63    |     |
| Customers   |   | 3   | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 36    |     |
| Sales/Customer  |   | 0.0   | 10.7     | 0.0      | 7.0      | 7.0      | 3.3      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 1.8   |     |
| Small Electric Generation - Commercial Cogeneration, G2                 |   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 2,365    | 0        | 46,685   | 0        | 0        | 49,050   |       |     |
| Customers   | 1   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 2,365.0  | 0.0      | 46,685.0 | 0.0      | 0.0      | 4,087.5  |       |     |
| Small Electric Generation - Commercial Cogeneration, G3                 |   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |

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CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule   | Description   | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | Jun 2023 | Jul 2023 | Aug 2023 | Sep 2023 | Oct 2023 | Nov 2023 | TOTAL |
|-----------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN NGONG</u> | <u>Compressed Natural Gas on Customer Premises</u>            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|                 | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|                 | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 1        | 0        | 0        | 33       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 33    |
|                 | Customers   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12    |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 33.0     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 2.8   |
|                 | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
| <u>NN NGL</u>   | <u>Street And Outdoor Lighting Gas Service</u>                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 891      | 856      | 826      | 795      | 800      | 821      | 806      | 801      | 790      | 799      | 784      | 792      | 9,761 |
|                 | Customers   | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 648   |
|                 | Sales/Customer  | 16.5     | 15.9     | 15.3     | 14.7     | 14.8     | 15.2     | 14.9     | 14.8     | 14.6     | 14.8     | 14.5     | 14.7     | 15.1  |
|                 | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|                 | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|                 | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 30       | 33       | 28       | 31       | 28       | 28       | 29       | 31       | 28       | 28       | 31       | 28       | 353   |
|                 | Customers   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12    |
|                 | Sales/Customer  | 30.0     | 33.0     | 28.0     | 31.0     | 28.0     | 28.0     | 29.0     | 31.0     | 28.0     | 28.0     | 31.0     | 28.0     | 29.4  |
|                 | Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|                 | Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|                 | Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
| <u>NN NGOS</u>  | <u>Optional Gas Service</u>                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Optional, Large Commercial                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                 | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                 | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |

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| Rate Schedule                           | Description                                 | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023         | Jun 2023         | Jul 2023         | Aug 2023         | Sep 2023         | Oct 2023         | Nov 2023         | TOTAL              |
|---|---|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| <u>NN</u> NGAS                          | Alternative Sales Service                   |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Alternative Sales Service, Large Commercial |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Sales                                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Sales/Customer                              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0                |
| <u>NN</u> NGCGS                         | Compression Gas Service                     |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Compression, Large Commercial               |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Sales                                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Sales/Customer                              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0                |
| <u>NN</u> NGRNG                         | Biogas and Renewable Natural Gas Service    |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Biogas and Renewable, Large Commercial      |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |                  |                    |
|   | Sales                                       | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Sales/Customer                              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0                |
| <b>TOTAL SALES SERVICE</b>              |   | <b>15,290,385</b> | <b>18,034,681</b> | <b>16,377,086</b> | <b>14,873,016</b> | <b>10,615,073</b> | <b>6,675,236</b> | <b>4,225,937</b> | <b>2,890,452</b> | <b>2,470,096</b> | <b>2,872,594</b> | <b>4,294,123</b> | <b>9,040,908</b> | <b>107,659,567</b> |
|   | Customers                                   | <b>102,496</b>    | <b>102,859</b>    | <b>102,835</b>    | <b>103,125</b>    | <b>103,028</b>    | <b>102,930</b>   | <b>102,655</b>   | <b>102,568</b>   | <b>102,502</b>   | <b>102,534</b>   | <b>102,780</b>   | <b>103,203</b>   | <b>1,233,515</b>   |
| Transportation - Residential            | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Master Metered         | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Commercial             | Deliveries                                  | 552,015           | 603,210           | 492,458           | 622,239           | 440,395           | 388,629          | 321,945          | 310,080          | 280,860          | 297,494          | 379,256          | 515,083          | 5,203,664          |
|   | Customers                                   | 29                | 29                | 29                | 29                | 29                | 29               | 29               | 29               | 29               | 29               | 29               | 29               | 348                |
|   | Deliveries                                  | 185,767           | 197,375           | 161,366           | 138,462           | 79,873            | 42,390           | 15,300           | 11,780           | 15,810           | 21,107           | 111,579          | 131,867          | 1,112,676          |
|   | Customers                                   | 125               | 125               | 125               | 125               | 125               | 125              | 125              | 125              | 125              | 125              | 125              | 125              | 1,500              |
| Transportation - Industrial             | Deliveries                                  | 926,707           | 887,151           | 985,669           | 1,342,353         | 1,222,360         | 1,198,585        | 663,286          | 887,900          | 790,480          | 848,836          | 919,209          | 1,109,327        | 11,781,863         |
|   | Customers                                   | 9                 | 9                 | 9                 | 9                 | 9                 | 9                | 9                | 9                | 9                | 9                | 9                | 9                | 108                |
|   | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Irrigation             | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Water Pumping          | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Compressed Natural Gas | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
| Transportation - Essential Agriculture  | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Deliveries                                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |
|   | Customers                                   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                  |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
CERTIFICATION TWELVE MONTHS ENDING NOVEMBER 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule | Description   | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023          | Jun 2023         | Jul 2023         | Aug 2023         | Sep 2023         | Oct 2023         | Nov 2023          | TOTAL              |
|---------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--------------------|
|               | Transportation - Electric Generation Deliveries               | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Transportation - Core Aggregation Agency Deliveries           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Transportation - Negotiated Industrial Deliveries             | 1,891,890         | 1,989,570         | 2,065,620         | 1,998,400         | 1,816,860         | 1,871,570         | 1,979,700        | 2,218,990        | 2,063,270        | 1,925,420        | 2,412,340        | 2,067,720         | 24,301,350         |
|               | Customers   | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                | 3                | 3                | 3                | 3                | 3                 | 36                 |
|               | Transportation - Negotiated Essential Agriculture Deliveries  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Transportation - Negotiated Compressed Natural Gas Deliveries | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Transportation - Negotiated Electric Generation Deliveries    | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Transportation - Negotiated Sales Deliveries                  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Transportation - Negotiated Cogeneration Deliveries           | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Transportation - Negotiated Commercial Deliveries             | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | Customers   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                 | 0                  |
|               | <b>TOTAL TRANSPORTATION</b>                                   | <b>3,556,379</b>  | <b>3,677,306</b>  | <b>3,705,113</b>  | <b>4,101,454</b>  | <b>3,559,488</b>  | <b>3,501,174</b>  | <b>2,980,231</b> | <b>3,428,750</b> | <b>3,150,420</b> | <b>3,092,857</b> | <b>3,822,384</b> | <b>3,823,997</b>  | <b>42,399,553</b>  |
|               | Deliveries  | 166               | 166               | 166               | 166               | 166               | 166               | 166              | 166              | 166              | 166              | 166              | 166               | 1,992              |
|               | Customers   |                   |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                   |                    |
|               | <b>TOTAL DISTRICT</b>   | <b>18,846,764</b> | <b>21,711,987</b> | <b>20,082,199</b> | <b>18,974,470</b> | <b>14,174,561</b> | <b>10,176,410</b> | <b>7,206,168</b> | <b>6,319,202</b> | <b>5,620,516</b> | <b>5,965,451</b> | <b>8,116,507</b> | <b>12,864,905</b> | <b>150,059,140</b> |
|               | Sales   | 102,662           | 103,025           | 103,001           | 103,291           | 103,194           | 103,096           | 102,821          | 102,734          | 102,668          | 102,700          | 102,946          | 103,369           | 1,235,507          |
|               | Customers   |                   |                   |                   |                   |                   |                   |                  |                  |                  |                  |                  |                   |                    |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule   | Description  | Jun 2022  | Jul 2022  | Aug 2022  | Sep 2022  | Oct 2022  | Nov 2022  | Dec 2022  | Jan 2023   | Feb 2023  | Mar 2023  | Apr 2023  | May 2023  | TOTAL      |
|-----------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|------------|
| <u>NN_NGRS</u>  | <u>Single Family Residential Gas Service</u>                 |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 2,045,327 | 1,245,380 | 1,076,498 | 1,218,087 | 2,010,639 | 4,839,060 | 8,975,390 | 10,672,922 | 9,626,968 | 8,660,957 | 6,106,087 | 3,694,284 | 60,171,599 |
|                 | Customers  | 77,144    | 77,144    | 77,144    | 77,144    | 77,144    | 77,144    | 77,144    | 77,144     | 77,144    | 77,144    | 77,144    | 77,144    | 925,728    |
|                 | Sales/Customer   | 26.5      | 16.1      | 14.0      | 15.8      | 26.1      | 62.7      | 116.3     | 138.4      | 124.8     | 112.3     | 79.2      | 47.9      | 65.0       |
| <u>NN_NGRM</u>  | <u>Multi-Family Residential Gas Service</u>                  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 298,957   | 192,324   | 160,211   | 174,232   | 251,095   | 507,088   | 988,270   | 1,166,215  | 1,070,155 | 997,846   | 734,797   | 484,608   | 7,025,778  |
|                 | Customers  | 16,797    | 16,797    | 16,797    | 16,797    | 16,797    | 16,797    | 16,797    | 16,797     | 16,797    | 16,797    | 16,797    | 16,797    | 201,564    |
|                 | Sales/Customer   | 17.8      | 11.4      | 9.5       | 10.4      | 14.9      | 30.2      | 58.8      | 69.4       | 63.7      | 59.4      | 43.7      | 28.9      | 34.9       |
| <u>NN_NGRAC</u> | <u>Air Conditioning Residential Gas Service</u>              |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 53        | 50        | 20        | 36        | 49        | 170       | 303       | 389        | 365       | 302       | 189       | 117       | 2,043      |
|                 | Customers  | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3          | 3         | 3         | 3         | 3         | 36         |
|                 | Sales/Customer   | 17.7      | 16.7      | 6.7       | 12.0      | 16.3      | 56.7      | 101.0     | 129.7      | 121.7     | 100.7     | 63.0      | 39.0      | 56.8       |
| <u>NN_NGG1</u>  | <u>General Gas Service - G1 (&lt;= 7,200 therms/year)</u>    |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | G1 Apartments  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 3,557     | 2,728     | 2,370     | 2,580     | 3,497     | 6,656     | 9,539     | 11,824     | 10,588    | 9,941     | 8,236     | 5,282     | 76,798     |
|                 | Customers  | 28        | 28        | 28        | 28        | 28        | 28        | 28        | 28         | 28        | 28        | 28        | 28        | 336        |
|                 | Sales/Customer   | 127.0     | 97.4      | 84.6      | 92.1      | 124.9     | 237.7     | 340.7     | 422.3      | 376.1     | 355.0     | 294.1     | 188.6     | 228.6      |
|                 | G1 Small Commercial  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 335,485   | 219,856   | 185,175   | 215,383   | 353,446   | 1,065,722 | 1,943,906 | 2,328,303  | 2,096,690 | 1,804,294 | 1,137,484 | 595,247   | 12,280,991 |
|                 | Customers  | 7,834     | 7,834     | 7,834     | 7,834     | 7,834     | 7,834     | 7,834     | 7,834      | 7,834     | 7,834     | 7,834     | 7,834     | 94,008     |
|                 | Sales/Customer   | 42.8      | 28.1      | 23.6      | 27.5      | 45.1      | 136.0     | 248.1     | 297.2      | 267.6     | 230.3     | 145.2     | 76.0      | 130.6      |
|                 | G1 Small Industrial  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 1,588     | 1,850     | 1,619     | 1,528     | 11,257    | 5,581     | 8,312     | 8,409      | 10,361    | 10,881    | 9,036     | 3,763     | 74,185     |
|                 | Customers  | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17         | 17        | 17        | 17        | 17        | 204        |
|                 | Sales/Customer   | 93.4      | 108.8     | 95.2      | 89.9      | 662.2     | 328.3     | 488.9     | 494.6      | 609.5     | 640.1     | 531.5     | 221.4     | 363.7      |
|                 | G1 Large Industrial  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |
|                 | Customers  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |
|                 | Sales/Customer   | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |
|                 | G1 Armed Forces  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 42        | 23        | 9         | 17        | 90        | 1,004     | 1,040     | 1,212      | 1,164     | 886       | 447       | 172       | 6,106      |
|                 | Customers  | 1         | 1         | 1         | 1         | 1         | 1         | 1         | 1          | 1         | 1         | 1         | 1         | 12         |
|                 | Sales/Customer   | 42.0      | 23.0      | 9.0       | 17.0      | 90.0      | 1,004.0   | 1,040.0   | 1,212.0    | 1,164.0   | 886.0     | 447.0     | 172.0     | 508.8      |
| <u>NN_NGG2</u>  | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | G2 Apartments  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 5,645     | 4,079     | 3,325     | 2,864     | 3,561     | 6,491     | 10,348    | 12,621     | 10,523    | 10,490    | 8,913     | 6,412     | 85,272     |
|                 | Customers  | 9         | 9         | 9         | 9         | 9         | 9         | 9         | 9          | 9         | 9         | 9         | 9         | 106        |
|                 | Sales/Customer   | 627.2     | 453.2     | 369.4     | 318.2     | 395.7     | 721.2     | 1,149.8   | 1,402.3    | 1,169.2   | 1,165.6   | 990.3     | 712.4     | 789.6      |
|                 | G2 Master Meter Mobile Home Park                             |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |
|                 | Customers  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |
|                 | Sales/Customer   | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |
|                 | G2 Small Commercial  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 614,186   | 420,885   | 356,076   | 411,986   | 628,465   | 1,232,830 | 2,001,434 | 2,356,824  | 2,116,095 | 1,901,521 | 1,362,267 | 855,548   | 14,258,117 |
|                 | Customers  | 908       | 908       | 908       | 908       | 908       | 908       | 908       | 908        | 908       | 908       | 908       | 908       | 10,896     |
|                 | Sales/Customer   | 676.4     | 463.5     | 392.2     | 453.7     | 692.1     | 1,357.7   | 2,204.2   | 2,595.6    | 2,330.5   | 2,094.2   | 1,500.3   | 942.2     | 1,308.6    |
|                 | G2 Small Industrial  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 30,512    | 28,186    | 28,035    | 36,340    | 72,164    | 125,955   | 97,128    | 102,402    | 110,768   | 93,430    | 74,827    | 47,001    | 846,748    |
|                 | Customers  | 30        | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30        | 30        | 30        | 30        | 360        |
|                 | Sales/Customer   | 1,017.1   | 939.5     | 934.5     | 1,211.3   | 2,405.5   | 4,198.5   | 3,237.6   | 3,413.4    | 3,692.3   | 3,114.3   | 2,494.2   | 1,566.7   | 2,352.1    |
|                 | G2 Large Industrial  |           |           |           |           |           |           |           |            |           |           |           |           |            |
|                 | Sales  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |
|                 | Customers  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |
|                 | Sales/Customer   | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule                       | Description                         | Jun 2022   | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023  | TOTAL     |     |
|-------------------------------------|-------------------------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----|
| NN_NGG3                             | G2 Armed Forces                     | 1,014  | 968      | 751      | 982      | 2,334    | 5,884    | 8,780    | 10,887   | 8,069    | 7,744    | 5,215    | 3,595     | 56,223    |     |
|                                     | Sales                               | 5  | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 5         |     |
|                                     | Customers                           | 202.8  | 193.6    | 150.2    | 196.4    | 466.8    | 1,176.8  | 1,756.0  | 2,177.4  | 1,613.8  | 1,548.8  | 1,043.0  | 719.0     | 937.1     |     |
|                                     | Sales/Customer                      | General Gas Service - G3 (<50,000 - 180,000 therms/year) |          |          |          |          |          |          |          |          |          |          |           |           |     |
|                                     | G3 Apartments                       | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Sales                               | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Customers                           | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       | 0.0 |
|                                     | Sales/Customer                      | G3 Master Meter Mobile Home Park                         |          |          |          |          |          |          |          |          |          |          |           |           |     |
|                                     | G3 Master Meter Mobile Home Park    | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Sales                               | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Customers                           | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       | 0.0 |
|                                     | Sales/Customer                      | G3 Small Commercial                                      |          |          |          |          |          |          |          |          |          |          |           |           |     |
|                                     | G3 Small Commercial                 | 192,214  | 161,982  | 136,164  | 153,285  | 204,566  | 346,539  | 573,794  | 692,322  | 597,041  | 604,055  | 443,349  | 309,426   | 4,414,737 |     |
|                                     | Sales                               | 52   | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52        | 52        |     |
|                                     | Customers                           | 3,696.4  | 3,115.0  | 2,618.5  | 2,947.8  | 3,934.0  | 6,664.2  | 11,034.5 | 13,313.9 | 11,481.6 | 11,616.4 | 8,525.9  | 5,950.5   | 7,074.9   |     |
| Sales/Customer                      | 199,509                             | 174,042  | 145,396  | 188,576  | 262,354  | 299,325  | 264,148  | 256,651  | 273,917  | 272,345  | 241,301  | 200,189  | 2,777,753 |           |     |
| Sales                               | 27                                  | 27   | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27        |           |     |
| Customers                           | 7,389.2                             | 6,446.0  | 5,385.0  | 6,984.3  | 9,716.8  | 11,086.1 | 9,783.3  | 9,505.6  | 10,145.1 | 10,086.9 | 8,937.1  | 7,414.4  | 8,573.3   |           |     |
| Sales/Customer                      | G3 Large Industrial                 |  |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G3 Large Industrial                 | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0                                 | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G3 Armed Forces                     |  |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G3 Armed Forces                     | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0                                 | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G4 Large Commercial, Monthly Demand |  |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Large Commercial, Monthly Demand | 61,129                              | 50,325   | 38,893   | 53,648   | 77,276   | 108,877  | 131,509  | 142,348  | 132,848  | 121,168  | 96,670   | 74,544   | 1,089,235 |           |     |
| Sales                               | 4                                   | 4  | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4         |           |     |
| Customers                           | 15,282.3                            | 12,581.3   | 9,723.3  | 13,412.0 | 19,319.0 | 27,219.3 | 32,877.3 | 35,587.0 | 33,212.0 | 30,292.0 | 24,167.5 | 18,636.0 | 22,692.4  |           |     |
| Sales/Customer                      | 431,043                             | 374,759  | 319,213  | 338,998  | 368,196  | 384,543  | 505,276  | 477,958  | 466,746  | 449,223  | 417,953  | 393,817  | 4,927,725 |           |     |
| Sales                               | 8                                   | 8  | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8         |           |     |
| Customers                           | 53,880.4                            | 46,844.9   | 39,901.6 | 42,374.8 | 46,024.5 | 48,067.9 | 63,159.5 | 59,744.8 | 58,343.3 | 56,152.9 | 52,244.1 | 49,227.1 | 51,330.5  |           |     |
| Sales/Customer                      | G4 Armed Forces, Monthly Demand     |  |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Armed Forces, Monthly Demand     | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0                                 | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G4 Large Commercial, Annual Demand  |  |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Large Commercial, Annual Demand  | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0                                 | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G4 Small Industrial, Annual Demand  |  |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Small Industrial, Annual Demand  | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0                                 | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G4 Armed Forces, Annual Demand      |  |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Armed Forces, Annual Demand      | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0                                   | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0                                 | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      |                                     |  |          |          |          |          |          |          |          |          |          |          |           |           |     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule   | Description   | Jun 2022  | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL   |  |
|---|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|--|
| <u>NN_NGGS</u>  | General Gas Service - G5 (Winter Peak < 15% Annual Usage) |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
|   | G5 Large Commercial, Winter Peak < 15% Annual Usage       |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |  |
|   | G5 Small Industrial, Winter Peak < 15% Annual Usage       |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |  |
|   | G5 Armed Forces, Winter Peak < 15% Annual Usage           |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |  |
|   | <u>NN_NGAC</u>  | Air Conditioning Gas Service                                  |          |          |          |          |          |          |          |          |          |          |          |         |  |
|   |   | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC) |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Customers   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Sales/Customer  |   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |  |
| Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)    |   |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 229   | 360      | 352      | 299      | 147      | 231      | 221      | 580      | 392      | 217      | 201      | 127      | 3,356   |  |
| Customers   |   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12      |  |
| Sales/Customer  |   | 229.0   | 360.0    | 352.0    | 299.0    | 147.0    | 231.0    | 221.0    | 580.0    | 392.0    | 217.0    | 201.0    | 127.0    | 279.7   |  |
| Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) |   |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Customers   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Sales/Customer  |   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |  |
| Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) |   |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |         |  |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |         |  |
| <u>NN_NGWP</u>  | Water Pumping Gas Service                                 |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
|   | Sales   | 138   | 42       | 0        | 0        | 40       | 154      | 328      | 403      | 392      | 453      | 364      | 245      | 2,559   |  |
|   | Customers   | 2   | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 24      |  |
|   | Sales/Customer  | 69.0  | 21.0     | 0.0      | 0.0      | 20.0     | 77.0     | 164.0    | 201.5    | 196.0    | 226.5    | 182.0    | 122.5    | 106.6   |  |
|   | <u>NN_NGEG</u>  | Small Electric Generation Gas Service                         |          |          |          |          |          |          |          |          |          |          |          |         |  |
|   |   | Small Electric Generation - Small Industrial                  |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Customers   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Sales/Customer  |   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0     |  |
| Small Electric Generation - Commercial Cogeneration, G1                 |   |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 32       | 0        | 21       | 10       | 63      |  |
| Customers   |   | 3   | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 36      |  |
| Sales/Customer  |   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 10.7     | 0.0      | 7.0      | 3.3      | 1.8     |  |
| Small Electric Generation - Commercial Cogeneration, G2                 |   |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 0   | 2,365    | 0        | 46,685   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 49,050  |  |
| Customers   |   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12      |  |
| Sales/Customer  |   | 0.0   | 2,365.0  | 0.0      | 46,685.0 | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 4,087.5 |  |
| Small Electric Generation - Commercial Cogeneration, G3                 |   |   |          |          |          |          |          |          |          |          |          |          |          |         |  |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |  |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |         |  |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |         |  |



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| Rate Schedule   | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| NN_NGCNG  | Compressed Natural Gas on Customer Premises                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| NN_NGL  | Street And Outdoor Lighting, Gas Service                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 806      | 790      | 790      | 799      | 784      | 792      | 891      | 856      | 826      | 795      | 800      | 821      | 9,761 |
|   | Customers   | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 648   |
|   | Sales/Customer  | 14.9     | 14.6     | 14.6     | 14.8     | 14.5     | 14.7     | 16.5     | 15.9     | 15.3     | 14.7     | 14.8     | 15.2     | 15.1  |
|   | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 29       | 31       | 28       | 28       | 31       | 28       | 30       | 33       | 28       | 31       | 28       | 28       | 353   |
| Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |
| Sales/Customer  | 29.0  | 31.0     | 28.0     | 28.0     | 31.0     | 28.0     | 30.0     | 33.0     | 28.0     | 31.0     | 28.0     | 28.0     | 29.4     |       |
| Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| NN_NGOS   | Optional Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Optional, Large Commercial                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule                           | Description                                 | Jun 2022         | Jul 2022         | Aug 2022         | Sep 2022         | Oct 2022         | Nov 2022         | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023         | TOTAL              |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| NN_NGAS                                 | Alternative Sales Service                   |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Alternative Sales Service, Large Commercial |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Sales                                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales/Customer                              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0                |
| NN_NGCS                                 | Compression Gas Service                     |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Compression, Large Commercial               |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Sales                                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales/Customer                              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0                |
| NN_NGRNG                                | Biogas and Renewable Natural Gas Service    |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Biogas and Renewable, Large Commercial      |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Sales                                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales/Customer                              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0                |
| <b>TOTAL SALES SERVICE</b>              |   | <b>4,221,463</b> | <b>2,881,036</b> | <b>2,454,925</b> | <b>2,846,353</b> | <b>4,249,991</b> | <b>8,936,910</b> | <b>15,520,647</b> | <b>18,243,159</b> | <b>16,533,968</b> | <b>14,945,612</b> | <b>10,648,185</b> | <b>6,875,236</b> | <b>108,158,485</b> |
|   | Customers                                   | <b>102,930</b>   | <b>102,930</b>   | <b>102,930</b>   | <b>102,930</b>   | <b>102,930</b>   | <b>102,930</b>   | <b>102,930</b>    | <b>102,930</b>    | <b>102,930</b>    | <b>102,930</b>    | <b>102,930</b>    | <b>102,930</b>   | <b>1,235,760</b>   |
| Transportation - Residential            | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Master Metered         | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Commercial             | Deliveries                                  | 321,945          | 310,080          | 280,860          | 297,494          | 379,256          | 515,083          | 552,015           | 603,210           | 492,458           | 622,239           | 440,395           | 388,629          | 5,203,664          |
|   | Customers                                   | 29               | 29               | 29               | 29               | 29               | 29               | 29                | 29                | 29                | 29                | 29                | 29               | 348                |
|   | Deliveries/Customers                        | 15,300           | 11,780           | 15,810           | 21,107           | 111,579          | 131,867          | 185,767           | 197,375           | 161,366           | 138,462           | 79,873            | 42,390           | 1,112,676          |
|   | Customers                                   | 125              | 125              | 125              | 125              | 125              | 125              | 125               | 125               | 125               | 125               | 125               | 125              | 1,500              |
| Transportation - Industrial             | Deliveries                                  | 663,286          | 887,900          | 790,480          | 848,836          | 919,209          | 1,109,327        | 926,707           | 887,151           | 985,669           | 1,342,353         | 1,222,360         | 1,198,585        | 11,781,863         |
|   | Customers                                   | 9                | 9                | 9                | 9                | 9                | 9                | 9                 | 9                 | 9                 | 9                 | 9                 | 9                | 108                |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Irrigation             | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Water Pumping          | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Compressed Natural Gas | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Essential Agriculture  | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
DELIVERIES (THERMS) AND CUSTOMERS AS ADJUSTED

| Rate Schedule | Description  | Jun 2022         | Jul 2022         | Aug 2022         | Sep 2022         | Oct 2022         | Nov 2022          | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023          | TOTAL              |
|---------------|--|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|               | Transportation - Electric Generation               |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Core Aggregation Agency           |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Industrial             |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 1,979,700        | 2,218,990        | 2,063,270        | 1,925,420        | 2,412,340        | 2,067,720         | 1,891,890         | 1,989,570         | 2,065,620         | 1,998,400         | 1,816,860         | 1,871,570         | 24,301,350         |
|               | Customers  | 3                | 3                | 3                | 3                | 3                | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 36                 |
|               | Transportation - Negotiated Essential Agriculture  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Compressed Natural Gas |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Electric Generation    |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Sales                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Cogeneration           |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Commercial             |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | Deliveries   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | <b>TOTAL TRANSPORTATION</b>                        | <b>2,980,231</b> | <b>3,428,750</b> | <b>3,150,420</b> | <b>3,092,857</b> | <b>3,822,384</b> | <b>3,823,987</b>  | <b>3,556,379</b>  | <b>3,677,306</b>  | <b>3,705,113</b>  | <b>4,101,454</b>  | <b>3,559,488</b>  | <b>3,501,174</b>  | <b>42,399,553</b>  |
|               | Deliveries   | 166              | 166              | 166              | 166              | 166              | 166               | 166               | 166               | 166               | 166               | 166               | 166               | 1,992              |
|               | Customers  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | <b>TOTAL DISTRICT</b>                              | <b>7,201,694</b> | <b>6,309,786</b> | <b>5,605,345</b> | <b>5,939,210</b> | <b>8,072,375</b> | <b>12,760,907</b> | <b>19,077,026</b> | <b>21,920,465</b> | <b>20,239,081</b> | <b>19,048,066</b> | <b>14,207,673</b> | <b>10,176,410</b> | <b>150,558,038</b> |
|               | Sales  | 103,096          | 103,096          | 103,096          | 103,096          | 103,096          | 103,096           | 103,096           | 103,096           | 103,096           | 103,096           | 103,096           | 103,096           | 1,237,152          |
|               | Customers  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

| Rate Schedule   | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL     |
|-----------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| <u>NN_NGRS</u>  | <u>Single Family Residential Gas Service</u>                 |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 30,527   | 27,338   | 8,103    | 18,566   | 26,844   | 45,194   | 46,700   | 15,323   | 25,461   | (5,608)  | (909)    | 0        | 237,539   |
|                 | Customers  | 1,263    | 1,902    | 537      | 1,161    | 1,034    | 709      | 394      | 107      | 187      | (79)     | (21)     | 0        | 7,194     |
| <u>NN_NGRM</u>  | <u>Multi-Family Residential Gas Service</u>                  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 1,410    | 2,901    | (476)    | 1,852    | 3,259    | 4,515    | 1,674    | (3,029)  | (3,822)  | (4,718)  | (3,011)  | 0        | 555       |
|                 | Customers  | 94       | 294      | (45)     | 187      | 226      | 148      | 36       | (41)     | (60)     | (82)     | (74)     | 0        | 683       |
| <u>NN_NGRAC</u> | <u>Air Conditioning Residential Gas Service</u>              |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
| <u>NN_NGG1</u>  | <u>General Gas Service - G1 (&lt; 7,200 therms/year)</u>     |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | G1 Apartments  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | G1 Small Commercial  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 4,322    | 5,722    | (1,545)  | 2,546    | 2,886    | (3,133)  | (19,880) | (21,367) | (27,431) | (18,461) | (3,929)  | 0        | (80,060)  |
|                 | Customers  | 59       | 178      | (67)     | 82       | 63       | (28)     | (87)     | (80)     | (102)    | (83)     | (30)     | 0        | (95)      |
|                 | G1 Small Industrial  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | G1 Large Industrial  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | G1 Armed Forces  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
| <u>NN_NGG2</u>  | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | G2 Apartments  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | G2 Master Meter Mobile Home Park                             |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | G2 Small Commercial  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 82,483   | 55,366   | 38,409   | 45,400   | 70,261   | 121,290  | 201,568  | 217,551  | 162,674  | 102,383  | 40,961   | 0        | 1,138,346 |
|                 | Customers  | 114      | 118      | 97       | 101      | 103      | 92       | 91       | 85       | 70       | 49       | 27       | 0        | 947       |
|                 | G2 Small Industrial  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | G2 Large Industrial  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |

SOUTHWEST GAS CORPORATION  
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| Rate Schedule | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |   |
|---------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|---|
| NN_NGG3       | G2 Armed Forces Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|               | G2 Armed Forces Customers                                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|               | <u>General Gas Service - G3 (50,000 - 180,000 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |       |   |
|               | G3 Apartments Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Apartments Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Master Meter Mobile Home Park Sales                         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Master Meter Mobile Home Park Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Small Commercial Sales                                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Small Commercial Customers                                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Small Industrial Sales                                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Small Industrial Customers                                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Large Industrial Sales                                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Large Industrial Customers                                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Armed Forces Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G3 Armed Forces Customers                                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
| NN_NGG4       | <u>General Gas Service - G4 (&gt;180,000 therms/year)</u>      |          |          |          |          |          |          |          |          |          |          |          |          |       |   |
|               | G4 Large Commercial, Monthly Demand Sales                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Large Commercial, Monthly Demand Customers                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Small Industrial, Monthly Demand Sales                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Small Industrial, Monthly Demand Customers                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Armed Forces, Monthly Demand Sales                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Armed Forces, Monthly Demand Customers                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Large Commercial, Annual Demand Sales                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Large Commercial, Annual Demand Customers                   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Small Industrial, Annual Demand Sales                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Small Industrial, Annual Demand Customers                   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Armed Forces, Annual Demand Sales                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
|               | G4 Armed Forces, Annual Demand Customers                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

| Rate Schedule   | Description   | Jun 2022  | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |   |
|---|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|---|
| <u>NN_NGG5</u>  | <u>General Gas Service - G5 (Winter Peak &lt; 15% Annual Usage)</u> |   |          |          |          |          |          |          |          |          |          |          |          |       |   |
|   | G5 Large Commercial, Winter Peak < 15% Annual Usage                 | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | G5 Small Industrial, Winter Peak < 15% Annual Usage                 | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | G5 Armed Forces, Winter Peak < 15% Annual Usage                     | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | <u>NN_NGAC</u>  | <u>Air Conditioning Gas Service</u>                           |          |          |          |          |          |          |          |          |          |          |          |       |   |
|   |   | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC) | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0 |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Customers   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Air Conditioning Gas Service (Chiller-Only Serv@ Address, G2, BSC)      |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Customers   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Customers   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |   |
| <u>NN_NGWP</u>  | <u>Water Pumping Gas Service</u>                                    |   |          |          |          |          |          |          |          |          |          |          |          |       |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |   |
| <u>NN_NGEG</u>  | <u>Small Electric Generation Gas Service</u>                        |   |          |          |          |          |          |          |          |          |          |          |          |       |   |
|   | Small Electric Generation - Small Industrial                        | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Small Electric Generation - Commercial Cogeneration, G1             | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Small Electric Generation - Commercial Cogeneration, G2             | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Small Electric Generation - Commercial Cogeneration, G3             | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |   |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |   |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

| Rate Schedule   | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN NGONG</u>   | Compressed Natural Gas on Customer Premises                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| <u>NN NGL</u>   | Street And Outdoor Lighting Gas Service                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| <u>NN NGOS</u>  | Optional Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Optional, Large Commercial                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
CUSTOMER ANNUALIZATION ADJUSTMENT

| Rate Schedule                           | Description                                 | Jun 2022       | Jul 2022      | Aug 2022      | Sep 2022      | Oct 2022       | Nov 2022       | Dec 2022       | Jan 2023       | Feb 2023       | Mar 2023      | Apr 2023      | May 2023 | TOTAL            |
|---|---|----------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|----------|------------------|
| <u>NN NGAS</u>                          | Alternative Sales Service                   |                |               |               |               |                |                |                |                |                |               |               |          |                  |
|   | Alternative Sales Service, Large Commercial | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| <u>NN NGCGS</u>                         | Compression Gas Service                     |                |               |               |               |                |                |                |                |                |               |               |          |                  |
|   | Compression, Large Commercial               | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| <u>NN NGRNG</u>                         | Biogas and Renewable Natural Gas Service    |                |               |               |               |                |                |                |                |                |               |               |          |                  |
|   | Biogas and Renewable, Large Commercial      | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| <b>TOTAL SALES SERVICE</b>              |   | <b>118,742</b> | <b>91,327</b> | <b>44,491</b> | <b>68,364</b> | <b>103,260</b> | <b>167,866</b> | <b>230,262</b> | <b>208,478</b> | <b>156,882</b> | <b>73,596</b> | <b>33,112</b> | <b>0</b> | <b>1,296,380</b> |
|   | Customers                                   | 1,530          | 2,492         | 522           | 1,531         | 1,426          | 921            | 434            | 71             | 95             | (195)         | (98)          | 0        | 8,729            |
| Transportation - Residential            | Deliveries                                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Transportation - Master Metered             | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| Transportation - Commercial             | Deliveries                                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Transportation - Military                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| Transportation - Industrial             | Deliveries                                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Transportation - Cogeneration               | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| Transportation - Irrigation             | Deliveries                                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Transportation - Water Pumping              | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| Transportation - Compressed Natural Gas | Deliveries                                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Transportation - Essential Agriculture      | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
| Transportation - Essential Agriculture  | Deliveries                                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Customers                                   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|   | Deliveries                                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |



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| Rate Schedule | Description   | Jun 2022       | Jul 2022      | Aug 2022      | Sep 2022      | Oct 2022       | Nov 2022       | Dec 2022       | Jan 2023       | Feb 2023       | Mar 2023      | Apr 2023      | May 2023 | TOTAL            |
|---------------|---|----------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|----------|------------------|
|               | Transportation - Electric Generation Deliveries               | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Core Aggregation Agency Deliveries           | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Negotiated Industrial Deliveries             | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Negotiated Essential Agriculture Deliveries  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Negotiated Compressed Natural Gas Deliveries | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Negotiated Electric Generation Deliveries    | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Negotiated Sales Deliveries                  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Negotiated Cogeneration Deliveries           | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Transportation - Negotiated Commercial Deliveries             | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | <b>TOTAL TRANSPORTATION</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>         |
|               | Deliveries  | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | Customers   | 0              | 0             | 0             | 0             | 0              | 0              | 0              | 0              | 0              | 0             | 0             | 0        | 0                |
|               | <b>TOTAL DISTRICT</b>   | <b>118,742</b> | <b>91,327</b> | <b>44,491</b> | <b>68,364</b> | <b>103,260</b> | <b>167,866</b> | <b>230,262</b> | <b>208,478</b> | <b>156,882</b> | <b>73,596</b> | <b>33,112</b> | <b>0</b> | <b>1,296,380</b> |
|               | Sales   | 1,530          | 2,492         | 522           | 1,531         | 1,426          | 921            | 434            | 71             | 95             | (195)         | (98)          | 0        | 8,729            |
|               | Customers   |                |               |               |               |                |                |                |                |                |               |               |          |                  |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule              | Description  | Jun 2022       | Jul 2022  | Aug 2022  | Sep 2022  | Oct 2022  | Nov 2022  | Dec 2022  | Jan 2023   | Feb 2023  | Mar 2023  | Apr 2023  | May 2023  | TOTAL      |         |
|----------------------------|--|----------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-----------|-----------|-----------|-----------|------------|---------|
| <u>NN NGRS</u>             | <u>Single Family Residential Gas Service</u>                 |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 2,014,800      | 1,218,042 | 1,088,395 | 1,199,521 | 1,983,795 | 4,793,866 | 8,928,690 | 10,657,599 | 9,601,507 | 8,666,565 | 6,106,996 | 3,694,284 | 59,934,060 |         |
|                            | Customers  | 75,881         | 75,242    | 76,607    | 75,983    | 76,110    | 76,435    | 76,750    | 77,037     | 76,957    | 77,223    | 77,165    | 77,144    | 918,534    |         |
|                            | Sales/Customer   | 26.6           | 16.2      | 13.9      | 15.8      | 26.1      | 62.7      | 116.3     | 138.3      | 124.8     | 112.2     | 79.1      | 47.9      | 65.2       |         |
| <u>NN NGRM</u>             | <u>Multi-Family Residential Gas Service</u>                  |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 297,547        | 189,423   | 160,687   | 172,380   | 247,836   | 502,553   | 986,596   | 1,169,244  | 1,073,977 | 1,002,564 | 737,808   | 484,608   | 7,025,223  |         |
|                            | Customers  | 16,703         | 16,503    | 16,842    | 16,610    | 16,571    | 16,649    | 16,761    | 16,838     | 16,857    | 16,879    | 16,871    | 16,797    | 200,881    |         |
|                            | Sales/Customer   | 17.8           | 11.5      | 9.5       | 10.4      | 15.0      | 30.2      | 58.9      | 69.4       | 63.7      | 59.4      | 43.7      | 28.9      | 35.0       |         |
| <u>NN NGRAC</u>            | <u>Air Conditioning Residential Gas Service</u>              |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 53             | 50        | 20        | 36        | 49        | 170       | 303       | 389        | 365       | 302       | 189       | 117       | 2,043      |         |
|                            | Customers  | 3              | 3         | 3         | 3         | 3         | 3         | 3         | 3          | 3         | 3         | 3         | 3         | 36         |         |
|                            | Sales/Customer   | 17.7           | 16.7      | 6.7       | 12.0      | 16.3      | 56.7      | 101.0     | 129.7      | 121.7     | 100.7     | 63.0      | 39.0      | 56.8       |         |
| <u>NN NCG1</u>             | <u>General Gas Service - G1 (≤ 7,200 therms/year)</u>        |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | <u>G1 Apartments</u>   |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 3,557          | 2,728     | 2,370     | 2,580     | 3,497     | 6,656     | 9,539     | 11,824     | 10,588    | 9,941     | 8,236     | 5,282     | 76,798     |         |
|                            | Customers  | 28             | 28        | 28        | 28        | 28        | 28        | 28        | 28         | 28        | 28        | 28        | 28        | 336        |         |
|                            |  | Sales/Customer | 127.0     | 97.4      | 84.6      | 92.1      | 124.9     | 237.7     | 340.7      | 422.3     | 376.1     | 355.0     | 294.1     | 188.6      | 228.6   |
|                            | <u>G1 Small Commercial</u>                                   |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 331,163        | 214,134   | 186,720   | 212,837   | 350,550   | 1,068,855 | 1,963,586 | 2,349,670  | 2,124,121 | 1,822,755 | 1,141,413 | 595,247   | 12,361,051 |         |
|                            | Customers  | 7,775          | 7,656     | 7,901     | 7,752     | 7,771     | 7,862     | 7,921     | 7,936      | 7,914     | 7,864     | 7,917     | 7,864     | 94,103     |         |
|                            |  | Sales/Customer | 42.6      | 28.0      | 23.6      | 27.5      | 45.1      | 136.0     | 247.9      | 296.9     | 267.7     | 230.2     | 145.1     | 76.0       | 131.4   |
|                            | <u>G1 Small Industrial</u>                                   |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 1,588          | 1,850     | 1,619     | 1,528     | 11,257    | 5,581     | 8,312     | 8,409      | 10,361    | 10,881    | 9,036     | 3,763     | 74,185     |         |
|                            | Customers  | 17             | 17        | 17        | 17        | 17        | 17        | 17        | 17         | 17        | 17        | 17        | 17        | 204        |         |
|                            |  | Sales/Customer | 93.4      | 108.8     | 95.2      | 89.9      | 662.2     | 328.3     | 488.9      | 494.6     | 609.5     | 640.1     | 531.5     | 221.4      | 363.7   |
| <u>G1 Large Industrial</u> |  |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
| Sales                      | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         |            |         |
| Customers                  | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         |            |         |
|                            | Sales/Customer   | 0.0            | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |         |
| <u>G1 Armed Forces</u>     |  |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
| Sales                      | 42   | 23             | 9         | 17        | 90        | 1,004     | 1,040     | 1,040     | 1,212      | 1,164     | 886       | 447       | 172       | 6,106      |         |
| Customers                  | 1  | 1              | 1         | 1         | 1         | 1         | 1         | 1         | 1          | 1         | 1         | 1         | 1         | 12         |         |
|                            | Sales/Customer   | 42.0           | 23.0      | 9.0       | 17.0      | 90.0      | 1,004.0   | 1,040.0   | 1,212.0    | 1,164.0   | 886.0     | 447.0     | 172.0     | 508.8      |         |
| <u>NN NCG2</u>             | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | <u>G2 Apartments</u>   |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 5,645          | 4,079     | 3,325     | 2,864     | 3,561     | 6,491     | 10,348    | 12,621     | 10,523    | 10,490    | 8,913     | 6,412     | 85,272     |         |
|                            | Customers  | 9              | 9         | 9         | 9         | 9         | 9         | 9         | 9          | 9         | 9         | 9         | 9         | 108        |         |
|                            |  | Sales/Customer | 627.2     | 453.2     | 369.4     | 318.2     | 395.7     | 721.2     | 1,149.8    | 1,402.3   | 1,169.2   | 1,165.6   | 980.3     | 712.4      | 789.6   |
|                            | <u>G2 Master Meter Mobile Home Park</u>                      |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |         |
|                            | Customers  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         | 0          |         |
|                            |  | Sales/Customer | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0     |
|                            | <u>G2 Small Commercial</u>                                   |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
|                            | Sales  | 531,703        | 365,519   | 317,667   | 366,586   | 558,204   | 1,111,540 | 1,799,866 | 2,139,273  | 1,953,421 | 1,799,138 | 1,321,306 | 855,548   | 13,119,771 |         |
|                            | Customers  | 794            | 790       | 811       | 807       | 805       | 816       | 817       | 823        | 838       | 859       | 881       | 908       | 9,949      |         |
|                            |  | Sales/Customer | 669.7     | 462.7     | 391.7     | 454.3     | 693.4     | 1,362.2   | 2,203.0    | 2,599.4   | 2,331.1   | 2,094.5   | 1,499.8   | 942.2      | 1,318.7 |
| <u>G2 Small Industrial</u> |  |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
| Sales                      | 30,512   | 28,186         | 28,035    | 36,340    | 72,164    | 125,955   | 97,128    | 102,402   | 110,768    | 93,430    | 74,827    | 47,001    | 846,748   |            |         |
| Customers                  | 30   | 30             | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30        | 30        | 30        | 360       |            |         |
|                            | Sales/Customer   | 1,017.1        | 939.5     | 934.5     | 1,211.3   | 2,405.5   | 4,198.5   | 3,237.6   | 3,413.4    | 3,692.3   | 3,114.3   | 2,464.2   | 1,566.7   | 2,352.1    |         |
| <u>G2 Large Industrial</u> |  |                |           |           |           |           |           |           |            |           |           |           |           |            |         |
| Sales                      | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         |            |         |
| Customers                  | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0         | 0         | 0         | 0         |            |         |
|                            | Sales/Customer   | 0.0            | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        |         |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule   | Description                         | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL     |
|---|-------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| G2 Armed Forces   | Sales                               | 1,014    | 968      | 751      | 982      | 2,334    | 5,884    | 8,780    | 10,887   | 8,069    | 7,744    | 5,215    | 3,595    | 56,223    |
|   | Customers                           | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 60        |
|   | Sales/Customer                      | 202.8    | 193.6    | 150.2    | 196.4    | 466.8    | 1,176.8  | 1,756.0  | 2,177.4  | 1,613.8  | 1,548.8  | 1,043.0  | 719.0    | 937.1     |
| General Gas Service - G3 (50,000 - 180,000 therms/year) |                                     |          |          |          |          |          |          |          |          |          |          |          |          |           |
|   | G3 Apartments                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |
| G3 Master/Meter Mobile Home Park                        | Sales                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Customers                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |
| G3 Small Commercial                                     | Sales                               | 192,214  | 161,982  | 136,164  | 153,285  | 204,566  | 346,539  | 573,794  | 682,322  | 597,041  | 604,055  | 443,349  | 309,426  | 4,414,737 |
|   | Customers                           | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 624       |
|   | Sales/Customers                     | 3,696.4  | 3,115.0  | 2,618.5  | 2,947.8  | 3,934.0  | 6,664.2  | 11,034.5 | 13,313.9 | 11,481.6 | 11,616.4 | 8,525.9  | 5,950.5  | 7,074.9   |
| G3 Small Industrial                                     | Sales                               | 199,509  | 174,042  | 145,396  | 188,576  | 262,354  | 299,325  | 264,148  | 256,651  | 273,917  | 272,945  | 241,301  | 200,189  | 2,777,753 |
|   | Customers                           | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 324       |
|   | Sales/Customers                     | 7,389.2  | 6,446.0  | 5,385.0  | 6,984.3  | 9,716.8  | 11,086.1 | 9,783.3  | 9,505.6  | 10,145.1 | 10,086.9 | 8,937.1  | 7,414.4  | 8,573.3   |
| G3 Large Industrial                                     | Sales                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Customers                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |
| G3 Armed Forces   | Sales                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Customers                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |
| General Gas Service - G4 (>180,000 therms/year)         |                                     |          |          |          |          |          |          |          |          |          |          |          |          |           |
|   | G4 Large Commercial, Monthly Demand | 61,129   | 50,325   | 38,893   | 53,648   | 77,276   | 108,877  | 131,509  | 142,348  | 132,848  | 121,168  | 96,670   | 74,544   | 1,089,235 |
|   | Customers                           | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 48        |
| G4 Small Industrial, Monthly Demand                     | Sales                               | 15,282.3 | 12,581.3 | 9,723.3  | 13,412.0 | 19,319.0 | 27,219.3 | 32,877.3 | 35,587.0 | 33,212.0 | 30,292.0 | 24,167.5 | 18,636.0 | 22,682.4  |
|   | Customers                           | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 96        |
|   | Sales/Customers                     | 53,880.4 | 46,844.9 | 39,901.6 | 42,374.8 | 46,024.5 | 48,067.9 | 63,159.5 | 59,744.8 | 58,343.3 | 56,152.9 | 52,244.1 | 49,227.1 | 51,330.5  |
| G4 Armed Forces, Monthly Demand                         | Sales                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Customers                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |
| G4 Large Commercial, Annual Demand                      | Sales                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Customers                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |
| G4 Small Industrial, Annual Demand                      | Sales                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Customers                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |
| G4 Armed Forces, Annual Demand                          | Sales                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Customers                           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|   | Sales/Customers                     | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
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TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule   | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN_NGG5</u>  | General Gas Service - G5 (Winter Peak < 15% Annual Usage)               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | G5 Large Commercial, Winter Peak < 15% Annual Usage                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | G5 Small Industrial, Winter Peak < 15% Annual Usage                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | G5 Armed Forces, Winter Peak < 15% Annual Usage                         |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGAC</u>  | Air Conditioning Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)           |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 229      | 360      | 352      | 299      | 147      | 231      | 221      | 580      | 392      | 217      | 201      | 127      | 3,356 |
|   | Customers   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12    |
|   | Sales/Customer  | 229.0    | 360.0    | 352.0    | 299.0    | 147.0    | 231.0    | 221.0    | 580.0    | 392.0    | 217.0    | 201.0    | 127.0    | 279.7 |
|   | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGWP</u>  | Water Pumping Gas Service   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 138      | 42       | 0        | 0        | 40       | 154      | 328      | 403      | 392      | 453      | 364      | 245      | 2,559 |
|   | Customers   | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 24    |
|   | Sales/Customer  | 69.0     | 21.0     | 0.0      | 0.0      | 20.0     | 77.0     | 164.0    | 201.5    | 196.0    | 226.5    | 182.0    | 122.5    | 106.6 |
| <u>NN_NGEG</u>  | Small Electric Generation Gas Service                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Small Electric Generation - Small Industrial                            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Small Electric Generation - Commercial Cogeneration, G1                 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 32       | 0        | 21       | 10       | 63    |
|   | Customers   | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 36    |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 10.7     | 0.0      | 7.0      | 3.3      | 1.8   |
|   | Small Electric Generation - Commercial Cogeneration, G2                 |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 2,365    | 0        | 46,685   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 49,050   |       |
| Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |
| Sales/Customer  | 0.0   | 2,365.0  | 0.0      | 46,685.0 | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 4,087.5  |       |
| Small Electric Generation - Commercial Cogeneration, G3                 |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule   | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN NGCNG</u>   | Compressed Natural Gas on Customer Premises                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN NGL</u>   | Street And Outdoor Lighting Gas Service                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 806      | 801      | 790      | 799      | 784      | 792      | 891      | 866      | 826      | 795      | 800      | 821      | 9,761 |
|   | Customers   | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 648   |
|   | Sales/Customer  | 14.9     | 14.8     | 14.6     | 14.8     | 14.5     | 14.7     | 16.5     | 15.9     | 15.3     | 14.7     | 14.8     | 15.2     | 15.1  |
|   | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 29       | 31       | 28       | 28       | 31       | 28       | 30       | 33       | 33       | 28       | 31       | 28       | 353   |
| Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |
| Sales/Customer  | 29.0  | 31.0     | 28.0     | 28.0     | 31.0     | 28.0     | 30.0     | 33.0     | 33.0     | 28.0     | 31.0     | 28.0     | 29.4     |       |
| Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN NGOS</u>  | Optional Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Optional, Large Commercial                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule                           | Description                                 | Jun 2022  | Jul 2022  | Aug 2022  | Sep 2022  | Oct 2022  | Nov 2022  | Dec 2022   | Jan 2023   | Feb 2023   | Mar 2023   | Apr 2023   | May 2023  | TOTAL       |
|---|---|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|-----------|-------------|
| NN_NCGAS                                | Alternative Sales Service                   |           |           |           |           |           |           |            |            |            |            |            |           |             |
|   | Alternative Sales Service, Large Commercial | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Sales/Customer                              | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0        | 0.0        | 0.0       | 0.0         |
| NN_NCGGS                                | Compression Gas Service                     |           |           |           |           |           |           |            |            |            |            |            |           |             |
|   | Compression, Large Commercial               | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Sales/Customer                              | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0        | 0.0        | 0.0       | 0.0         |
| NN_NGRNG                                | Biogas and Renewable Natural Gas Service    |           |           |           |           |           |           |            |            |            |            |            |           |             |
|   | Biogas and Renewable, Large Commercial      | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Sales/Customer                              | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0        | 0.0        | 0.0       | 0.0         |
| <b>TOTAL SALES SERVICE</b>              |   |           |           |           |           |           |           |            |            |            |            |            |           |             |
|   | Sales                                       | 4,102,721 | 2,789,709 | 2,410,434 | 2,777,989 | 4,146,731 | 8,769,044 | 15,290,385 | 18,034,681 | 16,377,086 | 14,873,016 | 10,615,073 | 6,675,236 | 106,862,105 |
|   | Customers                                   | 101,400   | 100,438   | 102,408   | 101,399   | 101,504   | 102,009   | 102,496    | 102,859    | 102,836    | 103,125    | 103,028    | 102,930   | 1,226,431   |
| Transportation - Residential            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
| Transportation - Master Metered         | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
| Transportation - Commercial             | Deliveries                                  | 321,945   | 310,080   | 280,860   | 297,494   | 379,256   | 515,083   | 552,015    | 603,210    | 492,458    | 622,239    | 440,395    | 388,629   | 5,203,664   |
|   | Customers                                   | 29        | 29        | 29        | 29        | 29        | 29        | 29         | 29         | 29         | 29         | 29         | 29        | 348         |
|   | Deliveries                                  | 15,300    | 11,780    | 15,810    | 21,107    | 111,579   | 131,867   | 185,767    | 197,375    | 161,366    | 138,462    | 79,873     | 42,390    | 1,112,676   |
| Transportation - Military               | Deliveries                                  | 125       | 125       | 125       | 125       | 125       | 125       | 125        | 125        | 125        | 125        | 125        | 125       | 1,500       |
|   | Customers                                   | 9         | 9         | 9         | 9         | 9         | 9         | 9          | 9          | 9          | 9          | 9          | 9         | 108         |
|   | Deliveries                                  | 663,286   | 887,900   | 790,480   | 848,836   | 919,209   | 1,109,327 | 926,707    | 887,151    | 985,669    | 1,342,353  | 1,222,360  | 1,198,585 | 11,781,863  |
| Transportation - Cogeneration           | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
| Transportation - Irrigation             | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
| Transportation - Water Pumping          | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
| Transportation - Compressed Natural Gas | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
| Transportation - Essential Agriculture  | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|   | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule | Description   | Jun 2022         | Jul 2022         | Aug 2022         | Sep 2022         | Oct 2022         | Nov 2022          | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023          | TOTAL              |
|---------------|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|               | Transportation - Electric Generation Deliveries               | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Core Aggregation Agency Deliveries           | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Industrial Deliveries             | 1,979,700        | 2,218,990        | 2,063,270        | 1,925,420        | 2,412,340        | 2,067,720         | 1,891,890         | 1,989,570         | 2,065,620         | 1,998,400         | 1,816,860         | 1,871,570         | 24,301,350         |
|               | Customers   | 3                | 3                | 3                | 3                | 3                | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 36                 |
|               | Transportation - Negotiated Essential Agriculture Deliveries  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Compressed Natural Gas Deliveries | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Electric Generation Deliveries    | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Sales Deliveries                  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Cogeneration Deliveries           | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Commercial Deliveries             | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | <b>TOTAL TRANSPORTATION Deliveries</b>                        | <b>2,980,231</b> | <b>3,428,750</b> | <b>3,150,420</b> | <b>3,092,857</b> | <b>3,822,384</b> | <b>3,823,997</b>  | <b>3,556,379</b>  | <b>3,677,306</b>  | <b>3,705,113</b>  | <b>4,101,454</b>  | <b>3,559,488</b>  | <b>3,501,174</b>  | <b>42,399,553</b>  |
|               | Customers   | 166              | 166              | 166              | 166              | 166              | 166               | 166               | 166               | 166               | 166               | 166               | 166               | 1,992              |
|               | <b>TOTAL DISTRICT Sales</b>                                   | <b>7,082,952</b> | <b>6,218,459</b> | <b>5,560,854</b> | <b>5,870,846</b> | <b>7,969,115</b> | <b>12,593,041</b> | <b>18,846,764</b> | <b>21,711,987</b> | <b>20,082,199</b> | <b>18,974,470</b> | <b>14,174,561</b> | <b>10,176,410</b> | <b>149,261,658</b> |
|               | Customers   | 101,566          | 100,604          | 102,574          | 101,565          | 101,670          | 102,175           | 102,662           | 103,025           | 103,001           | 103,291           | 103,194           | 103,096           | 1,228,423          |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZATION ADJUSTMENT

| Rate Schedule   | Description   | Jun 2022  | Jul 2022  | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022  | Dec 2022  | Jan 2023  | Feb 2023    | Mar 2023    | Apr 2023  | May 2023 | TOTAL       |
|-----------------|---|-----------|-----------|----------|----------|----------|-----------|-----------|-----------|-------------|-------------|-----------|----------|-------------|
| <u>NN_NGRS</u>  | <u>Single-Family Residential Gas Service</u><br>Therms                                  | (101,464) | (110,407) | 0        | 68,775   | 409,255  | (290,996) | (960,368) | (199,368) | (1,471,313) | (1,466,227) | (937,030) | 124,440  | (4,934,703) |
| <u>NN_NGRM</u>  | <u>Multi-Family Residential Gas Service</u><br>Therms                                   | (18,918)  | (14,947)  | 0        | 7,939    | 34,613   | (39,884)  | (129,601) | (47,715)  | (185,365)   | (190,286)   | (130,897) | (2,861)  | (717,922)   |
| <u>NN_NGRAC</u> | <u>Air Conditioning Residential Gas Service</u><br>Therms                               | 0         | 1         | (23)     | 0        | 0        | (3)       | (26)      | (12)      | (48)        | (44)        | (18)      | 0        | (173)       |
| <u>NN_NGG1</u>  | <u>General Gas Service - G1 (≤ 7,200 therms/year)</u><br>G1 Apartments<br>Therms        | (155)     | (111)     | 0        | 86       | 469      | (354)     | (1,160)   | (534)     | (1,678)     | (1,692)     | (1,282)   | (107)    | (6,518)     |
|                 | G1 Small Commercial<br>Therms   | (20,088)  | (18,693)  | 0        | 17,296   | 80,796   | (66,300)  | (230,392) | (33,140)  | (341,612)   | (313,178)   | (179,335) | 23,631   | (1,081,015) |
|                 | G1 Small Industrial<br>Therms   | 0         | 0         | 0        | 0        | 0        | 0         | 0         | 0         | 0           | 0           | 0         | 0        | 0           |
|                 | G1 Large Industrial<br>Therms   | 0         | 0         | 0        | 0        | 0        | 0         | 0         | 0         | 0           | 0           | 0         | 0        | 0           |
|                 | G1 Armed Forces<br>Therms   | (7)       | 0         | 0        | 0        | 33       | (53)      | (84)      | 47        | (78)        | (69)        | (50)      | 10       | (251)       |
| <u>NN_NGG2</u>  | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u><br>G2 Apartments<br>Therms | (200)     | (156)     | 0        | 0        | 237      | (369)     | (1,271)   | (819)     | (1,704)     | (1,891)     | (1,451)   | (248)    | (7,872)     |
|                 | G2 Master Meter Mobile Home Park<br>Therms  | 0         | 0         | 0        | 0        | 0        | 0         | 0         | 0         | 0           | 0           | 0         | 0        | 0           |
|                 | G2 Small Commercial<br>Therms   | (22,647)  | (18,538)  | 0        | 15,005   | 89,738   | (66,204)  | (203,378) | (25,691)  | (302,573)   | (298,942)   | (192,102) | 28,929   | (998,403)   |
|                 | G2 Small Industrial<br>Therms   | 0         | 0         | 0        | 0        | 0        | 0         | 0         | 0         | 0           | 0           | 0         | 0        | 0           |
|                 | G2 Large Industrial<br>Therms   | 0         | 0         | 0        | 0        | 0        | 0         | 0         | 0         | 0           | 0           | 0         | 0        | 0           |



SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZATION ADJUSTMENT

| Rate Schedule  | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL     |
|----------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
|                | G2 Armed Forces Therms                                     | 7        | 0        | 0        | 75       | 642      | (193)    | (1,040)  | (433)    | (1,846)  | (1,735)  | (930)    | 228      | (5,225)   |
| <u>NN_NGG3</u> | <u>General Gas Service - G3 (&lt;=180,000 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                | G3 Apartments Therms                                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G3 Master Meter Mobile Home Park Therms                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G3 Small Commercial Therms                                 | (6,800)  | (6,450)  | 0        | 3,637    | 22,920   | (18,787) | (55,386) | (2,125)  | (75,559) | (79,260) | (52,943) | 8,268    | (262,485) |
|                | G3 Small Industrial Therms                                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G3 Large Industrial Therms                                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G3 Armed Forces Therms                                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
| <u>NN_NGG4</u> | <u>General Gas Service - G4 (&gt;180,000 therms/year)</u>  |          |          |          |          |          |          |          |          |          |          |          |          |           |
|                | G4 Large Commercial, Monthly Demand Therms                 | (974)    | (204)    | 0        | 2,527    | 9,486    | (6,163)  | (11,946) | (752)    | (15,762) | (14,931) | (10,370) | 2,790    | (46,299)  |
|                | G4 Small Industrial, Monthly Demand Therms                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G4 Armed Forces, Monthly Demand Therms                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G4 Large Commercial, Annual Demand Therms                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G4 Small Industrial, Annual Demand Therms                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |
|                | G4 Armed Forces, Annual Demand Therms                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZATION ADJUSTMENT

| Rate Schedule  | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|----------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN_NGG5</u> | <u>General Gas Service - G5 (Winter Peak &lt; 15% Annual Usage)</u><br><u>G5 Large Commercial, Winter Peak &lt; 15% Annual Usage</u><br>Therms |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | G5 Small Industrial, Winter Peak < 15% Annual Usage<br>Therms  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | G5 Armed Forces, Winter Peak < 15% Annual Usage<br>Therms  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
| <u>NN_NGAC</u> | <u>Air Conditioning Gas Service</u><br><u>Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)</u><br>Therms                          |          |          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)<br>Therms   | 4        | (7)      | (13)     | (7)      | 0        | (17)     | (71)     | (11)     | (93)     | (67)     | (21)     | 0        | (303) |
|                | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)<br>Therms  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)<br>Therms  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| <u>NN_NGWP</u> | <u>Water Pumping Gas Service</u><br>Therms   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
| <u>NN_NGEG</u> | <u>Small Electric Generation Gas Service</u><br><u>Small Electric Generation - Small Industrial</u><br>Therms                                  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Small Electric Generation - Commercial Cogeneration, G1<br>Therms  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Small Electric Generation - Commercial Cogeneration, G2<br>Therms  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                | Small Electric Generation - Commercial Cogeneration, G3<br>Therms  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZATION ADJUSTMENT

| Rate Schedule          | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|------------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN</u> <u>NGCNG</u> | Compressed Natural Gas on Customer Premises                   |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
| <u>NN</u> <u>NGI</u>   | Street And Outdoor Lighting Gas Service                       |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                        | Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |
| <u>NN</u> <u>NGOS</u>  | Optional Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Optional Large Commercial                                     |          |          |          |          |          |          |          |          |          |          |          |          | 0     |
|                        | Therms  |          |          |          |          |          |          |          |          |          |          |          |          |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZATION ADJUSTMENT

| Rate Schedule   | Description  | Jun 2022  | Jul 2022  | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022  | Dec 2022    | Jan 2023  | Feb 2023    | Mar 2023    | Apr 2023    | May 2023 | TOTAL       |
|-----------------|--|-----------|-----------|----------|----------|----------|-----------|-------------|-----------|-------------|-------------|-------------|----------|-------------|
| <u>NN_NGAS</u>  | Alternative Sales Service<br>Alternative Sales Service, Large Commercial<br>Therms           |           |           |          |          |          |           |             |           |             |             |             |          | 0           |
| <u>NN_NGCGS</u> | Compression Gas Service<br>Compression, Large Commercial<br>Therms                           |           |           |          |          |          |           |             |           |             |             |             |          | 0           |
| <u>NN_NGRNG</u> | Biogas and Renewable Natural Gas Service<br>Biogas and Renewable, Large Commercial<br>Therms |           |           |          |          |          |           |             |           |             |             |             |          | 0           |
|                 | <b>TOTAL SALES SERVICE</b>   |           |           |          |          |          |           |             |           |             |             |             |          |             |
|                 | Therms   | (171,242) | (169,512) | (36)     | 115,333  | 648,189  | (491,323) | (1,594,723) | (310,553) | (2,397,631) | (2,368,322) | (1,506,429) | 185,080  | (8,061,169) |
|                 | Transportation - Residential<br>Therms   | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |
|                 | Transportation - Master Metered<br>Therms  | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |
|                 | Transportation - Commercial<br>Therms  | (49)      | 0         | 0        | 0        | 13,485   | (26,740)  | (58,818)    | (27,209)  | (52,363)    | (8,728)     | (31,555)    | (7,516)  | (199,493)   |
|                 | Transportation - Military<br>Therms  | 0         | 0         | 0        | 4,007    | 17,029   | (17,533)  | (25,343)    | 12,725    | (19,794)    | (17,468)    | (16,127)    | 2,400    | (60,104)    |
|                 | Transportation - Industrial<br>Therms  | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |
|                 | Transportation - Cogeneration<br>Therms  | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |
|                 | Transportation - Irrigation<br>Therms  | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |
|                 | Transportation - Water Pumping<br>Therms   | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |
|                 | Transportation - Compressed Natural Gas<br>Therms  | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |
|                 | Transportation - Essential Agriculture<br>Therms   | 0         | 0         | 0        | 0        | 0        | 0         | 0           | 0         | 0           | 0           | 0           | 0        | 0           |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
WEATHER NORMALIZATION ADJUSTMENT

| Rate Schedule | Description   | Jun 2022         | Jul 2022         | Aug 2022    | Sep 2022       | Oct 2022       | Nov 2022         | Dec 2022           | Jan 2023         | Feb 2023           | Mar 2023           | Apr 2023           | May 2023       | TOTAL              |
|---------------|---|------------------|------------------|-------------|----------------|----------------|------------------|--------------------|------------------|--------------------|--------------------|--------------------|----------------|--------------------|
|               | Transportation - Electric Generation Therms               | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Core Aggregation Agency Therms           | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Negotiated Industrial Therms             | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Negotiated Essential Agriculture Therms  | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Negotiated Compressed Natural Gas Therms | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Negotiated Electric Generation Therms    | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Negotiated Sales Therms                  | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Negotiated Cogeneration Therms           | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | Transportation - Negotiated Commercial Therms             | 0                | 0                | 0           | 0              | 0              | 0                | 0                  | 0                | 0                  | 0                  | 0                  | 0              | 0                  |
|               | <b>TOTAL TRANSPORTATION Therms</b>                        | <b>(49)</b>      | <b>0</b>         | <b>0</b>    | <b>4,007</b>   | <b>30,514</b>  | <b>(44,273)</b>  | <b>(84,161)</b>    | <b>(14,484)</b>  | <b>(72,157)</b>    | <b>(26,196)</b>    | <b>(47,682)</b>    | <b>(5,116)</b> | <b>(259,597)</b>   |
|               | <b>TOTAL DISTRICT Therms</b>                              | <b>(171,291)</b> | <b>(169,512)</b> | <b>(36)</b> | <b>119,340</b> | <b>678,703</b> | <b>(535,596)</b> | <b>(1,678,884)</b> | <b>(325,037)</b> | <b>(2,469,788)</b> | <b>(2,394,518)</b> | <b>(1,554,111)</b> | <b>179,964</b> | <b>(8,320,766)</b> |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule              | Description  | Jun 2022       | Jul 2022  | Aug 2022  | Sep 2022  | Oct 2022  | Nov 2022  | Dec 2022  | Jan 2023   | Feb 2023   | Mar 2023   | Apr 2023  | May 2023  | TOTAL      |         |
|----------------------------|--|----------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-----------|-----------|------------|---------|
| <u>NN_NGRS</u>             | <u>Single-Family Residential Gas Service</u>                 |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 2,116,264      | 1,328,449 | 1,088,395 | 1,130,746 | 1,574,540 | 5,084,862 | 9,889,058 | 10,856,967 | 11,072,820 | 10,132,792 | 7,044,026 | 3,589,844 | 64,868,763 |         |
|                            | Customers  | 75,881         | 75,242    | 76,607    | 75,983    | 76,110    | 76,435    | 76,750    | 77,037     | 76,957     | 77,223     | 77,165    | 77,144    | 918,534    |         |
|                            | Sales/Customer   | 27.9           | 17.7      | 13.9      | 14.9      | 20.7      | 66.5      | 128.8     | 140.9      | 143.9      | 131.2      | 91.3      | 46.3      | 70.6       |         |
| <u>NN_NGRM</u>             | <u>Multi-Family Residential Gas Service</u>                  |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 316,465        | 204,370   | 160,687   | 164,441   | 213,223   | 542,437   | 1,116,197 | 1,216,959  | 1,259,342  | 1,192,850  | 868,705   | 487,469   | 7,743,145  |         |
|                            | Customers  | 16,703         | 16,503    | 16,842    | 16,610    | 16,571    | 16,649    | 16,761    | 16,838     | 16,857     | 16,879     | 16,871    | 16,797    | 200,881    |         |
|                            | Sales/Customer   | 18.9           | 12.4      | 9.5       | 9.9       | 12.9      | 32.6      | 66.6      | 72.3       | 74.7       | 70.7       | 51.5      | 29.0      | 38.5       |         |
| <u>NN_NGRAC</u>            | <u>Air Conditioning Residential Gas Service</u>              |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 53             | 49        | 43        | 36        | 49        | 173       | 329       | 401        | 413        | 346        | 207       | 117       | 2,216      |         |
|                            | Customers  | 3              | 3         | 3         | 3         | 3         | 3         | 3         | 3          | 3          | 3          | 3         | 3         | 36         |         |
|                            | Sales/Customer   | 17.7           | 16.3      | 14.3      | 12.0      | 16.3      | 57.7      | 109.7     | 133.7      | 137.7      | 115.3      | 69.0      | 39.0      | 61.6       |         |
| <u>NN_NGG1</u>             | <u>General Gas Service - G1 (&lt; 7,200 therms/year)</u>     |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | <u>G1 Apartments</u>   |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 3,712          | 2,839     | 2,370     | 2,494     | 3,028     | 7,010     | 10,699    | 12,358     | 12,358     | 11,633     | 9,518     | 5,389     | 83,316     |         |
|                            | Customers  | 28             | 28        | 28        | 28        | 28        | 28        | 28        | 28         | 28         | 28         | 28        | 28        | 336        |         |
|                            |  | Sales/Customer | 132.6     | 101.4     | 84.6      | 89.1      | 108.1     | 250.4     | 382.1      | 441.4      | 438.1      | 415.5     | 339.9     | 182.5      | 248.0   |
|                            | <u>G1 Small Commercial</u>                                   |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 351,251        | 232,827   | 186,720   | 195,541   | 269,754   | 1,135,155 | 2,193,978 | 2,382,810  | 2,465,733  | 2,135,933  | 1,320,748 | 571,616   | 13,442,066 |         |
|                            | Customers  | 7,775          | 7,656     | 7,901     | 7,771     | 7,862     | 7,921     | 7,936     | 7,914      | 7,936      | 7,864      | 7,864     | 7,864     | 94,103     |         |
|                            |  | Sales/Customer | 45.2      | 30.4      | 23.6      | 25.2      | 34.7      | 144.4     | 277.0      | 301.1      | 310.7      | 269.8     | 167.9     | 73.0       | 142.8   |
|                            | <u>G1 Small Industrial</u>                                   |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 1,588          | 1,850     | 1,619     | 1,528     | 11,257    | 5,581     | 8,312     | 8,409      | 10,361     | 10,881     | 9,036     | 3,763     | 74,185     |         |
|                            | Customers  | 17             | 17        | 17        | 17        | 17        | 17        | 17        | 17         | 17         | 17         | 17        | 17        | 204        |         |
|                            |  | Sales/Customer | 93.4      | 108.8     | 95.2      | 89.9      | 662.2     | 328.3     | 488.9      | 494.6      | 609.5      | 640.1     | 531.5     | 221.4      | 363.7   |
| <u>G1 Large Industrial</u> |  |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
| Sales                      | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         |            |         |
| Customers                  | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         |            |         |
|                            | Sales/Customer   | 0.0            | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0       | 0.0       |            |         |
| <u>G1 Armed Forces</u>     |  |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
| Sales                      | 49   | 23             | 9         | 17        | 57        | 1,057     | 1,124     | 1,124     | 1,165      | 1,242      | 955        | 497       | 162       |            |         |
| Customers                  | 1  | 1              | 1         | 1         | 1         | 1         | 1         | 1         | 1          | 1          | 1          | 1         | 1         |            |         |
|                            | Sales/Customer   | 49.0           | 23.0      | 9.0       | 17.0      | 57.0      | 1,057.0   | 1,124.0   | 1,165.0    | 1,242.0    | 955.0      | 497.0     | 162.0     | 529.8      |         |
| <u>NN_NGG2</u>             | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | <u>G2 Apartments</u>   |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 5,845          | 4,235     | 3,325     | 2,864     | 3,324     | 6,860     | 11,619    | 13,440     | 12,227     | 12,381     | 10,364    | 6,660     | 93,144     |         |
|                            | Customers  | 9              | 9         | 9         | 9         | 9         | 9         | 9         | 9          | 9          | 9          | 9         | 9         | 108        |         |
|                            |  | Sales/Customer | 649.4     | 470.6     | 369.4     | 318.2     | 369.3     | 762.2     | 1,291.0    | 1,493.3    | 1,358.6    | 1,151.7   | 1,151.6   | 740.0      | 862.4   |
|                            | <u>G2 Master Meter Mobile Home Park</u>                      |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |         |
|                            | Customers  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |         |
|                            |  | Sales/Customer | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0       | 0.0       | 0.0        |         |
|                            | <u>G2 Small Commercial</u>                                   |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
|                            | Sales  | 554,350        | 384,057   | 317,667   | 351,581   | 468,466   | 1,179,744 | 2,003,244 | 2,184,964  | 2,255,994  | 2,098,080  | 1,513,408 | 826,619   | 14,118,174 |         |
|                            | Customers  | 794            | 790       | 811       | 807       | 805       | 816       | 817       | 823        | 838        | 859        | 881       | 908       | 9,949      |         |
|                            |  | Sales/Customer | 698.2     | 486.1     | 391.7     | 435.7     | 581.9     | 1,445.8   | 2,452.0    | 2,630.6    | 2,692.1    | 2,442.5   | 1,717.8   | 910.4      | 1,419.1 |
| <u>G2 Small Industrial</u> |  |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
| Sales                      | 30,512   | 28,186         | 28,035    | 36,340    | 72,164    | 125,955   | 97,128    | 102,402   | 110,768    | 93,430     | 74,827     | 47,001    | 846,748   |            |         |
| Customers                  | 30   | 30             | 30        | 30        | 30        | 30        | 30        | 30        | 30         | 30         | 30         | 30        | 360       |            |         |
|                            | Sales/Customer   | 1,017.1        | 939.5     | 934.5     | 1,211.3   | 2,405.5   | 4,198.5   | 3,237.6   | 3,413.4    | 3,692.3    | 3,114.3    | 2,494.2   | 1,566.7   | 2,352.1    |         |
| <u>G2 Large Industrial</u> |  |                |           |           |           |           |           |           |            |            |            |           |           |            |         |
| Sales                      | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         |            |         |
| Customers                  | 0  | 0              | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         |            |         |
|                            | Sales/Customer   | 0.0            | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0       | 0.0       |            |         |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule                       | Description                                     | Jun 2022  | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023  | TOTAL     |     |
|-------------------------------------|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|-----|
| NN_NGG3                             | G2 Armed Forces                                 | 1,007   | 968      | 751      | 907      | 1,682    | 6,077    | 9,820    | 11,320   | 9,915    | 9,479    | 6,145    | 3,367     | 61,448    |     |
|                                     | Sales   | 5   | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5        | 5         | 60        |     |
|                                     | Customers                                       | 201.4   | 193.6    | 150.2    | 181.4    | 338.4    | 1,215.4  | 1,964.0  | 2,264.0  | 1,983.0  | 1,895.8  | 1,229.0  | 673.4     | 1,024.1   |     |
|                                     | Sales/Customer                                  | General Gas Service - G3 (50,000 - 180,000 therms/year) |          |          |          |          |          |          |          |          |          |          |           |           |     |
|                                     | G3 Apartments                                   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Customers                                       | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       | 0.0 |
|                                     | Sales/Customer                                  | G3 Master Meter Mobile Home Park                        |          |          |          |          |          |          |          |          |          |          |           |           |     |
|                                     | G3 Master Meter Mobile Home Park                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0   |
|                                     | Customers                                       | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       | 0.0 |
|                                     | Sales/Customer                                  | G3 Small Commercial                                     |          |          |          |          |          |          |          |          |          |          |           |           |     |
|                                     | G3 Small Commercial                             | 199,014   | 168,432  | 136,164  | 149,648  | 181,646  | 365,326  | 629,180  | 694,447  | 672,600  | 683,315  | 496,292  | 301,158   | 4,677,222 |     |
|                                     | Sales   | 52  | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52       | 52        | 52        | 624 |
|                                     | Customers                                       | 3,827.2   | 3,239.1  | 2,618.5  | 2,877.8  | 3,493.2  | 7,025.5  | 12,099.6 | 13,354.7 | 12,934.6 | 13,140.7 | 9,544.1  | 5,791.5   | 7,495.5   |     |
| Sales/Customer                      | G3 Small Industrial                             |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G3 Small Industrial                 | 199,509   | 174,042   | 145,396  | 188,576  | 262,354  | 298,325  | 264,148  | 256,651  | 273,917  | 272,345  | 241,301  | 200,189  | 2,777,753 |           |     |
| Sales                               | 27  | 27  | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27       | 27        | 324       |     |
| Customers                           | 7,389.2   | 6,446.0   | 5,385.0  | 6,984.3  | 9,716.8  | 11,086.1 | 9,783.3  | 9,505.6  | 10,145.1 | 10,086.9 | 8,937.1  | 7,414.4  | 8,573.3   |           |     |
| Sales/Customer                      | G3 Large Industrial                             |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G3 Large Industrial                 | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G3 Armed Forces                                 |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G3 Armed Forces                     | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | General Gas Service - G4 (>180,000 therms/year) |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| NN_NGG4                             | G4 Large Commercial, Monthly Demand             | 62,103  | 50,529   | 38,893   | 51,121   | 67,790   | 115,040  | 143,455  | 143,100  | 148,610  | 136,099  | 107,040  | 71,754    | 1,135,534 |     |
| Sales                               | 4   | 4   | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4         | 48        |     |
| Customers                           | 15,525.8  | 12,632.3  | 9,723.3  | 12,780.3 | 16,947.5 | 28,760.0 | 35,863.8 | 35,775.0 | 37,152.5 | 34,024.8 | 26,760.0 | 17,938.5 | 23,657.0  |           |     |
| Sales/Customer                      | G4 Small Industrial, Monthly Demand             |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Small Industrial, Monthly Demand | 431,043   | 374,759   | 319,213  | 338,998  | 368,196  | 384,543  | 505,276  | 477,958  | 466,746  | 449,223  | 417,953  | 393,817  | 4,927,725 |           |     |
| Sales                               | 8   | 8   | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8        | 8         | 96        |     |
| Customers                           | 53,880.4  | 46,844.9  | 39,901.6 | 42,374.8 | 46,024.5 | 48,067.9 | 63,159.5 | 59,744.8 | 58,343.3 | 56,152.9 | 52,244.1 | 49,227.1 | 51,330.5  |           |     |
| Sales/Customer                      | G4 Armed Forces, Monthly Demand                 |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Armed Forces, Monthly Demand     | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G4 Large Commercial, Annual Demand              |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Large Commercial, Annual Demand  | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G4 Small Industrial, Annual Demand              |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Small Industrial, Annual Demand  | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      | G4 Armed Forces, Annual Demand                  |   |          |          |          |          |          |          |          |          |          |          |           |           |     |
| G4 Armed Forces, Annual Demand      | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Sales                               | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |     |
| Customers                           | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |     |
| Sales/Customer                      |   |   |          |          |          |          |          |          |          |          |          |          |           |           |     |

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| Rate Schedule  | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|--|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN_NGG5</u>   | <u>General Gas Service - G5 (Winter Peak &lt; 15% Annual Usage)</u>            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|  | G5 Large Commercial, Winter Peak < 15% Annual Usage                            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales/Customer   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|  | <u>G5 Small Industrial, Winter Peak &lt; 15% Annual Usage</u>                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|  | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales/Customer   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|  | <u>G5 Armed Forces, Winter Peak &lt; 15% Annual Usage</u>                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer   | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGAC</u>   | <u>Air Conditioning Gas Service</u>  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|  | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales/Customer   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|  | <u>Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)</u>    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|  | Sales  | 225      | 367      | 365      | 306      | 147      | 248      | 292      | 591      | 485      | 284      | 222      | 127      | 3,659 |
|  | Customers  | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12    |
|  | Sales/Customer   | 225.0    | 367.0    | 365.0    | 306.0    | 147.0    | 248.0    | 292.0    | 591.0    | 485.0    | 284.0    | 222.0    | 127.0    | 304.9 |
|  | <u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter)</u> |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer   | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter)</u> |  |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer   | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGWP</u>   | <u>Water Pumping Gas Service</u>   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|  | Sales  | 138      | 42       | 0        | 0        | 40       | 154      | 328      | 403      | 392      | 453      | 364      | 245      | 2,559 |
|  | Customers  | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 24    |
|  | Sales/Customer   | 69.0     | 21.0     | 0.0      | 0.0      | 20.0     | 77.0     | 164.0    | 201.5    | 196.0    | 226.5    | 182.0    | 122.5    | 106.6 |
|  |  |          |          |          |          |          |          |          |          |          |          |          |          |       |
| <u>NN_NGEG</u>   | <u>Small Electric Generation Gas Service</u>                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|  | Small Electric Generation - Small Industrial                                   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales/Customer   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|  | Small Electric Generation - Commercial Cogeneration, G1                        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|  | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 32       | 0        | 21       | 10       | 63    |
|  | Customers  | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 36    |
|  | Sales/Customer   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 10.7     | 0.0      | 7.0      | 3.3      | 1.8   |
|  | Small Electric Generation - Commercial Cogeneration, G2                        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Sales  | 0  | 2,365    | 0        | 46,685   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 49,050   |       |
| Customers  | 1  | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |
| Sales/Customer   | 0.0  | 2,365.0  | 0.0      | 46,685.0 | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 4,087.5  |       |
| Small Electric Generation - Commercial Cogeneration, G3                        | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers  | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer   | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |



SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule   | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN_NGCNG</u>   | <u>Compressed Natural Gas on Customer Premises</u>            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGL</u>   | <u>Street And Outdoor Lighting Gas Service</u>                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 806      | 801      | 790      | 799      | 784      | 792      | 891      | 886      | 826      | 795      | 800      | 821      | 9,761 |
|   | Customers   | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 54       | 648   |
|   | Sales/Customer  | 14.9     | 14.8     | 14.6     | 14.8     | 14.5     | 14.7     | 16.5     | 15.9     | 15.3     | 14.7     | 14.8     | 15.2     | 15.1  |
|   | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 29       | 31       | 28       | 28       | 31       | 28       | 30       | 33       | 28       | 31       | 28       | 28       | 353   |
| Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |
| Sales/Customer  | 29.0  | 31.0     | 28.0     | 28.0     | 31.0     | 28.0     | 30.0     | 33.0     | 28.0     | 31.0     | 28.0     | 28.0     | 29.4     |       |
| Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN_NGOS</u>  | <u>Optional Gas Service</u>                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Optional, Large Commercial                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule                           | Description                                 | Jun 2022         | Jul 2022         | Aug 2022         | Sep 2022         | Oct 2022         | Nov 2022         | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023         | TOTAL              |
|---|---|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| NN_NCGAS                                | Alternative Sales Service                   |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Alternative Sales Service, Large Commercial | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales                                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales/Customers                             | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0                |
| NN_NCGGS                                | Compression Gas Service                     |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Compression, Large Commercial               | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales                                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales/Customers                             | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0                |
| NN_NGRNG                                | Biogas and Renewable Natural Gas Service    |                  |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                  |                    |
|   | Biogas and Renewable, Large Commercial      | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales                                       | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Sales/Customers                             | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0              | 0.0               | 0.0               | 0.0               | 0.0               | 0.0               | 0.0              | 0.0                |
| <b>TOTAL SALES SERVICE</b>              |   | <b>4,273,963</b> | <b>2,959,221</b> | <b>2,410,470</b> | <b>2,662,656</b> | <b>3,498,542</b> | <b>9,260,367</b> | <b>16,885,108</b> | <b>18,345,234</b> | <b>18,774,717</b> | <b>17,241,338</b> | <b>12,121,502</b> | <b>6,490,156</b> | <b>114,923,274</b> |
|   | Customers                                   | <b>101,400</b>   | <b>100,438</b>   | <b>102,408</b>   | <b>101,399</b>   | <b>101,504</b>   | <b>102,009</b>   | <b>102,496</b>    | <b>102,859</b>    | <b>102,835</b>    | <b>103,125</b>    | <b>103,028</b>    | <b>102,930</b>   | <b>1,226,431</b>   |
| Transportation - Residential            | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Master Metered         | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Commercial             | Deliveries                                  | 321,994          | 310,080          | 280,860          | 297,494          | 365,771          | 541,823          | 610,833           | 630,419           | 544,821           | 630,967           | 471,950           | 396,145          | 5,403,157          |
|   | Customers                                   | 29               | 29               | 29               | 29               | 29               | 29               | 29                | 29                | 29                | 29                | 29                | 29               | 348                |
|   | Deliveries/Customers                        | 15,300           | 11,780           | 15,810           | 17,100           | 94,550           | 149,400          | 211,110           | 184,650           | 181,160           | 155,930           | 96,000            | 39,990           | 1,172,780          |
|   | Customers                                   | 125              | 125              | 125              | 125              | 125              | 125              | 125               | 125               | 125               | 125               | 125               | 125              | 1,500              |
| Transportation - Industrial             | Deliveries                                  | 663,286          | 887,900          | 790,480          | 848,836          | 919,209          | 1,109,327        | 926,707           | 887,151           | 985,669           | 1,342,353         | 1,222,360         | 1,198,585        | 11,781,863         |
|   | Customers                                   | 9                | 9                | 9                | 9                | 9                | 9                | 9                 | 9                 | 9                 | 9                 | 9                 | 9                | 108                |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Irrigation             | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Water Pumping          | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Compressed Natural Gas | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
| Transportation - Essential Agriculture  | Deliveries                                  | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Customers                                   | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|   | Deliveries/Customers                        | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |

SOUTHWEST GAS CORPORATION  
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| Rate Schedule | Description   | Jun 2022         | Jul 2022         | Aug 2022         | Sep 2022         | Oct 2022         | Nov 2022          | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023         | TOTAL              |
|---------------|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|
|               | Transportation - Electric Generation Deliveries               | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Transportation - Core Aggregation Agency Deliveries           | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Transportation - Negotiated Industrial Deliveries             | 1,979,700        | 2,218,990        | 2,063,270        | 1,925,420        | 2,412,340        | 2,067,720         | 1,891,890         | 1,989,570         | 2,065,620         | 1,998,400         | 1,816,860         | 1,871,570        | 24,301,350         |
|               | Customers   | 3                | 3                | 3                | 3                | 3                | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                | 36                 |
|               | Transportation - Negotiated Essential Agriculture Deliveries  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Transportation - Negotiated Compressed Natural Gas Deliveries | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Transportation - Negotiated Electric Generation Deliveries    | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Transportation - Negotiated Sales Deliveries                  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Transportation - Negotiated Cogeneration Deliveries           | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Transportation - Negotiated Commercial Deliveries             | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                | 0                  |
|               | <b>TOTAL TRANSPORTATION</b>                                   | <b>2,980,280</b> | <b>3,428,750</b> | <b>3,150,420</b> | <b>3,088,850</b> | <b>3,791,870</b> | <b>3,868,270</b>  | <b>3,640,540</b>  | <b>3,691,790</b>  | <b>3,777,270</b>  | <b>4,127,650</b>  | <b>3,607,170</b>  | <b>3,506,290</b> | <b>42,659,150</b>  |
|               | Deliveries  | 166              | 166              | 166              | 166              | 166              | 166               | 166               | 166               | 166               | 166               | 166               | 166              | 1,992              |
|               | Customers   |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                  |                    |
|               | <b>TOTAL DISTRICT</b>   | <b>7,254,243</b> | <b>6,387,971</b> | <b>5,560,890</b> | <b>5,751,506</b> | <b>7,290,412</b> | <b>13,128,637</b> | <b>20,525,648</b> | <b>22,037,024</b> | <b>22,551,987</b> | <b>21,368,988</b> | <b>15,728,672</b> | <b>9,996,446</b> | <b>157,582,424</b> |
|               | Sales   | 101,566          | 100,804          | 102,574          | 101,565          | 101,670          | 102,175           | 102,662           | 103,025           | 103,001           | 103,291           | 103,194           | 103,096          | 1,228,423          |
|               | Customers   |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                  |                    |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule   | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL    |
|-----------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <u>NN_NGRS</u>  | <u>Single-Family Residential Gas Service</u>         |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Billing Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Volume Annualization                                 |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Reclassification                                     |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Total Adjustments                                    |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <u>NN_NGRM</u>  | <u>Multi-Family Residential Gas Service</u>          |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Billing Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Volume Annualization                                 |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Reclassification                                     |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Total Adjustments                                    |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <u>NN_NGRAC</u> | <u>Air Conditioning Residential Gas Service</u>      |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Billing Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Volume Annualization                                 |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Reclassification                                     |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Total Adjustments                                    |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
| <u>NN_NGGI</u>  | <u>General Gas Service - G1 (≤7,200 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | G1 Apartments  |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Billing Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |
|                 | Volume Annualization                                 |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 85       | 45       | 43       | 75       | 122      | 177      | 169      | 189      | 228      | 0        | 0        | 0        | 1,133    |
|                 | Customers  | 3        | 3        | 3        | 3        | 3        | 3        | 2        | 1        | (1)      | 0        | 0        | 0        | 20       |
|                 | Reclassification                                     |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 343      | (19)     | (51)     | (75)     | (180)    | (1,422)  | (3,194)  | (3,966)  | (2,242)  | (1,586)  | (547)    | (662)    | (13,601) |
|                 | Customers  | (1)      | (4)      | (4)      | (6)      | (6)      | (6)      | (6)      | (6)      | (5)      | (5)      | (4)      | (5)      | (58)     |
|                 | Total Adjustments                                    |          |          |          |          |          |          |          |          |          |          |          |          |          |
|                 | Sales  | 428      | 26       | (8)      | 0        | (58)     | (1,245)  | (3,025)  | (3,777)  | (2,014)  | (1,586)  | (547)    | (662)    | (12,468) |
|                 | Customers  | 2        | (1)      | (1)      | (3)      | (3)      | (3)      | (4)      | (5)      | (6)      | (5)      | (4)      | (5)      | (38)     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description          | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL   |
|---------------|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|---------|
|               | G1 Small Commercial  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Volume Annualization |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 458      | 251      | 601      | 835      | 1,154    | 1,360    | 0        | 0        | 0        | 0        | 0        | 0        | 4,659   |
|               | Customers            | 5        | 3        | 3        | 1        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 13      |
|               | Reclassification     |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 663      | 361      | 341      | 405      | 287      | (2,523)  | 2,707    | (2,990)  | (1,926)  | (2,152)  | 1,805    | 662      | (2,360) |
|               | Customers            | 2        | 4        | 4        | 6        | 5        | 6        | 6        | 6        | 6        | 6        | 6        | 5        | 62      |
|               | Total Adjustments    |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 1,121    | 612      | 942      | 1,240    | 1,441    | (1,163)  | 2,707    | (2,990)  | (1,926)  | (2,152)  | 1,805    | 662      | 2,299   |
|               | Customers            | 7        | 7        | 7        | 7        | 6        | 6        | 6        | 6        | 6        | 6        | 6        | 5        | 75      |
|               | G1 Small Industrial  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 1        | 0        | (1)      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Volume Annualization |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | 0        | 0        | (10)    |
|               | Reclassification     |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 56       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 56      |
|               | Customers            | 2        | 2        | 2        | 1        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 8       |
|               | Total Adjustments    |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 56       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 56      |
|               | Customers            | 2        | 1        | 0        | 0        | 0        | (1)      | (1)      | (1)      | (1)      | (1)      | 0        | 0        | (2)     |
|               | G1 Large Industrial  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Volume Annualization |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Reclassification     |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Total Adjustments    |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | G1 Armed Forces      |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Volume Annualization |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Reclassification     |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Total Adjustments    |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | G1 Armed Forces      |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Volume Annualization |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0       |
|               | Reclassification     |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | (66)     | (41)     | (38)     | (42)     | (43)     | (658)    | (1,390)  | (1,279)  | (1,328)  | (1,055)  | (730)    | 0        | (6,670) |
|               | Customers            | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | 0        | (11)    |
|               | Total Adjustments    |          |          |          |          |          |          |          |          |          |          |          |          |         |
|               | Sales                | (66)     | (41)     | (38)     | (42)     | (43)     | (658)    | (1,390)  | (1,279)  | (1,328)  | (1,055)  | (730)    | 0        | (6,670) |
|               | Customers            | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | 0        | (11)    |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule        | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL     |       |
|----------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-------|
| NN_NGG2              | General Gas Service - G2 (7,201 - 50,000 therms/year) |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
|                      | G2 Apartments   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
|                      | Billing Adjustments                                   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
|                      | Volume Annualization                                  |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
|                      | Reclassification                                      |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
|                      | Sales   | (346)    | 19       | 51       | 75       | 170      | 895      | 586      | 709      | 709      | (851)    | (1,012)  | (817)    | 0         | (521) |
|                      | Customers   | (1)      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (1)      | (1)      | (1)      | 0         | (4)   |
|                      | Total Adjustments                                     | (346)    | 19       | 51       | 75       | 170      | 895      | 586      | 709      | 709      | (851)    | (1,012)  | (817)    | 0         | (521) |
|                      | Customers   | (1)      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (1)      | (1)      | (1)      | 0         | (4)   |
|                      | G2 Master Meter Mobile Home Park                      |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
|                      | Billing Adjustments                                   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Volume Annualization |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Reclassification     |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Total Adjustments    | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| G2 Small Commercial  |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Billing Adjustments  |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Volume Annualization |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |       |
| Reclassification     |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | (4,503)   | 511      | (513)    | (1,376)  | (7,412)  | (18,919) | (35,197) | (40,515) | (40,515) | (48,681) | (33,090) | (8,393)  | 0        | (198,088) |       |
| Customers            | (5)   | (6)      | (7)      | (7)      | (6)      | (4)      | (4)      | (4)      | (4)      | (5)      | (3)      | (2)      | 0        | (53)      |       |
| Total Adjustments    | (4,503)   | 511      | (513)    | (1,376)  | (7,412)  | (18,919) | (35,197) | (40,515) | (40,515) | (48,681) | (33,090) | (8,393)  | 0        | (198,088) |       |
| Customers            | (5)   | (6)      | (7)      | (7)      | (6)      | (4)      | (4)      | (4)      | (4)      | (5)      | (3)      | (2)      | 0        | (53)      |       |
| G2 Small Industrial  |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Billing Adjustments  |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 3,152    | (3,152)  | (3,152)  | 0        | 0        | 0        | 0        | 0         |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 1        | (1)      | (1)      | 0        | 0        | 0        | 0        | 0         |       |
| Volume Annualization |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | (1,214)   | (483)    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (1,687)   |       |
| Customers            | (1)   | (1)      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (2)       |       |
| Reclassification     |   |          |          |          |          |          |          |          |          |          |          |          |          |           |       |
| Sales                | (56)  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (56)      |       |
| Customers            | (2)   | (2)      | (2)      | (1)      | (1)      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | (8)       |       |
| Total Adjustments    | (1,270)   | (483)    | 0        | 0        | 0        | 0        | 3,152    | (3,152)  | (3,152)  | 0        | 0        | 0        | 0        | (1,753)   |       |
| Customers            | (3)   | (3)      | (2)      | (1)      | (1)      | 0        | 1        | (1)      | (1)      | 0        | 0        | 0        | 0        | (10)      |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule        | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|----------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| G2 Large Industrial  | Billing Adjustments                                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Volume Annualization                                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Reclassification  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Total Adjustments                                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Billing Adjustments                                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Volume Annualization | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Reclassification     | 66  | 41       | 38       | 42       | 43       | 658      | 1,390    | 1,390    | 1,279    | 1,328    | 1,055    | 730      | 0        | 6,670 |
| Sales                | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 0        | 11    |
| Customers            | 66  | 41       | 38       | 42       | 43       | 658      | 1,390    | 1,390    | 1,279    | 1,328    | 1,055    | 730      | 0        | 6,670 |
| Total Adjustments    | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 0        | 11    |
| Customers            |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| G3 Apartments        | General Gas Service - G3 (50,000 - 180,000 therms/year) | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Billing Adjustments                                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Volume Annualization                                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Reclassification  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Total Adjustments                                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Billing Adjustments                                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                      | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Volume Annualization | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Reclassification     | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Total Adjustments    | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers            | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description          | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023  | TOTAL   |
|---------------|----------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|---------|
|               | G3 Small Commercial  |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Sales                | (6,009)  | (989)    | (650)    | (770)    | (1,188)  | 47,207   | 14,448   | 17,579   | (4,482)  | 38,438   | 12,401   | (115,985) | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 1        | 1        | 1        | 1        | 1        | 1        | (11)      | (5)     |
|               | Volume Annualization | 14,835   | 13,463   | 12,109   | 12,278   | 13,033   | 30,999   | 21,558   | 24,522   | 10,448   | 14,182   | 9,748    | 4,910     | 182,085 |
|               | Customers            | 4        | 4        | 3        | 3        | 3        | 3        | 2        | 1        | 1        | 1        | 0        | 0         | 25      |
|               | Reclassification     | 4,955    | 7,211    | 9,431    | 13,057   | 15,708   | 35,479   | 50,311   | 62,926   | 71,517   | 50,636   | 16,258   | 0         | 337,489 |
|               | Customers            | 4        | 5        | 6        | 6        | 6        | 5        | 5        | 5        | 6        | 4        | 2        | 0         | 54      |
|               | Total Adjustments    | 13,781   | 19,685   | 20,890   | 24,585   | 27,553   | 113,685  | 86,317   | 105,027  | 77,483   | 103,266  | 38,407   | (111,075) | 519,574 |
|               | Sales                | 8        | 9        | 9        | 9        | 9        | 9        | 8        | 7        | 8        | 6        | 3        | (11)      | 74      |
|               | Customers            |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Volume Annualization | 1,719    | 1,719    | 1,719    | 1,719    | 1,684    | 1,204    | 0        | 0        | 0        | 0        | 804      | 1,244     | 11,812  |
|               | Customers            | 1        | 1        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 3       |
|               | Reclassification     | 35,045   | 35,393   | 25,229   | 30,785   | 32,403   | 32,956   | 31,280   | 31,366   | 7,073    | 7,193    | 4,816    | 2,865     | 276,404 |
|               | Sales                | 4        | 4        | 4        | 4        | 4        | 3        | 3        | 3        | 1        | 1        | 1        | 1         | 33      |
|               | Total Adjustments    | 36,764   | 37,112   | 26,948   | 32,504   | 34,087   | 34,160   | 31,280   | 31,366   | 7,073    | 7,193    | 5,620    | 4,109     | 288,216 |
|               | Sales                | 5        | 5        | 5        | 4        | 4        | 3        | 3        | 3        | 1        | 1        | 1        | 1         | 36      |
|               | Customers            |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | G3 Large Industrial  |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Volume Annualization | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Reclassification     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Total Adjustments    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | G3 Armed Forces      |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Billing Adjustments  |          |          |          |          |          |          |          |          |          |          |          |           |         |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Volume Annualization | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Reclassification     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Total Adjustments    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Sales                | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |
|               | Customers            | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0       |



SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule                      | Description                                   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |           |
|------------------------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|-----------|
| NN_NGG4                            | General Gas Service_G4 (>180,000 therms/year) | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
|                                    | G4 Large Commercial, Monthly Demand           | (1)      | 1        | (1)      | 0        | 0        | 0        | 1        | 0        | (1)      | 0        | 0        | 0        | (1)   |           |
|                                    | Billing Adjustments                           | (10)     | 11,256   | (11,256) | 0        | 0        | 0        | 47,898   | 578      | (48,476) | 0        | 0        | 0        | 0     | (10)      |
|                                    | Volume Annualization                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0         |
|                                    | Reclassification                              | (1,851)  | (8,276)  | (9,354)  | (12,800) | (12,352) | (13,510) | (15,213) | (16,164) | (17,817) | (12,796) | (8,306)  | 0        | 0     | (128,439) |
|                                    | Customers                                     | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)      | (1)   | (11)      |
|                                    | Total Adjustments                             | (1,861)  | 2,980    | (20,610) | (12,800) | (12,352) | (13,510) | 32,685   | (15,586) | (66,293) | (12,796) | (8,306)  | 0        | 0     | (128,449) |
|                                    | Customers                                     | (2)      | 0        | (2)      | (1)      | (1)      | (1)      | 0        | (1)      | (2)      | (1)      | (1)      | 0        | 0     | (12)      |
|                                    | G4 Small Industrial, Monthly Demand           | (49,632) | 0        | 0        | 0        | 0        | 0        | 53,080   | (53,080) | 0        | 0        | 38,805   | (38,805) | 0     | (49,632)  |
|                                    | Billing Adjustments                           | (1)      | 0        | 0        | 0        | 0        | 0        | 1        | (1)      | 0        | 0        | 1        | (1)      | 0     | (1)       |
|                                    | Volume Annualization                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0         |
|                                    | Reclassification                              | (27,662) | (28,556) | (18,521) | (29,305) | (26,564) | (32,056) | (27,737) | (30,388) | (7,073)  | (7,193)  | (4,816)  | (2,865)  | 0     | (242,736) |
|                                    | Customers                                     | (3)      | (3)      | (3)      | (3)      | (3)      | (3)      | (3)      | (3)      | (1)      | (1)      | (1)      | (1)      | (1)   | (28)      |
|                                    | Total Adjustments                             | (77,294) | (28,556) | (18,521) | (29,305) | (26,564) | (32,056) | 25,343   | (83,468) | (7,073)  | (7,193)  | 33,989   | (41,670) | 0     | (292,368) |
|                                    | Customers                                     | (4)      | (2)      | (3)      | (3)      | (3)      | (3)      | (2)      | (4)      | (1)      | (1)      | 0        | (2)      | 0     | (28)      |
| G4 Armed Forces, Monthly Demand    | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Billing Adjustments                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Volume Annualization               | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Reclassification                   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Customers                          | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Total Adjustments                  | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Customers                          | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| G4 Large Commercial, Annual Demand | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Billing Adjustments                | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Volume Annualization               | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Reclassification                   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Customers                          | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Total Adjustments                  | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |
| Customers                          | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |           |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule                                       | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| G4 Small Industrial, Annual Demand                  | Billing Adjustments                                 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Volume Annualization                                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Reclassification                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Total Adjustments                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | G4 Armed Forces, Annual Demand                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Billing Adjustments                                 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Volume Annualization                                |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Reclassification                                    |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Total Adjustments                                   |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| G5 Large Commercial, Winter Peak < 15% Annual Usage | Billing Adjustments                                 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Volume Annualization                                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Reclassification                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Total Adjustments                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | G5 Small Industrial, Winter Peak < 15% Annual Usage |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Billing Adjustments                                 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Volume Annualization                                |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Reclassification                                    |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Total Adjustments                                   |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |

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

G5 Large Commercial, Winter Peak < 15% Annual Usage

Billing Adjustments

Sales

Customers

Volume Annualization

Sales

Customers

Reclassification

Sales

Customers

Total Adjustments

Sales

Customers

G5 Small Industrial, Winter Peak < 15% Annual Usage

Billing Adjustments

Sales

Customers

Volume Annualization

Sales

Customers

Reclassification

Sales

Customers

Total Adjustments

Sales

Customers

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
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BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|               | G5 Armed Forces, Winter Peak < 15% Annual Usage                         |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Air Conditioning Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)           |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Air Conditioning Gas Service, (Chiller-Only Serv @ Address, G2, BSC)    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|               | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | <u>Water Pumping Gas Service</u>  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | <u>NN_NGEG</u>  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Small Electric Generation Gas Service                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Small Electric Generation - Small Industrial                            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Small Electric Generation - Commercial Cogeneration, G1                 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 1        | (1)      |          |          |          |          |          |          |          |          |          |          |       |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 1        | (1)      |          |          |          |          |          |          |          |          |          |          |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule  | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|----------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|                | Small Electric Generation - Commercial Cogeneration, G2 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Billing Adjustments                                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Volume Annualization                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Total Adjustments                                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Small Electric Generation - Commercial Cogeneration, G3 |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Billing Adjustments                                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Volume Annualization                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Total Adjustments                                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| <u>NN_NGCG</u> | <u>Compressed Natural Gas on Customer Premises</u>      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | CNG on Customer's Premises - Non-Residential for Resale |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Billing Adjustments                                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Volume Annualization                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Total Adjustments                                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | CNG on Customer's Premises - Non-Residential            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Billing Adjustments                                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Volume Annualization                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Total Adjustments                                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |  |
|---------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|--|
|               | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
| <u>NN_NGL</u> | Street And Outdoor Lighting Gas Service                       |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 14       | 0        | (14)     | (65)     | (22)     | (13)     | (37)     | (16)     | (14)     | 291      | 0        | 0        | 124   |  |
|               | Customers   | 1        | (1)      | (1)      | (5)      | (1)      | (1)      | (3)      | (1)      | (1)      | 0        | 0        | 0        | (13)  |  |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 209      | 87       | 33       | 32       | 1        | 91       | 11       | (42)     | (18)     | 26       | (43)     | (2)      | 385   |  |
|               | Customers   | 6        | 4        | 3        | 1        | 1        | (7)      | (1)      | (2)      | (2)      | (2)      | (3)      | (1)      | (3)   |  |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 223      | 87       | 19       | (33)     | (21)     | 78       | (26)     | (58)     | (32)     | 317      | (43)     | (2)      | 509   |  |
|               | Customers   | 7        | 3        | 2        | (4)      | 0        | (8)      | (4)      | (3)      | (3)      | (2)      | (3)      | (1)      | (16)  |  |
|               | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |  |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |  |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|               | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule    | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|------------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|                  | Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| <u>NN_NGOS</u>   | <u>Optional Gas Service</u>                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | <u>Optional, Large Commercial</u>                             |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| <u>NN_NGAS</u>   | <u>Alternative Sales Service</u>                              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | <u>Alternative Sales Service, Large Commercial</u>            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| <u>NN_NGCCGS</u> | <u>Compression Gas Service</u>                                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | <u>Compression, Large Commercial</u>                          |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Billing Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Volume Annualization  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Reclassification  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Total Adjustments   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|                  | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|                  | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |



SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule   | Description                | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023  | May 2023  | TOTAL    |  |
|---|----------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|----------|--|
| NN_NGRNG<br>Biogas and Renewable Natural Gas Service<br>Biogas and Renewable, Large Commercial<br>Billing Adjustments | Sales                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Customers                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Volume Annualization       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Sales                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Customers                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Reclassification           | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Sales                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Customers                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Total Adjustments          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Sales                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | Customers                  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         | 0        |  |
|   | <b>Total Sales Service</b> |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
|   | <b>Billing Adjustments</b> |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
|   | Sales                      | (55,627) | (989)    | (664)    | (835)    | (1,210)  | 47,194   | 70,643   | (38,669) | (4,496)  | 38,729   | 51,206    | (154,790) | (49,508) |  |
|   | Customers                  | 1        | (1)      | (3)      | (5)      | (1)      | 0        | 1        | (2)      | (1)      | 1        | 2         | (12)      | (20)     |  |
| <b>Volume Annualization</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Sales   | 16,082                     | 26,338   | 3,249    | 14,939   | 15,994   | 33,831   | 69,636   | 25,247   | (37,818) | 14,208   | 10,509   | 6,152     | 198,367   |          |  |
| Customers   | 17                         | 14       | 12       | 7        | 7        | (2)      | 2        | (1)      | (3)      | (2)      | (3)      | (1)       | 47        |          |  |
| <b>Reclassification</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Sales   | 6,588                      | 6,644    | 6,613    | 766      | 2,060    | 900      | 3,543    | 978      | 0        | 0        | 0        | 0         | 28,092    |          |  |
| Customers   | (3)                        | (3)      | (3)      | (2)      | (2)      | 0        | 0        | 0        | 0        | 0        | 0        | 0         | (13)      |          |  |
| <b>Total Adjustments</b>  |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Sales   | (32,957)                   | 31,993   | 9,198    | 14,870   | 16,844   | 81,925   | 143,822  | (12,444) | (42,314) | 52,937   | 61,715   | (148,638) | 176,951   |          |  |
| Customers   | 15                         | 10       | 6        | 0        | 4        | (2)      | 3        | (3)      | (4)      | (1)      | (1)      | (13)      | 14        |          |  |
| <b>Transportation</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| <b>Transportation - Residential</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| <b>Billing Adjustments</b>  |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| <b>Volume Annualization</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| <b>Reclassification</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| <b>Total Adjustments</b>  |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| <b>Transportation - Master Metered</b>  |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| <b>Billing Adjustments</b>  |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| <b>Volume Annualization</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| <b>Reclassification</b>   |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| <b>Total Adjustments</b>  |                            |          |          |          |          |          |          |          |          |          |          |           |           |          |  |
| Deliveries  | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |
| Customers   | 0                          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |          |  |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description                   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---------------|-------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|               | Transportation - Commercial   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments           |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 60       | (60)     | 422      | (2)      | (420)    | (10)     | (230)    | 240      | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization          |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments             | 0        | 0        | 0        | 0        | 60       | (60)     | 422      | (2)      | (420)    | (10)     | (230)    | 240      | 0     |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Military     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments           |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 13,678   | (13,678) | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1        | 1     |
|               | Volume Annualization          |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments             | 0        | 0        | 0        | 13,678   | (13,678) | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 1        | 1     |
|               | Transportation - Industrial   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments           |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | (422)    | 422      | 0        | 0        | 240      | (240)    | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 1     |
|               | Volume Annualization          |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments             | 0        | 0        | 0        | 0        | 0        | 0        | (422)    | 422      | 0        | 0        | 240      | (240)    | 0     |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0        | 0        | 0        | 1     |
|               | Transportation - Cogeneration |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments           |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization          |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Deliveries                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                     | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |

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| Rate Schedule | Description                             | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|               | Transportation - Irrigation             |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                        |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Water Pumping          |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                        |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Compressed Natural Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                        |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Essential Agriculture  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                     |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                        |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers                               | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description                                       | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---------------|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|               | Transportation - Electric Generation              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Core Aggregation Agency          |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Negotiated Industrial            |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Negotiated Essential Agriculture |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                              |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Deliveries  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
|               | Transportation - Negotiated Compressed Natural Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Negotiated Electric Generation    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Negotiated Sales                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Transportation - Negotiated Cogeneration           |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Billing Adjustments                                |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Volume Annualization                               |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Reclassification                                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Total Adjustments                                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|               | Deliveries   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|               | Customers  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
BILLING, RECLASSIFICATION AND VOLUME ANNUALIZATION ADJUSTMENTS

| Rate Schedule | Description                            | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023  | TOTAL    |
|---------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|----------|
|               | Transportation - Negotiated Commercial |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Billing Adjustments                    |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Deliveries                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Volume Annualization                   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Deliveries                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Reclassification                       | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Deliveries                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Total Adjustments                      | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Deliveries                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | <b>Total Transportation</b>            |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Billing Adjustments                    |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Deliveries                             | 0        | 0        | 0        | 13,678   | (13,618) | (60)     | 0        | 420      | (420)    | (10)     | 10       | 0         | 0        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0        | 0        | 1         | 2        |
|               | Volume Annualization                   |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Deliveries                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Reclassification                       |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Deliveries                             | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0        |
|               | Total Adjustments                      | 0        | 0        | 0        | 13,678   | (13,618) | (60)     | 0        | 420      | (420)    | (10)     | 10       | 0         | 0        |
|               | Sales                                  | 0        | 0        | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0        | 0        | 0         | 2        |
|               | Customers                              | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 1        |
|               | <b>TOTAL</b>                           |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Billing Adjustments                    |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Sales                                  | (55,627) | (989)    | (664)    | 12,843   | (14,828) | 47,134   | 70,643   | (38,249) | (4,916)  | 38,719   | 51,216   | (154,790) | (49,508) |
|               | Customers                              | 1        | (1)      | (3)      | (5)      | (1)      | 1        | 1        | (2)      | (1)      | 1        | 2        | (11)      | (18)     |
|               | Volume Annualization                   |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Sales                                  | 16,082   | 26,338   | 3,249    | 14,939   | 15,994   | 33,831   | 69,636   | 25,247   | (37,818) | 14,208   | 10,509   | 6,152     | 198,367  |
|               | Customers                              | 17       | 14       | 12       | 7        | 7        | (2)      | 2        | (1)      | (3)      | (2)      | (3)      | (1)       | 47       |
|               | Reclassification                       |          |          |          |          |          |          |          |          |          |          |          |           |          |
|               | Sales                                  | 6,588    | 6,644    | 6,613    | 766      | 2,060    | 900      | 3,543    | 978      | 0        | 0        | 0        | 0         | 28,092   |
|               | Customers                              | (3)      | (3)      | (3)      | (2)      | (2)      | 0        | 0        | 0        | 0        | 0        | 0        | 0         | (13)     |
|               | Total Adjustments                      | (32,957) | 31,993   | 9,198    | 28,548   | 3,226    | 81,865   | 143,822  | (12,024) | (42,734) | 52,927   | 61,725   | (148,638) | 176,951  |
|               | Sales                                  | 15       | 10       | 6        | 0        | 4        | (1)      | 3        | (3)      | (4)      | (1)      | (1)      | (12)      | 16       |
|               | Customers                              |          |          |          |          |          |          |          |          |          |          |          |           |          |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule   | Description  | Jun 2022  | Jul 2022  | Aug 2022  | Sep 2022  | Oct 2022  | Nov 2022  | Dec 2022  | Jan 2023   | Feb 2023   | Mar 2023   | Apr 2023  | May 2023  | TOTAL      |
|-----------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|-----------|-----------|------------|
| <u>NN NGRS</u>  | <u>Single Family Residential Gas Service</u>                 |           |           |           |           |           |           |           |            |            |            |           |           |            |
|                 | Sales  | 2,116,264 | 1,328,449 | 1,068,395 | 1,130,746 | 1,574,540 | 5,084,862 | 9,889,058 | 10,856,967 | 11,072,820 | 10,132,792 | 7,044,026 | 3,569,844 | 64,868,763 |
|                 | Customers  | 75,881    | 75,242    | 76,607    | 75,983    | 76,110    | 76,435    | 76,750    | 77,037     | 76,957     | 77,223     | 77,165    | 77,144    | 918,534    |
|                 | Sales/Customer   | 27.9      | 17.7      | 13.9      | 14.9      | 20.7      | 66.5      | 128.8     | 140.9      | 143.9      | 131.2      | 91.3      | 46.3      | 70.6       |
| <u>NN NGRM</u>  | <u>Multi-Family Residential Gas Service</u>                  |           |           |           |           |           |           |           |            |            |            |           |           |            |
|                 | Sales  | 316,465   | 204,370   | 160,687   | 164,441   | 213,223   | 542,437   | 1,116,197 | 1,216,959  | 1,259,342  | 1,192,850  | 868,705   | 487,469   | 7,743,145  |
|                 | Customers  | 16,703    | 16,503    | 16,842    | 16,610    | 16,571    | 16,649    | 16,761    | 16,838     | 16,857     | 16,879     | 16,871    | 16,797    | 200,881    |
|                 | Sales/Customer   | 18.9      | 12.4      | 9.5       | 9.9       | 12.9      | 32.6      | 66.6      | 72.3       | 74.7       | 70.7       | 51.5      | 29.0      | 38.5       |
| <u>NN NGRAC</u> | <u>Air Conditioning Residential Gas Service</u>              |           |           |           |           |           |           |           |            |            |            |           |           |            |
|                 | Sales  | 53        | 49        | 43        | 36        | 49        | 173       | 329       | 401        | 413        | 346        | 207       | 117       | 2,216      |
|                 | Customers  | 3         | 3         | 3         | 3         | 3         | 3         | 3         | 3          | 3          | 3          | 3         | 3         | 36         |
|                 | Sales/Customer   | 17.7      | 16.3      | 14.3      | 12.0      | 16.3      | 57.7      | 109.7     | 133.7      | 137.7      | 115.3      | 69.0      | 39.0      | 61.6       |
| <u>NN NGS1</u>  | <u>General Gas Service - G1 (&lt; 7,200 therms/year)</u>     |           |           |           |           |           |           |           |            |            |            |           |           |            |
|                 | <u>G1 Apartments</u>   |           |           |           |           |           |           |           |            |            |            |           |           |            |
|                 | Sales  | 3,284     | 2,813     | 2,378     | 2,494     | 3,086     | 8,255     | 13,724    | 16,135     | 14,280     | 13,219     | 10,065    | 6,051     | 95,784     |
|                 | Sales/Customer   | 26        | 29        | 29        | 31        | 31        | 31        | 32        | 33         | 34         | 33         | 32        | 33        | 374        |
|                 | G1 Small Commercial  | 126.3     | 97.0      | 82.0      | 80.5      | 98.5      | 266.3     | 428.9     | 488.9      | 420.0      | 400.6      | 314.5     | 163.4     | 256.1      |
|                 | Sales  | 350,130   | 232,215   | 185,778   | 194,301   | 288,313   | 1,136,318 | 2,191,271 | 2,385,800  | 2,467,659  | 2,138,085  | 1,318,943 | 570,954   | 13,439,767 |
|                 | Customers  | 7,768     | 7,649     | 7,894     | 7,745     | 7,856     | 7,956     | 7,915     | 7,908      | 7,930      | 7,911      | 7,858     | 7,829     | 94,028     |
|                 | Sales/Customer   | 45.1      | 30.4      | 23.5      | 25.1      | 34.6      | 144.6     | 276.9     | 301.7      | 311.2      | 270.3      | 167.8     | 72.9      | 142.9      |
|                 | G1 Small Industrial  | 1,532     | 1,850     | 1,619     | 1,528     | 1,125     | 5,581     | 8,312     | 8,409      | 10,361     | 10,881     | 9,036     | 3,763     | 74,129     |
|                 | Customers  | 15        | 16        | 17        | 17        | 17        | 18        | 18        | 18         | 18         | 18         | 17        | 17        | 206        |
|                 | Sales/Customer   | 102.1     | 115.6     | 95.2      | 89.9      | 66.2      | 310.1     | 461.8     | 467.2      | 575.6      | 604.5      | 531.5     | 221.4     | 359.8      |
|                 | G1 Large Industrial  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Sales  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Customers  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Sales/Customer   | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0       | 0.0       | 0.0        |
|                 | G1 Armed Forces  | 115       | 64        | 47        | 59        | 100       | 1,715     | 2,514     | 2,444      | 2,570      | 2,010      | 1,227     | 162       | 13,027     |
|                 | Customers  | 2         | 2         | 2         | 2         | 2         | 2         | 2         | 2          | 2          | 2          | 2         | 2         | 1          |
|                 | Sales/Customer   | 57.5      | 32.0      | 23.5      | 29.5      | 50.0      | 857.5     | 1,257.0   | 1,222.0    | 1,285.0    | 1,005.0    | 613.5     | 162.0     | 566.4      |
| <u>NN NGS2</u>  | <u>General Gas Service - G2 (7,201 - 50,000 therms/year)</u> |           |           |           |           |           |           |           |            |            |            |           |           |            |
|                 | <u>G2 Apartments</u>   |           |           |           |           |           |           |           |            |            |            |           |           |            |
|                 | Sales  | 6,191     | 4,216     | 3,274     | 2,789     | 3,154     | 5,965     | 11,033    | 12,731     | 13,078     | 13,393     | 11,181    | 6,660     | 93,665     |
|                 | Customers  | 10        | 9         | 9         | 9         | 9         | 9         | 9         | 9          | 10         | 10         | 10        | 9         | 112        |
|                 | Sales/Customer   | 619.1     | 468.4     | 363.8     | 309.9     | 350.4     | 662.8     | 1,225.9   | 1,414.6    | 1,307.8    | 1,339.3    | 1,118.1   | 740.0     | 836.3      |
|                 | G2 Master Meter Mobile Home Park                             | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Sales  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Customers  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Sales/Customer   | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0       | 0.0       | 0.0        |
|                 | G2 Small Commercial  | 588,853   | 383,546   | 318,180   | 352,957   | 475,878   | 1,198,663 | 2,038,441 | 2,205,479  | 2,304,675  | 2,131,170  | 1,521,801 | 826,619   | 14,316,262 |
|                 | Customers  | 799       | 796       | 818       | 814       | 811       | 820       | 821       | 827        | 843        | 862        | 883       | 908       | 10,002     |
|                 | Sales/Customer   | 689.4     | 481.8     | 389.0     | 433.6     | 586.8     | 1,461.8   | 2,482.9   | 2,666.8    | 2,733.9    | 2,472.4    | 1,723.4   | 910.4     | 1,431.3    |
|                 | G2 Small Industrial  | 31,782    | 28,669    | 28,035    | 36,340    | 72,164    | 125,955   | 93,976    | 105,554    | 110,768    | 93,430     | 74,827    | 47,001    | 848,501    |
|                 | Customers  | 33        | 33        | 32        | 31        | 31        | 30        | 29        | 31         | 30         | 30         | 30        | 30        | 370        |
|                 | Sales/Customer   | 963.1     | 868.8     | 876.1     | 1,172.3   | 2,327.9   | 4,198.5   | 3,240.6   | 3,405.0    | 3,692.3    | 3,114.3    | 2,494.2   | 1,566.7   | 2,293.2    |
|                 | G2 Large Industrial  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Sales  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Customers  | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0         | 0         | 0          |
|                 | Sales/Customer   | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0       | 0.0       | 0.0        |

SOUTHWEST GAS CORPORATION  
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RECORDED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule                      | Description  | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL     |           |
|------------------------------------|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----------|-----------|
| NN NGG3                            | G2 Armed Forces  | 941      | 927      | 713      | 865      | 1,649    | 5,419    | 8,430    | 10,041   | 8,587    | 8,424    | 5,415    | 3,367    | 54,778    |           |
|                                    | Sales  | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 4        | 49        |           |
|                                    | Customers  | 235.3    | 231.8    | 178.3    | 216.3    | 412.3    | 1,354.8  | 2,107.5  | 2,510.3  | 2,146.8  | 2,106.0  | 1,353.8  | 673.4    | 1,117.9   |           |
|                                    | Sales/Customer   |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | <u>General Gas Service - G3 (&lt;50,000 - 180,000 therms/year)</u> |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G3 Apartments  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Customers  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|                                    | Sales/Customer   |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G3 Master/Meter Mobile Home Park                                   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Customers  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|                                    | Sales/Customer   |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G3 Small Commercial  | 185,233  | 148,747  | 115,274  | 125,083  | 154,093  | 251,841  | 542,863  | 589,420  | 589,420  | 595,117  | 580,059  | 457,885  | 412,233   | 4,157,648 |
|                                    | Customers  | 44       | 43       | 43       | 43       | 43       | 43       | 44       | 45       | 45       | 44       | 46       | 49       | 63        | 550       |
| Sales/Customer                     | 4,209.8  | 3,459.2  | 2,680.8  | 2,908.9  | 3,583.6  | 5,852.1  | 12,337.8 | 13,098.2 | 13,098.2 | 13,525.4 | 12,610.0 | 9,344.6  | 6,543.4  | 7,559.4   |           |
| G3 Small Industrial                | 162,745  | 136,930  | 118,448  | 156,072  | 228,267  | 265,165  | 232,868  | 225,285  | 225,285  | 266,844  | 265,152  | 235,681  | 196,080  | 2,489,537 |           |
| Sales                              | 22   | 22       | 22       | 23       | 23       | 24       | 24       | 24       | 24       | 26       | 26       | 26       | 26       | 288       |           |
| Customers                          | 7,397.5  | 6,224.1  | 5,384.0  | 6,785.7  | 9,924.7  | 11,048.5 | 9,702.8  | 9,386.9  | 9,386.9  | 10,263.2 | 10,198.2 | 9,064.7  | 7,541.5  | 8,644.2   |           |
| Sales/Customer                     |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G3 Large Industrial                | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G3 Armed Forces                    | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| NN NGG4                            | General Gas Service - G4 (>180,000 therms/year)                    |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G4 Large Commercial, Monthly Demand                                | 63,964   | 47,549   | 59,503   | 63,921   | 80,142   | 128,550  | 110,770  | 158,686  | 158,686  | 214,903  | 115,346  | 71,754   | 1,263,983 |           |
|                                    | Sales  | 6        | 4        | 6        | 5        | 5        | 5        | 4        | 4        | 5        | 6        | 5        | 4        | 60        |           |
|                                    | Customers  | 10,660.7 | 11,887.3 | 9,917.2  | 12,784.2 | 16,028.4 | 25,710.0 | 27,692.5 | 31,737.2 | 31,737.2 | 35,817.2 | 29,779.0 | 23,069.2 | 17,938.5  | 21,066.4  |
|                                    | Sales/Customer   | 508,337  | 403,315  | 337,734  | 368,303  | 394,760  | 416,599  | 479,933  | 581,426  | 581,426  | 473,819  | 456,416  | 383,964  | 435,487   | 5,220,093 |
|                                    | Sales  | 12       | 10       | 11       | 11       | 11       | 11       | 10       | 10       | 12       | 9        | 9        | 8        | 10        | 124       |
|                                    | Customers  | 42,361.4 | 40,331.5 | 30,703.1 | 33,482.1 | 35,887.3 | 37,872.6 | 47,993.3 | 46,785.5 | 46,785.5 | 52,646.6 | 50,712.9 | 47,995.5 | 43,548.7  | 42,097.5  |
|                                    | Sales/Customer   |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G4 Armed Forces, Monthly Demand                                    | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Customers  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
|                                    | Sales/Customer   |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
|                                    | G4 Large Commercial, Annual Demand                                 | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Sales  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         | 0         |
|                                    | Customers  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       | 0.0       |
| Sales/Customer                     |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G4 Small Industrial, Annual Demand | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |
| G4 Armed Forces, Annual Demand     | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Sales                              | 0  | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0         |           |
| Customers                          | 0.0  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0       |           |
| Sales/Customer                     |  |          |          |          |          |          |          |          |          |          |          |          |          |           |           |



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| Rate Schedule   | Description   | Jun 2022  | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |     |
|---|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|-----|
| <u>NN_NGG5</u>  | General Gas Service - G5 (Winter Peak < 15% Annual Usage)               |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | G5 Large Commercial, Winter Peak < 15% Annual Usage                     |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |     |
|   | G5 Small Industrial, Winter Peak < 15% Annual Usage                     |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |     |
|   | G5 Armed Forces, Winter Peak < 15% Annual Usage                         |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |
| <u>NN_NGAC</u>  | Air Conditioning Gas Service  |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Air Conditioning Gas Service (Chiller - 2nd Service - No BSC)           |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
|   | Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |     |
|   | Air Conditioning Gas Service (Chiller-Only Serv @ Address, G2, BSC)     |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 225   | 367      | 365      | 306      | 147      | 248      | 292      | 591      | 485      | 284      | 222      | 127      | 3,659 |     |
|   | Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12    |     |
|   | Sales/Customer  | 225.0   | 367.0    | 365.0    | 306.0    | 147.0    | 248.0    | 292.0    | 591.0    | 485.0    | 284.0    | 222.0    | 127.0    | 304.9 |     |
|   | Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G1 - Winter) |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |
| Air Conditioning Gas Service (GHP - 2nd Service - No BSC - G2 - Winter) |   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |
| <u>NN_NGWP</u>  | Water Pumping Gas Service   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   | Sales   | 138   | 42       | 0        | 0        | 40       | 154      | 328      | 403      | 392      | 453      | 364      | 245      | 2,559 |     |
|   | Customers   | 2   | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 2        | 24    |     |
|   | Sales/Customer  | 69.0  | 21.0     | 0.0      | 0.0      | 20.0     | 77.0     | 164.0    | 201.5    | 196.0    | 226.5    | 182.0    | 122.5    | 106.6 |     |
|   | <u>NN_NGEG</u>  | Small Electric Generation Gas Service                   |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   |   | Small Electric Generation - Small Industrial            |          |          |          |          |          |          |          |          |          |          |          |       |     |
|   |   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0   |
|   |   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     | 0   |
|   |   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   | 0.0 |
|   |   | Small Electric Generation - Commercial Cogeneration, G1 |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   |   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |     |
| Customers   |   | 2   | 4        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 3        | 36    |     |
| Sales/Customer  |   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 1.8   |     |
| Small Electric Generation - Commercial Cogeneration, G2                 |   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 2,365   | 0        | 46,685   | 0        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 49,050   |       |     |
| Customers   | 1   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |     |
| Sales/Customer  | 0.0   | 2,365.0   | 0.0      | 46,685.0 | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 4,067.5  |       |     |
| Small Electric Generation - Commercial Cogeneration, G3                 |   |   |          |          |          |          |          |          |          |          |          |          |          |       |     |
| Sales   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Customers   | 0   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |     |
| Sales/Customer  | 0.0   | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |     |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule   | Description   | Jun 2022 | Jul 2022 | Aug 2022 | Sep 2022 | Oct 2022 | Nov 2022 | Dec 2022 | Jan 2023 | Feb 2023 | Mar 2023 | Apr 2023 | May 2023 | TOTAL |
|---|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------|
| <u>NN NGCNG</u>   | Compressed Natural Gas on Customer Premises                   |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | CNG on Customer's Premises - Non-Residential for Resale       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential                  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Non-Residential by Southwest Gas |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | CNG on Customer's Premises - Residential                      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN NGL</u>   | Street And Outdoor Lighting Gas Service                       |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Street & Outdoor Lighting, Residential 0.4800 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 583      | 714      | 771      | 832      | 805      | 714      | 917      | 914      | 858      | 478      | 843      | 823      | 9,252 |
|   | Customers   | 47       | 51       | 52       | 58       | 54       | 62       | 58       | 57       | 57       | 56       | 57       | 55       | 664   |
|   | Sales/Customer  | 12.4     | 14.0     | 14.8     | 14.3     | 14.9     | 11.5     | 15.8     | 16.0     | 15.1     | 8.5      | 14.8     | 15.0     | 13.9  |
|   | Street & Outdoor Lighting, Residential 0.6200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Residential 0.7200 therms/day      |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Customers   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
|   | Sales/Customer  | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0   |
|   | Street & Outdoor Lighting, Small Commercial 0.4800 therms/day |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 29       | 31       | 28       | 28       | 31       | 28       | 28       | 30       | 33       | 28       | 31       | 28       | 353   |
| Customers   | 1   | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 1        | 12       |       |
| Sales/Customer  | 29.0  | 31.0     | 28.0     | 28.0     | 31.0     | 28.0     | 28.0     | 30.0     | 33.0     | 28.0     | 31.0     | 28.0     | 29.4     |       |
| Street & Outdoor Lighting, Small Commercial 0.6200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 0.7200 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| Street & Outdoor Lighting, Small Commercial 1.0730 therms/day |   |          |          |          |          |          |          |          |          |          |          |          |          |       |
| Sales   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |
| <u>NN NGOS</u>  | Optional Gas Service  |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Optional, Large Commercial                                    |          |          |          |          |          |          |          |          |          |          |          |          |       |
|   | Sales   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0     |
| Customers   | 0   | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        |       |
| Sales/Customer  | 0.0   | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      | 0.0      |       |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule              | Description                                 | Jun 2022  | Jul 2022  | Aug 2022  | Sep 2022  | Oct 2022  | Nov 2022  | Dec 2022   | Jan 2023   | Feb 2023   | Mar 2023   | Apr 2023   | May 2023  | TOTAL       |
|----------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|------------|------------|------------|-----------|-------------|
| NN NGAS                    | Alternative Sales Service                   |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Alternative Sales Service, Large Commercial | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Sales/Customer                              | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0        | 0.0        | 0.0       | 0.0         |
| NN NGCGS                   | Compression Gas Service                     |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Compression, Large Commercial               | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Sales/Customer                              | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0        | 0.0        | 0.0       | 0.0         |
| NN NGRNG                   | Biogas and Renewable Natural Gas Service    |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Biogas and Renewable, Large Commercial      | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Sales/Customer                              | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       | 0.0        | 0.0        | 0.0        | 0.0        | 0.0        | 0.0       | 0.0         |
| <b>TOTAL SALES SERVICE</b> |   |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Sales                                       | 4,306,864 | 2,927,228 | 2,401,272 | 2,647,786 | 3,481,698 | 9,178,442 | 16,741,286 | 18,357,678 | 18,817,031 | 17,188,401 | 12,059,787 | 6,638,794 | 114,746,267 |
|                            | Customers                                   | 101,383   | 100,426   | 102,400   | 101,398   | 101,499   | 102,011   | 102,493    | 102,862    | 102,839    | 103,126    | 103,029    | 102,943   | 1,226,409   |
|                            | Transportation - Residential                |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Transportation - Master Metered             |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Transportation - Commercial                 |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 321,994   | 310,080   | 280,860   | 297,494   | 365,711   | 541,883   | 610,411    | 630,421    | 545,241    | 630,977    | 472,180    | 395,905   | 5,403,157   |
|                            | Customers                                   | 29        | 29        | 29        | 29        | 29        | 29        | 29         | 29         | 29         | 29         | 29         | 29        | 348         |
|                            | Transportation - Military                   |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 15,300    | 11,780    | 15,810    | 3,422     | 108,228   | 149,400   | 211,110    | 184,650    | 181,160    | 155,930    | 96,000     | 39,890    | 1,172,780   |
|                            | Customers                                   | 125       | 125       | 125       | 125       | 125       | 125       | 125        | 125        | 125        | 125        | 125        | 124       | 1,499       |
|                            | Transportation - Industrial                 |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 663,286   | 887,900   | 790,480   | 848,836   | 919,209   | 1,109,327 | 927,129    | 886,729    | 985,669    | 1,342,353  | 1,222,120  | 1,198,825 | 11,781,863  |
|                            | Customers                                   | 9         | 9         | 9         | 9         | 9         | 8         | 9          | 9          | 9          | 9          | 9          | 9         | 107         |
|                            | Transportation - Cogeneration               |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Transportation - Irrigation                 |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Transportation - Water Pumping              |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Transportation - Compressed Natural Gas     |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Transportation - Essential Agriculture      |           |           |           |           |           |           |            |            |            |            |            |           |             |
|                            | Deliveries                                  | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |
|                            | Customers                                   | 0         | 0         | 0         | 0         | 0         | 0         | 0          | 0          | 0          | 0          | 0          | 0         | 0           |

SOUTHWEST GAS CORPORATION  
TOTAL NORTHERN NEVADA  
NEVADA RATE CASE 2023  
TWELVE MONTHS ENDING MAY 2023  
RECORDED DELIVERIES (THERMS) AND CUSTOMERS

| Rate Schedule | Description   | Jun 2022         | Jul 2022         | Aug 2022         | Sep 2022         | Oct 2022         | Nov 2022          | Dec 2022          | Jan 2023          | Feb 2023          | Mar 2023          | Apr 2023          | May 2023          | TOTAL              |
|---------------|---|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
|               | Transportation - Electric Generation Deliveries               | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Core Aggregation Agency Deliveries           | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Industrial Deliveries             | 1,979,700        | 2,218,990        | 2,063,270        | 1,925,420        | 2,412,340        | 2,067,720         | 1,891,890         | 1,989,570         | 2,065,620         | 1,998,400         | 1,816,860         | 1,871,570         | 24,301,350         |
|               | Customers   | 3                | 3                | 3                | 3                | 3                | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 36                 |
|               | Transportation - Negotiated Essential Agriculture Deliveries  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Compressed Natural Gas Deliveries | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Electric Generation Deliveries    | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Sales Deliveries                  | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Cogeneration Deliveries           | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Transportation - Negotiated Commercial Deliveries             | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | Customers   | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  |
|               | <b>TOTAL TRANSPORTATION</b>                                   | <b>2,980,280</b> | <b>3,428,750</b> | <b>3,150,420</b> | <b>3,075,172</b> | <b>3,805,488</b> | <b>3,868,330</b>  | <b>3,640,540</b>  | <b>3,691,370</b>  | <b>3,777,690</b>  | <b>4,127,660</b>  | <b>3,607,160</b>  | <b>3,506,290</b>  | <b>42,659,150</b>  |
|               | Deliveries  | 166              | 166              | 166              | 166              | 166              | 165               | 166               | 166               | 166               | 166               | 166               | 165               | 1,990              |
|               | Customers   |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |
|               | <b>TOTAL DISTRICT</b>   | <b>7,287,144</b> | <b>6,955,978</b> | <b>5,551,692</b> | <b>5,722,958</b> | <b>7,287,186</b> | <b>13,046,772</b> | <b>20,381,826</b> | <b>22,049,048</b> | <b>22,594,721</b> | <b>21,316,061</b> | <b>15,666,947</b> | <b>10,145,084</b> | <b>157,405,417</b> |
|               | Sales   | 101,549          | 100,592          | 102,566          | 101,564          | 101,665          | 102,176           | 102,659           | 103,028           | 103,005           | 103,292           | 103,195           | 103,108           | 1,228,399          |
|               | Customers   |                  |                  |                  |                  |                  |                   |                   |                   |                   |                   |                   |                   |                    |

SOUTHWEST GAS CORPORATION  
2023 NEVADA RATE CASE  
NORTHERN NEVADA  
TRANSPORTATION VOLUMES AS ADJUSTED

| Basic Service Charges | Contract Number | Rate Schedule      | Customer          | June 2022 | July 2022 | August 2022 | September 2022 | October 2022 | November 2022 | December 2022 | January 2023 | February 2023 | March 2023 | April 2023 | May 2023  | Total     |            |
|-----------------------|-----------------|--------------------|-------------------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|------------|------------|-----------|-----------|------------|
|                       |                 | <b>Full Margin</b> |                   |           |           |             |                |              |               |               |              |               |            |            |           |           |            |
| 2                     | 23006           | NG-G1              | 23006             | 149       | 30        | 21          | 41             | 353          | 620           | 1,300         | 1,112        | 424           | 803        | 698        | 344       | 5,895     |            |
| 3                     | 25003           | NG-G1              | 25003             | 29        | 133       | 136         | 201            | 476          | 897           | 1,634         | 1,302        | 1,244         | 1,052      | (143)      | 1,330     | 8,291     |            |
| 88                    | 27005           | NG-G1              | 27005             | 2,038     | 1,756     | 2,300       | 2,476          | 14,767       | 27,833        | 41,442        | 37,168       | 34,108        | 28,648     | 13,453     | 6,304     | 212,295   |            |
| 93                    |                 |                    | Total NG-G1       | 2,216     | 1,919     | 2,457       | 2,718          | 15,596       | 29,352        | 44,376        | 39,582       | 35,776        | 30,503     | 14,008     | 7,978     | 226,481   |            |
| 7                     | 23006           | NG-G2              | 23006             | 13181     | 12586     | 10241       | 14864          | 17387        | 22449         | 34999         | 30304        | 20470         | 21409      | 25487      | 17788     | 241165    |            |
| 2                     | 25003           | NG-G2              | 25003             | 684       | 490       | 522         | 1,224          | 1,054        | 857           | 1,243         | 1,076        | 1,151         | 1,109      | 1,101      | 896       | 11407     |            |
| 1                     | 27001           | NG-G2              | 27001             | 34        | 0         | 0           | 33             | 101          | 1,913         | 2,843         | 909          | 721           | 767        | 540        | 65        | 7926      |            |
| 31                    | 27005           | NG-G2              | 27005             | 9,077     | 5,400     | 7,312       | 10,222         | 48,875       | 74,253        | 104,837       | 91,401       | 90,220        | 79,152     | 51,565     | 24,777    | 597091    |            |
| 41                    |                 |                    | Total NG-G2       | 22976     | 18476     | 18075       | 26343          | 67417        | 99472         | 143922        | 123690       | 112562        | 102437     | 78693      | 43526     | 857588    |            |
| 1                     | 23002           | NG-G3              | 23002             | 3251      | 3975      | 3294        | 3270           | 3274         | 3586          | 3427          | 3458         | 3129          | 4204       | 3562       | 3310      | 41740     |            |
| 4                     | 23006           | NG-G3              | 23006             | 9170      | 8614      | 6788        | 10166          | 12030        | 18861         | 28151         | 25934        | 16876         | 21188      | 20205      | 14188     | 192171    |            |
| 2                     | 25003           | NG-G3              | 25003             | 6,537     | 5,647     | 5,812       | 8,775          | 11,800       | 15,346        | 23,473        | 19,322       | 18,605        | 14,129     | 12,842     | 8,314     | 150602    |            |
| 6                     | 27005           | NG-G3              | 27005             | 4,185     | 4,624     | 6,198       | 4,402          | 30,908       | 47,312        | 64,831        | 56,081       | 56,832        | 48,130     | 30,982     | 8,909     | 363394    |            |
| 1                     | 27024           | NG-G3              | 27024             | 204,050   | 189,200   | 195,130     | 178,410        | 200,920      | 223,370       | 212,600       | 200,320      | 190,460       | 205,370    | 190,350    | 215,150   | 2405330   |            |
| 14                    |                 |                    | Total NG-G3       | 227193    | 212060    | 217222      | 205023         | 258932       | 308475        | 332482        | 305115       | 285902        | 293021     | 257941     | 249871    | 3152337   |            |
| 1                     | 23007           | NG-G4              | 23007             | 16500     | 17910     | 13030       | 16429          | 21310        | 42670         | 43230         | 42910        | 36680         | 40720      | 29360      | 20910     | 341659    |            |
| 1                     | 23001           | NG-G4              | 23001             | 80800     | 80290     | 69390       | 75810          | 88090        | 127640        | 135780        | 135070       | 133210        | 152490     | 116300     | 110100    | 1304970   |            |
| 1                     | 23002           | NG-G4              | 23002             | 68139     | 66875     | 52826       | 58320          | 80326        | 110264        | 119403        | 131092       | 106291        | 144796     | 91268      | 81290     | 1110690   |            |
| 1                     | 23009           | NG-G4              | 23009             | 25680     | 20110     | 20650       | 17910          | 23942        | 29900         | 35770         | 38640        | 34730         | 36890      | 30700      | 23760     | 338682    |            |
| 1                     | 23003           | NG-G4              | 23003             | 34700     | 38500     | 36580       | 33630          | 39950        | 76240         | 74990         | 75710        | 64400         | 81750      | 50500      | 38050     | 645000    |            |
| 1                     | 23004           | NG-G4              | 23004             | 32930     | 28910     | 26920       | 29230          | 33188        | 50300         | 64790         | 74370        | 68830         | 70900      | 58800      | 47410     | 584578    |            |
| 1                     | 24008           | NG-G4              | 24008             | 16250     | 15300     | 16490       | 15140          | 15190        | 15900         | 18350         | 19360        | 17920         | 18630      | 15900      | 13680     | 198110    |            |
| 1                     | 24012           | NG-G4              | 24012             | 30460     | 30620     | 31190       | 28880          | 38610        | 67050         | 64680         | 72760        | 56820         | 60850      | 44190      | 35620     | 561730    |            |
| 1                     | 24015           | NG-G4              | 24015             | 25000     | 25480     | 23150       | 24100          | 25650        | 41000         | 36760         | 43000        | 38000         | 35110      | 26800      | 25960     | 370010    |            |
| 1                     | 24009           | NG-G4              | 24009             | 107250    | 89700     | 96380       | 96000          | 146550       | 263810        | 271850        | 283600       | 261000        | 271900     | 182900     | 99490     | 2169430   |            |
| 2                     | 26004           | NG-G4              | 26004             | 60,000    | 61,940    | 61,520      | 50,210         | 65,440       | 81,720        | 92,350        | 80,720       | 72,280        | 79,420     | 75,130     | 51,880    | 832610    |            |
| 1                     | 27014           | NG-G4              | 27014             | 79,300    | 56,850    | 82,110      | 76,000         | 66,540       | 64,910        | 54,360        | 55,400       | 67,120        | 69,980     | 61,890     | 60,460    | 794930    |            |
| 1                     | 27021           | NG-G4              | 27021             | 19,500    | 20,480    | 20,660      | 20,360         | 19,880       | 24,090        | 21,610        | 24,490       | 21,110        | 25,000     | 17,730     | 15,830    | 250740    |            |
| 1                     | 27018           | NG-G4              | 27018             | 25,380    | 27,350    | 31,800      | 28,670         | 22,960       | 21,700        | 29,540        | 34,480       | 32,870        | 35,600     | 24,220     | 33,660    | 348230    |            |
| 1                     | 27001           | NG-G4              | 27001             | 114,456   | 396,180   | 253,520     | 330,967        | 336,599      | 336,577       | 180,557       | 127,091      | 266,239       | 589,143    | 599,810    | 652,575   | 4195214   |            |
| 1                     | 27015           | NG-G4              | 27015             | 71,850    | 64,750    | 74,700      | 77,900         | 78,800       | 75,400        | 76,200        | 75,860       | 72,190        | 69,520     | 89,300     | 75,550    | 902020    |            |
| 17                    |                 |                    | Total NG-G4       | 808195    | 1039245   | 910916      | 979556         | 1103025      | 1444971       | 1320220       | 1314553      | 1349690       | 1782709    | 1514798    | 1385225   | 14853103  |            |
| 165                   |                 |                    | Total Full Margin | 1,060,580 | 1,271,700 | 1,148,670   | 1,213,640      | 1,444,970    | 1,882,270     | 1,841,000     | 1,782,940    | 1,783,930     | 2,208,670  | 1,865,440  | 1,686,600 | 1,686,600 | 19,190,410 |

SOUTHWEST GAS CORPORATION  
2023 NEVADA RATE CASE  
NORTHERN NEVADA  
TRANSPORTATION VOLUMES AS ADJUSTED

| Basic Service Charges | Contract Number | Rate Schedule           | Invoice Customer       | June 2022 | July 2022 | August 2022 | September 2022 | October 2022 | November 2022 | December 2022 | January 2023 | February 2023 | March 2023 | April 2023 | May 2023  | Total      |
|-----------------------|-----------------|-------------------------|------------------------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|------------|------------|-----------|------------|
|                       |                 | <b>Special Contract</b> |                        |           |           |             |                |              |               |               |              |               |            |            |           |            |
|                       |                 | Large Industrial        |                        |           |           |             |                |              |               |               |              |               |            |            |           |            |
|                       |                 | 26001                   |                        |           |           |             |                |              |               |               |              |               |            |            |           |            |
| 1                     | 26001           | NG-G4                   | Total Large Industrial | 1,919,700 | 2,157,050 | 2,001,750   | 1,875,210      | 2,346,900    | 1,986,000     | 1,799,540     | 1,908,850    | 1,993,340     | 1,918,980  | 1,741,730  | 1,819,690 | 23,468,740 |
|                       |                 |                         |                        | 1,919,700 | 2,157,050 | 2,001,750   | 1,875,210      | 2,346,900    | 1,986,000     | 1,799,540     | 1,908,850    | 1,993,340     | 1,918,980  | 1,741,730  | 1,819,690 | 23,468,740 |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
BILL DEMAND  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
\*\*\*CONFIDENTIAL\*\*\***

| CSS Customers                 | Bill Demand | GTS Customers         | CSA    | Bill Demand |
|-------------------------------|-------------|-----------------------|--------|-------------|
|                               | 30,328      |                       | 24008T | 19,141      |
|                               | 23,278      |                       | 24012T | 73,476      |
|                               | 7,165       |                       | 24015T | 43,475      |
|                               | 37,964      |                       | 27014T | 85,930      |
|                               | 31,319      |                       | 23007T | 44,076      |
|                               | 9,835       |                       | 23001T | 144,599     |
|                               | 48,376      |                       | 23002T | 131,803     |
|                               | 34,265      |                       | 27021T | 24,608      |
|                               | 171,312     |                       | 23009T | 38,023      |
|                               | 62,646      |                       | 27018T | 35,359      |
|                               | 57,507      |                       | 23003T | 78,599      |
|                               | 155,756     |                       | 26004T | 88,355      |
|                               |             |                       | 23004T | 74,363      |
|                               |             |                       | 27001T | 679,389     |
|                               |             |                       | 27015T | 84,378      |
| Total CSS Bill Demand         | 669,751     |                       | 27024T | 216,473     |
|                               |             |                       | 24009T | 298,486     |
| NNV                           |             |                       |        |             |
| 12-Month Transportation Bills |             |                       |        |             |
|                               | 33,963,408  | Total GTS Bill Demand |        | 2,160,533   |

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**FULL MARGIN TRANSPORTATION CUSTOMERS, DELIVERIES AND MARGIN RATE SCHEDULES [1]**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a)                  | Rate Schedule (b) | Annual Bills (c) | Number of         |                       | Proposed Billing Demand (g) | Oct-22 (l) | Nov-22 (m) | Dec-22 (n) | Jan-23 (o) | Feb-23 (p) | Mar-23 (q) | Apr-23 (r) | May-23 (s) | Total (t)  | Total Including Weather Adj. (u) | Transport Weather Adj. (v) |  |
|----------|----------------------------------|-------------------|------------------|-------------------|-----------------------|-----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------------------------------|----------------------------|--|
|          |                                  |                   |                  | Basic Charges (d) | Transport Charges (e) |                             |            |            |            |            |            |            |            |            |            |                                  |                            |  |
| 1        | General Gas Service - 1          | 0                 | 0                | 0                 | 0                     | 0                           |            |            |            |            |            |            |            |            |            |                                  |                            |  |
| 2        | 23006                            | NG-G1             | 24               | 24                | 0                     | 30                          | 353        | 620        | 1,300      | 1,112      | 424        | 803        | 698        | 344        | 5,865      |                                  |                            |  |
| 3        | 25003                            | NG-G1             | 36               | 29                | 133                   | 29                          | 476        | 897        | 1,634      | 1,302      | 1,244      | 1,052      | 1,453      | 1,300      | 8,291      |                                  |                            |  |
| 4        | 27005                            | NG-G1             | 1,086            | 2,038             | 1,756                 | 2,300                       | 14,767     | 27,835     | 41,442     | 37,168     | 34,106     | 28,648     | 13,453     | 6,304      | 212,965    |                                  |                            |  |
| 5        | Subtotal General Gas Service - 1 |                   | 1,116            | 2,116             | 1,919                 | 2,457                       | 15,596     | 29,552     | 44,376     | 39,582     | 35,776     | 30,503     | 14,008     | 7,978      | 226,861    |                                  | (3,064)                    |  |
| 6        | General Gas Service - 2          |                   |                  |                   |                       |                             |            |            |            |            |            |            |            |            |            |                                  |                            |  |
| 7        | 23006                            | NG-G2             | 84               | 84                | 0                     | 10,241                      | 17,367     | 22,449     | 34,989     | 30,304     | 20,470     | 21,409     | 25,487     | 17,788     | 241,165    |                                  |                            |  |
| 8        | 25003                            | NG-G2             | 24               | 24                | 0                     | 522                         | 1,064      | 857        | 1,243      | 1,076      | 1,151      | 1,109      | 1,101      | 896        | 11,407     |                                  |                            |  |
| 9        | 27001                            | NG-G2             | 12               | 12                | 0                     | 34                          | 101        | 191        | 284        | 909        | 721        | 767        | 540        | 65         | 7,926      |                                  |                            |  |
| 10       | 27005                            | NG-G2             | 372              | 9,077             | 5,400                 | 7,312                       | 10,222     | 48,875     | 104,837    | 91,401     | 90,220     | 79,152     | 51,565     | 24,777     | 597,091    |                                  |                            |  |
| 11       | Subtotal General Gas Service - 2 |                   | 492              | 22,976            | 18,476                | 18,075                      | 26,343     | 67,417     | 143,922    | 123,690    | 112,562    | 102,437    | 78,693     | 43,526     | 857,889    |                                  | (11,601)                   |  |
| 12       | General Gas Service - 3          |                   |                  |                   |                       |                             |            |            |            |            |            |            |            |            |            |                                  |                            |  |
| 13       | 23002                            | NG-G3             | 12               | 12                | 0                     | 3,274                       | 3,458      | 3,427      | 3,458      | 3,129      | 4,204      | 3,562      | 3,310      | 41,740     |            |                                  |                            |  |
| 14       | 23006                            | NG-G3             | 48               | 9,170             | 8,614                 | 10,166                      | 12,030     | 18,861     | 28,151     | 25,934     | 16,876     | 21,188     | 20,205     | 14,188     | 192,171    |                                  |                            |  |
| 15       | 25003                            | NG-G3             | 24               | 6,537             | 5,847                 | 6,775                       | 11,800     | 15,346     | 23,473     | 19,322     | 18,605     | 14,129     | 12,842     | 8,314      | 150,602    |                                  |                            |  |
| 16       | 27005                            | NG-G3             | 72               | 4,185             | 4,624                 | 6,198                       | 4,402      | 30,908     | 47,312     | 64,831     | 56,832     | 48,130     | 30,962     | 8,909      | 363,394    |                                  |                            |  |
| 17       | 27024                            | NG-G3             | 12               | 204,050           | 189,200               | 195,130                     | 178,410    | 200,920    | 223,370    | 212,600    | 190,480    | 205,370    | 190,350    | 215,150    | 2,405,330  |                                  |                            |  |
| 18       | Subtotal General Gas Service - 3 |                   | 168              | 227,193           | 212,060               | 217,222                     | 205,023    | 258,932    | 308,475    | 332,482    | 285,902    | 293,021    | 257,941    | 249,871    | 3,153,237  |                                  | (42,655)                   |  |
| 19       | General Gas Service - 4          |                   |                  |                   |                       |                             |            |            |            |            |            |            |            |            |            |                                  |                            |  |
| 20       | 23007                            | NG-G4             | 12               | 16,500            | 17,910                | 13,030                      | 21,310     | 42,870     | 43,230     | 42,910     | 36,680     | 40,720     | 29,360     | 20,910     | 341,659    |                                  |                            |  |
| 21       | 23001                            | NG-G4             | 12               | 80,900            | 80,290                | 69,390                      | 75,810     | 88,090     | 127,840    | 135,070    | 133,210    | 152,490    | 116,300    | 110,100    | 1,304,970  |                                  |                            |  |
| 22       | 23002                            | NG-G4             | 12               | 68,139            | 66,875                | 52,826                      | 58,320     | 66,326     | 110,264    | 119,403    | 106,281    | 144,796    | 91,268     | 81,290     | 1,110,880  |                                  |                            |  |
| 23       | 23009                            | NG-G4             | 12               | 25,680            | 20,110                | 20,660                      | 17,910     | 23,942     | 29,900     | 35,770     | 38,640     | 36,890     | 30,700     | 23,760     | 336,882    |                                  |                            |  |
| 24       | 23003                            | NG-G4             | 12               | 34,700            | 38,500                | 36,580                      | 33,630     | 39,950     | 74,990     | 75,710     | 64,400     | 81,750     | 50,500     | 38,050     | 645,000    |                                  |                            |  |
| 25       | 23004                            | NG-G4             | 12               | 32,930            | 26,910                | 28,920                      | 29,230     | 33,188     | 50,300     | 64,790     | 74,370     | 68,830     | 70,900     | 88,800     | 47,410     | 584,578                          |                            |  |
| 26       | 24008                            | NG-G4             | 12               | 16,250            | 15,300                | 16,490                      | 15,140     | 15,190     | 15,900     | 18,350     | 19,360     | 17,920     | 18,630     | 15,900     | 13,680     | 198,110                          |                            |  |
| 27       | 24012                            | NG-G4             | 12               | 30,460            | 30,620                | 31,190                      | 28,880     | 38,610     | 67,050     | 64,680     | 72,760     | 60,850     | 44,190     | 35,620     | 561,730    |                                  |                            |  |
| 28       | 24015                            | NG-G4             | 12               | 25,000            | 25,480                | 23,150                      | 24,100     | 25,650     | 43,000     | 36,760     | 38,000     | 35,110     | 26,800     | 25,960     | 370,010    |                                  |                            |  |
| 29       | 24009                            | NG-G4             | 12               | 107,250           | 89,700                | 96,380                      | 96,000     | 146,550    | 271,850    | 283,600    | 281,000    | 271,900    | 182,900    | 98,490     | 2,169,430  |                                  |                            |  |
| 30       | 26004                            | NG-G4             | 24               | 60,000            | 61,940                | 61,520                      | 50,210     | 65,440     | 81,720     | 92,350     | 72,280     | 79,420     | 75,130     | 51,880     | 832,610    |                                  |                            |  |
| 31       | 27014                            | NG-G4             | 12               | 79,300            | 56,650                | 82,110                      | 76,000     | 66,540     | 64,910     | 54,360     | 67,120     | 69,990     | 61,890     | 60,460     | 794,930    |                                  |                            |  |
| 32       | 27021                            | NG-G4             | 12               | 25,000            | 20,480                | 20,660                      | 20,360     | 19,880     | 24,090     | 24,490     | 21,110     | 25,000     | 17,730     | 15,830     | 250,740    |                                  |                            |  |
| 33       | 27001                            | NG-G4             | 12               | 652,575           | 396,180               | 253,520                     | 330,967    | 336,599    | 352,377    | 180,557    | 266,239    | 589,143    | 599,810    | 652,575    | 4,199,514  |                                  |                            |  |
| 34       | 27015                            | NG-G4             | 12               | 89,300            | 71,650                | 74,700                      | 77,900     | 78,800     | 75,400     | 76,200     | 75,860     | 69,520     | 89,300     | 75,550     | 902,020    |                                  |                            |  |
| 35       | Subtotal General Gas Service - 4 |                   | 204              | 1,930,931         | 1,930,931             | 1,930,931                   | 1,930,931  | 2,859,556  | 3,144,871  | 3,320,220  | 3,144,553  | 2,859,556  | 1,514,798  | 1,385,225  | 14,953,103 |                                  | (202,277)                  |  |
| 36       | Total Full-Margin Transportation |                   | 1,980            | 1,980             | 240                   | 1,448,670                   | 1,213,640  | 1,444,970  | 1,892,270  | 1,841,000  | 1,783,940  | 2,208,670  | 1,885,440  | 1,686,600  | 19,190,410 |                                  | (259,597)                  |  |
| 37       |                                  |                   |                  |                   |                       |                             |            |            |            |            |            |            |            |            | 18,930,813 |                                  | (259,597)                  |  |

[1] Worksheet Schedule J-1, Sheets 37 - 41.



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a)                | Rate Schedule (b) | Jun-22 (c) | Jul-22 (d) | Aug-22 (e) | Sep-22 (f) | Oct-22 (g) | Nov-22 (h) | Dec-22 (i) | Jan-23 (j) | Feb-23 (k) | Mar-23 (l) | Apr-23 (m) | May-23 (n) | Total (o)  | Line No. |
|----------|--------------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|
| 1        | 26001                          | NG-G4             | 1,919,700  | 2,157,050  | 2,001,750  | 1,875,210  | 2,346,900  | 1,986,000  | 1,799,540  | 1,908,850  | 1,993,340  | 1,918,980  | 1,741,730  | 1,819,690  | 23,468,740 | 1        |
| 2        | MAV True Up Volumes            |                   | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 191,803    | 2,301,639  | 2        |
| 3        | Total Billed Volume            |                   | 2,111,503  | 2,348,853  | 2,193,553  | 2,067,013  | 2,538,703  | 2,177,803  | 1,991,343  | 2,100,653  | 2,185,143  | 2,110,783  | 1,933,533  | 2,011,493  | 25,770,379 | 3        |
| 4        | Meters                         |                   | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 12         | 4        |
| 5        | Basic Service Charges          |                   | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 12         | 5        |
| 6        | Basic Service Charge per Meter |                   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 12,000  | 6        |
| 7        | Total Basic Service Charges    |                   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 1,000   | \$ 12,000  | 7        |
| 8        | Demand Charges                 |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 8        |
| 9        | Transportation Service Charges |                   | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 500     | \$ 6,000   | 9        |
| 10       | Volume Charge per Therm        |                   | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | \$ 0.01669 | 10       |
| 11       | Total Volume Charge            |                   | \$ 35,241  | \$ 39,202  | \$ 36,610  | \$ 34,498  | \$ 42,371  | \$ 36,348  | \$ 33,236  | \$ 35,060  | \$ 36,470  | \$ 35,229  | \$ 32,271  | \$ 33,572  | \$ 430,108 | 11       |
| 12       | Total Margin                   |                   | \$ 36,741  | \$ 40,702  | \$ 38,110  | \$ 35,998  | \$ 43,871  | \$ 37,848  | \$ 34,736  | \$ 36,560  | \$ 37,970  | \$ 36,729  | \$ 33,771  | \$ 35,072  | \$ 448,108 | 12       |
| 13       | Customer 2                     |                   |            |            |            |            |            |            |            |            |            |            |            |            |            | 13       |
| 14       | Monthly Volumes                |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 14       |
| 15       | Meters                         |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 15       |
| 16       | Basic Service Charges          |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 16       |
| 17       | Basic Service Charge per Meter |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 17       |
| 18       | Total Basic Service Charges    |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 18       |
| 19       | Demand Charges                 |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 19       |
| 20       | Transportation Service Charges |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 20       |
| 21       | Volume Charge per Therm        |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 21       |
| 22       | Total Volume Charge            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 22       |
| 23       | Total Margin                   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 23       |
| 24       | Customer 3                     |                   |            |            |            |            |            |            |            |            |            |            |            |            |            | 24       |
| 25       | Monthly Volumes                |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 25       |
| 26       | Meters                         |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 26       |
| 27       | Basic Service Charges          |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 27       |
| 28       | Basic Service Charge per Meter |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 28       |
| 29       | Total Basic Service Charges    |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 29       |
| 30       | Demand Charges                 |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 30       |
| 31       | Transportation Service Charges |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 31       |
| 32       | Volume Charge per Therm        |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 32       |
| 33       | Total Volume Charge            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 33       |
| 34       | Total Margin                   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 34       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a)   | Rate Schedule (b) | Jun-22 (c) | Jul-22 (d) | Aug-22 (e) | Sep-22 (f) | Oct-22 (g) | Nov-22 (h) | Dec-22 (i) | Jan-23 (j) | Feb-23 (k) | Mar-23 (l) | Apr-23 (m) | May-23 (n) | Total (o)  | Line No. |    |
|----------|---|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|----------|----|
| 35       | Customer 4  |                   |            |            |            |            |            |            |            |            |            |            |            |            |            | 35       |    |
| 36       | Monthly Volumes   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 36 |
| 37       | Meters  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 37 |
| 38       | Basic Service Charges                                     |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 38 |
| 39       | Basic Service Charge per Meter                            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 39 |
| 40       | Total Basic Service Charges                               |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 40 |
| 41       | Demand Charges  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 41 |
| 42       | Transportation Service Charges                            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 42 |
| 43       | Volume Charge per Therm                                   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 43 |
| 44       | Total Volume Charge                                       |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 44 |
| 45       | Total Margin  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 45 |
| 46       | Customer 5  |                   |            |            |            |            |            |            |            |            |            |            |            |            |            | 46       |    |
| 47       | Monthly Volumes   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 47 |
| 48       | Meters  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 48 |
| 49       | Basic Service Charges                                     |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 49 |
| 50       | Basic Service Charge per Meter                            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 50 |
| 51       | Total Basic Service Charges                               |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 51 |
| 52       | Demand Charges  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 52 |
| 53       | Transportation Service Charges                            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 53 |
| 54       | Volume Charge per Therm                                   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 54 |
| 55       | Total Volume Charge                                       |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 55 |
| 56       | Total Margin  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 56 |
| 57       | Customer 6  |                   |            |            |            |            |            |            |            |            |            |            |            |            |            | 57       |    |
| 58       | Monthly Volumes   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 58 |
| 59       | Meters  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 59 |
| 60       | Basic Service Charges                                     |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 60 |
| 61       | Basic Service Charge per Meter                            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 61 |
| 62       | Total Basic Service Charges                               |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 62 |
| 63       | Demand Charges  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 63 |
| 64       | Transportation Service Charges                            |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 64 |
| 65       | Volume Charge per Therm                                   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 65 |
| 66       | Total Volume Charge                                       |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 66 |
| 67       | Total Margin  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 67 |
| 68       | <b>Total Negotiated Transportation Contract Customers</b> |                   | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1        | 68 |
| 69       | Number of Meters  |                   | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1          | 1        | 69 |
| 70       | Number of Basic Charges                                   |                   | 1,919,700  | 2,157,050  | 2,001,750  | 1,875,210  | 2,346,900  | 1,986,000  | 1,799,540  | 1,908,850  | 1,993,340  | 1,918,980  | 1,741,730  | 1,819,690  | 23,468,740 | 70       |    |
| 71       | Volumes   |                   | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 1,000      | 12,000     | 71       |    |
| 72       | Basic Charge \$   |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 72       |    |
| 73       | Demand Charge \$  |                   | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0        | 73 |

WP Contracts

SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
NEGOTIATED TRANSPORTATION CONTRACTS AND OPTIONAL GAS SERVICE REVENUE CALCULATIONS  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Description (a)          | Rate Schedule (b) | Jun-22 (c) | Jul-22 (d) | Aug-22 (e) | Sep-22 (f) | Oct-22 (g) | Nov-22 (h) | Dec-22 (i) | Jan-23 (j) | Feb-23 (k) | Mar-23 (l) | Apr-23 (m) | May-23 (n) | Total (o) | Line No. |
|----------|--------------------------|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-----------|----------|
| 74       | Transportation Charge \$ |                   | 500        | 500        | 500        | 500        | 500        | 500        | 500        | 500        | 500        | 500        | 500        | 500        | 6,000     | 74       |
| 75       | Delivery Charges         |                   | 35,241     | 39,202     | 36,610     | 34,498     | 42,371     | 36,348     | 33,236     | 35,060     | 36,470     | 35,229     | 32,271     | 33,572     | 430,108   | 75       |
| 76       | Margin                   |                   | 36,741     | 40,702     | 38,110     | 35,998     | 43,871     | 37,848     | 34,736     | 36,560     | 37,970     | 36,729     | 33,771     | 35,072     | 448,108   | 76       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
MONTHLY MARGIN PER CUSTOMER**

| Line No. | Description                                  | Dec 2014  | Jan 2015   | Feb 2015  | Mar 2015  | Apr 2015  | May 2015  | Jun 2015  | Jul 2015  | Aug 2015  | Sep 2015  | Oct 2015  | Nov 2015  | Total      | Line No. |
|----------|--|-----------|------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----------|
|          | (a)  | (b)       | (c)        | (d)       | (e)       | (f)       | (g)       | (h)       | (i)       | (j)       | (k)       | (l)       | (m)       | (n)        |          |
| 1        | <u>Single-Family Residential Gas Service</u> |           |            |           |           |           |           |           |           |           |           |           |           |            |          |
| 2        | Sales  | 9,007,569 | 10,709,882 | 9,660,078 | 8,689,183 | 6,125,679 | 3,705,612 | 2,053,482 | 1,252,340 | 1,079,069 | 1,221,380 | 2,017,393 | 4,856,459 | 60,378,126 | 1        |
| 3        | Customers                                    | 77,433    | 77,433     | 77,433    | 77,433    | 77,433    | 77,433    | 77,398    | 77,392    | 77,388    | 77,376    | 77,403    | 77,433    | 928,988    | 2        |
| 4        | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 3        |
| 5        | Basic Service Charge                         | 10.80     | 10.80      | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80      | 4        |
| 6        | Commodity                                    | 0.46259   | 0.46259    | 0.46259   | 0.46259   | 0.46259   | 0.46259   | 0.46259   | 0.46259   | 0.46259   | 0.46259   | 0.46259   | 0.46259   | 0.46259    | 5        |
| 7        | Monthly Margin                               | 5,003,088 | 5,790,561  | 5,304,932 | 4,855,806 | 3,669,954 | 2,550,455 | 1,785,819 | 1,415,154 | 1,334,957 | 1,400,659 | 1,769,178 | 3,082,826 | 37,963,368 | 6        |
| 8        | Monthly Margin Per Customer                  | 64.61     | 74.78      | 68.51     | 62.71     | 47.40     | 32.94     | 23.07     | 18.29     | 17.25     | 18.10     | 22.86     | 39.81     | 490.33     | 7        |
| 9        | <u>Multi-Family Residential Gas Service</u>  |           |            |           |           |           |           |           |           |           |           |           |           |            | 8        |
| 10       | Sales  | 987,680   | 1,165,444  | 1,069,665 | 997,192   | 734,139   | 484,185   | 298,804   | 192,551   | 160,097   | 174,071   | 251,242   | 506,869   | 7,021,939  | 9        |
| 11       | Customers                                    | 16,792    | 16,792     | 16,792    | 16,792    | 16,792    | 16,792    | 16,793    | 16,787    | 16,786    | 16,775    | 16,800    | 16,792    | 201,485    | 10       |
| 12       | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 11       |
| 13       | Basic Service Charge                         | 10.80     | 10.80      | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80     | 10.80      | 12       |
| 14       | Commodity                                    | 0.47192   | 0.47192    | 0.47192   | 0.47192   | 0.47192   | 0.47192   | 0.47192   | 0.47192   | 0.47192   | 0.47192   | 0.47192   | 0.47192   | 0.47192    | 13       |
| 15       | Monthly Margin                               | 647,460   | 731,350    | 686,150   | 651,948   | 527,808   | 409,850   | 322,376   | 272,168   | 256,842   | 263,318   | 300,006   | 420,555   | 5,489,831  | 14       |
| 16       | Monthly Margin Per Customer                  | 38.56     | 43.55      | 40.86     | 38.82     | 31.43     | 24.41     | 19.20     | 16.21     | 15.30     | 15.70     | 17.86     | 25.04     | 326.94     | 15       |
| 17       | <u>General Gas Service --1</u>               |           |            |           |           |           |           |           |           |           |           |           |           |            | 16       |
| 18       | Sales Customers                              | 1,951,833 | 2,336,494  | 2,106,797 | 1,815,629 | 1,148,948 | 601,299   | 335,212   | 221,888   | 187,643   | 217,300   | 365,137   | 1,071,492 | 12,359,672 | 17       |
| 19       | Customers                                    | 7,830     | 7,830      | 7,830     | 7,830     | 7,830     | 7,830     | 7,815     | 7,812     | 7,817     | 7,810     | 7,814     | 7,830     | 93,878     | 18       |
| 20       | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 19       |
| 21       | Basic Service Charge                         | 43,776    | 39,047     | 35,292    | 30,090    | 13,819    | 7,870     | 2,186     | 1,893     | 2,424     | 2,681     | 15,385    | 28,955    | 223,417    | 20       |
| 22       | Commodity                                    | 93        | 93         | 93        | 93        | 93        | 93        | 93        | 93        | 93        | 93        | 93        | 93        | 93         | 21       |
| 23       | Monthly Margin                               | 1,995,609 | 2,375,541  | 2,142,089 | 1,845,719 | 1,162,767 | 609,169   | 337,398   | 223,781   | 190,067   | 219,981   | 380,522   | 1,100,447 | 12,583,089 | 22       |
| 24       | Monthly Margin Per Customer                  | 7,923     | 7,923      | 7,923     | 7,923     | 7,923     | 7,923     | 7,908     | 7,905     | 7,910     | 7,903     | 7,907     | 7,923     | 94,994     | 23       |
| 25       | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 24       |
| 26       | Basic Service Charge                         | 28.80     | 28.80      | 28.80     | 28.80     | 28.80     | 28.80     | 28.80     | 28.80     | 28.80     | 28.80     | 28.80     | 28.80     | 28.80      | 25       |
| 27       | Commodity                                    | 0.29963   | 0.29963    | 0.29963   | 0.29963   | 0.29963   | 0.29963   | 0.29963   | 0.29963   | 0.29963   | 0.29963   | 0.29963   | 0.29963   | 0.29963    | 26       |
| 28       | Monthly Margin                               | 826,127   | 939,966    | 870,017   | 781,215   | 576,582   | 410,708   | 328,845   | 294,716   | 284,758   | 293,519   | 341,737   | 557,909   | 6,506,098  | 27       |
| 29       | Monthly Margin Per Customer                  | 104.27    | 118.64     | 109.81    | 98.60     | 72.77     | 51.84     | 41.58     | 37.28     | 36.00     | 37.14     | 43.22     | 70.42     | 821.57     | 28       |
| 30       | <u>General Gas Service --2</u>               |           |            |           |           |           |           |           |           |           |           |           |           |            | 29       |
| 31       | Sales Customers                              | 2,190,837 | 2,566,929  | 2,323,266 | 2,083,227 | 1,501,753 | 944,054   | 671,594   | 463,801   | 400,059   | 466,466   | 731,161   | 1,418,780 | 15,761,927 | 30       |
| 32       | Customers                                    | 984       | 984        | 984       | 984       | 984       | 984       | 983       | 975       | 982       | 981       | 985       | 984       | 11,804     | 31       |
| 33       | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 32       |
| 34       | Basic Service Charge                         | 141,975   | 122,017    | 111,039   | 101,051   | 77,628    | 42,937    | 22,665    | 18,226    | 17,830    | 25,987    | 66,505    | 98,126    | 845,988    | 33       |
| 35       | Commodity                                    | 41        | 41         | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 492        | 34       |
| 36       | Monthly Margin                               | 2,332,812 | 2,688,946  | 2,434,305 | 2,184,278 | 1,579,381 | 986,991   | 694,259   | 482,027   | 417,889   | 492,453   | 797,666   | 1,516,906 | 16,607,915 | 35       |
| 37       | Monthly Margin Per Customer                  | 1,025     | 1,025      | 1,025     | 1,025     | 1,025     | 1,025     | 1,034     | 1,016     | 1,023     | 1,022     | 1,026     | 1,025     | 12,296     | 36       |
| 38       | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 37       |
| 39       | Basic Service Charge                         | 135.00    | 135.00     | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00     | 38       |
| 40       | Commodity                                    | 0.10342   | 0.10342    | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342    | 39       |
| 41       | Monthly Margin                               | 379,634   | 416,466    | 390,131   | 364,273   | 301,715   | 240,450   | 211,390   | 187,011   | 181,323   | 188,899   | 221,005   | 295,253   | 3,377,551  | 40       |
| 42       | Monthly Margin Per Customer                  | 370.38    | 406.31     | 380.62    | 355.39    | 294.36    | 234.59    | 204.44    | 184.07    | 177.25    | 184.83    | 215.40    | 288.05    | 3,295.69   | 41       |
| 43       | <u>General Gas Service --2</u>               |           |            |           |           |           |           |           |           |           |           |           |           |            | 42       |
| 44       | Sales Customers                              | 2,190,837 | 2,566,929  | 2,323,266 | 2,083,227 | 1,501,753 | 944,054   | 671,594   | 463,801   | 400,059   | 466,466   | 731,161   | 1,418,780 | 15,761,927 | 43       |
| 45       | Customers                                    | 984       | 984        | 984       | 984       | 984       | 984       | 983       | 975       | 982       | 981       | 985       | 984       | 11,804     | 44       |
| 46       | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 45       |
| 47       | Basic Service Charge                         | 141,975   | 122,017    | 111,039   | 101,051   | 77,628    | 42,937    | 22,665    | 18,226    | 17,830    | 25,987    | 66,505    | 98,126    | 845,988    | 46       |
| 48       | Commodity                                    | 41        | 41         | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 41        | 492        | 47       |
| 49       | Monthly Margin                               | 2,332,812 | 2,688,946  | 2,434,305 | 2,184,278 | 1,579,381 | 986,991   | 694,259   | 482,027   | 417,889   | 492,453   | 797,666   | 1,516,906 | 16,607,915 | 48       |
| 50       | Monthly Margin Per Customer                  | 1,025     | 1,025      | 1,025     | 1,025     | 1,025     | 1,025     | 1,034     | 1,016     | 1,023     | 1,022     | 1,026     | 1,025     | 12,296     | 49       |
| 51       | Proposed Rates                               |           |            |           |           |           |           |           |           |           |           |           |           |            | 50       |
| 52       | Basic Service Charge                         | 135.00    | 135.00     | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00    | 135.00     | 51       |
| 53       | Commodity                                    | 0.10342   | 0.10342    | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342   | 0.10342    | 52       |
| 54       | Monthly Margin                               | 379,634   | 416,466    | 390,131   | 364,273   | 301,715   | 240,450   | 211,390   | 187,011   | 181,323   | 188,899   | 221,005   | 295,253   | 3,377,551  | 53       |
| 55       | Monthly Margin Per Customer                  | 370.38    | 406.31     | 380.62    | 355.39    | 294.36    | 234.59    | 204.44    | 184.07    | 177.25    | 184.83    | 215.40    | 288.05    | 3,295.69   | 54       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
MONTHLY MARGIN PER CUSTOMER**

| Line No. | Description                   | Dec 2014  | Jan 2015  | Feb 2015  | Mar 2015  | Apr 2015  | May 2015  | Jun 2015  | Jul 2015  | Aug 2015  | Sep 2015  | Oct 2015  | Nov 2015  | Total      | Line No. |
|----------|-------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----------|
|          | (a)                           | (b)       | (c)       | (d)       | (e)       | (f)       | (g)       | (h)       | (i)       | (j)       | (k)       | (l)       | (m)       | (n)        |          |
| 47       | General Gas Service --3       |           |           |           |           |           |           |           |           |           |           |           |           |            | 47       |
| 48       | Sales Customers               | 925,999   | 1,056,673 | 961,238   | 972,303   | 747,108   | 549,740   | 411,842   | 354,714   | 302,527   | 360,937   | 492,726   | 692,513   | 7,828,320  | 48       |
| 49       | Sales Customers               | 86        | 86        | 86        | 86        | 86        | 86        | 85        | 85        | 87        | 86        | 86        | 86        | 1,031      | 50       |
| 51       | Transportation Customers      |           |           |           |           |           |           |           |           |           |           |           |           |            | 51       |
| 52       | Sales Customers               | 327,984   | 300,988   | 282,034   | 289,057   | 254,452   | 246,491   | 224,120   | 209,191   | 214,284   | 202,250   | 255,429   | 304,302   | 3,110,582  | 52       |
| 53       | Sales Customers               | 14        | 14        | 14        | 14        | 14        | 14        | 14        | 14        | 14        | 14        | 14        | 14        | 168        | 53       |
| 54       | Transportation Service Charge | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 4         | 48         | 54       |
| 55       | Schedule Total                |           |           |           |           |           |           |           |           |           |           |           |           |            | 55       |
| 56       | Sales Customers               | 1,253,983 | 1,357,661 | 1,243,272 | 1,261,360 | 1,001,560 | 796,231   | 635,962   | 563,905   | 516,811   | 563,187   | 748,155   | 996,815   | 10,938,902 | 56       |
| 57       | Sales Customers               | 100       | 100       | 100       | 100       | 100       | 100       | 99        | 99        | 101       | 100       | 100       | 100       | 1,199      | 57       |
| 58       | Proposed Rates                |           |           |           |           |           |           |           |           |           |           |           |           |            | 58       |
| 59       | Basic Service Charge          | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00    | 350.00     | 59       |
| 60       | Commodity                     | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768   | 0.07768    | 60       |
| 61       | Transportation Service Charge | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00     | 61       |
| 62       | Monthly Margin                | 134,409   | 142,463   | 133,577   | 134,982   | 114,801   | 98,851    | 86,052    | 80,454    | 77,496    | 80,748    | 95,117    | 114,433   | 1,293,384  | 62       |
| 63       | Monthly Margin Per Customer   | 1,344.09  | 1,424.63  | 1,335.77  | 1,349.82  | 1,148.01  | 988.51    | 869.21    | 812.67    | 767.29    | 807.48    | 951.17    | 1,144.33  | 12,942.98  | 63       |
| 64       | General Gas Service --4       |           |           |           |           |           |           |           |           |           |           |           |           |            | 64       |
| 65       | Sales Customers               | 636,785   | 620,306   | 599,594   | 570,391   | 514,623   | 468,361   | 492,172   | 425,084   | 358,106   | 392,646   | 445,472   | 493,420   | 6,016,960  | 65       |
| 66       | Sales Customers               | 12        | 12        | 12        | 12        | 12        | 12        | 12        | 12        | 12        | 12        | 12        | 12        | 144        | 66       |
| 68       | Transportation Customers      |           |           |           |           |           |           |           |           |           |           |           |           |            | 68       |
| 69       | Sales Including Weather Adj   | 1,302,361 | 1,296,770 | 1,331,432 | 1,758,594 | 1,494,307 | 1,366,486 | 797,262   | 1,025,187 | 898,594   | 966,305   | 1,088,104 | 1,425,424 | 14,750,826 | 69       |
| 70       | Sales Customers               | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 17        | 204        | 70       |
| 71       | Schedule Total                |           |           |           |           |           |           |           |           |           |           |           |           |            | 71       |
| 72       | Sales Customers               | 1,939,146 | 1,917,076 | 1,931,026 | 2,328,985 | 2,008,930 | 1,834,847 | 1,289,434 | 1,450,271 | 1,256,700 | 1,358,951 | 1,533,576 | 1,918,844 | 20,767,786 | 72       |
| 73       | Sales Customers               | 29        | 29        | 29        | 29        | 29        | 29        | 29        | 29        | 29        | 29        | 29        | 29        | 348        | 73       |
| 74       | Transportation Service Charge | 16        | 16        | 16        | 16        | 16        | 16        | 16        | 16        | 16        | 16        | 16        | 16        | 16         | 74       |
| 75       | Bill Demand                   | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284 | 2,830,284  | 75       |
| 76       | Proposed Rates                |           |           |           |           |           |           |           |           |           |           |           |           |            | 76       |
| 77       | Basic Service Charge          | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00  | 1,000.00   | 77       |
| 78       | Transportation Service Charge | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00    | 500.00     | 78       |
| 79       | Demand Charge                 | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853   | 0.01853    | 79       |
| 80       | Commodity                     | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169   | 0.05169    | 80       |
| 81       | Monthly Margin                | 189,690   | 188,549   | 189,270   | 209,840   | 193,297   | 184,299   | 156,106   | 164,420   | 154,414   | 159,700   | 168,726   | 188,640   | 2,146,951  | 81       |
| 82       | Monthly Margin Per Customer   | 6,541.02  | 6,501.69  | 6,526.55  | 7,235.87  | 6,665.41  | 6,355.12  | 5,382.98  | 5,669.66  | 5,324.64  | 5,506.89  | 5,818.14  | 6,504.84  | 74,032.81  | 82       |

# Tab K

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Account No./Reference | Description                                   | June 2022 (c) | July 2022 (d) | August 2022 (e) | September 2022 (f) | October 2022 (g) | November 2022 (h) | December 2022 (i) | January 2023 (j) | February 2023 (k) | March 2023 (l) | April 2023 (m) | May 2023 (n) | Total (o)        | Line No. |
|----------|-----------------------|---|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|----------------|--------------|------------------|----------|
|          |                       |   |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              | Sum (o) thru (n) |          |
| 1        | 803                   | Purchased Gas Costs                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 1        |
| 2        | 805.1                 | Natural Gas Transmission Line Purchases       | \$ 2,281,196  | \$ 1,576,265  | \$ 1,242,537    | \$ 2,613,582       | \$ 3,706,070     | \$ 8,577,287      | \$ 19,209,720     | \$ 35,965,682    | \$ 47,657,765     | \$ 12,747,883  | \$ 6,474,769   | \$ (638,014) | \$ 141,413,733   | 2        |
| 3        | 808.1                 | Purchased Gas Cost Adjustments                | 106,552       | (1,103,299)   | (1,344,762)     | (2,596,666)        | (2,392,783)      | (1,786,086)       | (5,799,960)       | (21,546,612)     | (32,014,491)      | 1,819,740      | 4,712,329      | 7,178,665    | (94,677,382.98)  | 3        |
| 4        | 808.2                 | Gas Withdrawn from Storage                    | 10,638        | 56,770        | 57,658          | 60,450             | 44,876           | 55,700            | 62,015            | 62,015           | 944,400           | 324,673        | 244,054        | 73,986       | 3,151,124.41     | 4        |
| 5        | 810                   | Gas Delivered to Storage                      | (535,240)     | -             | -               | -                  | (310,702)        | (160,551)         | -                 | -                | -                 | -              | -              | -            | (1,006,493.04)   | 5        |
| 6        | Sum Lns 1 - 5         | Total   | \$ 1,863,147  | \$ 529,736    | \$ (44,567)     | \$ 187,366         | \$ 1,047,462     | \$ 6,886,360      | \$ 13,471,775     | \$ 15,634,984    | \$ 16,587,675     | \$ 14,882,295  | \$ 11,431,152  | \$ 6,613,597 | \$ 88,860,992    | 6        |
| 7        | 813                   | Other Gas Costs                               |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 7        |
| 8        | 813.1                 | Other Gas Supply                              | \$ 5,391      | \$ 6,589      | \$ 5,925        | \$ 5,529           | \$ 5,641         | \$ 5,121          | \$ 6,787          | \$ 5,568         | \$ 6,032          | \$ 6,427       | \$ 6,833       | \$ 6,067     | \$ 70,891        | 8        |
| 9        | 813.2                 | Labor Loadings                                | 3,483         | 3,744         | 3,770           | 3,754              | 3,756            | 3,756             | 4,693             | 4,693            | 3,471             | 3,144          | 3,675          | 3,088        | \$ 44,747        | 9        |
| 10       | 813.3                 | Materials and Expenses                        | 3,360         | 14,826        | 10,229          | 10,325             | 11,118           | 10,281            | 12,343            | 10,866           | 10,742            | 13,022         | 11,178         | 10,422       | \$ 136,872       | 10       |
|          | Sum Lns 7 - 9         | Total   | \$ 12,207     | \$ 24,159     | \$ 19,924       | \$ 26,108          | \$ 27,515        | \$ 29,158         | \$ 33,823         | \$ 32,327        | \$ 31,605         | \$ 32,593      | \$ 31,686      | \$ 30,573    | \$ 252,410       |          |
| 11       | 888                   | Transmission - Gas Cost                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 11       |
|          | 888                   | Transmission and Compression of Gas by Others | \$ 2,149,245  | \$ 2,134,092  | \$ 2,166,578    | \$ 2,187,082       | \$ 2,156,740     | \$ 2,319,005      | \$ 2,962,684      | \$ 2,903,780     | \$ 2,979,336      | \$ 2,937,255   | \$ 2,618,335   | \$ 2,133,049 | \$ 29,627,140    |          |
|          | 888                   | Transmission Expenses, Excluding Account 858  |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  |          |
| 12       | 860                   | Operations                                    |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 12       |
| 13       | 860.1                 | Operation Supervision and Engineering         |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 13       |
| 14       | 860.2                 | Labor Loadings                                |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 14       |
| 15       | 860.3                 | Materials and Expenses                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 15       |
|          | Sum Lns 12 - 14       | Total   | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -             |          |
| 16       | 851                   | System Control and Load Dispatching           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 16       |
| 17       | 851.1                 | Labor Loadings                                |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 17       |
| 18       | 851.2                 | Materials and Expenses                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 18       |
|          | Sum Lns 16 - 18       | Total   | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -             | 19       |
| 20       | 862                   | Communication System Expense                  |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 20       |
| 21       | 862.1                 | Labor Loadings                                |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 21       |
| 22       | 862.2                 | Materials and Expenses                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 22       |
|          | Sum Lns 20 - 22       | Total   | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -             | 23       |
| 24       | 863                   | Communication Station Labor and Expense       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 24       |
| 25       | 863.1                 | Labor Loadings                                |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 25       |
| 26       | 863.2                 | Materials and Expenses                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 26       |
|          | Sum Lns 24 - 26       | Total   | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -             | 27       |
| 28       | 864                   | Gas for Compressor Station Fuel               |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 28       |
| 29       | 864.1                 | Labor Loadings                                |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 29       |
| 30       | 864.2                 | Materials and Expenses                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 30       |
|          | Sum Lns 28 - 30       | Total   | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -             | 31       |
| 32       | 866                   | Mains Expense                                 |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 32       |
| 33       | 866.1                 | Labor Loadings                                |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 33       |
| 34       | 866.2                 | Materials and Expenses                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 34       |
|          | Sum Lns 32 - 34       | Total   | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -             | 35       |
| 36       | 867                   | Measuring and Regulating Station Expense      |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 36       |
| 37       | 867.1                 | Labor Loadings                                |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 37       |
| 38       | 867.2                 | Materials and Expenses                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 38       |
|          | Sum Lns 36 - 38       | Total   | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -             | 39       |
| 40       | 860                   | Rents   |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                  | 40       |

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.   | Description (a)        | Account No./ Reference (b) | June 2022 (c) | July 2022 (d) | August 2022 (e) | September 2022 (f) | October 2022 (g) | November 2022 (h) | December 2022 (i) | January 2023 (j) | February 2023 (k) | March 2023 (l) | April 2023 (m) | May 2023 (n) | Total (o)<br>Sum (g thru (n)) | Line No. |
|--|------------------------|----------------------------|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|----------------|--------------|-------------------------------|----------|
| <b>Transmission Expenses, Excluding Account 858 Continued</b>  |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| <b>Maintenance</b>   |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| <b>Maintenance Supervision and Engineering</b>                 |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| 1  | Labor                  | 861                        | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 1        |
| 2  | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 2        |
| 3  | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 3        |
| 4  | Total                  | Sum Lns 1-3                | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 4        |
| <b>Maintenance of Structures and Improvements</b>              |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| 5  | Labor                  | 862                        | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 5        |
| 6  | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 6        |
| 7  | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 7        |
| 8  | Total                  | Sum Lns 5-7                | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 8        |
| <b>Maintenance of Mains</b>                                    |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| 9  | Labor                  | 863                        | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 9        |
| 10   | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 10       |
| 11   | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 11       |
| 12   | Total                  | Sum Lns 9-11               | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 12       |
| <b>Maintenance of Compressor Station Equipment</b>             |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| 13   | Labor                  | 864                        | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 13       |
| 14   | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 14       |
| 15   | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 15       |
| 16   | Total                  | Sum Lns 13-15              | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 16       |
| <b>Maintenance of Measuring &amp; Regulating Station Equip</b> |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| 17   | Labor                  | 865                        | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 17       |
| 18   | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 18       |
| 19   | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 19       |
| 20   | Total                  | Sum Lns 17-19              | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 20       |
| <b>Maintenance of SCADA Equipment</b>                          |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| 21   | Labor                  | 866                        | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 21       |
| 22   | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 22       |
| 23   | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 23       |
| 24   | Total                  | Sum Lns 21-23              | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 24       |
| <b>Total Transmission Expense, Excluding Account 858</b>       |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |                               |          |
| 25   | Labor                  |                            | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 25       |
| 26   | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 26       |
| 27   | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -                             | 27       |
| 28   | Total                  | Sum Lns 25-27              | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -                          | 28       |

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**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description                                | Account No./Reference | June 2022 (c) | July 2022 (d) | August 2022 (e) | September 2022 (f) | October 2022 (g) | November 2022 (h) | December 2022 (i) | January 2023 (j) | February 2023 (k) | March 2023 (l) | April 2023 (m) | May 2023 (n) | Total (o) |
|----------|--|-----------------------|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|----------------|--------------|-----------|
| 870      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Distribution                               |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 1        | Operation Supervision and Engineering      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 2        | Labor                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 3        | Labor Loadings                             |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 4        | Materials and Expenses                     |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 871      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Operation Distribution Load Dispatching    |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 5        | Labor                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 6        | Labor Loadings                             |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 7        | Materials and Expenses                     |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 8        | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 874      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Operation Mains and Services               |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 9        | Labor                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 10       | Labor Loadings                             |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 11       | Materials and Expenses                     |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 12       | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 875      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Operation Measuring and Regulation Station |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 13       | Labor                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 14       | Labor Loadings                             |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 15       | Materials and Expenses                     |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 16       | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 878      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Operation Meter and House Regulator        |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 17       | Labor                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 18       | Labor Loadings                             |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 19       | Materials and Expenses                     |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 20       | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 879      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Customer Installation                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 21       | Labor                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 22       | Labor Loadings                             |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 23       | Materials and Expenses                     |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 24       | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 880      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Other                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 25       | Labor                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 26       | Labor Loadings                             |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 27       | Materials and Expenses                     |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 28       | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 881      |  |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
|          | Rents                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |
| 29       | Total                                      |                       |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |           |

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description (a)                               | Account No./Reference (b) | June 2022 (c) | July 2022 (d) | August 2022 (e) | September 2022 (f) | October 2022 (g) | November 2022 (h) | December 2022 (i) | January 2023 (j) | February 2023 (k) | March 2023 (l) | April 2023 (m) | May 2023 (n) | Total (o)     | Line No.         |
|----------|---|---------------------------|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|----------------|--------------|---------------|------------------|
|          |   |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               | Sum (o) thru (n) |
| 885      | Maintenance Supervision and Engineering       |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 1        | Labor   |                           | \$ 25,142     | \$ (36,884)   | \$ 37,050       | \$ 30,792          | \$ 25,029        | \$ 30,007         | \$ (30,072)       | \$ 41,780        | \$ 17,896         | \$ 59,632      | \$ 20,582      | \$ 58,426    | \$ 279,379    | 1                |
| 2        | Labor Loadings                                |                           | 15,418        | (20,502)      | 22,702          | 19,040             | 15,694           | 16,536            | (14,610)          | 23,681           | 9,610             | 33,905         | 11,052         | 33,257       | 167,793.98    | 2                |
| 3        | Materials and Expenses                        |                           | 2,453         | 3,796         | 3,298           | 3,498              | 3,576            | 3,570             | 4,331             | 3,699            | 3,825             | 4,414          | 4,191          | 4,088        | 44,500.72     | 3                |
| 4        | Total   | Sum Lns 1-3               | \$ 45,014     | \$ (53,590)   | \$ 63,050       | \$ 53,330          | \$ 44,300        | \$ 52,113         | \$ (40,351)       | \$ 68,969        | \$ 31,331         | \$ 97,950      | \$ 35,826      | \$ 95,771    | \$ 497,713    | 4                |
| 886      | Maintenance of Structures and Improvements    |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 5        | Labor   |                           | \$ -          | \$ -          | \$ -            | \$ -               | \$ 53            | \$ 39             | \$ 98             | \$ 201           | \$ -              | \$ 80          | \$ -           | \$ 847       | \$ 1,318      | 5                |
| 6        | Labor Loadings                                |                           | -             | -             | -               | -                  | 25               | 25                | 72                | 108              | -                 | 43             | -              | 455          | 736.81        | 6                |
| 7        | Materials and Expenses                        |                           | -             | -             | -               | -                  | 4                | 4                 | 14                | 80               | -                 | 32             | -              | 328          | 472.50        | 7                |
| 8        | Total   | Sum Lns 5-7               | \$ -          | \$ -          | \$ -            | \$ -               | \$ 91            | \$ 91             | \$ 183            | \$ 389           | \$ -              | \$ 156         | \$ -           | \$ 1,629     | \$ 2,527      | 8                |
| 887      | Maintenance of Mains                          |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 9        | Labor   |                           | \$ 44,940     | \$ 76,932     | \$ 21,753       | \$ 24,518          | \$ 34,905        | \$ 21,407         | \$ 26,129         | \$ 17,622        | \$ 22,222         | \$ 32,051      | \$ 22,511      | \$ 33,840    | \$ 378,829    | 9                |
| 10       | Labor Loadings                                |                           | 28,806        | 49,313        | 13,943          | 15,716             | 22,374           | 13,722            | 19,128            | 9,463            | 11,933            | 17,211         | 12,088         | 18,172       | 231,871.51    | 10               |
| 11       | Materials and Expenses                        |                           | 142,419       | 128,407       | 147,685         | 123,176            | 183,579          | 339,504           | 39,270            | 6,697            | 89,452            | 66,309         | (5,219)        | 48,763       | 1,309,041.86  | 11               |
| 12       | Total   | Sum Lns 9-11              | \$ 216,165    | \$ 254,651    | \$ 183,381      | \$ 163,409         | \$ 240,859       | \$ 374,634        | \$ 63,527         | \$ 33,781        | \$ 123,607        | \$ 115,571     | \$ 29,380      | \$ 100,775   | \$ 1,919,742  | 12               |
| 889      | Maintenance of Measuring and Reg. Station Eq. |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 13       | Labor   |                           | \$ 18,830     | \$ 30,354     | \$ 22,141       | \$ 13,535          | \$ 9,692         | \$ 13,907         | \$ 14,459         | \$ 6,442         | \$ 11,666         | \$ 19,353      | \$ 16,586      | \$ 20,622    | \$ 197,588    | 13               |
| 14       | Labor Loadings                                |                           | 12,070        | 19,457        | 14,152          | 8,676              | 6,213            | 8,914             | 10,602            | 3,459            | 6,265             | 10,392         | 8,907          | 11,074       | 120,251.95    | 14               |
| 15       | Materials and Expenses                        |                           | 17,862        | 27,497        | 8,564           | 7,647              | 5,909            | 42,089            | 35,444            | 13,433           | 24,763            | 63,960         | 11,862         | 48,879       | 307,510.28    | 15               |
| 16       | Total   | Sum Lns 13-15             | \$ 48,762     | \$ 77,307     | \$ 44,858       | \$ 29,858          | \$ 21,815        | \$ 64,911         | \$ 60,505         | \$ 23,334        | \$ 42,894         | \$ 93,306      | \$ 37,355      | \$ 80,576    | \$ 625,320    | 16               |
| 892      | Maintenance of Services                       |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 17       | Labor   |                           | \$ 24,414     | \$ 35,397     | \$ 23,232       | \$ 20,106          | \$ 26,551        | \$ 18,038         | \$ 22,064         | \$ 17,074        | \$ 21,574         | \$ 15,354      | \$ 17,406      | \$ 17,688    | \$ 298,899    | 17               |
| 18       | Labor Loadings                                |                           | 15,650        | 22,590        | 14,891          | 12,888             | 17,019           | 11,592            | 16,148            | 9,169            | 11,585            | 8,245          | 9,347          | 9,498        | 156,692.82    | 18               |
| 19       | Materials and Expenses                        |                           | 30,717        | 14,832        | 3,907           | 17,995             | 32,014           | (53,819)          | 30,096            | 104,881          | 7,771             | 39,041         | (27,674)       | 37,986       | 237,847.45    | 19               |
| 20       | Total   | Sum Lns 17-19             | \$ 70,781     | \$ 72,819     | \$ 42,030       | \$ 50,988          | \$ 75,563        | \$ (24,219)       | \$ 68,306         | \$ 131,224       | \$ 40,930         | \$ 62,841      | \$ (9,200)     | \$ 65,172    | \$ 655,439    | 20               |
| 893      | Maintenance of Meters and House Regulators    |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 21       | Labor   |                           | \$ 3,030      | \$ 6,824      | \$ 6,088        | \$ 6,563           | \$ 8,199         | \$ 3,307          | \$ 13,863         | \$ 8,202         | \$ 10,236         | \$ 9,179       | \$ 6,251       | \$ 6,720     | \$ 88,484     | 21               |
| 22       | Labor Loadings                                |                           | 1,942         | 4,374         | 3,903           | 4,220              | 5,255            | 2,120             | 10,146            | 4,405            | 4,997             | 4,929          | 3,357          | 3,609        | 53,756.54     | 22               |
| 23       | Materials and Expenses                        |                           | 2,478         | 5,144         | 1,367           | 7,120              | 9,509            | 4,574             | 5,205             | 4,574            | 3,622             | 5,628          | 2,175          | 1,809        | 51,600.62     | 23               |
| 24       | Total   | Sum Lns 21-23             | \$ 7,451      | \$ 16,342     | \$ 11,358       | \$ 17,923          | \$ 22,964        | \$ 8,197          | \$ 29,214         | \$ 17,181        | \$ 19,556         | \$ 19,736      | \$ 11,783      | \$ 12,138    | \$ 193,841    | 24               |
| 894      | Maintenance of Other Equipment                |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 25       | Labor   |                           | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -          | 25               |
| 26       | Labor Loadings                                |                           | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -             | 26               |
| 27       | Materials and Expenses                        |                           | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -             | 27               |
| 28       | Total   | Sum Lns 25-27             | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -          | 28               |
| 895      | Total Distribution                            |                           |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |               |                  |
| 29       | Labor   |                           | \$ 458,916    | \$ 363,537    | \$ 481,882      | \$ 449,020         | \$ 463,280       | \$ 420,080        | \$ 305,145        | \$ 456,159       | \$ 415,254        | \$ 562,349     | \$ 437,198     | \$ 573,179   | \$ 5,413,998  | 29               |
| 30       | Labor Loadings                                |                           | 290,285       | 264,216       | 304,897         | 285,025            | 291,566          | 266,611           | 250,724           | 248,895          | 222,991           | 307,457        | 234,690        | 313,473      | 3,280,541.11  | 30               |
| 31       | Materials and Expenses                        |                           | 472,905       | 367,314       | 324,939         | 385,849            | 381,245          | 500,459           | 453,708           | 355,487          | 333,429           | 558,647        | 156,381        | 400,141      | 4,700,504.78  | 31               |
| 32       | Total   | Sum Lns 29-31             | \$ 1,220,105  | \$ 1,025,076  | \$ 1,111,718    | \$ 1,129,893       | \$ 1,136,092     | \$ 1,187,150      | \$ 1,009,577      | \$ 1,060,241     | \$ 971,675        | \$ 1,428,453   | \$ 828,269     | \$ 1,286,793 | \$ 13,395,044 | 32               |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
MONTHLY OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                               | Description (a)        | Account No./ Reference (b) | June 2022 (c) | July 2022 (d) | August 2022 (e) | September 2022 (f) | October 2022 (g) | November 2022 (h) | December 2022 (i) | January 2023 (j) | February 2023 (k) | March 2023 (l) | April 2023 (m) | May 2023 (n) | Total (o)  | Line No.     |    |
|--|------------------------|----------------------------|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|----------------|--------------|------------|--------------|----|
| Sum (g thru n)                         |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |            |              |    |
| <b>Customer Accounts</b>               |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |            |              |    |
| 901                                    | Supervision            |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |            |              |    |
| 1                                      | Labor                  |                            | \$ 18,069     | \$ 27,256     | \$ 20,155       | \$ 22,674          | \$ 24,236        | \$ 16,286         | \$ 22,995         | \$ 20,439        | \$ 21,397         | \$ 23,120      | \$ 22,695      | \$ 22,695    | \$ 22,289  | \$ 261,610   | 1  |
| 2                                      | Labor Loadings         |                            | 11,576        | 17,471        | 12,919          | 14,508             | 15,535           | 12,205            | 16,829            | 10,976           | 11,490            | 12,415         | 12,187         | 11,974       | 11,974     | 160,086      | 2  |
| 3                                      | Materials and Expenses |                            | 2,295         | 3,447         | 2,277           | 2,671              | 3,323            | 2,785             | 3,472             | 2,633            | 3,117             | 3,512          | 3,024          | 3,029        | 3,029      | 35,865       | 3  |
| 4                                      | Total                  | Sum Lns 1 - 3              | \$ 31,950     | \$ 48,174     | \$ 35,352       | \$ 39,853          | \$ 43,094        | \$ 31,286         | \$ 43,296         | \$ 34,347        | \$ 36,005         | \$ 39,047      | \$ 37,906      | \$ 37,302    | \$ 37,302  | \$ 457,562   | 4  |
| <b>Meter Reading</b>                   |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |            |              |    |
| 5                                      | Labor                  |                            | \$ 13,927     | \$ 22,280     | \$ 15,603       | \$ 12,680          | \$ 13,656        | \$ 12,154         | \$ 20,136         | \$ 14,421        | \$ 13,678         | \$ 14,170      | \$ 14,268      | \$ 14,032    | \$ 14,032  | \$ 181,204   | 5  |
| 6                                      | Labor Loadings         |                            | 8,927         | 14,282        | 10,002          | 8,128              | 8,892            | 7,790             | 14,737            | 7,744            | 7,345             | 7,609          | 7,662          | 7,535        | 7,535      | 110,642      | 6  |
| 7                                      | Materials and Expenses |                            | 3,622         | 6,898         | 5,622           | 4,864              | 5,225            | 4,981             | 6,519             | 5,138            | 6,096             | 5,834          | 5,755          | 5,718        | 5,718      | 68,171       | 7  |
| 8                                      | Total                  | Sum Lns 4 - 7              | \$ 26,475     | \$ 43,460     | \$ 31,128       | \$ 25,671          | \$ 27,963        | \$ 24,925         | \$ 43,392         | \$ 27,304        | \$ 27,119         | \$ 27,612      | \$ 27,685      | \$ 27,685    | \$ 27,285  | \$ 380,018   | 8  |
| <b>Customer Records and Collection</b> |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |            |              |    |
| 9                                      | Labor                  |                            | \$ 46,451     | \$ 66,629     | \$ 57,684       | \$ 47,034          | \$ 51,720        | \$ 50,714         | \$ 56,855         | \$ 47,273        | \$ 53,040         | \$ 49,874      | \$ 52,819      | \$ 54,141    | \$ 54,141  | \$ 634,234   | 9  |
| 10                                     | Labor Loadings         |                            | 29,775        | 42,709        | 36,976          | 30,131             | 33,153           | 31,066            | 41,551            | 25,386           | 28,483            | 26,782         | 28,364         | 29,074       | 29,074     | 383,448      | 10 |
| 11                                     | Materials and Expenses |                            | 174,011       | 66,771        | 139,222         | 173,950            | 85,431           | 118,551           | 166,389           | 42,284           | 154,401           | 196,431        | 50,929         | 132,147      | 132,147    | 1,479,917    | 11 |
| 12                                     | Total                  | Sum Lns 9 - 11             | \$ 290,237    | \$ 175,509    | \$ 233,882      | \$ 251,115         | \$ 150,304       | \$ 200,331        | \$ 264,795        | \$ 114,843       | \$ 235,924        | \$ 273,088     | \$ 132,111     | \$ 215,361   | \$ 215,361 | \$ 2,497,601 | 12 |
| 13                                     | Uncollectible Accounts |                            | \$ 204,305    | \$ (61,800)   | \$ 2,846        | \$ 104,033         | \$ 3,783         | \$ 8,943          | \$ 265,203        | \$ 16,779        | \$ 17,454         | \$ 15,908      | \$ 12,331      | \$ 107,687   | \$ 107,687 | \$ 697,482   | 13 |
| <b>Miscellaneous</b>                   |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |            |              |    |
| 14                                     | Labor                  |                            | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -       | \$ -         | 14 |
| 15                                     | Labor Loadings         |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -          | -            | 15 |
| 16                                     | Materials and Expenses |                            | -             | -             | -               | -                  | -                | -                 | -                 | -                | -                 | -              | -              | -            | -          | -            | 16 |
| 17                                     | Total                  | Sum Lns 14 - 16            | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -         | \$ -       | \$ -         | 17 |
| <b>Total Customer Accounts</b>         |                        |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |              |            |              |    |
| 18                                     | Labor                  |                            | \$ 78,437     | \$ 116,165    | \$ 93,443       | \$ 82,388          | \$ 89,812        | \$ 79,154         | \$ 99,986         | \$ 82,133        | \$ 88,115         | \$ 87,163      | \$ 89,781      | \$ 90,471    | \$ 90,471  | \$ 1,077,048 | 18 |
| 19                                     | Labor Loadings         |                            | 50,278        | 74,462        | 59,897          | 52,767             | 57,570           | 51,062            | 73,117            | 44,106           | 47,318            | 46,807         | 48,212         | 48,583       | 48,583     | 654,178      | 19 |
| 20                                     | Materials and Expenses |                            | 384,232       | 14,715        | 149,867         | 285,518            | 77,762           | 135,240           | 443,582           | 67,335           | 181,069           | 221,685        | 72,040         | 248,591      | 248,591    | 2,281,436    | 20 |
| 21                                     | Total                  | Sum Lns 18 - 20            | \$ 512,947    | \$ 205,342    | \$ 303,206      | \$ 420,673         | \$ 225,144       | \$ 265,455        | \$ 616,686        | \$ 193,373       | \$ 316,501        | \$ 355,655     | \$ 210,033     | \$ 387,645   | \$ 387,645 | \$ 4,012,663 | 21 |

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**MONTHLY OPERATIONS AND MAINTENANCE EXPENSE**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description (a)                             | Account No./ Reference (b) | June 2022 (c) | July 2022 (d) | August 2022 (e) | September 2022 (f) | October 2022 (g) | November 2022 (h) | December 2022 (i) | January 2023 (j) | February 2023 (k) | March 2023 (l) | April 2023 (m) | May 2023 (n)  | Total (o)         | Line No.          |              |
|----------|---|----------------------------|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|----------------|---------------|-------------------|-------------------|--------------|
|          |   |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               | Sum (g thru n)    |                   |              |
| 1        | Customer Service and Information            | 909                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 2        | Customer Assistance                         |                            | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              |                   | 1            |
| 3        | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 2            |
| 4        | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 3            |
| 5        | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 4            |
| 6        | Total                                       | Sum Lns 1- 3               | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              | \$ -              | 13           |
| 7        | Informational and Instructional Advertising | 909                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 8        | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 5            |
| 9        | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 6            |
| 10       | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 7            |
| 11       | Total                                       | Sum Lns 4- 7               | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              | \$ -              | 8            |
| 12       | Miscellaneous                               | 910                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 13       | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 9            |
| 14       | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 10           |
| 15       | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 11           |
| 16       | Total                                       | Sum Lns 9-11               | \$ 1,059      | \$ 11,870     | \$ 3,164        | \$ 993             | \$ 6,397         | \$ 4,109          | \$ 24,143         | \$ 3,138         | \$ 21,516         | \$ 4,483       | \$ 7,028       | \$ 3,729      | \$ 91,629.03      | \$ 91,629.03      | 12           |
| 17       | Total Customer Service and Information      |                            | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              | \$ -              | 13           |
| 18       | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 14           |
| 19       | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 15           |
| 20       | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 16           |
| 21       | Total                                       | Sum Lns 13- 15             | \$ 1,059      | \$ 11,870     | \$ 3,164        | \$ 993             | \$ 6,397         | \$ 4,109          | \$ 24,143         | \$ 3,148         | \$ 21,516         | \$ 4,486       | \$ 7,028       | \$ 3,729      | \$ 91,641.71      | \$ 91,641.71      | 17           |
| 22       | Supplies                                    | 911                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 23       | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 18           |
| 24       | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 19           |
| 25       | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 20           |
| 26       | Total                                       | Sum Lns 17- 19             | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              | \$ -              | 21           |
| 27       | Demonstration and Selling                   | 912                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 28       | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 22           |
| 29       | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 23           |
| 30       | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 24           |
| 31       | Total                                       | Sum Lns 21- 23             | \$ -          | \$ -          | \$ -            | \$ -               | \$ -             | \$ -              | \$ -              | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              | \$ -              | 25           |
| 32       | Advertising                                 | 913                        |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 33       | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 26           |
| 34       | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 27           |
| 35       | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 28           |
| 36       | Total                                       | Sum Lns 25- 27             | \$ 74         | \$ 2,702      | \$ 2,702        | \$ -               | \$ 9,717         | \$ 109            | \$ 109            | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              | \$ 12,601.47      | \$ 12,601.47 |
| 37       | Total Sales                                 |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 38       | Labor                                       |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 29           |
| 39       | Labor Loadings                              |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 30           |
| 40       | Materials and Expenses                      |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   | 31           |
| 41       | Total                                       | Sum Lns 29- 31             | \$ 74         | \$ 2,702      | \$ 2,702        | \$ -               | \$ 9,717         | \$ 109            | \$ 109            | \$ -             | \$ -              | \$ -           | \$ -           | \$ -          | \$ -              | \$ 12,601.47      | \$ 12,601.47 |
| 42       | Total O&M                                   |                            |               |               |                 |                    |                  |                   |                   |                  |                   |                |                |               |                   |                   |              |
| 43       | Labor                                       |                            | \$ 540,744    | \$ 518,291    | \$ 581,150      | \$ 536,937         | \$ 568,733       | \$ 504,354        | \$ 411,899        | \$ 543,950       | \$ 509,401        | \$ 655,939     | \$ 533,812     | \$ 669,717    | \$ 6,564,927      | \$ 6,564,927      | 33           |
| 44       | Labor Loadings                              |                            | \$ 344,019    | \$ 344,193    | \$ 368,528      | \$ 341,336         | \$ 352,752       | \$ 320,956        | \$ 328,794        | \$ 295,739       | \$ 273,548        | \$ 357,715     | \$ 286,572     | \$ 365,314    | \$ 3,979,466.37   | \$ 3,979,466.37   | 34           |
| 45       | Materials and Expenses                      |                            | \$ 4,874,022  | \$ 3,058,459  | \$ 2,603,453    | \$ 3,018,060       | \$ 3,671,468     | \$ 9,656,605      | \$ 18,965,914     | \$ 20,104,496    | \$ 20,104,496     | \$ 14,285,610  | \$ 14,285,610  | \$ 9,400,205  | \$ 125,612,549.88 | \$ 125,612,549.88 | 35           |
| 46       | Total                                       | Sum Lns 33- 35             | \$ 5,758,784  | \$ 3,920,942  | \$ 3,553,131    | \$ 3,896,332       | \$ 4,582,953     | \$ 10,482,057     | \$ 18,097,286     | \$ 19,805,602    | \$ 20,867,445     | \$ 19,631,168  | \$ 15,055,994  | \$ 10,435,236 | \$ 136,156,944    | \$ 136,156,944    | 36           |

**NORTHERN NEVADA  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description (a)                   | Account No./ Reference (b) | Direct Charges  |                                     | To Be Allocated to NNV (f) | NNV Allocation Factors |                      |                      |                       | Total Allocation to NNV (k) | Total NNV (d) + (k) | Line No. |
|----------|-----------------------------------|----------------------------|-----------------|-------------------------------------|----------------------------|------------------------|----------------------|----------------------|-----------------------|-----------------------------|---------------------|----------|
|          |                                   |                            | Total NNV (d)   | Other Jurisdictions (e) - (d) - (f) |                            | 4-Factor (g)           | Factor II (h)        | Factor III (i)       | A&G Factor (j)        |                             |                     |          |
|          |                                   |                            | Company Records |                                     | Company Records            | Smt N, Sh 8, Ln 9(h)   | Smt N, Sh 8, Ln 4(h) | Smt N, Sh 8, Ln 6(h) | Smt N, Sh 8, Ln 10(h) |                             |                     |          |
| 1        | A&G Salaries                      | 920                        | \$ 63,934,377   | \$ 0                                | \$ 63,934,377              | \$ 3,412,003           | \$ 0                 | \$ 0                 | \$ 0                  | \$ 3,412,003                | \$ 3,412,003        | 1        |
| 2        | Labor                             |                            | 31,008,939      | 0                                   | 31,008,939                 | 1,654,862              | 0                    | 0                    | 0                     | 1,654,862                   | 1,654,862           | 2        |
| 3        | Materials and Expenses            |                            | (3,925,467)     | 0                                   | (3,925,467)                | (209,491)              | 0                    | 0                    | 0                     | (209,491)                   | (209,491)           | 3        |
| 4        | Total                             | Sum Lns 1 - 3              | 91,017,849      | 0                                   | 91,017,849                 | 4,857,374              | 0                    | 0                    | 0                     | 4,857,374                   | 4,857,374           | 4        |
| 5        | Office Supplies and Expenses      | 921                        | \$ 18,703,821   | \$ 0                                | \$ 18,703,821              | \$ 998,172             | \$ 0                 | \$ 0                 | \$ 0                  | \$ 998,172                  | \$ 998,172          | 5        |
| 6        | A&G Expenses Transferred (Credit) | 922                        | \$ (17,035,377) | \$ 0                                | \$ (17,035,377)            | \$ 0                   | \$ 0                 | \$ 0                 | \$ (734,225)          | \$ (734,225)                | \$ (734,225)        | 6        |
| 7        | Outside Services                  | 923                        | \$ 30,860,403   | \$ 101,054                          | \$ 30,285,659              | \$ 1,616,263           | \$ 0                 | \$ 0                 | \$ 0                  | \$ 1,616,263                | \$ 1,717,317        | 7        |
| 8        | Property Insurance                | 924                        | \$ 996,678      | \$ 0                                | \$ 996,678                 | \$ 0                   | \$ 41,213            | \$ 0                 | \$ 0                  | \$ 41,213                   | \$ 41,213           | 8        |
| 9        | Injuries and Damages              | 925                        | \$ 27,765,504   | \$ 42,189                           | \$ 18,508,328              | \$ 987,739             | \$ 0                 | \$ 0                 | \$ 0                  | \$ 987,739                  | \$ 1,029,928        | 9        |
| 10       | Employee Pension and Benefits     | 926                        | \$ (7,737,712)  | \$ 3,927                            | \$ (7,746,190)             | \$ 0                   | \$ 0                 | \$ (520,956)         | \$ 0                  | \$ (520,956)                | \$ (517,029)        | 10       |
| 11       | Regulatory Commission Expenses    | 928                        | \$ 468,716      | \$ (369,560)                        | \$ 838,276                 | \$ 0                   | \$ 0                 | \$ 0                 | \$ 0                  | \$ 0                        | \$ (369,560)        | 11       |
| 12       | Safety Advertising                | 930.1                      | \$ 2,143,729    | \$ 65,011                           | \$ 1,427,232               | \$ 76,167              | \$ 0                 | \$ 0                 | \$ 0                  | \$ 76,167                   | \$ 141,179          | 12       |
|          | Miscellaneous General             | 930.2                      | \$ 0            | \$ 0                                | \$ 0                       | \$ 0                   | \$ 0                 | \$ 0                 | \$ 0                  | \$ 0                        | \$ 0                | 13       |
| 13       | Labor                             |                            | 0               | 0                                   | 0                          | 0                      | 0                    | 0                    | 0                     | 0                           | 0                   | 14       |
| 14       | Labor Loadings                    |                            | 0               | 0                                   | 0                          | 0                      | 0                    | 0                    | 0                     | 0                           | 0                   | 15       |
| 15       | Materials and Expenses            |                            | 10,032,156      | 82,102                              | 8,147,788                  | 434,825                | 0                    | 0                    | 0                     | 434,825                     | 516,927             | 16       |
| 16       | Total                             | Sum Lns 13 - 15            | 10,032,156      | 82,102                              | 8,147,788                  | 434,825                | 0                    | 0                    | 0                     | 434,825                     | 516,927             | 16       |
| 17       | Rents                             | 931                        | \$ 1,007,717    | \$ 0                                | \$ 66,829                  | \$ 50,213              | \$ 0                 | \$ 0                 | \$ 0                  | \$ 50,213                   | \$ 50,213           | 17       |
|          | Maintenance of General Plant      | 935                        | \$ 1,005,943    | \$ 23,092                           | \$ 979,813                 | \$ 52,290              | \$ 0                 | \$ 0                 | \$ 0                  | \$ 52,290                   | \$ 75,382           | 18       |
| 18       | Labor                             |                            | 609,912         | 13,139                              | 595,076                    | 31,758                 | 0                    | 0                    | 0                     | 31,758                      | 44,897              | 19       |
| 19       | Labor Loadings                    |                            | 8,239,806       | 832,414                             | 2,139,730                  | 114,192                | 0                    | 0                    | 0                     | 114,192                     | 946,605             | 20       |
| 20       | Materials and Expenses            |                            | 5,855,662       | 868,644                             | 3,714,618                  | 198,239                | 0                    | 0                    | 0                     | 198,239                     | 1,066,883           | 21       |
| 21       | Total                             | Sum Lns 18 - 20            | 64,940,320      | 23,092                              | 64,914,189                 | 3,464,293              | 0                    | 0                    | 0                     | 3,464,293                   | 3,487,385           | 22       |
| 22       | Total A&G Expenses                |                            | 31,618,851      | 13,139                              | 31,604,015                 | 1,686,620              | 0                    | 0                    | 0                     | 1,686,620                   | 1,699,759           | 23       |
| 23       | Labor Loadings                    |                            | 71,519,977      | 757,138                             | 52,443,091                 | 4,068,079              | 41,213               | (520,956)            | (734,225)             | 2,854,111                   | 3,611,249           | 24       |
| 24       | Materials and Expenses            |                            | 168,079,148     | 793,368                             | 18,324,484                 | 9,218,992              | 41,213               | (520,956)            | (734,225)             | 8,005,024                   | 8,798,393           | 25       |
| 25       | Total                             | Sum Lns 22 - 24            | 249,107,995     | 1,543,644                           | 148,961,296                | 23,571,913             | 82,426               | (1,041,912)          | (1,468,450)           | 11,332,150                  | 12,393,853          | 25       |

**SOUTHWEST GAS CORPORATION  
TOTAL COMPANY  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description                       | Account No./ Reference | June 2022      | July 2022      | August 2022    | September 2022 | October 2022   | November 2022  | December 2022  | January 2023   | February 2023  | March 2023     | April 2023     | May 2023       | Total            |
|----------|-----------------------------------|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
|          |                                   | (b)                    | (c)            | (d)            | (e)            | (f)            | (g)            | (h)            | (i)            | (j)            | (k)            | (l)            | (m)            | (n)            | (o)              |
|          |                                   |                        |                |                |                |                |                |                |                |                |                |                |                |                | Sum (c) thru (n) |
| 1        | A&G Salaries                      | 920                    | \$ 5,342,975   | \$ 4,124,093   | \$ 5,730,477   | \$ 3,648,722   | \$ 6,298,726   | \$ 5,275,226   | \$ 1,841,607   | \$ 5,733,753   | \$ 7,632,109   | \$ 6,206,477   | \$ 5,601,152   | \$ 6,499,060   | \$ 63,934,377    |
| 2        | Labor                             |                        | 2,742,928      | 2,143,193      | 3,008,362      | 2,938,426      | 2,821,028      | 2,846,583      | 2,419,114      | 2,169,016      | 2,186,557      | 2,810,342      | 2,319,965      | 2,893,426      | 31,008,939       |
| 3        | Materials and Expenses            |                        | (332,394)      | (253,773)      | (359,734)      | (269,949)      | (375,947)      | (334,671)      | (267,137)      | (318,833)      | (384,129)      | (352,812)      | (308,846)      | (367,242)      | (3,925,467)      |
| 4        | Total                             | Sum Lns 1-3            | \$ 7,753,508   | \$ 6,013,513   | \$ 8,379,105   | \$ 6,317,199   | \$ 8,743,808   | \$ 7,787,137   | \$ 3,471,026   | \$ 7,834,033   | \$ 9,416,996   | \$ 8,664,007   | \$ 7,612,270   | \$ 9,025,244   | \$ 91,017,849    |
| 5        | Office Supplies and Expenses      | 921                    | \$ 2,348,159   | \$ 999,647     | \$ 1,710,527   | \$ 2,353,726   | \$ 1,145,918   | \$ 1,277,080   | \$ 2,283,145   | \$ 1,497,544   | \$ 1,211,397   | \$ 2,622,835   | \$ 987,111     | \$ 266,732     | \$ 18,703,821    |
| 6        | A&G Expenses Transferred (Credit) | 922                    | \$ (1,451,822) | \$ (1,098,288) | \$ (1,533,624) | \$ (1,271,720) | \$ (1,549,498) | \$ (1,377,761) | \$ (1,235,519) | \$ (1,482,161) | \$ (1,615,516) | \$ (1,667,791) | \$ (1,339,297) | \$ (1,412,380) | \$ (17,035,377)  |
| 7        | Outside Services                  | 923                    | \$ 2,315,008   | \$ 2,796,049   | \$ 1,381,660   | \$ 2,471,142   | \$ 2,439,480   | \$ 2,406,008   | \$ 2,840,078   | \$ 2,379,014   | \$ 2,621,010   | \$ 3,754,105   | \$ 1,752,962   | \$ 3,703,909   | \$ 30,860,403    |
| 8        | Property Insurance                | 924                    | \$ 82,870      | \$ 82,870      | \$ 82,870      | \$ 82,870      | \$ 82,870      | \$ 82,870      | \$ 82,870      | \$ 83,328      | \$ 83,328      | \$ 83,328      | \$ 86,925      | \$ 79,682      | \$ 996,678       |
| 9        | Injuries and Damages              | 925                    | \$ 9,590,542   | \$ 1,190,712   | \$ 1,749,017   | \$ 1,343,426   | \$ 1,568,595   | \$ 1,760,917   | \$ 1,956,283   | \$ 1,531,257   | \$ 1,465,594   | \$ 2,397,059   | \$ 1,547,562   | \$ 1,664,540   | \$ 27,765,504    |
| 10       | Employee Pension and Benefits     | 926                    | \$ 59,948      | \$ 59,948      | \$ 59,948      | \$ 59,948      | \$ 59,948      | \$ 59,948      | \$ 59,948      | \$ (1,584,495) | \$ (1,678,448) | \$ (1,499,202) | \$ (1,763,734) | \$ (1,831,468) | \$ (7,737,712)   |
| 11       | Regulatory Commission Expenses    | 928                    | \$ 82,959      | \$ 82,959      | \$ 82,959      | \$ 82,959      | \$ 304,225     | \$ 131,357     | \$ 23,858      | \$ 23,858      | \$ 23,858      | \$ 23,858      | \$ 23,858      | \$ 23,858      | \$ 468,716       |
| 12       | Safety Advertising                | 930.1                  | \$ 147,656     | \$ 254         | \$ 165,370     | \$ 263,508     | \$ 181,298     | \$ 260,211     | \$ 207,609     | \$ 62,567      | \$ 322,685     | \$ 235,670     | \$ 258,116     | \$ 38,785      | \$ 2,143,729     |
| 13       | Miscellaneous General             | 930.2                  | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -           | \$ -             |
| 14       | Labor                             |                        | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -              | -                |
| 15       | Materials and Expenses            |                        | 57,532         | 739,683        | 479,259        | 664,771        | 1,671,367      | 176,868        | 705,812        | 1,093,645      | 959,208        | 2,024,243      | 680,022        | 779,746        | 10,032,156       |
| 16       | Total                             | Sum Lns 13-15          | \$ 57,532      | \$ 739,683     | \$ 479,259     | \$ 664,771     | \$ 1,671,367   | \$ 176,868     | \$ 705,812     | \$ 1,093,645   | \$ 959,208     | \$ 2,024,243   | \$ 680,022     | \$ 779,746     | \$ 10,032,156    |
| 17       | Rents                             | 981                    | \$ 110,388     | \$ 74,456      | \$ 49,143      | \$ 95,764      | \$ 82,110      | \$ 92,099      | \$ 37,211      | \$ 55,340      | \$ 73,460      | \$ 128,011     | \$ 107,921     | \$ 101,804     | \$ 1,007,717     |
| 18       | Maintenance of General Plant      | 985                    | \$ 59,643      | \$ 94,258      | \$ 78,436      | \$ 78,917      | \$ 78,492      | \$ 79,545      | \$ 108,263     | \$ 90,894      | \$ 84,104      | \$ 87,205      | \$ 82,048      | \$ 84,139      | \$ 1,005,943     |
| 19       | Labor Loadings                    |                        | 38,231         | 60,419         | 50,277         | 50,403         | 50,314         | 50,988         | 79,234         | 48,810         | 45,164         | 46,829         | 44,060         | 45,182         | 609,912          |
| 20       | Materials and Expenses            |                        | 450,530        | 623,688        | 766,791        | 649,754        | 730,479        | 693,829        | 797,374        | 716,194        | 674,411        | 674,722        | 486,322        | 975,712        | 8,239,806        |
| 21       | Total                             | Sum Lns 18-20          | \$ 548,403     | \$ 778,365     | \$ 885,505     | \$ 779,074     | \$ 859,285     | \$ 824,363     | \$ 984,872     | \$ 855,898     | \$ 803,679     | \$ 806,755     | \$ 612,431     | \$ 1,105,033   | \$ 9,855,662     |
| 22       | Total A&G Expenses                |                        | \$ 5,402,617   | \$ 4,218,351   | \$ 5,808,913   | \$ 3,727,639   | \$ 6,377,219   | \$ 5,354,771   | \$ 1,949,870   | \$ 5,824,647   | \$ 7,716,212   | \$ 6,293,682   | \$ 5,683,200   | \$ 6,583,199   | \$ 64,940,320    |
| 23       | Labor Loadings                    |                        | 2,781,159      | 2,203,613      | 3,058,639      | 2,988,830      | 2,871,341      | 2,897,572      | 1,975,791      | 2,467,924      | 2,214,180      | 2,857,171      | 2,364,024      | 2,938,609      | 31,618,851       |
| 24       | Materials and Expenses            |                        | 13,461,385     | 5,298,205      | 4,634,187      | 6,526,198      | 6,119,560      | 4,793,172      | 7,599,029      | 4,164,756      | 3,756,858      | 8,424,026      | 2,518,923      | 4,223,677      | 71,519,977       |
| 25       | Total                             | Sum Lns 22-24          | \$ 21,645,161  | \$ 11,720,168  | \$ 13,501,739  | \$ 13,242,666  | \$ 15,368,120  | \$ 13,045,514  | \$ 12,457,326  | \$ 13,687,251  | \$ 17,574,879  | \$ 10,568,148  | \$ 13,745,485  | \$ 168,079,148 |                  |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Account No./ Description          | Reference       | June 2022 | July 2022 | August 2022 | September 2022 | October 2022 | November 2022 | December 2022 | January 2023 | February 2023 | March 2023  | April 2023  | May 2023     | Total            |
|----------|-----------------------------------|-----------------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|-------------|-------------|--------------|------------------|
|          | (a)                               | (b)             | (c)       | (d)       | (e)         | (f)            | (g)          | (h)           | (i)           | (j)          | (k)           | (l)         | (m)         | (n)          | (o)              |
|          |                                   |                 |           |           |             |                |              |               |               |              |               |             |             |              | Sum (c) thru (n) |
| 1        | Administrative and General (A&G)  |                 |           |           |             |                |              |               |               |              |               |             |             |              |                  |
| 2        | A&G Salaries                      | 920             | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 3        | Labor                             |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 4        | Labor Loadings                    |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 5        | Materials and Expenses            |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 6        | Total                             | Sum Lns 1 - 3   | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 7        | Office Supplies and Expenses      | 921             | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 8        | A&G Expenses Transferred (Credit) | 922             | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 9        | Outside Services                  | 923             | \$ 663    | \$ 1,171  | \$ 16,472   | \$ 10,677      | \$ 8,904     | \$ 5,462      | \$ 4,817      | \$ 785       | \$ 33,291     | \$ (11,820) | \$ 30,631   | \$ 101,054   |                  |
| 10       | Property Insurance                | 924             | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 11       | Injuries and Damages              | 925             | \$ (885)  | \$ -      | \$ -        | \$ 75          | \$ 1,052     | \$ 1,476      | \$ 1,672      | \$ 5,472     | \$ -          | \$ 13,967   | \$ 19,360   | \$ 42,189    |                  |
| 12       | Employee Pension and Benefits     | 926             | \$ 345    | \$ 87     | \$ 178      | \$ 196         | \$ 169       | \$ 494        | \$ 107        | \$ 108       | \$ -          | \$ 1,853    | \$ 391      | \$ 3,927     |                  |
| 13       | Regulatory Commission Expenses    | 928             | \$ 9,535  | \$ 9,535  | \$ 9,535    | \$ 9,535       | \$ (377,649) | \$ 57,933     | \$ 57,933     | \$ (38,863)  | \$ (38,863)   | \$ (38,863) | \$ (38,863) | \$ (369,560) |                  |
| 14       | Safety Advertising                | 930.1           | \$ 3,911  | \$ -      | \$ 3,962    | \$ -           | \$ 13,707    | \$ -          | \$ 12,362     | \$ 1,995     | \$ 6,275      | \$ 15,668   | \$ 7,131    | \$ -         | \$ 65,011        |
| 15       | Miscellaneous General             | 930.2           | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 16       | Labor                             |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 17       | Labor Loadings                    |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 18       | Materials and Expenses            |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 19       | Total                             | Sum Lns 13 - 15 | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 20       | Rents                             | 931             | \$ -      | \$ -      | \$ -        | \$ -           | \$ -         | \$ -          | \$ -          | \$ -         | \$ -          | \$ -        | \$ -        | \$ -         | \$ -             |
| 21       | Maintenance of General Plant      | 935             | \$ 202    | \$ -      | \$ -        | \$ 302         | \$ 219       | \$ 711        | \$ 3,025      | \$ 13,178    | \$ 1,603      | \$ 3,850    | \$ -        | \$ -         | \$ 23,092        |
| 22       | Labor                             |                 | 130       | -         | -           | 194            | 140          | 456           | 2,214         | 7,077        | 861           | 2,068       | -           | -            | 13,139           |
| 23       | Labor Loadings                    |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 24       | Materials and Expenses            |                 | 38,552    | 66,714    | 71,982      | 62,231         | 58,973       | 152,758       | 68,630        | 62,699       | 63,219        | 59,903      | 41,560      | 85,094       | 832,414          |
| 25       | Total                             | Sum Lns 18 - 20 | \$ 38,984 | \$ 66,714 | \$ 71,982   | \$ 62,727      | \$ 59,332    | \$ 73,870     | \$ 82,953     | \$ 65,683    | \$ 65,821     | \$ 41,560   | \$ 85,094   | \$ 85,094    | \$ 868,644       |
| 26       | Total A&G Expenses                |                 | \$ 202    | \$ -      | \$ -        | \$ 302         | \$ 219       | \$ 711        | \$ 3,025      | \$ 13,178    | \$ 1,603      | \$ 3,850    | \$ -        | \$ -         | \$ 23,092        |
| 27       | Labor                             |                 | 130       | -         | -           | 194            | 140          | 456           | 2,214         | 7,077        | 861           | 2,068       | -           | -            | 13,139           |
| 28       | Labor Loadings                    |                 | -         | -         | -           | -              | -            | -             | -             | -            | -             | -           | -           | -            | -                |
| 29       | Materials and Expenses            |                 | 52,221    | 76,335    | 86,829      | 88,239         | 111,568      | 150,414       | 146,368       | 39,261       | 110,227       | 13,828      | 96,613      | 96,613       | 757,138          |
| 30       | Total                             | Sum Lns 22 - 24 | \$ 52,553 | \$ 76,335 | \$ 86,829   | \$ 88,735      | \$ 111,927   | \$ 155,654    | \$ 166,623    | \$ 41,726    | \$ 116,145    | \$ 13,828   | \$ 96,613   | \$ 96,613    | \$ 793,368       |

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
RECORDED ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Account No./<br>Description  | Reference | June 2022<br>(c) | July 2022<br>(d) | August 2022<br>(e) | September<br>2022<br>(f) | October 2022<br>(g) | November<br>2022<br>(h) | December<br>2022<br>(i) | January 2023<br>(j) | February 2023<br>(k) | March 2023<br>(l) | April 2023<br>(m) | May 2023<br>(n) | Total<br>Sum (e) thru (n) |
|----------|--|-----------|------------------|------------------|--------------------|--------------------------|---------------------|-------------------------|-------------------------|---------------------|----------------------|-------------------|-------------------|-----------------|---------------------------|
| 1        | Administrative and General (A&G)<br>A&G Salaries                         | 920       | \$ 5,342,975     | \$ 4,124,093     | \$ 5,730,477       | \$ 3,648,722             | \$ 6,298,726        | \$ 5,275,226            | \$ 1,841,607            | \$ 5,733,753        | \$ 7,632,109         | \$ 6,206,477      | \$ 5,601,152      | \$ 6,499,060    | \$ 63,934,377             |
| 2        |  |           | 2,742,928        | 2,143,193        | 3,008,362          | 2,838,426                | 2,821,028           | 2,846,583               | 1,896,557               | 2,419,114           | 2,169,016            | 2,810,342         | 2,319,965         | 2,893,426       | 31,008,939                |
| 3        |  |           | (332,394)        | (253,773)        | (359,734)          | (269,949)                | (375,947)           | (354,871)               | (267,137)               | (318,833)           | (384,129)            | (352,812)         | (308,846)         | (367,242)       | (3,925,467)               |
| 4        |  | Total     | \$ 7,753,508     | \$ 6,013,513     | \$ 8,379,105       | \$ 6,317,199             | \$ 8,743,808        | \$ 7,787,137            | \$ 3,471,026            | \$ 7,834,033        | \$ 9,416,996         | \$ 8,664,007      | \$ 7,612,270      | \$ 9,025,244    | \$ 91,017,849             |
| 5        | Office Supplies and Expenses   | 921       | \$ 2,348,159     | \$ 1,710,527     | \$ 2,353,726       | \$ 1,145,918             | \$ 1,277,080        | \$ 2,283,145            | \$ 1,497,544            | \$ 1,211,397        | \$ 2,622,835         | \$ 987,111        | \$ 266,732        | \$ 18,703,821   |                           |
| 6        | A&G Expenses Transferred (Credit)  | 922       | \$ (1,451,822)   | \$ (1,093,288)   | \$ (1,533,624)     | \$ (1,271,720)           | \$ (1,549,498)      | \$ (1,377,761)          | \$ (1,235,519)          | \$ (1,482,161)      | \$ (1,615,516)       | \$ (1,667,791)    | \$ (1,339,297)    | \$ (1,412,380)  | \$ (17,035,377)           |
| 7        | Outside Services   | 923       | \$ 2,280,055     | \$ 2,750,442     | \$ 1,334,950       | \$ 2,418,209             | \$ 2,305,095        | \$ 2,358,258            | \$ 2,813,333            | \$ 2,354,804        | \$ 2,589,144         | \$ 3,692,348      | \$ 1,768,589      | \$ 3,620,432    | \$ 30,285,659             |
| 8        | Property Insurance   | 924       | \$ 82,870        | \$ 82,870        | \$ 82,870          | \$ 82,870                | \$ 82,870           | \$ 82,870               | \$ 82,870               | \$ 83,328           | \$ 83,328            | \$ 83,328         | \$ 86,925         | \$ 79,682       | \$ 996,678                |
| 9        | Injuries and Damages   | 925       | \$ 1,245,739     | \$ 1,143,937     | \$ 1,638,588       | \$ 1,417,307             | \$ 1,498,200        | \$ 1,717,913            | \$ 1,725,984            | \$ 1,481,114        | \$ 1,383,803         | \$ 2,352,886      | \$ 1,488,912      | \$ 1,413,946    | \$ 18,508,328             |
| 10       | Employee Pension and Benefits  | 926       | \$ 59,414        | \$ 59,819        | \$ 57,184          | \$ 59,948                | \$ 59,657           | \$ 59,698               | \$ 59,217               | \$ (1,584,654)      | \$ (1,678,607)       | \$ (1,499,345)    | \$ (1,766,474)    | \$ (1,632,046)  | \$ (7,746,190)            |
| 11       | Regulatory Commission Expenses   | 928       | \$ -             | \$ -             | \$ -               | \$ -                     | \$ -                | \$ -                    | \$ -                    | \$ -                | \$ -                 | \$ -              | \$ -              | \$ -            | \$ -                      |
| 12       | Safety Advertising   | 930.1     | \$ 97,656        | \$ -             | \$ 115,294         | \$ 258,485               | \$ 13,213           | \$ 259,772              | \$ 52,494               | \$ 11,779           | \$ 268,518           | \$ 111,068        | \$ 200,336        | \$ 38,617       | \$ 1,427,232              |
| 13       | Miscellaneous General<br>Labor Loadings<br>Materials and Expenses        | 930.2     | \$ -             | \$ -             | \$ -               | \$ -                     | \$ -                | \$ -                    | \$ -                    | \$ -                | \$ -                 | \$ -              | \$ -              | \$ -            | \$ -                      |
| 14       |  |           | \$ -             | \$ -             | \$ -               | \$ -                     | \$ -                | \$ -                    | \$ -                    | \$ -                | \$ -                 | \$ -              | \$ -              | \$ -            | \$ -                      |
| 15       |  |           | \$ 57,532        | \$ 739,683       | \$ 479,259         | \$ 664,771               | \$ 807,790          | \$ 176,868              | \$ 578,670              | \$ 643,645          | \$ 899,708           | \$ 1,640,093      | \$ 668,372        | \$ 791,396      | \$ 8,147,788              |
| 16       |  | Total     | \$ 57,532        | \$ 739,683       | \$ 479,259         | \$ 664,771               | \$ 807,790          | \$ 176,868              | \$ 578,670              | \$ 643,645          | \$ 899,708           | \$ 1,640,093      | \$ 668,372        | \$ 791,396      | \$ 8,147,788              |
| 17       | Rents  | 931       | \$ 92,280        | \$ 64,268        | \$ 38,927          | \$ 85,519                | \$ 83,871           | \$ 89,288               | \$ 34,393               | \$ 52,515           | \$ 70,628            | \$ 125,173        | \$ 105,075        | \$ 98,951       | \$ 940,889                |
| 18       | Maintenance of General Plant<br>Labor Loadings<br>Materials and Expenses | 935       | \$ 59,440        | \$ 94,258        | \$ 78,436          | \$ 78,615                | \$ 78,273           | \$ 78,834               | \$ 104,902              | \$ 76,866           | \$ 81,622            | \$ 82,960         | \$ 81,469         | \$ 84,139       | \$ 979,813                |
| 19       |  |           | \$ 38,101        | \$ 60,419        | \$ 50,277          | \$ 50,210                | \$ 50,173           | \$ 50,532               | \$ 76,774               | \$ 41,277           | \$ 43,831            | \$ 44,549         | \$ 43,749         | \$ 45,162       | \$ 595,076                |
| 20       |  |           | \$ 149,105       | \$ 174,972       | \$ 232,434         | \$ 173,105               | \$ 164,210          | \$ 137,080              | \$ 198,605              | \$ 176,536          | \$ 200,570           | \$ 150,195        | \$ 148,902        | \$ 234,015      | \$ 2,139,730              |
| 21       |  | Total     | \$ 246,647       | \$ 329,650       | \$ 361,147         | \$ 301,929               | \$ 292,656          | \$ 266,447              | \$ 380,280              | \$ 294,679          | \$ 326,023           | \$ 277,705        | \$ 274,120        | \$ 363,336      | \$ 3,714,618              |
| 22       | Total A&G Expenses   |           | \$ 5,402,415     | \$ 4,216,351     | \$ 5,808,913       | \$ 3,727,336             | \$ 6,377,000        | \$ 5,354,059            | \$ 1,946,509            | \$ 5,810,618        | \$ 7,713,731         | \$ 6,289,437      | \$ 5,682,621      | \$ 6,583,199    | \$ 64,914,189             |
| 23       | Labor Loadings   |           | \$ 2,781,029     | \$ 2,203,613     | \$ 3,058,639       | \$ 2,886,636             | \$ 2,871,201        | \$ 2,897,116            | \$ 1,973,330            | \$ 2,460,390        | \$ 2,212,847         | \$ 2,854,891      | \$ 2,363,713      | \$ 2,938,609    | \$ 31,604,015             |
| 24       | Materials and Expenses   |           | \$ 4,628,595     | \$ 4,663,578     | \$ 3,796,676       | \$ 5,972,269             | \$ 4,235,380        | \$ 4,446,393            | \$ 6,326,054            | \$ 2,915,618        | \$ 3,028,844         | \$ 7,257,978      | \$ 2,039,607      | \$ 3,132,101    | \$ 52,443,091             |
| 25       | Total  |           | \$ 12,812,039    | \$ 11,085,542    | \$ 12,664,228      | \$ 12,688,242            | \$ 13,483,581       | \$ 12,667,569           | \$ 10,245,893           | \$ 11,186,626       | \$ 12,955,422        | \$ 16,402,306     | \$ 10,085,941     | \$ 12,653,909   | \$ 148,961,236            |



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.   | Description (a)                         | Account No./Reference (b) | Remove Gas Cost Adj. No. 2 (c) | Labor/Benefits Annualization Adj. No. 3 (d) | Call Center & Customer Supp. Adj. No. 4 (e) | Cost of Service Analysis Adj. No. 5 (f) | Uncollectibles Annualization Adj. No. 7 (g) | Promotional Advertising Adj. No. 8 (h) | Total (i)             | Line No. |
|--|---|---------------------------|--------------------------------|---|---|---|---|--|-----------------------|----------|
|  |   |                           | Sch 12, Sh 1                   | Sch 13, Sh 1                                | Sch 14, Sh 1                                | Sch 15, Sh 1                            | Sch 17, Sh 1                                | Sch 18, Sh 1                           | Sum (c) thru (h)      |          |
| <b>Purchased Gas Costs</b>                           |   |                           |                                |   |   |   |   |  |                       |          |
| 1  | Natural Gas Transmission Line Purchases | 803                       | \$ (141,413,733)               | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 1        |
| 2  | Purchased Gas Cost Adjustments          | 805.1                     | 54,677,982                     | 0   | 0   | 0                                       | 0   | 0                                      | (141,413,733)         | 2        |
| 3  | Gas Withdrawn from Storage              | 808.1                     | (3,151,124)                    | 0   | 0   | 0                                       | 0   | 0                                      | 54,677,982            | 3        |
| 4  | Gas Delivered to Storage                | 808.2                     | 1,006,493                      | 0   | 0   | 0                                       | 0   | 0                                      | (3,151,124)           | 4        |
| 5  | Gas Used for Compressor Station Fuel    | 810                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 1,006,493             | 5        |
| 6  | Total                                   | Sum Lns 1 - 5             | <u>\$(88,880,982)</u>          | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>\$(88,880,982)</u> | 6        |
| <b>Other Gas Costs</b>                               |   |                           |                                |   |   |   |   |  |                       |          |
| 7  | Other Gas Supply                        | 813                       | 0                              | 4,339                                       | 0   | 0                                       | 0   | 0                                      | 4,339                 | 7        |
| 8  | Labor                                   |                           | 0                              | 928   | 0   | 0                                       | 0   | 0                                      | 928                   | 8        |
| 9  | Labor Loadings                          |                           | 0                              | 0   | 0   | (2)                                     | 0   | 0                                      | 0                     | 9        |
| 10   | Materials and Expenses                  |                           | 0                              | 5,268                                       | 0   | (2)                                     | 0   | 0                                      | 5,266                 | 10       |
|  | Total                                   | Sum Lns 7 - 9             | <u>0</u>                       | <u>5,268</u>                                | <u>0</u>                                    | <u>(2)</u>                              | <u>0</u>                                    | <u>0</u>                               | <u>5,266</u>          |          |
| 11   | Transmission - Gas Cost                 | 858                       | <u>\$(29,627,140)</u>          | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>\$(29,627,140)</u> | 11       |
| <b>Transmission and Compression of Gas by Others</b> |   |                           |                                |   |   |   |   |  |                       |          |
| <b>Transmission Expenses, Excluding Account 858</b>  |   |                           |                                |   |   |   |   |  |                       |          |
| <b>Operations</b>                                    |   |                           |                                |   |   |   |   |  |                       |          |
| 12   | Operation Supervision and Engineering   | 850                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 12       |
| 13   | Labor                                   |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 13       |
| 14   | Labor Loadings                          |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 14       |
| 15   | Materials and Expenses                  |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 15       |
|  | Total                                   | Sum Lns 12 - 14           | <u>0</u>                       | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>0</u>              |          |
| <b>System Control and Load Dispatching</b>           |   |                           |                                |   |   |   |   |  |                       |          |
| 16   | Labor                                   | 851                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 16       |
| 17   | Labor Loadings                          |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 17       |
| 18   | Materials and Expenses                  |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 18       |
| 19   | Total                                   | Sum Lns 16 - 18           | <u>0</u>                       | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>0</u>              | 19       |
| <b>Communication System Expense</b>                  |   |                           |                                |   |   |   |   |  |                       |          |
| 20   | Labor                                   | 852                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 20       |
| 21   | Labor Loadings                          |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 21       |
| 22   | Materials and Expenses                  |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 22       |
| 23   | Total                                   | Sum Lns 20 - 22           | <u>0</u>                       | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>0</u>              | 23       |
| <b>Communication Station Labor and Expense</b>       |   |                           |                                |   |   |   |   |  |                       |          |
| 24   | Labor                                   | 853                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 24       |
| 25   | Labor Loadings                          |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 25       |
| 26   | Materials and Expenses                  |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 26       |
| 27   | Total                                   | Sum Lns 24 - 26           | <u>0</u>                       | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>0</u>              | 27       |
| <b>Gas for Compressor Station Fuel</b>               |   |                           |                                |   |   |   |   |  |                       |          |
| 28   | Labor                                   | 854                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 28       |
| 29   | Labor Loadings                          |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 29       |
| 30   | Materials and Expenses                  |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 30       |
| 31   | Total                                   | Sum Lns 28 - 30           | <u>0</u>                       | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>0</u>              | 31       |
| <b>Mains Expense</b>                                 |   |                           |                                |   |   |   |   |  |                       |          |
| 32   | Labor                                   | 856                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 32       |
| 33   | Labor Loadings                          |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 33       |
| 34   | Materials and Expenses                  |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 34       |
| 35   | Total                                   | Sum Lns 32 - 34           | <u>0</u>                       | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>0</u>              | 35       |
| <b>Measuring and Regulating Station Expense</b>      |   |                           |                                |   |   |   |   |  |                       |          |
| 36   | Labor                                   | 857                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 36       |
| 37   | Labor Loadings                          |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 37       |
| 38   | Materials and Expenses                  |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 38       |
| 39   | Total                                   | Sum Lns 36 - 38           | <u>0</u>                       | <u>0</u>                                    | <u>0</u>                                    | <u>0</u>                                | <u>0</u>                                    | <u>0</u>                               | <u>0</u>              | 39       |
| 40   | Rents                                   | 860                       | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                     | 40       |

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WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.   | Description            | Account No./ Reference | (a) | (b) | (c)          | (d)          | (e)          | (f)          | (g)          | (h)          | (i)              | Line No. |
|--|------------------------|------------------------|-----|-----|--------------|--------------|--------------|--------------|--------------|--------------|------------------|----------|
|  |                        |                        |     |     | Sch 12, Sh 1 | Sch 13, Sh 1 | Sch 14, Sh 1 | Sch 15, Sh 1 | Sch 17, Sh 1 | Sch 18, Sh 1 | Sum (c) thru (h) |          |
| <b>Transmission Expenses, Excluding Account 868 Continued</b>      |                        |                        |     |     |              |              |              |              |              |              |                  |          |
| <b>Maintenance</b>   |                        |                        |     |     |              |              |              |              |              |              |                  |          |
| <b>Maintenance Supervision and Engineering</b>                     |                        |                        |     |     |              |              |              |              |              |              |                  |          |
|  |                        | 861                    |     |     |              |              |              |              |              |              |                  |          |
| 1  | Labor                  |                        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 1        |
| 2  | Labor Loadings         |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 2        |
| 3  | Materials and Expenses |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 3        |
| 4  | Total                  | Sum Lns 1 - 3          | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 4        |
| <b>Maintenance of Structures and Improvements</b>                  |                        |                        |     |     |              |              |              |              |              |              |                  |          |
|  |                        | 862                    |     |     |              |              |              |              |              |              |                  |          |
| 5  | Labor                  |                        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 5        |
| 6  | Labor Loadings         |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 6        |
| 7  | Materials and Expenses |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 7        |
| 8  | Total                  | Sum Lns 5 - 7          | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 8        |
| <b>Maintenance of Mains</b>  |                        |                        |     |     |              |              |              |              |              |              |                  |          |
|  |                        | 863                    |     |     |              |              |              |              |              |              |                  |          |
| 9  | Labor                  |                        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 9        |
| 10   | Labor Loadings         |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 10       |
| 11   | Materials and Expenses |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 11       |
| 12   | Total                  | Sum Lns 9 - 11         | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 12       |
| <b>Maintenance of Compressor Station Equipment</b>                 |                        |                        |     |     |              |              |              |              |              |              |                  |          |
|  |                        | 864                    |     |     |              |              |              |              |              |              |                  |          |
| 13   | Labor                  |                        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 13       |
| 14   | Labor Loadings         |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 14       |
| 15   | Materials and Expenses |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 15       |
| 16   | Total                  | Sum Lns 13 - 15        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 16       |
| <b>Maintenance of Measuring &amp; Regulating Station Equipment</b> |                        |                        |     |     |              |              |              |              |              |              |                  |          |
|  |                        | 865                    |     |     |              |              |              |              |              |              |                  |          |
| 17   | Labor                  |                        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 17       |
| 18   | Labor Loadings         |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 18       |
| 19   | Materials and Expenses |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 19       |
| 20   | Total                  | Sum Lns 17 - 19        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 20       |
| <b>Maintenance of SCADA Equipment</b>                              |                        |                        |     |     |              |              |              |              |              |              |                  |          |
|  |                        | 866                    |     |     |              |              |              |              |              |              |                  |          |
| 21   | Labor                  |                        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 21       |
| 22   | Labor Loadings         |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 22       |
| 23   | Materials and Expenses |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 23       |
| 24   | Total                  | Sum Lns 21 - 23        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 24       |
| <b>Total Transmission Expenses, Excluding Account 868</b>          |                        |                        |     |     |              |              |              |              |              |              |                  |          |
|  |                        | 868                    |     |     |              |              |              |              |              |              |                  |          |
| 25   | Labor                  |                        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 25       |
| 26   | Labor Loadings         |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 26       |
| 27   | Materials and Expenses |                        |     | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 27       |
| 28   | Total                  | Sum Lns 25 - 27        | \$  | 0   | 0            | 0            | 0            | 0            | 0            | 0            | 0                | 28       |

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| Line No.                                   | Description            | (a) | (b)                    | (c)                        | (d)                                     | (e)                                     | (f)                                 | (g)                                     | (h)                                | (i)              | Line No. |
|--|------------------------|-----|------------------------|----------------------------|---|---|-------------------------------------|---|------------------------------------|------------------|----------|
|  |                        |     | Account No./ Reference | Remove Gas Cost Adj. No. 2 | Labor/Benefits Annualization Adj. No. 3 | Call Center & Customer Supp. Adj. No. 4 | Cost of Service Analysis Adj. No. 5 | Uncollectibles Annualization Adj. No. 7 | Promotional Advertising Adj. No. 8 | Total            |          |
|  |                        |     |                        | Sch 12, Sh 1               | Sch 13, Sh 1                            | Sch 14, Sh 1                            | Sch 15, Sh 1                        | Sch 17, Sh 1                            | Sch 18, Sh 1                       | Sum (c) thru (h) |          |
| <b>Distribution</b>                        |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| Operation Supervision and Engineering      |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 870  |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 1  | Labor                  | \$  | 0 \$                   | 0 \$                       | (151,309) \$                            | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | 0 \$             | 1        |
| 2  | Labor Loadings         |     |                        |                            | (65,835)                                | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 2        |
| 3  | Materials and Expenses |     |                        |                            | 0                                       | 0                                       | (27,421)                            | 0                                       | (1,507)                            | 0                | 3        |
| 4  | Total                  | \$  | 0 \$                   | 0 \$                       | (237,144) \$                            | 0 \$                                    | (27,421) \$                         | 0 \$                                    | (1,507) \$                         | (286,072) \$     | 4        |
| Operation Distribution Load Dispatching    |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 871  |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 5  | Labor                  | \$  | 0 \$                   | 0 \$                       | 3,501 \$                                | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | 3,501 \$         | 5        |
| 6  | Labor Loadings         |     |                        |                            | 279                                     | 0                                       | 0                                   | 0                                       | 0                                  | 279              | 6        |
| 7  | Materials and Expenses |     |                        |                            | 0                                       | 0                                       | (61)                                | 0                                       | 0                                  | (61)             | 7        |
| 8  | Total                  | \$  | 0 \$                   | 0 \$                       | 3,780 \$                                | 0 \$                                    | (61) \$                             | 0 \$                                    | 0 \$                               | 3,720 \$         | 8        |
| Operation Mains and Services               |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 874  |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 9  | Labor                  | \$  | 0 \$                   | 0 \$                       | (60,900) \$                             | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | (60,900) \$      | 9        |
| 10   | Labor Loadings         |     |                        |                            | (34,823)                                | 0                                       | 0                                   | 0                                       | 0                                  | (34,823)         | 10       |
| 11   | Materials and Expenses |     |                        |                            | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 11       |
| 12   | Total                  | \$  | 0 \$                   | 0 \$                       | (95,724) \$                             | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | (95,724) \$      | 12       |
| Operation Measuring and Regulation Station |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 875  |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 13   | Labor                  | \$  | 0 \$                   | 0 \$                       | 0 \$                                    | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | 0 \$             | 13       |
| 14   | Labor Loadings         |     |                        |                            | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 14       |
| 15   | Materials and Expenses |     |                        |                            | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 15       |
| 16   | Total                  | \$  | 0 \$                   | 0 \$                       | 0 \$                                    | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | 0 \$             | 16       |
| Operation Meter and House Regulator        |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 878  |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 17   | Labor                  | \$  | 0 \$                   | 0 \$                       | (65,913) \$                             | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | (65,913) \$      | 17       |
| 18   | Labor Loadings         |     |                        |                            | (49,488)                                | 0                                       | 0                                   | 0                                       | 0                                  | (49,488)         | 18       |
| 19   | Materials and Expenses |     |                        |                            | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 19       |
| 20   | Total                  | \$  | 0 \$                   | 0 \$                       | (135,401) \$                            | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | (135,401) \$     | 20       |
| Customer Installation                      |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 879  |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 21   | Labor                  | \$  | 0 \$                   | 0 \$                       | (61,021) \$                             | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | (61,021) \$      | 21       |
| 22   | Labor Loadings         |     |                        |                            | (38,093)                                | 0                                       | 0                                   | 0                                       | 0                                  | (38,093)         | 22       |
| 23   | Materials and Expenses |     |                        |                            | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 23       |
| 24   | Total                  | \$  | 0 \$                   | 0 \$                       | (99,114) \$                             | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | (99,114) \$      | 24       |
| Other                                      |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 880  |                        |     |                        |                            |   |   |                                     |   |                                    |                  |          |
| 25   | Labor                  | \$  | 0 \$                   | 0 \$                       | (55,327) \$                             | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | (55,327) \$      | 25       |
| 26   | Labor Loadings         |     |                        |                            | (31,571)                                | 0                                       | 0                                   | 0                                       | 0                                  | (31,571)         | 26       |
| 27   | Materials and Expenses |     |                        |                            | 0                                       | 0                                       | (20,019)                            | 0                                       | (8,320)                            | (28,339)         | 27       |
| 28   | Total                  | \$  | 0 \$                   | 0 \$                       | (86,899) \$                             | 0 \$                                    | (20,019) \$                         | 0 \$                                    | (8,320) \$                         | (115,237) \$     | 28       |
| 29   | Rents                  | \$  | 0 \$                   | 0 \$                       | 0 \$                                    | 0 \$                                    | 0 \$                                | 0 \$                                    | 0 \$                               | 0 \$             | 29       |

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FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description                                   | (a) | (b)                    | (c)                        | (d)                                     | (e)                                     | (f)                                 | (g)                                     | (h)                                | (i)              | Line No. |
|----------|---|-----|------------------------|----------------------------|---|---|-------------------------------------|---|------------------------------------|------------------|----------|
|          |   |     | Account No./ Reference | Remove Gas Cost Adj. No. 2 | Labor/Benefits Annualization Adj. No. 3 | Call Center & Customer Supp. Adj. No. 4 | Cost of Service Analysis Adj. No. 5 | Uncollectibles Annualization Adj. No. 7 | Promotional Advertising Adj. No. 8 | Total            |          |
|          |   |     |                        | Sch 12, Sh 1               | Sch 13, Sh 1                            | Sch 14, Sh 1                            | Sch 15, Sh 1                        | Sch 17, Sh 1                            | Sch 18, Sh 1                       | Sum (c) thru (h) |          |
| 1        | Maintenance Supervision and Engineering       |     | 885                    |                            |   |   |                                     |   |                                    |                  | 1        |
| 2        | Labor   | \$  |                        | \$ 0                       | \$ (29,961)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (29,961)      | 2        |
| 3        | Labor Loadings                                |     |                        | 0                          | (16,983)                                | 0                                       | 0                                   | 0                                       | 0                                  | (16,983)         | 3        |
| 4        | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | (5)                                 | 0                                       | 0                                  | (5)              | 4        |
|          | Total   | \$  |                        | \$ 0                       | \$ (46,945)                             | \$ 0                                    | \$ (5)                              | \$ 0                                    | \$ 0                               | \$ (46,950)      |          |
| 5        | Maintenance of Structures and Improvements    |     | 886                    |                            |   |   |                                     |   |                                    |                  | 5        |
| 6        | Labor   | \$  |                        | \$ 0                       | \$ (141)                                | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (141)         | 6        |
| 7        | Labor Loadings                                |     |                        | 0                          | (75)                                    | 0                                       | 0                                   | 0                                       | 0                                  | (75)             | 7        |
| 8        | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 8        |
|          | Total   | \$  |                        | \$ 0                       | \$ (216)                                | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (216)         |          |
| 9        | Maintenance of Mains                          |     | 887                    |                            |   |   |                                     |   |                                    |                  | 9        |
| 10       | Labor   | \$  |                        | \$ 0                       | \$ (40,627)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (40,627)      | 10       |
| 11       | Labor Loadings                                |     |                        | 0                          | (23,469)                                | 0                                       | 0                                   | 0                                       | 0                                  | (23,469)         | 11       |
| 12       | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 12       |
|          | Total   | \$  |                        | \$ 0                       | \$ (64,096)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (64,096)      |          |
| 13       | Maintenance of Measuring and Reg. Station Eq. |     | 889                    |                            |   |   |                                     |   |                                    |                  | 13       |
| 14       | Labor   | \$  |                        | \$ 0                       | \$ (21,190)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (21,190)      | 14       |
| 15       | Labor Loadings                                |     |                        | 0                          | (12,168)                                | 0                                       | 0                                   | 0                                       | 0                                  | (12,168)         | 15       |
| 16       | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 16       |
|          | Total   | \$  |                        | \$ 0                       | \$ (33,358)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (33,358)      |          |
| 17       | Maintenance of Services                       |     | 892                    |                            |   |   |                                     |   |                                    |                  | 17       |
| 18       | Labor   | \$  |                        | \$ 0                       | \$ (27,765)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (27,765)      | 18       |
| 19       | Labor Loadings                                |     |                        | 0                          | (16,062)                                | 0                                       | 0                                   | 0                                       | 0                                  | (16,062)         | 19       |
| 20       | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 20       |
|          | Total   | \$  |                        | \$ 0                       | \$ (43,827)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (43,827)      |          |
| 21       | Maintenance of Meters and House Regulators    |     | 893                    |                            |   |   |                                     |   |                                    |                  | 21       |
| 22       | Labor   | \$  |                        | \$ 0                       | \$ (9,489)                              | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (9,489)       | 22       |
| 23       | Labor Loadings                                |     |                        | 0                          | (5,441)                                 | 0                                       | 0                                   | 0                                       | 0                                  | (5,441)          | 23       |
| 24       | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 24       |
|          | Total   | \$  |                        | \$ 0                       | \$ (14,930)                             | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (14,930)      |          |
| 25       | Maintenance of Other Equipment                |     | 894                    |                            |   |   |                                     |   |                                    |                  | 25       |
| 26       | Labor   | \$  |                        | \$ 0                       | \$ 0                                    | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ 0             | 26       |
| 27       | Labor Loadings                                |     |                        | 0                          | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 27       |
| 28       | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | 0                                   | 0                                       | 0                                  | 0                | 28       |
|          | Total   | \$  |                        | \$ 0                       | \$ 0                                    | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ 0             |          |
| 29       | Total Distribution                            |     |                        |                            |   |   |                                     |   |                                    |                  | 29       |
| 30       | Labor   | \$  |                        | \$ 0                       | \$ (540,143)                            | \$ 0                                    | \$ 0                                | \$ 0                                    | \$ 0                               | \$ (540,143)     | 30       |
| 31       | Labor Loadings                                |     |                        | 0                          | (313,730)                               | 0                                       | 0                                   | 0                                       | 0                                  | (313,730)        | 31       |
| 32       | Materials and Expenses                        |     |                        | 0                          | 0                                       | 0                                       | (47,506)                            | 0                                       | (9,827)                            | (57,332)         | 32       |
|          | Total   | \$  |                        | \$ 0                       | \$ (853,874)                            | \$ 0                                    | \$ (47,506)                         | \$ 0                                    | \$ (9,827)                         | \$ (911,206)     |          |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                       | Description (a)                 | Account No./Reference (b) | Remove Gas Cost Adj. No. 2 Sch 12, Sh 1 (c) | Labor/Benefits Annualization Adj. No. 3 Sch 13, Sh 1 (d) | Call Center & Customer Supp. Adj. No. 4 Sch 14, Sh 1 (e) | Cost of Service Analysis Adj. No. 5 Sch 15, Sh 1 (f) | Uncollectibles Annualization Adj. No. 7 Sch 17, Sh 1 (g) | Promotional Advertising Adj. No. 8 Sch 18, Sh 1 (h) | Total (i) | Line No. |
|--------------------------------|---------------------------------|---------------------------|---|--|--|--|--|---|-----------|----------|
| <b>Customer Accounts</b>       |                                 |                           |   |  |  |  |  |   |           |          |
| 901                            | Supervision                     |                           |   |  |  |  |  |   |           |          |
| 1                              | Labor                           |                           | \$ 0 \$                                     | (8,403) \$   | 0 \$   | 0 \$   | 0 \$   | 0 \$  |           | 1        |
| 2                              | Labor Loadings                  |                           | 0   | (7,263)  | 0  | 0  | 0  | 0   |           | 2        |
| 3                              | Materials and Expenses          |                           | 0   | 0  | 0  | (500)  | 0  | 0   |           | 3        |
| 4                              | Total                           | Sum Lns 1 - 3             | \$ 0 \$                                     | (15,667) \$  | 0 \$   | (500) \$   | 0 \$   | 0 \$  |           | 4        |
| 902                            | Meter Reading                   |                           |   |  |  |  |  |   |           |          |
| 5                              | Labor                           |                           | \$ 0 \$                                     | (19,436) \$  | 0 \$   | 0 \$   | 0 \$   | 0 \$  |           | 5        |
| 6                              | Labor Loadings                  |                           | 0   | (11,200)   | 0  | 0  | 0  | 0   |           | 6        |
| 7                              | Materials and Expenses          |                           | 0   | 0  | 0  | 0  | 0  | 0   |           | 7        |
| 8                              | Total                           | Sum Lns 5 - 7             | \$ 0 \$                                     | (30,636) \$  | 0 \$   | 0 \$   | 0 \$   | 0 \$  |           | 8        |
| 903                            | Customer Records and Collection |                           |   |  |  |  |  |   |           |          |
| 9                              | Labor                           |                           | \$ 0 \$                                     | 16,159 \$  | 0 \$   | 0 \$   | 0 \$   | 0 \$  |           | 9        |
| 10                             | Labor Loadings                  |                           | 0   | (1,426)  | 0  | 0  | 0  | 0   |           | 10       |
| 11                             | Materials and Expenses          |                           | 0   | 0  | (40,076)   | (3,333)  | 0  | (44)  |           | 11       |
| 12                             | Total                           | Sum Lns 9 - 11            | \$ 0 \$                                     | 14,734 \$  | (40,076) \$  | (3,333) \$   | 0 \$   | (44) \$   |           | 12       |
| 13                             | Uncollectible Accounts          |                           | \$ 0 \$                                     | 0 \$   | 0 \$   | 0 \$   | (350,326) \$   | 0 \$  |           | 13       |
| <b>Miscellaneous</b>           |                                 |                           |   |  |  |  |  |   |           |          |
| 805                            | Miscellaneous                   |                           |   |  |  |  |  |   |           |          |
| 14                             | Labor                           |                           | \$ 0 \$                                     | 0 \$   | 0 \$   | 0 \$   | 0 \$   | 0 \$  |           | 14       |
| 15                             | Labor Loadings                  |                           | 0   | 0  | 0  | 0  | 0  | 0   |           | 15       |
| 16                             | Materials and Expenses          |                           | 0   | 0  | 0  | 0  | 0  | 0   |           | 16       |
| 17                             | Total                           | Sum Lns 14 - 16           | \$ 0 \$                                     | 0 \$   | 0 \$   | 0 \$   | 0 \$   | 0 \$  |           | 17       |
| <b>Total Customer Accounts</b> |                                 |                           |   |  |  |  |  |   |           |          |
| 18                             | Labor                           |                           | \$ 0 \$                                     | (11,680) \$  | 0 \$   | 0 \$   | 0 \$   | 0 \$  |           | 18       |
| 19                             | Labor Loadings                  |                           | 0   | (19,889)   | 0  | 0  | 0  | 0   |           | 19       |
| 20                             | Materials and Expenses          |                           | 0   | 0  | (40,076)   | (3,633)  | (350,326)  | (44)  |           | 20       |
| 21                             | Total                           | Sum Lns 18 - 20           | \$ 0 \$                                     | (31,569) \$  | (40,076) \$  | (3,633) \$   | (350,326) \$   | (44) \$   |           | 21       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
WITHIN TEST YEAR ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.   | Description (a)        | Account No./Reference (b) | Remove Gas Cost Adj. No. 2 (c) | Labor/Benefits Annualization Adj. No. 3 (d) | Call Center & Customer Supp. Adj. No. 4 (e) | Cost of Service Analysis Adj. No. 5 (f) | Uncollectibles Annualization Adj. No. 7 (g) | Promotional Advertising Adj. No. 8 (h) | Total (i)        | Line No. |
|--|------------------------|---------------------------|--------------------------------|---|---|---|---|--|------------------|----------|
|  |                        |                           | Sch 12, Sh 1                   | Sch 13, Sh 1                                | Sch 14, Sh 1                                | Sch 15, Sh 1                            | Sch 17, Sh 1                                | Sch 18, Sh 1                           | Sum (c) thru (h) |          |
| <b>Customer Service and Information</b>            |                        |                           |                                |   |   |   |   |  |                  |          |
| <b>Customer Assistance</b>                         |                        |                           |                                |   |   |   |   |  |                  |          |
| 1  | Labor                  | 908                       | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 1        |
| 2  | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 2        |
| 3  | Materials and Expenses |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 3        |
| 4  | Total                  | Sum Lns 1 - 3             | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 4        |
| <b>Informational and Instructional Advertising</b> |                        |                           |                                |   |   |   |   |  |                  |          |
| 5  | Labor                  | 909                       | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 5        |
| 6  | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 6        |
| 7  | Materials and Expenses |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 7        |
| 8  | Total                  | Sum Lns 5 - 7             | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 8        |
| <b>Miscellaneous</b>                               |                        |                           |                                |   |   |   |   |  |                  |          |
| 9  | Labor                  | 910                       | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 9        |
| 10   | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 10       |
| 11   | Materials and Expenses |                           | 0                              | 0   | 0   | (12,550)                                | 0   | (110)                                  | (12,660)         | 11       |
| 12   | Total                  | Sum Lns 9 - 11            | \$ 0                           | \$ 0  | \$ 0  | (12,550)                                | \$ 0  | (110)                                  | (12,660)         | 12       |
| <b>Total Customer Service and Information</b>      |                        |                           |                                |   |   |   |   |  |                  |          |
| 13   | Labor                  |                           | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 13       |
| 14   | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 14       |
| 15   | Materials and Expenses |                           | 0                              | 0   | 0   | (12,550)                                | 0   | (110)                                  | (12,660)         | 15       |
| 16   | Total                  | Sum Lns 13 - 15           | \$ 0                           | \$ 0  | \$ 0  | (12,550)                                | \$ 0  | (110)                                  | (12,660)         | 16       |
| <b>Sales</b>                                       |                        |                           |                                |   |   |   |   |  |                  |          |
| <b>Supervision</b>                                 |                        |                           |                                |   |   |   |   |  |                  |          |
| 17   | Labor                  | 911                       | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 17       |
| 18   | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 18       |
| 19   | Materials and Expenses |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 19       |
| 20   | Total                  | Sum Lns 17 - 19           | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 20       |
| <b>Demonstration and Selling</b>                   |                        |                           |                                |   |   |   |   |  |                  |          |
| 21   | Labor                  | 912                       | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 21       |
| 22   | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 22       |
| 23   | Materials and Expenses |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 23       |
| 24   | Total                  | Sum Lns 21 - 23           | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 24       |
| <b>Advertising</b>                                 |                        |                           |                                |   |   |   |   |  |                  |          |
| 25   | Labor                  | 913                       | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 25       |
| 26   | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 26       |
| 27   | Materials and Expenses |                           | 0                              | 0   | 0   | (1,709)                                 | 0   | (1,600)                                | (3,309)          | 27       |
| 28   | Total                  | Sum Lns 25 - 27           | \$ 0                           | \$ 0  | \$ 0  | (1,709)                                 | \$ 0  | (1,600)                                | (3,309)          | 28       |
| <b>Total Sales</b>                                 |                        |                           |                                |   |   |   |   |  |                  |          |
| 29   | Labor                  |                           | \$ 0                           | \$ 0  | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ 0             | 29       |
| 30   | Labor Loadings         |                           | 0                              | 0   | 0   | 0                                       | 0   | 0                                      | 0                | 30       |
| 31   | Materials and Expenses |                           | 0                              | 0   | 0   | (1,709)                                 | 0   | (1,600)                                | (3,309)          | 31       |
| 32   | Total                  | Sum Lns 29 - 31           | \$ 0                           | \$ 0  | \$ 0  | (1,709)                                 | \$ 0  | (1,600)                                | (3,309)          | 32       |
| <b>Total O&amp;M</b>                               |                        |                           |                                |   |   |   |   |  |                  |          |
| 33   | Labor                  |                           | \$ 0                           | \$ (547,484)                                | \$ 0  | \$ 0                                    | \$ 0  | \$ 0                                   | \$ (547,484)     | 33       |
| 34   | Labor Loadings         |                           | 0                              | (332,691)                                   | 0   | 0                                       | 0   | 0                                      | (332,691)        | 34       |
| 35   | Materials and Expenses |                           | (118,508,123)                  | 0   | (40,076)                                    | (65,600)                                | (350,326)                                   | (11,561)                               | (118,975,705)    | 35       |
| 36   | Total                  | Sum Lns 33 - 35           | \$ (118,508,123)               | \$ (880,175)                                | \$ (40,076)                                 | \$ (65,600)                             | \$ (350,326)                                | \$ (11,561)                            | \$ (119,855,680) | 36       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE WITHIN TEST YEAR ADJUSTMENTS  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                    | Description (a)                   | Account No./ Reference (b) | Direct NNV (c)   | To Be Allocated (d)   | 4-Factor (e)               | Factor II (f)              | Factor III (g)             | A&G Factor (h)              | Total Allocation to NNV (i) | Total NNV (j)      | Line No. |
|---|-----------------------------------|----------------------------|------------------|-----------------------|----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------|--------------------|----------|
|   |                                   |                            |                  |                       | 5.34% Smt N, Sh 8, Ln 9(h) | 4.13% Smt N, Sh 8, Ln 4(h) | 6.73% Smt N, Sh 8, Ln 6(h) | 4.31% Smt N, Sh 8, Ln 10(h) | Sum Cols (e) - (h)          | (e) * (i)          |          |
| <b>Administrative and General (A&amp;G)</b> |                                   |                            |                  |                       |                            |                            |                            |                             |                             |                    |          |
| 1   | A&G Salaries                      | 920                        | \$ 0             | \$ (622,313)          | \$ (33,211)                | \$ 0                       | \$ 0                       | \$ 0                        | \$ (33,211)                 | \$ (33,211)        | 1        |
| 2   | Labor                             |                            | \$ 0             | \$ 700,863            | \$ 37,403                  | \$ 0                       | \$ 0                       | \$ 0                        | \$ 37,403                   | \$ 37,403          | 2        |
| 3   | Labor Loadings                    |                            | \$ 0             | \$ 436,236            | \$ 23,281                  | \$ 0                       | \$ 0                       | \$ 0                        | \$ 23,281                   | \$ 23,281          | 3        |
| 4   | Materials and Expenses            |                            | \$ 0             | \$ 514,786            | \$ 27,473                  | \$ 0                       | \$ 0                       | \$ 0                        | \$ 27,473                   | \$ 27,473          | 4        |
|   | <b>Total</b>                      | <b>Sum Lns 1 - 3</b>       | <b>\$ 0</b>      | <b>\$ 1,297,236</b>   | <b>\$ (69,230)</b>         | <b>\$ 0</b>                | <b>\$ 0</b>                | <b>\$ 0</b>                 | <b>\$ (69,230)</b>          | <b>\$ (69,230)</b> | 5        |
| 5   | Office Supplies and Expenses      | 921                        | \$ 0             | \$ (1,297,236)        | \$ (69,230)                | \$ 0                       | \$ 0                       | \$ 0                        | \$ (69,230)                 | \$ (69,230)        | 5        |
| 6   | A&G Expenses Transferred (Credit) | 922                        | \$ 0             | \$ 94,922             | \$ 0                       | \$ 0                       | \$ 0                       | \$ 4,091                    | \$ 4,091                    | \$ 4,091           | 6        |
| 7   | Outside Services                  | 923                        | \$ 0             | \$ (69,231)           | \$ (3,695)                 | \$ 0                       | \$ 0                       | \$ 0                        | \$ (3,695)                  | \$ (3,695)         | 7        |
| 8   | Property Insurance                | 924                        | \$ 0             | \$ 176                | \$ 0                       | \$ 7                       | \$ 0                       | \$ 0                        | \$ 7                        | \$ 7               | 8        |
| 9   | Injuries and Damages              | 925                        | \$ (15,443)      | \$ (812,563)          | \$ (43,364)                | \$ 0                       | \$ 0                       | \$ 0                        | \$ (43,364)                 | \$ (58,808)        | 9        |
| 10  | Employee Pension and Benefits     | 926                        | \$ 0             | \$ 4,523,212          | \$ 241,391                 | \$ 0                       | \$ 0                       | \$ 0                        | \$ 241,391                  | \$ 241,391         | 10       |
| 11  | Regulatory Commission Expenses    | 928                        | \$ 0             | \$ 0                  | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0               | 11       |
| 12  | Safety Advertising                | 930.1                      | \$ (51)          | \$ (5,229)            | \$ (279)                   | \$ 0                       | \$ 0                       | \$ 0                        | \$ (279)                    | \$ (330)           | 12       |
| <b>Miscellaneous General</b>                |                                   |                            |                  |                       |                            |                            |                            |                             |                             |                    |          |
| 13  | Labor                             |                            | \$ 0             | \$ 0                  | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0               | 13       |
| 14  | Labor Loadings                    |                            | \$ 0             | \$ 0                  | \$ 0                       | \$ 0                       | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0               | 14       |
| 15  | Materials and Expenses            |                            | \$ 0             | \$ (277,645)          | \$ (14,817)                | \$ 0                       | \$ 0                       | \$ 0                        | \$ (14,817)                 | \$ (14,817)        | 15       |
| 16  | <b>Total</b>                      | <b>Sum Lns 13 - 15</b>     | <b>\$ 0</b>      | <b>\$ (277,645)</b>   | <b>\$ (14,817)</b>         | <b>\$ 0</b>                | <b>\$ 0</b>                | <b>\$ 0</b>                 | <b>\$ (14,817)</b>          | <b>\$ (14,817)</b> | 16       |
| 17  | Rents                             | 931                        | \$ 0             | \$ (16,497)           | \$ (880)                   | \$ 0                       | \$ 0                       | \$ 0                        | \$ (880)                    | \$ (880)           | 17       |
| <b>Maintenance of General Plant</b>         |                                   |                            |                  |                       |                            |                            |                            |                             |                             |                    |          |
| 18  | Labor                             | 935                        | \$ (2,476)       | \$ (32,142)           | \$ (1,715)                 | \$ 0                       | \$ 0                       | \$ 0                        | \$ (1,715)                  | \$ (4,192)         | 18       |
| 19  | Labor Loadings                    |                            | \$ (1,330)       | \$ 13,049             | \$ 696                     | \$ 0                       | \$ 0                       | \$ 0                        | \$ 696                      | \$ (633)           | 19       |
| 20  | Materials and Expenses            |                            | \$ 55,856        | \$ (1,020,704)        | \$ (54,472)                | \$ 0                       | \$ 0                       | \$ 0                        | \$ (54,472)                 | \$ 1,384           | 20       |
| 21  | <b>Total</b>                      | <b>Sum Lns 18 - 20</b>     | <b>\$ 52,050</b> | <b>\$ (1,039,796)</b> | <b>\$ (55,491)</b>         | <b>\$ 0</b>                | <b>\$ 0</b>                | <b>\$ 0</b>                 | <b>\$ (55,491)</b>          | <b>\$ (3,441)</b>  | 21       |
| <b>Total A&amp;G Expenses</b>               |                                   |                            |                  |                       |                            |                            |                            |                             |                             |                    |          |
| 22  | Labor                             |                            | \$ (2,476)       | \$ (654,454)          | \$ (34,926)                | \$ 0                       | \$ 0                       | \$ 0                        | \$ (34,926)                 | \$ (37,403)        | 22       |
| 23  | Labor Loadings                    |                            | \$ (1,330)       | \$ 713,912            | \$ 38,100                  | \$ 0                       | \$ 0                       | \$ 0                        | \$ 38,100                   | \$ 36,770          | 23       |
| 24  | Materials and Expenses            |                            | \$ 40,362        | \$ 1,555,440          | \$ 77,934                  | \$ 7                       | \$ 0                       | \$ 4,091                    | \$ 82,033                   | \$ 122,395         | 24       |
| 25  | <b>Total</b>                      | <b>Sum Lns 22 - 24</b>     | <b>\$ 36,556</b> | <b>\$ 1,614,897</b>   | <b>\$ 81,108</b>           | <b>\$ 7</b>                | <b>\$ 0</b>                | <b>\$ 4,091</b>             | <b>\$ 85,206</b>            | <b>\$ 121,762</b>  | 25       |

**SOUTHWEST GAS CORPORATION**  
**NORTHERN NEVADA**  
**ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                    | Description (a)                   | Account No./ Reference (b) | Labor/Benefits Annualization Adj. No. 3 (c) Sch I-3, Sh 1 | Cost of Service Analysis Adj. No. 5 (d) Sch I-5, Sh 1 | Self-Insured Retention Adj. No. 9 (e) Sch I-9, Sh 1 | Wrongful Termination Adj. No. 14 (f) Sch I-14, Sh 1 | General Plant Maint. Adj. No. 15 (g) Sch I-15, Sh 1 | Total NNV (h) | Line No. |
|---|-----------------------------------|----------------------------|---|---|---|---|---|---------------|----------|
| <b>Administrative and General (A&amp;G)</b> |                                   |                            |   |   |   |   |   |               |          |
| 1   | A&G Salaries                      | 920                        |   |   |   |   |   |               |          |
| 2   | Labor                             |                            | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 1        |
| 3   | Labor Loadings                    |                            | 0   | 0   | 0   | 0   | 0   | 0             | 2        |
| 4   | Materials and Expenses            |                            | 0   | 0   | 0   | 0   | 0   | 0             | 3        |
|   | Total                             | Sum Lns 1 - 3              | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 4        |
| 5   | Office Supplies and Expenses      | 921                        | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 5        |
| 6   | A&G Expenses Transferred (Credit) | 922                        | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 6        |
| 7   | Outside Services                  | 923                        | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 7        |
| 8   | Property Insurance                | 924                        | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 8        |
| 9   | Injuries and Damages              | 925                        | \$ 0 \$   | (15,443) \$   | 0 \$  | 0 \$  | 0 \$  | (15,443) \$   | 9        |
| 10  | Employee Pension and Benefits     | 926                        | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 10       |
| 11  | Regulatory Commission Expenses    | 928                        | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 11       |
| 12  | Safety Advertising                | 930.1                      | \$ 0 \$   | (51) \$   | 0 \$  | 0 \$  | 0 \$  | (51) \$       | 12       |
| <b>Miscellaneous General</b>                |                                   |                            |   |   |   |   |   |               |          |
| 13  | Labor                             | 930.2                      | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 13       |
| 14  | Labor Loadings                    |                            | 0   | 0   | 0   | 0   | 0   | 0             | 14       |
| 15  | Materials and Expenses            |                            | 0   | 0   | 0   | 0   | 0   | 0             | 15       |
| 16  | Total                             | Sum Lns 13 - 15            | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 16       |
| 17  | Rents                             | 931                        | \$ 0 \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | 0 \$          | 17       |
| <b>Maintenance of General Plant</b>         |                                   |                            |   |   |   |   |   |               |          |
| 18  | Labor                             | 935                        | \$ (2,476) \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | (2,476) \$    | 18       |
| 19  | Labor Loadings                    |                            | (1,330)   | 0   | 0   | 0   | 0   | (1,330)       | 19       |
| 20  | Materials and Expenses            |                            | 0   | (492)   | 0   | 0   | 56,348  | 55,856        | 20       |
| 21  | Total                             | Sum Lns 18 - 20            | (3,806) \$  | (492) \$  | 0 \$  | 0 \$  | 56,348 \$   | 52,050 \$     | 21       |
| <b>Total A&amp;G Expenses</b>               |                                   |                            |   |   |   |   |   |               |          |
| 22  | Labor                             |                            | \$ (2,476) \$   | 0 \$  | 0 \$  | 0 \$  | 0 \$  | (2,476) \$    | 22       |
| 23  | Labor Loadings                    |                            | (1,330)   | 0   | 0   | 0   | 0   | (1,330)       | 23       |
| 24  | Materials and Expenses            |                            | 0   | (15,986)  | 0   | 0   | 56,348  | 40,362        | 24       |
| 25  | Total                             | Sum Lns 22 - 24            | (3,806) \$  | (15,986) \$   | 0 \$  | 0 \$  | 56,348 \$   | 36,556 \$     | 25       |



**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION**  
**FOR THE TWELVE MONTHS ENDED MAY 31, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                    | Description (a)                   | Account No./Reference (b) | Labor/Benefits Annualization Adj. No. 3 (c) | Cost of Service Analysis Adj. No. 5 (d) | Promotional Advertising Adj. No. 8 (e) | Self-Insured Retention Adj. No. 9 (f) | Great Basin Alloc. Annualization Adj. No. 10 (g) | Officer Perqs Adj. No. 11 (h) | BOD Interest Adj. No. 12 (i) | Commitment Fees Adj. No. 13 (j) | Wrongful Termination Adj. No. 14 (k) | General Plant Maint. Adj. No. 15 (l) | Variable Pay Normalization Adj. No. 19 (m) | Co-Operated Aircraft Adj. No. 20 (n) | Prepayments Adj. No. 21 (o) | Total System Alloc. (p) |                |
|---|-----------------------------------|---------------------------|---|---|--|---------------------------------------|--|-------------------------------|------------------------------|---------------------------------|--------------------------------------|--------------------------------------|--|--------------------------------------|-----------------------------|-------------------------|----------------|
|   |                                   | Sch I-3, Sh 2             | Sch I-5, Sh 2                               | Sch I-8, Sh 1                           | Sch I-9, Sh 1                          | Sch I-10, Sh 1                        | Sch I-11, Sh 1                                   | Sch I-12, Sh 1                | Sch I-13, Sh 1               | Sch I-14, Sh 1                  | Sch I-15, Sh 1                       | Sch I-19, Sh 1                       | Sch I-20, Sh 2                             | Sch I-21, Sh 1                       | Sum Cols (c) - (o)          |                         |                |
| <b>Administrative and General (A&amp;G)</b> |                                   |                           |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |                |
| 920   | A&G Salaries                      |                           |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |                |
| 1   | Labor                             | \$ (1,728,595)            | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 1,106,282                               | \$ 0                                 | \$ 0                        | \$ (622,313)            |                |
| 2   | Labor Loadings                    | 700,863                   | 0   | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | 700,863        |
| 3   | Materials and Expenses            | 0                         | (2,560)                                     | 0                                       | 0                                      | 438,796                               | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | 436,236        |
| 4   | Total                             | <u>(1,027,732)</u>        | <u>(2,560)</u>                              | <u>0</u>                                | <u>0</u>                               | <u>438,796</u>                        | <u>0</u>   | <u>0</u>                      | <u>0</u>                     | <u>0</u>                        | <u>0</u>                             | <u>0</u>                             | <u>1,106,282</u>                           | <u>0</u>                             | <u>0</u>                    | <u>0</u>                | <u>514,768</u> |
| 921   | Office Supplies and Expenses      | \$ 0                      | \$ (606,084)                                | \$ 3,502                                | \$ 0                                   | \$ 66,717                             | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ (761,372)                         | \$ 0                        | \$ (1,297,236)          |                |
| 922   | A&G Expenses Transferred (Credit) | \$ 156,215                | \$ 0  | \$ 0                                    | \$ 0                                   | \$ (61,293)                           | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ 94,922      |
| 923   | Outside Services                  | \$ 0                      | \$ (72,500)                                 | \$ 0                                    | \$ 0                                   | \$ 398,747                            | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ (395,478)                | \$ (69,231)             |                |
| 924   | Property Insurance                | \$ 0                      | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 176                                | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 176                  |                |
| 925   | Injuries and Damages              | \$ 0                      | \$ (187)                                    | \$ 0                                    | \$ (946,776)                           | \$ 134,400                            | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ (812,563)            |                |
| 926   | Employee Pension and Benefits     | \$ 4,563,291              | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ (40,079)                                      | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 4,523,212            |                |
| 928   | Regulatory Commission Expenses    | \$ 0                      | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    |                |
| 930.1                                       | Safety Advertising                | \$ 0                      | \$ (900)                                    | \$ (4,329)                              | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ (5,229)              |                |
| <b>Miscellaneous General</b>                |                                   |                           |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |                |
| 930.2                                       | Labor                             | \$ 0                      | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    |                |
| 13  | Labor                             | \$ 0                      | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    |                |
| 14  | Labor Loadings                    | 0                         | 0   | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       |                |
| 15  | Materials and Expenses            | 0                         | 903,796                                     | 0                                       | 0                                      | 66,492                                | 0  | (747,499)                     | (500,434)                    | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | (277,645)               |                |
| 16  | Total                             | <u>0</u>                  | <u>903,796</u>                              | <u>0</u>                                | <u>0</u>                               | <u>66,492</u>                         | <u>0</u>   | <u>(747,499)</u>              | <u>(500,434)</u>             | <u>0</u>                        | <u>0</u>                             | <u>0</u>                             | <u>0</u>                                   | <u>0</u>                             | <u>0</u>                    | <u>(277,645)</u>        |                |
| 931   | Rents                             | \$ 0                      | \$ 0  | \$ 0                                    | \$ 0                                   | \$ (16,497)                           | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ (16,497)             |                |
| <b>Maintenance of General Plant</b>         |                                   |                           |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |                |
| 935   | Labor                             | \$ (32,142)               | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ (32,142)             |                |
| 18  | Labor                             | \$ (32,142)               | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ (32,142)             |                |
| 19  | Labor Loadings                    | 13,049                    | 0   | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 13,049                  |                |
| 20  | Materials and Expenses            | 0                         | (23,332)                                    | 0                                       | 0                                      | 27,730                                | 0  | 0                             | 0                            | 0                               | 0                                    | (1,025,102)                          | 0  | 0                                    | 0                           | (1,020,704)             |                |
| 21  | Total                             | <u>(19,093)</u>           | <u>(23,332)</u>                             | <u>0</u>                                | <u>0</u>                               | <u>27,730</u>                         | <u>0</u>   | <u>0</u>                      | <u>0</u>                     | <u>0</u>                        | <u>0</u>                             | <u>(1,025,102)</u>                   | <u>0</u>                                   | <u>0</u>                             | <u>0</u>                    | <u>(1,039,796)</u>      |                |
| <b>Total A&amp;G Expenses</b>               |                                   |                           |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |                |
| 22  | Labor                             | \$ (1,760,737)            | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 1,106,282                               | \$ 0                                 | \$ 0                        | \$ (654,454)            |                |
| 23  | Labor Loadings                    | 713,912                   | 0   | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 713,912                 |                |
| 24  | Materials and Expenses            | 4,719,506                 | 198,234                                     | (827)                                   | (946,776)                              | 1,055,267                             | (40,079)   | (747,499)                     | (500,434)                    | 0                               | 0                                    | (1,025,102)                          | 0  | (761,372)                            | (395,478)                   | 1,555,440               |                |
| 25  | Total                             | <u>3,672,682</u>          | <u>198,234</u>                              | <u>(827)</u>                            | <u>(946,776)</u>                       | <u>1,055,267</u>                      | <u>(40,079)</u>                                  | <u>(747,499)</u>              | <u>(500,434)</u>             | <u>0</u>                        | <u>0</u>                             | <u>(1,025,102)</u>                   | <u>0</u>                                   | <u>(761,372)</u>                     | <u>(395,478)</u>            | <u>1,614,897</u>        |                |

**SOUTHWEST GAS CORPORATION  
SYSTEM ALLOCABLE  
ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION  
FOR THE TWELVE MONTHS ENDED MAY 31, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                    | Description (a)                   | Account No./ Reference (b) | Labor/Benefits Annualization Adj. No. 3 (c) | Cost of Service Analysis Adj. No. 5 (d) | Promotional Advertising Adj. No. 8 (e) | Self-Insured Retention Adj. No. 9 (f) | Great Basin Alloc. Annualization Adj. No. 10 (g) | Officer Perss Adj. No. 11 (h) | BOD Interest Adj. No. 12 (i) | Commitment Fees Adj. No. 13 (j) | Wrongful Termination Adj. No. 14 (k) | General Plant Maint. Adj. No. 15 (l) | Variable Pay Normalization Adj. No. 19 (m) | Co-Operated Aircraft Adj. No. 20 (n) | Prepayments Adj. No. 21 (o) | Total System Alloc. (p) | Line No.    |    |
|---|-----------------------------------|----------------------------|---|---|--|---------------------------------------|--|-------------------------------|------------------------------|---------------------------------|--------------------------------------|--------------------------------------|--|--------------------------------------|-----------------------------|-------------------------|-------------|----|
| <b>Administrative and General (A&amp;G)</b> |                                   |                            |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |             |    |
| 920   | A&G Salaries                      |                            |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |             | 1  |
| 1   | Labor                             |                            | \$ (92,250)                                 | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 59,039                                  | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (33,211) | 2  |
| 2   | Labor Loadings                    |                            | 37,403                                      | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | 37,403      | 3  |
| 3   | Materials and Expenses            |                            | 0   | (137)                                   | 0                                      | 0                                     | 23,417   | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | 23,281      | 4  |
| 4   | Total                             | Sum Lns 1-3                | \$ (54,847)                                 | \$ (137)                                | \$ 0                                   | \$ 0                                  | \$ 23,417  | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 59,039                                  | \$ 0                                 | \$ 0                        | \$ 0                    | \$ 27,473   |    |
| 921   | Office Supplies and Expenses      |                            | \$ 0  | \$ (32,345)                             | \$ 187                                 | \$ 0                                  | \$ 3,561   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ (40,632)                          | \$ 0                        | \$ 0                    | \$ (69,230) | 5  |
| 922   | A&G Expenses Transferred (Credit) |                            | \$ 6,733                                    | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ (2,642)                                       | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ 4,091    | 6  |
| 923   | Outside Services                  |                            | \$ 0  | \$ (3,669)                              | \$ 0                                   | \$ 0                                  | \$ 21,280  | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ (21,106)             | \$ (3,665)  | 7  |
| 924   | Property Insurance                |                            | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 7   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ 7        | 8  |
| 925   | Injuries and Damages              |                            | \$ 0  | \$ (10)                                 | \$ 0                                   | \$ (50,527)                           | \$ 7,173   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (43,364) | 9  |
| 926   | Employee Pension and Benefits     |                            | \$ 243,530                                  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ (2,139)                    | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ 241,391  | 10 |
| 928   | Regulatory Commission Expenses    |                            | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ 0        | 11 |
| 930.1                                       | Safety Advertising                |                            | \$ 0  | \$ (48)                                 | \$ (231)                               | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (279)    | 12 |
| <b>Miscellaneous General</b>                |                                   |                            |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |             |    |
| 930.2                                       | Labor                             |                            | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ 0        | 13 |
| 14  | Labor Loadings                    |                            | 0   | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | 0           | 14 |
| 15  | Materials and Expenses            |                            | 0   | 48,233                                  | 0                                      | 0                                     | 3,549  | 0                             | (39,892)                     | (26,707)                        | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | (14,817)    | 15 |
| 16  | Total                             | Sum Lns 13-15              | \$ 0  | \$ 48,233                               | \$ 0                                   | \$ 0                                  | \$ 3,549   | \$ 0                          | \$ (39,892)                  | \$ (26,707)                     | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (14,817) | 16 |
| 931   | Rents                             |                            | \$ 0  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ (880)   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (880)    | 17 |
| <b>Maintenance of General Plant</b>         |                                   |                            |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |             |    |
| 935   | Labor                             |                            | \$ (1,715)                                  | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (1,715)  | 18 |
| 19  | Labor Loadings                    |                            | 696   | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | 696         | 19 |
| 20  | Materials and Expenses            |                            | 0   | (1,245)                                 | 0                                      | 0                                     | 1,480  | 0                             | 0                            | 0                               | 0                                    | (54,707)                             | 0  | 0                                    | 0                           | 0                       | (54,472)    | 20 |
| 21  | Total                             | Sum Lns 18-20              | \$ (1,019)                                  | \$ (1,245)                              | \$ 0                                   | \$ 0                                  | \$ 1,480   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ (54,707)                          | \$ 0                                       | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (55,491) | 21 |
| <b>Total A&amp;G Expenses</b>               |                                   |                            |   |   |  |                                       |  |                               |                              |                                 |                                      |                                      |  |                                      |                             |                         |             |    |
| 22  | Labor                             |                            | \$ (93,966)                                 | \$ 0                                    | \$ 0                                   | \$ 0                                  | \$ 0   | \$ 0                          | \$ 0                         | \$ 0                            | \$ 0                                 | \$ 0                                 | \$ 59,039                                  | \$ 0                                 | \$ 0                        | \$ 0                    | \$ (34,926) | 22 |
| 23  | Labor Loadings                    |                            | 38,100                                      | 0                                       | 0                                      | 0                                     | 0  | 0                             | 0                            | 0                               | 0                                    | 0                                    | 0  | 0                                    | 0                           | 0                       | 38,100      | 23 |
| 24  | Materials and Expenses            |                            | 250,263                                     | 10,579                                  | (44)                                   | (50,527)                              | 56,944   | (2,139)                       | (39,892)                     | (26,707)                        | 0                                    | (54,707)                             | 0  | (40,632)                             | (21,106)                    | 82,033                  | 24          |    |
| 25  | Total                             | Sum Lns 22-24              | \$ 194,397                                  | \$ 10,579                               | \$ (44)                                | \$ (50,527)                           | \$ 56,944  | \$ (2,139)                    | \$ (39,892)                  | \$ (26,707)                     | \$ 0                                 | \$ (54,707)                          | \$ 59,039                                  | \$ (40,632)                          | \$ (21,106)                 | \$ 85,206               | 25          |    |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.  | Description<br>(a)                            | Account No./<br>Reference<br>(b) | Labor/Benefits<br>Annualization      |          | Total<br>(d)<br>Col (c) | Line No. |
|---|---|----------------------------------|--------------------------------------|----------|-------------------------|----------|
|   |   |                                  | Adj. No. C2<br>(c)<br>Sch I-C2, Sh 1 |          |                         |          |
| <u>Purchased Gas Costs</u>                          |   |                                  |                                      |          |                         |          |
| 1   | Natural Gas Transmission Line Purchases       | 803                              | \$ 0                                 | \$ 0     | 0                       | 1        |
| 2   | Purchased Gas Cost Adjustments                | 805.1                            | 0                                    | 0        | 0                       | 2        |
| 3   | Gas Withdrawn from Storage                    | 808.1                            | 0                                    | 0        | 0                       | 3        |
| 4   | Gas Delivered to Storage                      | 808.2                            | 0                                    | 0        | 0                       | 4        |
| 5   | Gas Used for Compressor Station Fuel          | 810                              | 0                                    | 0        | 0                       | 5        |
| 6   | Total   | Sum Lns 1 - 5                    | \$ 0                                 | \$ 0     | 0                       | 6        |
| <u>Other Gas Costs</u>                              |   |                                  |                                      |          |                         |          |
| Other Gas Supply                                    |   |                                  |                                      |          |                         |          |
| 7   | Labor   | 813                              | \$ 3,269                             | \$ 3,269 | 3,269                   | 7        |
| 8   | Labor Loadings                                |                                  | 1,029                                | 1,029    | 1,029                   | 8        |
| 9   | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 9        |
| 10  | Total   | Sum Lns 7 - 9                    | \$ 4,298                             | \$ 4,298 | 4,298                   | 10       |
| <u>Transmission - Gas Cost</u>                      |   |                                  |                                      |          |                         |          |
| 11  | Transmission and Compression of Gas by Others | 858                              | \$ 0                                 | \$ 0     | 0                       | 11       |
| <u>Transmission Expenses, Excluding Account 858</u> |   |                                  |                                      |          |                         |          |
| <u>Operations</u>                                   |   |                                  |                                      |          |                         |          |
| Operation Supervision and Engineering               |   |                                  |                                      |          |                         |          |
| 12  | Labor   | 850                              | \$ 0                                 | \$ 0     | 0                       | 12       |
| 13  | Labor Loadings                                |                                  | 0                                    | 0        | 0                       | 13       |
| 14  | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 14       |
| 15  | Total   | Sum Lns 12 - 14                  | \$ 0                                 | \$ 0     | 0                       | 15       |
| System Control and Load Dispatching                 |   |                                  |                                      |          |                         |          |
| 16  | Labor   | 851                              | \$ 0                                 | \$ 0     | 0                       | 16       |
| 17  | Labor Loadings                                |                                  | 0                                    | 0        | 0                       | 17       |
| 18  | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 18       |
| 19  | Total   | Sum Lns 16 - 18                  | \$ 0                                 | \$ 0     | 0                       | 19       |
| Communication System Expense                        |   |                                  |                                      |          |                         |          |
| 20  | Labor   | 852                              | \$ 0                                 | \$ 0     | 0                       | 20       |
| 21  | Labor Loadings                                |                                  | 0                                    | 0        | 0                       | 21       |
| 22  | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 22       |
| 23  | Total   | Sum Lns 20 - 22                  | \$ 0                                 | \$ 0     | 0                       | 23       |
| Communication Station Labor and Expense             |   |                                  |                                      |          |                         |          |
| 24  | Labor   | 853                              | \$ 0                                 | \$ 0     | 0                       | 24       |
| 25  | Labor Loadings                                |                                  | 0                                    | 0        | 0                       | 25       |
| 26  | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 26       |
| 27  | Total   | Sum Lns 24 - 26                  | \$ 0                                 | \$ 0     | 0                       | 27       |
| Gas for Compressor Station Fuel                     |   |                                  |                                      |          |                         |          |
| 28  | Labor   | 854                              | \$ 0                                 | \$ 0     | 0                       | 28       |
| 29  | Labor Loadings                                |                                  | 0                                    | 0        | 0                       | 29       |
| 30  | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 30       |
| 31  | Total   | Sum Lns 28 - 30                  | \$ 0                                 | \$ 0     | 0                       | 31       |
| Mains Expense                                       |   |                                  |                                      |          |                         |          |
| 32  | Labor   | 856                              | \$ 0                                 | \$ 0     | 0                       | 32       |
| 33  | Labor Loadings                                |                                  | 0                                    | 0        | 0                       | 33       |
| 34  | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 34       |
| 35  | Total   | Sum Lns 32 - 34                  | \$ 0                                 | \$ 0     | 0                       | 35       |
| Measuring and Regulating Station Expense            |   |                                  |                                      |          |                         |          |
| 36  | Labor   | 857                              | \$ 0                                 | \$ 0     | 0                       | 36       |
| 37  | Labor Loadings                                |                                  | 0                                    | 0        | 0                       | 37       |
| 38  | Materials and Expenses                        |                                  | 0                                    | 0        | 0                       | 38       |
| 39  | Total   | Sum Lns 36 - 38                  | \$ 0                                 | \$ 0     | 0                       | 39       |
| 40  | Rents   | 860                              | \$ 0                                 | \$ 0     | 0                       | 40       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

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

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                   | Description<br>(a)     | Account No./<br>Reference<br>(b) | Labor/Benefits  | Total<br>(d)<br>Col (c) | Line No. |
|--|------------------------|----------------------------------|---|-------------------------|----------|
|  |                        |                                  | Annualization<br>Adj. No. C2<br>(c)<br>Sch I-C2, Sh 1 |                         |          |
| <b>Distribution</b>                        |                        |                                  |   |                         |          |
| Operation Supervision and Engineering      |                        |                                  |   |                         |          |
| 1  | Labor                  | 870                              | \$ 49,616   | \$ 49,616               | 1        |
| 2  | Labor Loadings         |                                  | 14,853  | 14,853                  | 2        |
| 3  | Materials and Expenses |                                  | 0   | 0                       | 3        |
| 4  | Total                  | Sum Lns 1 - 3                    | \$ 64,469   | \$ 64,469               | 4        |
| Operation Distribution Load Dispatching    |                        |                                  |   |                         |          |
| 5  | Labor                  | 871                              | \$ 4,069  | \$ 4,069                | 5        |
| 6  | Labor Loadings         |                                  | 1,284   | 1,284                   | 6        |
| 7  | Materials and Expenses |                                  | 0   | 0                       | 7        |
| 8  | Total                  | Sum Lns 5 - 7                    | \$ 5,354  | \$ 5,354                | 8        |
| Operation Mains and Services               |                        |                                  |   |                         |          |
| 9  | Labor                  | 874                              | \$ 19,950   | \$ 19,950               | 9        |
| 10   | Labor Loadings         |                                  | 6,021   | 6,021                   | 10       |
| 11   | Materials and Expenses |                                  | 0   | 0                       | 11       |
| 12   | Total                  | Sum Lns 9 - 11                   | \$ 25,971   | \$ 25,971               | 12       |
| Operation Measuring and Regulation Station |                        |                                  |   |                         |          |
| 13   | Labor                  | 875                              | \$ 0  | \$ 0                    | 13       |
| 14   | Labor Loadings         |                                  | 0   | 0                       | 14       |
| 15   | Materials and Expenses |                                  | 0   | 0                       | 15       |
| 16   | Total                  | Sum Lns 13 - 15                  | \$ 0  | \$ 0                    | 16       |
| Operation Meter and House Regulator        |                        |                                  |   |                         |          |
| 17   | Labor                  | 878                              | \$ 28,144   | \$ 28,144               | 17       |
| 18   | Labor Loadings         |                                  | 8,556   | 8,556                   | 18       |
| 19   | Materials and Expenses |                                  | 0   | 0                       | 19       |
| 20   | Total                  | Sum Lns 17 - 19                  | \$ 36,700   | \$ 36,700               | 20       |
| Customer Installation                      |                        |                                  |   |                         |          |
| 21   | Labor                  | 879                              | \$ 29,064   | \$ 29,064               | 21       |
| 22   | Labor Loadings         |                                  | 8,892   | 8,892                   | 22       |
| 23   | Materials and Expenses |                                  | 0   | 0                       | 23       |
| 24   | Total                  | Sum Lns 21 - 23                  | \$ 37,956   | \$ 37,956               | 24       |
| Other                                      |                        |                                  |   |                         |          |
| 25   | Labor                  | 880                              | \$ 18,617   | \$ 18,617               | 25       |
| 26   | Labor Loadings         |                                  | 5,587   | 5,587                   | 26       |
| 27   | Materials and Expenses |                                  | 0   | 0                       | 27       |
| 28   | Total                  | Sum Lns 25 - 27                  | \$ 24,204   | \$ 24,204               | 28       |
| 29   | Rents                  | 881                              | \$ (7,467)  | \$ (7,467)              | 29       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description<br>(a)                                   | Account No./<br>Reference<br>(b) | Labor/Benefits<br>Annualization<br>Adj. No. C2<br>(c)<br><small>Sch I-C2, Sh 1</small> | Total<br>(d)<br><small>Col (c)</small> | Line No. |
|----------|--|----------------------------------|--|--|----------|
|          | <b>Maintenance Supervision and Engineering</b>       | 885                              |  |  |          |
| 1        | Labor  |                                  | \$ 9,815   | \$ 9,815                               | 1        |
| 2        | Labor Loadings                                       |                                  | 2,936  | 2,936                                  | 2        |
| 3        | Materials and Expenses                               |                                  | 0  | 0                                      | 3        |
| 4        | Total  | Sum Lns 1 - 3                    | <u>\$ 12,751</u>   | <u>\$ 12,751</u>                       | 4        |
|          | <b>Maintenance of Structures and Improvements</b>    | 886                              |  |  |          |
| 5        | Labor  |                                  | \$ 46  | \$ 46                                  | 5        |
| 6        | Labor Loadings                                       |                                  | 13   | 13                                     | 6        |
| 7        | Materials and Expenses                               |                                  | 0  | 0                                      | 7        |
| 8        | Total  | Sum Lns 5 - 7                    | <u>\$ 59</u>   | <u>\$ 59</u>                           | 8        |
|          | <b>Maintenance of Mains</b>                          | 887                              |  |  |          |
| 9        | Labor  |                                  | \$ 13,309  | \$ 13,309                              | 9        |
| 10       | Labor Loadings                                       |                                  | 4,058  | 4,058                                  | 10       |
| 11       | Materials and Expenses                               |                                  | 0  | 0                                      | 11       |
| 12       | Total  | Sum Lns 9 - 11                   | <u>\$ 17,366</u>   | <u>\$ 17,366</u>                       | 12       |
|          | <b>Maintenance of Measuring and Reg. Station Eq.</b> | 889                              |  |  |          |
| 13       | Labor  |                                  | \$ 6,941   | \$ 6,941                               | 13       |
| 14       | Labor Loadings                                       |                                  | 2,104  | 2,104                                  | 14       |
| 15       | Materials and Expenses                               |                                  | 0  | 0                                      | 15       |
| 16       | Total  | Sum Lns 13 - 15                  | <u>\$ 9,045</u>  | <u>\$ 9,045</u>                        | 16       |
|          | <b>Maintenance of Services</b>                       | 892                              |  |  |          |
| 17       | Labor  |                                  | \$ 9,095   | \$ 9,095                               | 17       |
| 18       | Labor Loadings                                       |                                  | 2,777  | 2,777                                  | 18       |
| 19       | Materials and Expenses                               |                                  | 0  | 0                                      | 19       |
| 20       | Total  | Sum Lns 17 - 19                  | <u>\$ 11,872</u>   | <u>\$ 11,872</u>                       | 20       |
|          | <b>Maintenance of Meters and House Regulators</b>    | 893                              |  |  |          |
| 21       | Labor  |                                  | \$ 3,109   | \$ 3,109                               | 21       |
| 22       | Labor Loadings                                       |                                  | 941  | 941                                    | 22       |
| 23       | Materials and Expenses                               |                                  | 0  | 0                                      | 23       |
| 24       | Total  | Sum Lns 21 - 23                  | <u>\$ 4,049</u>  | <u>\$ 4,049</u>                        | 24       |
|          | <b>Maintenance of Other Equipment</b>                | 894                              |  |  |          |
| 25       | Labor  |                                  | \$ 0   | \$ 0                                   | 25       |
| 26       | Labor Loadings                                       |                                  | 0  | 0                                      | 26       |
| 27       | Materials and Expenses                               |                                  | 0  | 0                                      | 27       |
| 28       | Total  | Sum Lns 25 - 27                  | <u>\$ 0</u>  | <u>\$ 0</u>                            | 28       |
|          | <b>Total Distribution</b>                            |                                  |  |  |          |
| 29       | Labor  |                                  | \$ 191,775   | \$ 191,775                             | 29       |
| 30       | Labor Loadings                                       |                                  | 58,023   | 58,023                                 | 30       |
| 31       | Materials and Expenses                               |                                  | (7,467)  | (7,467)                                | 31       |
| 32       | Total  | Sum Lns 29 - 31                  | <u>\$ 242,331</u>  | <u>\$ 242,331</u>                      | 32       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description                            | Account No./ Reference | Labor/Benefits Annualization |                | Total  | Line No. |
|----------|--|------------------------|------------------------------|----------------|--------|----------|
|          |  |                        | Adj. No. C2                  | Sch I-C2, Sh 1 |        |          |
|          | (a)                                    | (b)                    | (c)                          | (d)            | (d)    |          |
|          | <u>Customer Accounts</u>               |                        |                              |                |        |          |
|          | Supervision                            | 901                    |                              |                |        |          |
| 1        | Labor                                  |                        | \$ 10,270                    | \$             | 10,270 | 1        |
| 2        | Labor Loadings                         |                        | 3,205                        |                | 3,205  | 2        |
| 3        | Materials and Expenses                 |                        | 0                            |                | 0      | 3        |
| 4        | Total                                  | Sum Lns 1 - 3          | \$ 13,474                    | \$             | 13,474 | 4        |
|          | <u>Meter Reading</u>                   |                        |                              |                |        |          |
|          | Meter Reading                          | 902                    |                              |                |        |          |
| 5        | Labor                                  |                        | \$ 6,366                     | \$             | 6,366  | 5        |
| 6        | Labor Loadings                         |                        | 1,936                        |                | 1,936  | 6        |
| 7        | Materials and Expenses                 |                        | 0                            |                | 0      | 7        |
| 8        | Total                                  | Sum Lns 5 - 7          | \$ 8,302                     | \$             | 8,302  | 8        |
|          | <u>Customer Records and Collection</u> |                        |                              |                |        |          |
|          | Customer Records and Collection        | 903                    |                              |                |        |          |
| 9        | Labor                                  |                        | \$ 26,902                    | \$             | 26,902 | 9        |
| 10       | Labor Loadings                         |                        | 8,398                        |                | 8,398  | 10       |
| 11       | Materials and Expenses                 |                        | 0                            |                | 0      | 11       |
| 12       | Total                                  | Sum Lns 9 - 11         | \$ 35,300                    | \$             | 35,300 | 12       |
| 13       | Uncollectible Accounts                 | 904                    | \$ 0                         | \$             | 0      | 13       |
|          | <u>Miscellaneous</u>                   |                        |                              |                |        |          |
|          | Miscellaneous                          | 905                    |                              |                |        |          |
| 14       | Labor                                  |                        | \$ 0                         | \$             | 0      | 14       |
| 15       | Labor Loadings                         |                        | 0                            |                | 0      | 15       |
| 16       | Materials and Expenses                 |                        | 0                            |                | 0      | 16       |
| 17       | Total                                  | Sum Lns 14 - 16        | \$ 0                         | \$             | 0      | 17       |
|          | <u>Total Customer Accounts</u>         |                        |                              |                |        |          |
| 18       | Labor                                  |                        | \$ 43,538                    | \$             | 43,538 | 18       |
| 19       | Labor Loadings                         |                        | 13,539                       |                | 13,539 | 19       |
| 20       | Materials and Expenses                 |                        | 0                            |                | 0      | 20       |
| 21       | Total                                  | Sum Lns 18 - 20        | \$ 57,076                    | \$             | 57,076 | 21       |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
CERTIFICATION ADJUSTMENTS OPERATIONS AND MAINTENANCE EXPENSE  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                    | Description<br>(a)     | Account No./<br>Reference<br>(b) | Labor/Benefits<br>Annualization<br>Adj. No. C2<br>(c)<br><small>Sch I-C2, Sh 1</small> | Total<br>(d)<br><small>Col (c)</small> | Line No. |
|---|------------------------|----------------------------------|--|--|----------|
| <u>Customer Service and Information</u>     |                        |                                  |  |  |          |
| Customer Assistance                         |                        |                                  |  |  |          |
| 1   | Labor                  | 908                              | \$ 0   | \$ 0                                   | 1        |
| 2   | Labor Loadings         |                                  | 0  | 0                                      | 2        |
| 3   | Materials and Expenses |                                  | 0  | 0                                      | 3        |
| 4   | Total                  | Sum Lns 1 - 3                    | <u>\$ 0</u>  | <u>\$ 0</u>                            | 4        |
| Informational and Instructional Advertising |                        |                                  |  |  |          |
| 5   | Labor                  | 909                              | \$ 0   | \$ 0                                   | 5        |
| 6   | Labor Loadings         |                                  | 0  | 0                                      | 6        |
| 7   | Materials and Expenses |                                  | 0  | 0                                      | 7        |
| 8   | Total                  | Sum Lns 5 - 7                    | <u>\$ 0</u>  | <u>\$ 0</u>                            | 8        |
| Miscellaneous                               |                        |                                  |  |  |          |
| 9   | Labor                  | 910                              | \$ 0   | \$ 0                                   | 9        |
| 10  | Labor Loadings         |                                  | 0  | 0                                      | 10       |
| 11  | Materials and Expenses |                                  | 0  | 0                                      | 11       |
| 12  | Total                  | Sum Lns 9 - 11                   | <u>\$ 0</u>  | <u>\$ 0</u>                            | 12       |
| Total Customer Service and Information      |                        |                                  |  |  |          |
| 13  | Labor                  |                                  | \$ 0   | \$ 0                                   | 13       |
| 14  | Labor Loadings         |                                  | 0  | 0                                      | 14       |
| 15  | Materials and Expenses |                                  | 0  | 0                                      | 15       |
| 16  | Total                  | Sum Lns 13 - 15                  | <u>\$ 0</u>  | <u>\$ 0</u>                            | 16       |
| <u>Sales</u>                                |                        |                                  |  |  |          |
| Supervision                                 |                        |                                  |  |  |          |
| 17  | Labor                  | 911                              | \$ 0   | \$ 0                                   | 17       |
| 18  | Labor Loadings         |                                  | 0  | 0                                      | 18       |
| 19  | Materials and Expenses |                                  | 0  | 0                                      | 19       |
| 20  | Total                  | Sum Lns 17 - 19                  | <u>\$ 0</u>  | <u>\$ 0</u>                            | 20       |
| Demonstration and Selling                   |                        |                                  |  |  |          |
| 21  | Labor                  | 912                              | \$ 0   | \$ 0                                   | 21       |
| 22  | Labor Loadings         |                                  | 0  | 0                                      | 22       |
| 23  | Materials and Expenses |                                  | 0  | 0                                      | 23       |
| 24  | Total                  | Sum Lns 21 - 23                  | <u>\$ 0</u>  | <u>\$ 0</u>                            | 24       |
| Advertising                                 |                        |                                  |  |  |          |
| 25  | Labor                  | 913                              | \$ 0   | \$ 0                                   | 25       |
| 26  | Labor Loadings         |                                  | 0  | 0                                      | 26       |
| 27  | Materials and Expenses |                                  | 0  | 0                                      | 27       |
| 28  | Total                  | Sum Lns 25 - 27                  | <u>\$ 0</u>  | <u>\$ 0</u>                            | 28       |
| Total Sales                                 |                        |                                  |  |  |          |
| 29  | Labor                  |                                  | \$ 0   | \$ 0                                   | 29       |
| 30  | Labor Loadings         |                                  | 0  | 0                                      | 30       |
| 31  | Materials and Expenses |                                  | 0  | 0                                      | 31       |
| 32  | Total                  | Sum Lns 29 - 31                  | <u>\$ 0</u>  | <u>\$ 0</u>                            | 32       |
| Total O&M                                   |                        |                                  |  |  |          |
| 33  | Labor                  |                                  | \$ 238,581   | \$ 238,581                             | 33       |
| 34  | Labor Loadings         |                                  | 72,591   | 72,591                                 | 34       |
| 35  | Materials and Expenses |                                  | (7,467)  | (7,467)                                | 35       |
| 36  | Total                  | Sum Lns 33 - 35                  | <u>\$ 303,705</u>  | <u>\$ 303,705</u>                      | 36       |



**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ADMINISTRATIVE AND GENERAL (A&G) EXPENSE CERTIFICATION ADJUSTMENTS  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No. | Description (a)                             | Account No./ Reference (b) | Direct NNV (c) | To Be Allocated (d) | 4-Factor (e)               | NNV Allocation Factors Factor II (f) | Factor III (g)             | A&G Factor (h)              | Total Allocation to NNV (i) | Total NNV (e) + (i) | Line No. |
|----------|---|----------------------------|----------------|---------------------|----------------------------|--------------------------------------|----------------------------|-----------------------------|-----------------------------|---------------------|----------|
|          |   |                            | WP K-1, Sh. 28 | WP K-1, Sh. 29      | 5.34% Smt N, Sh.8, Ln 9(h) | 4.13% Smt N, Sh.8, Ln 4(h)           | 6.73% Smt N, Sh.8, Ln 6(h) | 4.31% Smt N, Sh.8, Ln 10(h) | Sum Cols (e) - (h)          |                     |          |
| 1        | <u>Administrative and General (A&amp;G)</u> |                            |                |                     |                            |                                      |                            |                             |                             |                     |          |
| 2        | A&G Salaries                                | 920                        | \$ 0           | \$ 2,046,244        | \$ 109,202                 | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 109,202                  | \$ 109,202          | 1        |
| 3        | Labor                                       |                            | 0              | 685,380             | 36,577                     | 0                                    | 0                          | 0                           | 36,577                      | 36,577              | 2        |
| 4        | Labor Loadings                              |                            | 0              | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | 0                   | 3        |
| 5        | Materials and Expenses                      |                            | 0              | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | 0                   | 4        |
|          | Total                                       | Sum Lns 1 - 3              | \$ 0           | \$ 2,731,624        | \$ 145,779                 | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 145,779                  | \$ 145,779          |          |
| 6        | Office Supplies and Expenses                | 921                        | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 5        |
| 7        | A&G Expenses Transferred (Credit)           | 922                        | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 6        |
| 8        | Outside Services                            | 923                        | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 7        |
| 9        | Property Insurance                          | 924                        | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 8        |
| 10       | Injuries and Damages                        | 925                        | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 9        |
| 11       | Employee Pension and Benefits               | 926                        | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 10       |
| 12       | Regulatory Commission Expenses              | 928                        | \$ (82,538)    | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ (82,538)         | 11       |
| 13       | Safety Advertising                          | 930.1                      | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 12       |
| 14       | Miscellaneous General                       | 930.2                      | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 13       |
| 15       | Labor                                       |                            | 0              | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | 0                   | 14       |
| 16       | Labor Loadings                              |                            | 0              | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | 0                   | 15       |
| 17       | Materials and Expenses                      |                            | 0              | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | 0                   | 16       |
|          | Total                                       | Sum Lns 13 - 15            | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                |          |
| 18       | Rents                                       | 931                        | \$ 0           | \$ 0                | \$ 0                       | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 0                        | \$ 0                | 17       |
| 19       | Maintenance of General Plant                | 935                        | \$ 811         | \$ 38,048           | \$ 2,031                   | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 2,031                    | \$ 2,842            | 18       |
| 20       | Labor                                       |                            | 230            | 12,761              | 681                        | 0                                    | 0                          | 0                           | 681                         | 911                 | 19       |
| 21       | Labor Loadings                              |                            | 0              | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | 0                   | 20       |
| 22       | Materials and Expenses                      |                            | 0              | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | 0                   | 21       |
|          | Total                                       | Sum Lns 18 - 20            | \$ 1,041       | \$ 50,809           | \$ 2,712                   | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 2,712                    | \$ 3,753            |          |
| 23       | Total A&G Expenses                          |                            | \$ 811         | \$ 2,084,292        | \$ 111,233                 | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 111,233                  | \$ 112,044          | 22       |
| 24       | Labor                                       |                            | 230            | 698,141             | 37,258                     | 0                                    | 0                          | 0                           | 37,258                      | 37,488              | 23       |
| 25       | Labor Loadings                              |                            | (82,538)       | 0                   | 0                          | 0                                    | 0                          | 0                           | 0                           | (82,538)            | 24       |
|          | Materials and Expenses                      |                            | (81,497)       | 2,782,433           | 148,491                    | 0                                    | 0                          | 0                           | 148,491                     | 66,994              | 25       |
|          | Total                                       | Sum Lns 22 - 24            | \$ (81,497)    | \$ 2,782,433        | \$ 148,491                 | \$ 0                                 | \$ 0                       | \$ 0                        | \$ 148,491                  | \$ 66,994           |          |

**SOUTHWEST GAS CORPORATION  
NORTHERN NEVADA  
ADJUSTMENTS TO DIRECT ADMINISTRATIVE AND GENERAL (A&G) EXPENSES  
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023  
WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                    | Description (a)                   | Account No./ Reference (b) | Labor/Benefits Annualization Adj. No. C2 (c)<br>Sch I-C2, Sh 1 | Regulatory Commission Expense Adj. No. C3 (d)<br>Sch I-C3, Sh 1 | Reamort. Adjustment Adj. No. C6 (e)<br>Sch I-C7, Sh 1 | Total NNV (f)<br>Sum Cols (c) - (e) | Line No. |
|---|-----------------------------------|----------------------------|--|---|---|-------------------------------------|----------|
| <u>Administrative and General (A&amp;G)</u> |                                   |                            |  |   |   |                                     |          |
| A&G Salaries                                |                                   |                            |  |   |   |                                     |          |
|   |                                   | 920                        |  |   |   |                                     |          |
| 1   | Labor                             |                            | \$ 0   | \$ 0  | \$ 0  | 0                                   | 1        |
| 2   | Labor Loadings                    |                            | 0  | 0   | 0   | 0                                   | 2        |
| 3   | Materials and Expenses            |                            | 0  | 0   | 0   | 0                                   | 3        |
| 4   | Total                             | Sum Lns 1 - 3              | \$ 0   | \$ 0  | \$ 0  | 0                                   | 4        |
| 5   | Office Supplies and Expenses      | 921                        | \$ 0   | \$ 0  | \$ 0  | 0                                   | 5        |
| 6   | A&G Expenses Transferred (Credit) | 922                        | \$   | \$  | \$  | 0                                   | 6        |
| 7   | Outside Services                  | 923                        | \$ 0   | \$ 0  | \$ 0  | 0                                   | 7        |
| 8   | Property Insurance                | 924                        | \$ 0   | \$ 0  | \$ 0  | 0                                   | 8        |
| 9   | Injuries and Damages              | 925                        | \$ 0   | \$ 0  | \$ 0  | 0                                   | 9        |
| 10  | Employee Pension and Benefits     | 926                        | \$ 0   | \$ 0  | \$ 0  | 0                                   | 10       |
| 11  | Regulatory Commission Expenses    | 928                        | \$ 0   | \$(82,538)  | \$ 0  | \$(82,538)                          | 11       |
| 12  | Safety Advertising                | 930.1                      | \$ 0   | \$ 0  | \$ 0  | 0                                   | 12       |
| Miscellaneous General                       |                                   |                            |  |   |   |                                     |          |
|   |                                   | 930.2                      |  |   |   |                                     |          |
| 13  | Labor                             |                            | \$ 0   | \$ 0  | \$ 0  | 0                                   | 13       |
| 14  | Labor Loadings                    |                            | 0  | 0   | 0   | 0                                   | 14       |
| 15  | Materials and Expenses            |                            | 0  | 0   | 0   | 0                                   | 15       |
| 16  | Total                             | Sum Lns 13 - 15            | \$ 0   | \$ 0  | \$ 0  | 0                                   | 16       |
| 17  | Rents                             | 931                        | \$ 0   | \$ 0  | \$ 0  | 0                                   | 17       |
| Maintenance of General Plant                |                                   |                            |  |   |   |                                     |          |
|   |                                   | 935                        |  |   |   |                                     |          |
| 18  | Labor                             |                            | \$ 811   | \$ 0  | \$ 0  | 811                                 | 18       |
| 19  | Labor Loadings                    |                            | 230  | 0   | 0   | 230                                 | 19       |
| 20  | Materials and Expenses            |                            | 0  | 0   | 0   | 0                                   | 20       |
| 21  | Total                             | Sum Lns 18 - 20            | \$ 1,041   | \$ 0  | \$ 0  | 1,041                               | 21       |
| Total A&G Expenses                          |                                   |                            |  |   |   |                                     |          |
| 22  | Labor                             |                            | \$ 811   | \$ 0  | \$ 0  | 811                                 | 22       |
| 23  | Labor Loadings                    |                            | 230  | 0   | 0   | 230                                 | 23       |
| 24  | Materials and Expenses            |                            | 0  | \$(82,538)  | 0   | \$(82,538)                          | 24       |
| 25  | Total                             | Sum Lns 22 - 24            | \$ 1,041   | \$ (82,538)   | \$ 0  | \$(81,497)                          | 25       |

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES BEFORE ALLOCATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line No.                                    | Description<br>(a)                | Account No./<br>Reference<br>(b) | Labor/Benefits<br>Annualization<br>Adj. No. C2<br>(c)<br><small>Sch I-C2, Sh 1</small> | Total<br>System Alloc.<br>(e)<br><small>Sum Cols (c)</small> | Line No. |
|---|-----------------------------------|----------------------------------|--|--|----------|
| <u>Administrative and General (A&amp;G)</u> |                                   |                                  |  |  |          |
| A&G Salaries                                |                                   |                                  |  |  |          |
|   |                                   | 920                              |  |  |          |
| 1   | Labor                             |                                  | \$ 2,046,244   | \$ 2,046,244   | 1        |
| 2   | Labor Loadings                    |                                  | 685,380  | 685,380  | 2        |
| 3   | Materials and Expenses            |                                  | 0  | 0  | 3        |
| 4   | Total                             | Sum Lns 1 - 3                    | <u>\$ 2,731,624</u>  | <u>\$ 2,731,624</u>  | 4        |
| 5   | Office Supplies and Expenses      | 921                              | \$ 0   | \$ 0   | 5        |
| 6   | A&G Expenses Transferred (Credit) | 922                              | \$ 0   | \$ 0   | 6        |
| 7   | Outside Services                  | 923                              | \$ 0   | \$ 0   | 7        |
| 8   | Property Insurance                | 924                              | \$ 0   | \$ 0   | 8        |
| 9   | Injuries and Damages              | 925                              | \$ 0   | \$ 0   | 9        |
| 10  | Employee Pension and Benefits     | 926                              | \$ 0   | \$ 0   | 10       |
| 11  | Regulatory Commission Expenses    | 928                              | \$ 0   | \$ 0   | 11       |
| 12  | Safety Advertising                | 930.1                            | \$ 0   | \$ 0   | 12       |
| Miscellaneous General                       |                                   |                                  |  |  |          |
|   |                                   | 930.2                            |  |  |          |
| 13  | Labor                             |                                  | \$ 0   | \$ 0   | 13       |
| 14  | Labor Loadings                    |                                  | 0  | 0  | 14       |
| 15  | Materials and Expenses            |                                  | 0  | 0  | 15       |
| 16  | Total                             | Sum Lns 13 - 15                  | <u>\$ 0</u>  | <u>\$ 0</u>  | 16       |
| 17  | Rents                             | 931                              | \$ 0   | \$ 0   | 17       |
| Maintenance of General Plant                |                                   |                                  |  |  |          |
|   |                                   | 935                              |  |  |          |
| 18  | Labor                             |                                  | \$ 38,048  | \$ 38,048  | 18       |
| 19  | Labor Loadings                    |                                  | 12,761   | 12,761   | 19       |
| 20  | Materials and Expenses            |                                  | 0  | 0  | 20       |
| 21  | Total                             | Sum Lns 18 - 20                  | <u>\$ 50,809</u>   | <u>\$ 50,809</u>   | 21       |
| Total A&G Expenses                          |                                   |                                  |  |  |          |
| 22  | Labor                             |                                  | \$ 2,084,292   | \$ 2,084,292   | 22       |
| 23  | Labor Loadings                    |                                  | 698,141  | 698,141  | 23       |
| 24  | Materials and Expenses            |                                  | 0  | 0  | 24       |
| 25  | Total                             | Sum Lns 22 - 24                  | <u><u>\$ 2,782,433</u></u>   | <u><u>\$ 2,782,433</u></u>                                   | 25       |

**SOUTHWEST GAS CORPORATION**  
**SYSTEM ALLOCABLE**  
**ADJUSTMENTS TO ADMINISTRATIVE AND GENERAL (A&G) EXPENSES AFTER ALLOCATION**  
**FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**  
**WORKPAPER SUPPORTING SCHEDULE K-1**

| Line<br>No.                                 | Description<br>(a)                | Account No./<br>Reference<br>(b) | Labor/Benefits<br>Annualization<br>Adj. No. C2<br>(c)<br>Sch I-C2, Sh 1 | Total<br>System Alloc.<br>(d)<br>(c) | Line<br>No. |
|---|-----------------------------------|----------------------------------|---|--------------------------------------|-------------|
| <u>Administrative and General (A&amp;G)</u> |                                   |                                  |   |                                      |             |
| A&G Salaries                                |                                   |                                  |   |                                      |             |
|   |                                   | 920                              |   |                                      |             |
| 1   | Labor                             |                                  | \$ 109,202  | \$ 109,202                           | 1           |
| 2   | Labor Loadings                    |                                  | 36,577  | 36,577                               | 2           |
| 3   | Materials and Expenses            |                                  | 0   | 0                                    | 3           |
| 4   | Total                             | Sum Lns 1 - 3                    | \$ 145,779  | \$ 145,779                           | 4           |
| 5   | Office Supplies and Expenses      | 921                              | \$ 0  | \$ 0                                 | 5           |
| 6   | A&G Expenses Transferred (Credit) | 922                              | \$ 0  | \$ 0                                 | 6           |
| 7   | Outside Services                  | 923                              | \$ 0  | \$ 0                                 | 7           |
| 8   | Property Insurance                | 924                              | \$ 0  | \$ 0                                 | 8           |
| 9   | Injuries and Damages              | 925                              | \$ 0  | \$ 0                                 | 9           |
| 10  | Employee Pension and Benefits     | 926                              | \$ 0  | \$ 0                                 | 10          |
| 11  | Regulatory Commission Expenses    | 928                              | \$ 0  | \$ 0                                 | 11          |
| 12  | Safety Advertising                | 930.1                            | \$ 0  | \$ 0                                 | 12          |
| Miscellaneous General                       |                                   |                                  |   |                                      |             |
|   |                                   | 930.2                            |   |                                      |             |
| 13  | Labor                             |                                  | \$ 0  | \$ 0                                 | 13          |
| 14  | Labor Loadings                    |                                  | 0   | 0                                    | 14          |
| 15  | Materials and Expenses            |                                  | 0   | 0                                    | 15          |
| 16  | Total                             | Sum Lns 13 - 15                  | \$ 0  | \$ 0                                 | 16          |
| 17  | Rents                             | 931                              | \$ 0  | \$ 0                                 | 17          |
| Maintenance of General Plant                |                                   |                                  |   |                                      |             |
|   |                                   | 935                              |   |                                      |             |
| 18  | Labor                             |                                  | \$ 2,031  | \$ 2,031                             | 18          |
| 19  | Labor Loadings                    |                                  | 681   | 681                                  | 19          |
| 20  | Materials and Expenses            |                                  | 0   | 0                                    | 20          |
| 21  | Total                             | Sum Lns 18 - 20                  | \$ 2,712  | \$ 2,712                             | 21          |
| Total A&G Expenses                          |                                   |                                  |   |                                      |             |
| 22  | Labor                             |                                  | \$ 111,233  | \$ 111,233                           | 22          |
| 23  | Labor Loadings                    |                                  | 37,258  | 37,258                               | 23          |
| 24  | Materials and Expenses            |                                  | 0   | 0                                    | 24          |
| 25  | Total                             | Sum Lns 22 - 24                  | \$ 148,491  | \$ 148,491                           | 25          |