

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 14 of 17

Northern Nevada Workpapers (continued)
and
Southern Nevada Workpapers

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Southwest Gas Corporation

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| 14 | Labor and Benefits | I-C2 | 1-22 | 14 |
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Tab N

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) | Reference (b) | Total System (c) | Northern Nevada (d) | Line No. |
|-------------|---|-------------------|------------------------|---------------------------|-------------|
| | Factor I | | | | |
| 1 | Direct Operating Expense | WP N, Sh 2 | \$ 305,595,077 | \$ 17,744,707 | 1 |
| 2 | Percent of Total | | 100% | 5.81% | 2 |
| | Factor II | | | | |
| 3 | Average Direct Gross Gas Plant in Service | WP N, Sh 3 | \$ 8,610,503,098 | \$ 356,044,137 | 3 |
| 4 | Percent of Total | | 100% | 4.13% | 4 |
| | Factor III | | | | |
| 5 | Direct Labor | WP N, Sh 4 | \$ 97,958,510 | \$ 6,588,018 | 5 |
| 6 | Percent of Total | | 100% | 6.73% | 6 |
| | Factor IV | | | | |
| 7 | Average Number of Customers | WP N, Sh 5 | 2,187,334 | 102,367 | 7 |
| 8 | Percent of Total | | 100% | 4.68% | 8 |
| 9 | Total 4-Factor | Lns 2 + 4 + 6 + 8 | 400.00% | 21.35% | 9 |
| 10 | 4-Factor | Ln 9 / 4 | 100.00% | 5.34% | 10 |

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) [1] | Total System (b) | Northern Nevada (c) | Line No. |
|---------------------------------|---------------------------|------------------------|---------------------------|-------------|
| Factor I | | | | |
| Direct Operating Expense | | | | |
| 1 | June 2022 | \$ 33,476,432 | \$ 1,594,641 | 1 |
| 2 | July 2022 | 23,247,300 | 1,395,250 | 2 |
| 3 | August 2022 | 26,147,389 | 1,515,102 | 3 |
| 4 | September 2022 | 26,389,588 | 1,546,586 | 4 |
| 5 | October 2022 | 22,291,771 | 1,486,895 | 5 |
| 6 | November 2022 | 23,957,707 | 1,254,151 | 6 |
| 7 | December 2022 | 28,629,242 | 1,553,310 | 7 |
| 8 | January 2023 | 19,827,063 | 1,416,702 | 8 |
| 9 | February 2023 | 24,283,259 | 1,344,706 | 9 |
| 10 | March 2023 | 30,245,404 | 1,901,854 | 10 |
| 11 | April 2023 | 20,316,627 | 1,058,004 | 11 |
| 12 | May 2023 | 26,783,298 | 1,677,506 | 12 |
| 13 | Total | \$ <u>305,595,077</u> | \$ <u>17,744,707</u> | 13 |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description | Total System | Northern Nevada | Line No. |
|-------------|---|-------------------------|-----------------------|-------------|
| | (a) | (b) | (c) | |
| | [1] | | | |
| | <u>Factor II</u> | | | |
| | <u>Direct Gross Gas Plant in Service</u> | | | |
| 1 | June 2022 | \$ 8,354,245,942 | \$ 341,548,564 | 1 |
| 2 | July 2022 | 8,376,198,332 | 342,777,164 | 2 |
| 3 | August 2022 | 8,422,545,493 | 345,682,276 | 3 |
| 4 | September 2022 | 8,474,842,731 | 348,154,734 | 4 |
| 5 | October 2022 | 8,508,255,438 | 354,034,384 | 5 |
| 6 | November 2022 | 8,561,631,327 | 357,206,704 | 6 |
| 7 | December 2022 | 8,663,489,830 | 359,716,070 | 7 |
| 8 | January 2023 | 8,706,272,498 | 361,182,548 | 8 |
| 9 | February 2023 | 8,743,885,038 | 362,822,432 | 9 |
| 10 | March 2023 | 8,795,420,872 | 365,252,781 | 10 |
| 11 | April 2023 | 8,828,834,266 | 365,729,689 | 11 |
| 12 | May 2023 | 8,890,415,405 | 368,422,298 | 12 |
| 13 | Average | <u>\$ 8,610,503,098</u> | <u>\$ 356,044,137</u> | 13 |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) [1] | Total System (b) | Northern Nevada (c) | Line No. |
|---------------------|---------------------------|------------------------|---------------------------|-------------|
| Factor III | | | | |
| Direct Labor | | | | |
| 1 | June 2022 | \$ 7,607,768 | \$ 540,946 | 1 |
| 2 | July 2022 | 8,126,832 | 518,291 | 2 |
| 3 | August 2022 | 8,634,403 | 581,150 | 3 |
| 4 | September 2022 | 7,769,122 | 537,239 | 4 |
| 5 | October 2022 | 8,026,041 | 558,952 | 5 |
| 6 | November 2022 | 8,103,254 | 505,066 | 6 |
| 7 | December 2022 | 7,455,233 | 414,924 | 7 |
| 8 | January 2023 | 8,385,942 | 557,128 | 8 |
| 9 | February 2023 | 8,130,969 | 511,004 | 9 |
| 10 | March 2023 | 9,078,176 | 659,790 | 10 |
| 11 | April 2023 | 7,872,977 | 533,812 | 11 |
| 12 | May 2023 | 8,767,793 | 669,717 | 12 |
| 13 | Total | <u>\$ 97,958,510</u> | <u>\$ 6,588,018</u> | 13 |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
COMPUTATION OF FOUR FACTOR ALLOCATION BASIS
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description | Total System | Northern Nevada | Line No. |
|-------------|-----------------------------------|-----------------|--------------------|-------------|
| | (a) | (b) | (c) | |
| | [1] | | | |
| | <u>Factor IV</u> | | | |
| | <u>Number of Customers</u> | | | |
| 1 | June 2022 | 2,170,498 | 101,549 | 1 |
| 2 | July 2022 | 2,169,309 | 100,592 | 2 |
| 3 | August 2022 | 2,174,185 | 102,566 | 3 |
| 4 | September 2022 | 2,173,206 | 101,564 | 4 |
| 5 | October 2022 | 2,177,147 | 101,665 | 5 |
| 6 | November 2022 | 2,182,651 | 102,176 | 6 |
| 7 | December 2022 | 2,191,334 | 102,659 | 7 |
| 8 | January 2023 | 2,196,184 | 103,028 | 8 |
| 9 | February 2023 | 2,199,116 | 103,005 | 9 |
| 10 | March 2023 | 2,205,405 | 103,292 | 10 |
| 11 | April 2023 | 2,204,680 | 103,195 | 11 |
| 12 | May 2023 | 2,204,295 | 103,108 | 12 |
| 13 | Average | 2,187,334 | 102,367 | 13 |

[1] Source: Company Records

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COST:
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. | Description | Reference | Total Amount | Line No. |
|-------------|-------------|---|--|-----------------------|-------------|
| | (a) | (b) | (c) | (d) | |
| 1 | | <u>Gas Plant in Service</u> | | | 1 |
| 2 | | <u>Direct</u> | | | 2 |
| 3 | | <u>Intangible Plant</u> | | | 3 |
| 4 | 301 | Organization | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | \$ 0 | 4 |
| 5 | 302 | Franchise & Consents | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 0 | 5 |
| 6 | 303 | Miscellaneous Intangible Plant | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 0 | 6 |
| 7 | | Total Intangible Plant | | <u>\$ 0</u> | 7 |
| 8 | | <u>Distribution Plant</u> | | | 8 |
| 9 | 374.1 | Land & Land Rights | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | \$ 950 | 9 |
| 10 | 374.2 | Rights of Way | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 20,770 | 10 |
| 11 | 375 | Structures | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 0 | 11 |
| 12 | 376 | Mains | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 94,725,273 | 12 |
| 13 | 378 | Measuring & Reg Stations | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 6,060,502 | 13 |
| 14 | 380 | Services | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 41,544,612 | 14 |
| 15 | 381 | Meters | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 35,487,659 | 15 |
| 16 | 385 | Industrial Measuring & Reg Station | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 1,789,545 | 16 |
| 17 | 387 | Miscellaneous Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 141 | 17 |
| 18 | | Total Distribution Plant | | <u>\$ 179,629,453</u> | 18 |
| 19 | | Total Percent Distribution Plant | | 100.00% | 19 |
| 20 | | <u>General Plant</u> | | | 20 |
| 21 | 389 | Land & Land Rights | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | \$ 4,493,960 | 21 |
| 22 | 390.1 | Structures & Improvements - Owned | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 39,675,375 | 22 |
| 23 | 390.2 | Structures & Improvements - Leasehold | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 0 | 23 |
| 24 | 390.21 | Amortization Struct & Improv - Lease | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | | 24 |
| 25 | 391 | Office Furniture & Fixtures | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 1,476,729 | 25 |
| 26 | 391.1 | Computer Software & Hardware | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 921,804 | 26 |
| 27 | 392 | Transportation Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | | 27 |
| 28 | 392.11 | Transportation Equipment - Light | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 2,325,459 | 28 |
| 29 | 392.12 | Transportation Equipment - Heavy | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 1,970,706 | 29 |
| 30 | 393 | Stores Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 352,278 | 30 |
| 31 | 394 | Tools, Shop & Garage Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 1,830,273 | 31 |
| 32 | 395 | Laboratory Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 42,258 | 32 |
| 33 | 396 | Power-Operated Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 1,914,744 | 33 |
| 34 | 397.1 | Communication Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 793,143 | 34 |
| 35 | 397.2 | Telemetering Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 0 | 35 |
| 36 | 398 | Miscellaneous Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 | 552,692 | 36 |
| 37 | | Total General Plant | | <u>\$ 56,349,419</u> | 37 |
| 38 | | <u>Common Plant - Systems Allocable</u> | | | 38 |
| 39 | | <u>Intangible Plant</u> | | | 39 |
| 40 | 301 | Organization | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | \$ 3,299 | 40 |
| 41 | 302 | Franchises and Consents | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | | 41 |
| 42 | 303 | Miscellaneous Intangible Plant | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 5,987,245 | 42 |
| 43 | | Total Intangible Plant | | <u>\$ 5,990,544</u> | 43 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF RATE BASE BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COST:
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. | Description | Reference | Total Amount | Line No. |
|-------------|-------------|---------------------------------------|--|------------------------|-------------|
| | (a) | (b) | (c) | (d) | |
| 44 | | <u>General Plant</u> | | | 44 |
| 45 | 389 | Land & Land Rights | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | \$ 215,474 | 45 |
| 46 | 390.1 | Structures & Improvements - Owned | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 1,963,837 | 46 |
| 47 | 390.2 | Structures & Improvements - Leasehold | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 0 | 47 |
| 48 | 390.21 | Amortization Struct & Improv - Lease | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 0 | 48 |
| 49 | 390.3 | Structures, Main Building | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | | 49 |
| 50 | 391 | Office Furniture & Fixtures | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 282,627 | 50 |
| 51 | 391.1 | Computer Software & Hardware | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 404,621 | 51 |
| 52 | 392.1 | Transportation Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | | 52 |
| 53 | 392.11 | Transportation Equipment - Light | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 60,735 | 53 |
| 54 | 392.12 | Transportation Equipment - Heavy | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | (326) | 54 |
| 55 | 392.21 | Transportation Equipment - Aircraft | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | (58) | 55 |
| 56 | 393 | Stores Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 1,579 | 56 |
| 57 | 394 | Tools, Shop & Garage Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 34,797 | 57 |
| 58 | 395 | Laboratory Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 104,887 | 58 |
| 59 | 396 | Power-Operated Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 11,997 | 59 |
| 60 | 397 | Communication Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 171,375 | 60 |
| 61 | 397.2 | Telemetry Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | (910) | 61 |
| 62 | 398 | Miscellaneous Equipment | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | 245,243 | 62 |
| 63 | | Total General Plant | Sch G-1, Sh 1-10 & Sch G-2, Sh 1-10 & Stmt N, Sh 8 | <u>\$ 3,495,878</u> | 63 |
| 64 | | <u>Net Plant</u> | | | 64 |
| 65 | | Total Direct Net Plant | | \$ 235,978,871 | 65 |
| 66 | | Total Common Allocation Net Plant | 7.260% | <u>9,486,422</u> | 66 |
| 67 | | Total Net Plant | | <u>\$ 245,465,293</u> | 67 |
| 68 | | <u>Rate Base</u> | | | 68 |
| 69 | 925.01 | Cash Working Capital | Stmt H, Sh 1 | \$ (736,200) | 69 |
| 70 | | Materials & Supplies | Stmt H, Sh 1 | 15,622,734 | 70 |
| 71 | | Other Debits and Credits | Stmt H, Sh 1 | 6,833,323 | 71 |
| 72 | | Customer Advances | Stmt H, Sh 1 | (7,887,292) | 72 |
| 73 | | Deferred Taxes | Stmt H, Sh 1 | (32,237,581) | 73 |
| 74 | | Total Rate Base | | <u>\$ (18,405,017)</u> | 74 |
| 75 | | Total Rate Base & Net Plant | | <u>\$ 227,060,276</u> | 75 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. (a) | Description (b) | Reference (c) | Total Amount (d) | Line No. |
|----------|-----------------|---|-----------------------------|---------------------|----------|
| 1 | | <u>Depreciation Expenses & Amortization</u> | | | 1 |
| 2 | | <u>Direct</u> | | | 2 |
| 3 | | <u>Intangible Plant</u> | | | 3 |
| 4 | 301 | Organization | Stmt L, Sh 1 | \$ 0 | 4 |
| 5 | 302 | Franchise & Consents | Stmt L, Sh 1 | 0 | 5 |
| 6 | 303 | Miscellaneous Intangible Plant | Stmt L, Sh 1 | 0 | 6 |
| 7 | | Total Intangible Plant | | <u>\$ 0</u> | 7 |
| 8 | | <u>Distribution Plant</u> | | | 8 |
| 9 | 374 | Land & Land Rights | Stmt L, Sh 1 | \$ 0 | 9 |
| 10 | 374.2 | Rights of Way | Stmt L, Sh 1 | 403 | 10 |
| 11 | 375 | Structures | Stmt L, Sh 1 | 0 | 11 |
| 12 | 376 | Mains | Stmt L, Sh 1 | 2,996,150 | 12 |
| 13 | 378 | Measuring & Reg Station | Stmt L, Sh 1 | 174,712 | 13 |
| 14 | 380 | Services | Stmt L, Sh 1 | 1,708,490 | 14 |
| 15 | 381.0 | Meters | Stmt L, Sh 1 | 1,715,381 | 15 |
| 16 | 385 | Industrial Measure & Reg Station Equip | Stmt L, Sh 1 | 55,739 | 16 |
| 17 | 387 | Miscellaneous Equipment | Stmt L, Sh 1 | 53 | 17 |
| 18 | | Total Distribution Plant | | <u>\$ 6,650,928</u> | 18 |
| 19 | | Total Direct Distribution Plant Allocator | | 100.00% | 19 |
| 20 | | <u>General Plant</u> | | | 20 |
| 21 | 389 | Land & Land Rights | Stmt L, Sh 1 | \$ 0 | 21 |
| 22 | 390.1 | Structures & Improvements - Owned | Stmt L, Sh 1 | 1,025,050 | 22 |
| 23 | 390.2 | Structures & Improvements - Leasehold | Stmt L, Sh 1 | 850 | 23 |
| 24 | 390.21 | Amortization Struct & Improv - Lease | Stmt L, Sh 1 | | 24 |
| 25 | 391 | Office Furniture & Fixtures | Stmt L, Sh 1 | 140,454 | 25 |
| 26 | 391.1 | Computer Software & Hardware | Stmt L, Sh 1 | 287,449 | 26 |
| 27 | 392.00 | Transportation Equipment | Stmt L, Sh 1 | | 27 |
| 28 | 392.11 | Transportation Equipment - Light | Stmt L, Sh 1 | 341,675 | 28 |
| 29 | 392.12 | Transportation Equipment - Heavy | Stmt L, Sh 1 | 171,016 | 29 |
| 30 | 393 | Stores Equipment | Stmt L, Sh 1 | 23,664 | 30 |
| 31 | 394 | Tools, Shop & Garage Equipment | Stmt L, Sh 1 | 177,208 | 31 |
| 32 | 395 | Laboratory Equipment | Stmt L, Sh 1 | 4,374 | 32 |
| 33 | 396 | Power Operated Equipment | Stmt L, Sh 1 | 131,225 | 33 |
| 34 | 397.1 | Communication Equipment | Stmt L, Sh 1 | 76,570 | 34 |
| 35 | 397.2 | Telemetry Equipment | Stmt L, Sh 1 | 0 | 35 |
| 36 | 398 | Miscellaneous Equipment | Stmt L, Sh 1 | 58,589 | 36 |
| 37 | | Total General Plant | | <u>\$ 2,438,125</u> | 37 |
| 38 | | <u>Common - Systems Allocable</u> | | | 38 |
| 39 | | <u>Intangible Plant</u> | | | 39 |
| 40 | 301 | Organization | Stmt L, Sh 1 & Stmt N, Sh 8 | \$ 0 | 40 |
| 41 | 302 | Franchises & Consents | Stmt L, Sh 1 & Stmt N, Sh 8 | | 41 |
| 42 | 303 | Miscellaneous Intangible | Stmt L, Sh 1 & Stmt N, Sh 8 | 1,110,982 | 42 |
| 43 | | Total Intangible Plant | | <u>\$ 1,110,982</u> | 43 |
| 44 | | <u>General Plant</u> | | | 44 |
| 45 | 389 | Land & Land Rights | Stmt L, Sh 1 & Stmt N, Sh 8 | \$ 0 | 45 |
| 46 | 390.1 | Structures & Improvements - Owned | Stmt L, Sh 1 & Stmt N, Sh 8 | 49,384 | 46 |
| 47 | 390.2 | Structures & Improvements - Leasehold | Stmt L, Sh 1 & Stmt N, Sh 8 | 52 | 47 |
| 48 | 390.21 | Amortization Struct & Improv - Lease | Stmt L, Sh 1 & Stmt N, Sh 8 | 0 | 48 |
| 49 | 390.3 | Structures, Main Building | Stmt L, Sh 1 & Stmt N, Sh 8 | | 49 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. (a) | Description (b) | Reference (c) | Total Amount (d) | Line No. |
|----------|-----------------|---|----------------------------|-----------------------------|----------|
| 50 | 391 | Office Furniture & Fixtures | Stmt L, Sh 1& Stmt N, Sh 8 | 29,115 | 50 |
| 51 | 391.10 | Computer Software & Hardware | Stmt L, Sh 1& Stmt N, Sh 8 | 179,457 | 51 |
| 52 | 392.11 | Transportation Equipment - Light | Stmt L, Sh 1& Stmt N, Sh 8 | 5,588 | 52 |
| 53 | 392.12 | Transportation Equipment - Heavy | Stmt L, Sh 1& Stmt N, Sh 8 | 0 | 53 |
| 54 | 392.21 | Transportation Equipment - Aircraft | Stmt L, Sh 1& Stmt N, Sh 8 | 666 | 54 |
| 55 | 393 | Stores Equipment | Stmt L, Sh 1& Stmt N, Sh 8 | 46 | 55 |
| 56 | 394 | Tools, Shop & Garage Equipment | Stmt L, Sh 1& Stmt N, Sh 8 | 4,557 | 56 |
| 57 | 395 | Laboratory Equipment | Stmt L, Sh 1& Stmt N, Sh 8 | 9,480 | 57 |
| 58 | 396 | Power Operated Equipment | Stmt L, Sh 1& Stmt N, Sh 8 | 831 | 58 |
| 59 | 397 | Communication Equipment | Stmt L, Sh 1& Stmt N, Sh 8 | 28,121 | 59 |
| 60 | 397.2 | Telemetry Equipment | Stmt L, Sh 1& Stmt N, Sh 8 | 0 | 60 |
| 61 | 398 | Miscellaneous Equipment | Stmt L, Sh 1& Stmt N, Sh 8 | 22,148 | 61 |
| 62 | | Total General Plant | | <u>\$ 329,444</u> | 62 |
| 63 | | Total System Allocable Depreciation | | <u>\$ 9,089,054</u> | 63 |
| 64 | | <u>System Allocable Amortization</u> | | | 64 |
| 65 | 303 | Total Common Intangible Plant | Stmt L, Sh 1 | \$ 1,110,982 | 65 |
| 66 | 309.2-398 | Gen Plant Excluding Struct & Land | Stmt L, Sh 1 | 280,008 | 66 |
| 67 | | Total System Allocable Amortization | | <u>\$ 1,390,989</u> | 67 |
| 68 | 389-390.1 | Total Common Allocable Depreciation | Stmt L, Sh 1 | <u>\$ 1,440,426</u> | 68 |
| 69 | | Total Common Allocable Amor & Depr | Stmt L, Sh 1 | <u>\$ 1,440,426</u> | 69 |
| 70 | | Total Depreciation Expenses | Stmt L, Sh 1 | <u><u>\$ 10,529,479</u></u> | 70 |
| 71 | | <u>Operation and Maintenance Expenses</u> | | | 71 |
| 72 | | <u>Operation Expenses</u> | | | 72 |
| 73 | | <u>Gas Supply Expenses</u> | | | 73 |
| 74 | 803 | Natural Gas Transmission Line Purch | Sch K-1, Sh 1 - 7 | \$ 0 | 74 |
| 75 | 805.1 | Purchased Gas Cost Adjustments | Sch K-1, Sh 1 - 7 | 0 | 75 |
| 76 | 810 | Gas Used for Compression Station Fuel | Sch K-1, Sh 1 - 7 | 0 | 76 |
| 77 | 813 | Other Gas Supply Expenses | Sch K-1, Sh 1 - 7 | 146,436 | 77 |
| 78 | | Total Gas Supply Expenses | | <u>\$ 146,436</u> | 78 |
| 79 | | <u>Distribution Expenses</u> | | | 79 |
| 80 | 870 | Operation Supervision and Engineering | | | 80 |
| 81 | | Labor | Sch K-1, Sh 1 - 7 | \$ 1,326,176 | 81 |
| 82 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 787,210 | 82 |
| 83 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 314,037 | 83 |
| 84 | 871 | Operating Distribution Load Dispatching | | | 84 |
| 85 | | Labor | Sch K-1, Sh 1 - 7 | 102,089 | 85 |
| 86 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 59,198 | 86 |
| 87 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 14,251 | 87 |
| 88 | 874 | Operation Mains and Services Expenses | | | 88 |
| 89 | | Labor | Sch K-1, Sh 1 - 7 | 526,923 | 89 |
| 90 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 315,251 | 90 |
| 91 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 1,310,391 | 91 |
| 92 | 875 | Operating Measuring & Regulation Station | | | 92 |
| 93 | | Labor | Sch K-1, Sh 1 - 7 | 0 | 93 |
| 94 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 94 |
| 95 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 4,154 | 95 |
| 96 | 878 | Operation Meter and House Regulator | | | 96 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. (a) | Description (b) | Reference (c) | Total Amount (d) | Line No. |
|----------|-----------------|---|-------------------|---------------------|----------|
| 97 | | Labor | Sch K-1, Sh 1 - 7 | 743,336 | 97 |
| 98 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 448,012 | 98 |
| 99 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 316,718 | 99 |
| 100 | 879 | Customer Installation Expense | | | 100 |
| 101 | | Labor | Sch K-1, Sh 1 - 7 | 758,262 | 101 |
| 102 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 451,675 | 102 |
| 103 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 283,538 | 103 |
| 104 | 880 | Other Expenses | | | 104 |
| 105 | | Labor | Sch K-1, Sh 1 - 7 | 491,205 | 105 |
| 106 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 291,785 | 106 |
| 107 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 1,132,362 | 107 |
| 108 | 881 | Rents | Sch K-1, Sh 1 - 7 | (690,753) | 108 |
| 109 | | Total Distribution Expenses | | \$ 8,985,819 | 109 |
| 110 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | 110 |
| 111 | | <u>Maintenance Expenses</u> | | | 111 |
| 112 | 885 | Maintenance Supervision & Engineering | | | 112 |
| 113 | | Labor | Sch K-1, Sh 1 - 7 | \$ 259,233 | 113 |
| 114 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 153,747 | 114 |
| 115 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 44,535 | 115 |
| 116 | 886 | Maintenance of Structures & Improvement | | | 116 |
| 117 | | Labor | Sch K-1, Sh 1 - 7 | 1,223 | 117 |
| 118 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 675 | 118 |
| 119 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 473 | 119 |
| 120 | 887 | Maintenance of Mains | | | 120 |
| 121 | | Labor | Sch K-1, Sh 1 - 7 | 351,511 | 121 |
| 122 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 212,460 | 122 |
| 123 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 1,309,042 | 123 |
| 124 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | 124 |
| 125 | | Labor | Sch K-1, Sh 1 - 7 | 183,339 | 125 |
| 126 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 110,158 | 126 |
| 127 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 307,510 | 127 |
| 128 | 892 | Maintenance of Services | | | 128 |
| 129 | | Labor | Sch K-1, Sh 1 - 7 | 240,229 | 129 |
| 130 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 145,408 | 130 |
| 131 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 237,847 | 131 |
| 132 | 893 | Maintenance of Meters and House Regulators | | | 132 |
| 133 | | Labor | Sch K-1, Sh 1 - 7 | 82,103 | 133 |
| 134 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 49,256 | 134 |
| 135 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 51,601 | 135 |
| 136 | 894 | Maintenance of Other Equipment | | | 136 |
| 137 | | Labor | Sch K-1, Sh 1 - 7 | 0 | 137 |
| 138 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 138 |
| 139 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 0 | 139 |
| 140 | | Total Maintenance Expenses | | \$ 3,740,349 | 140 |
| 141 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | 141 |
| 142 | | <u>Customer Accounts Expenses</u> | | | 142 |
| 143 | 901 | Supervision | | | 143 |
| 144 | | Labor | Sch K-1, Sh 1 - 7 | \$ 263,476 | 144 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. (a) | Description (b) | Reference (c) | Total Amount (d) | Line No. |
|----------|-----------------|--|-------------------|---------------------|----------|
| 145 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 156,028 | 145 |
| 146 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 35,365 | 146 |
| 147 | 902 | Meter Reading | | | 147 |
| 148 | | Labor | Sch K-1, Sh 1 - 7 | 168,134 | 148 |
| 149 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 101,379 | 149 |
| 150 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 68,171 | 150 |
| 151 | 903 | Customer Records & Collections | | | 151 |
| 152 | | Labor & Loadings | Sch K-1, Sh 1 - 7 | 928,737 | 152 |
| 153 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 1,433,101 | 153 |
| 154 | 903 | Customer Records & Collections - KAM | | | 154 |
| 155 | | Labor & Loadings | Company Records | 138,980 | 155 |
| 156 | | Materials and Expenses | Company Records | 3,364 | 156 |
| 157 | 904 | Uncollectible Accounts | Sch K-1, Sh 1 - 7 | 347,156 | 157 |
| 158 | 905 | Miscellaneous | | | 158 |
| 159 | | Labor | Sch K-1, Sh 1 - 7 | 0 | 159 |
| 160 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 160 |
| 161 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 0 | 161 |
| 162 | | Total Customer Accounts Expenses | | \$ 3,643,891 | 162 |
| 163 | | <u>Customer Service & Informational Exps</u> | | | 163 |
| 164 | 908 | Customer Assistance | | | 164 |
| 165 | | Labor | Sch K-1, Sh 1 - 7 | \$ 0 | 165 |
| 166 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 166 |
| 167 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 13 | 167 |
| 168 | 909 | Informational and Instructional Advertising | | | 168 |
| 169 | | Labor | Sch K-1, Sh 1 - 7 | 0 | 169 |
| 170 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 170 |
| 171 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 0 | 171 |
| 172 | 910 | Miscellaneous | | | 172 |
| 173 | | Labor | Sch K-1, Sh 1 - 7 | 0 | 173 |
| 174 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 174 |
| 175 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 78,969 | 175 |
| 176 | | Total Cust Srv & Info Expenses | Sch K-1, Sh 1 - 7 | \$ 78,981 | 176 |
| 177 | | <u>Sales Expenses</u> | | | 177 |
| 178 | 912 | Demonstrating & Selling | | | 178 |
| 179 | | Labor | Sch K-1, Sh 1 - 7 | \$ 0 | 179 |
| 180 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 180 |
| 181 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 0 | 181 |
| 182 | 913 | Advertising | | | 182 |
| 183 | | Labor | Sch K-1, Sh 1 - 7 | 0 | 183 |
| 184 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 184 |
| 185 | | Materials and Expenses | Sch K-1, Sh 1 - 7 | 9,292 | 185 |
| 186 | | Total Sales Expenses | | \$ 9,292 | 186 |
| 187 | | Total O&M Expenses | | \$ 16,604,769 | 187 |
| 188 | | <u>Administrative & General Expenses</u> | | | 188 |
| 189 | 920 | Administrative & General Salaries | | | 189 |
| 190 | | Labor | Sch K-1, Sh 1 - 7 | \$ 3,487,994 | 190 |
| 191 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 1,728,842 | 191 |
| 192 | | Materials and Expense | Sch K-1, Sh 1 - 7 | (186,211) | 192 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. (a) | Description (b) | Reference (c) | Total Amount (d) | Line No. |
|----------|-----------------|---|-------------------|---------------------|----------|
| 193 | | Total A&G Salaries Exps | | \$ 5,030,626 | 193 |
| 194 | | <u>Other Administrative & General Exps.</u> | | | 194 |
| 195 | 921 | Office Supplies | Sch K-1, Sh 1 - 7 | \$ 928,942 | 195 |
| 196 | 922 | A&G Expenses Transferred - Credit | Sch K-1, Sh 1 - 7 | (730,134) | 196 |
| 197 | 923 | Outside Services | Sch K-1, Sh 1 - 7 | 1,713,623 | 197 |
| 198 | 924 | Property Insurance | Sch K-1, Sh 1 - 7 | 41,220 | 198 |
| 199 | 925 | Injuries and Damages | Sch K-1, Sh 1 - 7 | 971,120 | 199 |
| 200 | 926 | Employee Pensions and Benefits | Sch K-1, Sh 1 - 7 | (275,637) | 200 |
| 201 | 928 | Regulatory Commission Expenses | Sch K-1, Sh 1 - 7 | (452,098) | 201 |
| 202 | 930.1 | Safety Advertising | Sch K-1, Sh 1 - 7 | 140,849 | 202 |
| 203 | 930.2 | Miscellaneous General | | | 203 |
| 204 | | Labor | Sch K-1, Sh 1 - 7 | 0 | 204 |
| 205 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 0 | 205 |
| 206 | | Materials and Expense | Sch K-1, Sh 1 - 7 | 502,110 | 206 |
| 207 | 931 | Rents | Sch K-1, Sh 1 - 7 | 49,332 | 207 |
| 208 | 935 | Maintenance of General Plant | Sch K-1, Sh 1 - 7 | | 208 |
| 209 | | Labor | Sch K-1, Sh 1 - 7 | 74,032 | 209 |
| 210 | | Labor Loadings | Sch K-1, Sh 1 - 7 | 45,174 | 210 |
| 211 | | Materials and Expense | Sch K-1, Sh 1 - 7 | 947,990 | 211 |
| 212 | | Total Other A&G Expenses | | \$ 3,956,522 | 212 |
| 213 | | Total A&G Expenses | | \$ 8,987,148 | 213 |
| 214 | | Total O&M and A&G Expenses | | \$ 25,591,917 | 214 |
| 215 | | <u>Other Deductions</u> | | | |
| 216 | | Taxes Other than Income | Stmt H, Sh 1 | \$ 3,008,989 | 216 |
| 217 | | Interest Expenses | Sch M, Sh 1 | 5,131,562 | 217 |
| 218 | | Schedule M Adjustments | Sch M, Sh 1 | (38,487,078) | 218 |
| 219 | | Investment Tax Credit (I.T.C.) | Sch M, Sh 1 | 0 | 219 |
| 220 | | South Georgia Amortization - Fed | Sch M, Sh 1 | 0 | 220 |
| 221 | | Federal Deferred Provision | Sch M, Sh 1 | 7,649,428 | 221 |
| 222 | | Regulatory Amortization | Stmt H, Sh 1 | 460,936 | 222 |
| 223 | | Mill Tax | Sch M-5, Sh 1 | (162,372) | 223 |
| 224 | | Modified Business Tax | Sch M-5, Sh 1 | 76,307 | 224 |
| 225 | | Amortization Gas Plant Acquisition | | 0 | 225 |
| 226 | | <u>Rate Base</u> | | | 226 |
| 227 | | Total Direct Net Plant | | \$ 235,978,871 | 227 |
| 228 | | Total System Allocable Net Plant | | 9,486,422 | 228 |
| 229 | | Total Net Plant | | \$ 245,465,293 | 229 |
| 230 | | Cash Working Capital | Stmt H, Sh 1 | \$ (736,200) | 230 |
| 231 | | Materials & Supplies | Stmt H, Sh 1 | 15,622,734 | 231 |
| 232 | | Other Debits and Credits | Stmt H, Sh 1 | 6,833,323 | 232 |
| 233 | | Customer Advances | Stmt H, Sh 1 | (7,887,292) | 233 |
| 234 | | Deferred Taxes | Stmt H, Sh 1 | (32,237,581) | 234 |
| 235 | | Total Rate Base | | \$ 227,060,276 | 235 |
| 236 | | <u>Revenues</u> | | | 236 |
| 237 | | Net Operating Margin | Sch J-1, Sh 8 | \$ 46,079,948 | 237 |
| 238 | | Negotiated Contract Margin | Sch J-1, Sh 8 | 448,108 | 238 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DISTRIBUTION OF EXPENSES BY FUNCTION - DATA ENTRY AND CLASSIFICATION OF COSTS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Acct No. (a) | Description (b) | Reference (c) | Total Amount (d) | Line No. |
|----------|-----------------|--------------------------------------|------------------|------------------------|----------|
| 239 | | Late Charges | STMT O, SH 8 | 839,134 | 239 |
| 240 | | Service Establishment Charges | STMT O, SH 8 | 407,710 | 240 |
| 241 | | Reconnect & Reread Charges | STMT O, SH 8 | 7,975 | 241 |
| 242 | | Other Revenue - Labor | STMT O, SH 8 | 225 | 242 |
| 243 | | Other Revenue - Parts & Material | STMT O, SH 8 | 14 | 243 |
| 244 | | Other Revenue - Field Collection Fee | STMT O, SH 8 | 0 | 244 |
| 245 | | Other Revenue - Returned Item Fee | STMT O, SH 8 | 68,852 | 245 |
| 246 | | Other Revenue - Rental Gas Property | STMT O, SH 8 | 0 | 246 |
| 247 | | Total Revenues | | <u>\$ 47,851,966</u> | 247 |
| 248 | | <u>Operating Deductions</u> | | | 248 |
| 249 | | Operations & Maintenance Expenses | Stmt L, Sh 1 | \$ (16,604,769) | 249 |
| 250 | | Administrative & General Expenses | Stmt L, Sh 1 | (8,987,148) | 250 |
| 251 | | Regulatory Amortization | Stmt H, Sh 1 | (460,936) | 251 |
| 252 | | Mill Tax | Sch M-5, Sh 1 | 162,372 | 252 |
| 253 | | Modified Business Tax | Sch M-5, Sh 1 | (76,307) | 253 |
| 254 | | Depreciation Expenses | Stmt L, Sh 1 | (10,529,479) | 254 |
| 255 | | Taxes other than Income | Stmt H, Sh 1 | (3,008,989) | 255 |
| 256 | | Total Operating Deductions | | <u>\$ (39,505,257)</u> | 256 |
| 264 | | <u>Taxable Income</u> | | | 264 |
| 265 | | Taxable Income before Interest Exp | Stmt H, Sh 1 | \$ 8,346,709 | 265 |
| 266 | | Interest Expenses | Sch M, Sh 1 | (5,131,562) | 266 |
| 267 | | Schedule M Adjustments | Sch M, Sh 1 | (38,487,078) | 267 |
| 268 | | Total Taxable Income | | <u>\$ (35,271,931)</u> | 268 |
| 269 | | <u>Federal Income Tax</u> | | | 269 |
| 270 | | Federal Income Tax | 21% | \$ (7,407,105.44) | 270 |
| 271 | | Investment Tax Credit (I.T.C.) | Sch M, Sh 1 | 0 | 271 |
| 272 | | Federal Deferred Provision | Sch M, Sh 1 | 7,649,428 | 272 |
| 273 | | South Georgia Amortization - Fed | Sch M, Sh 1 | 0 | 273 |
| 274 | | Total Federal Income Tax | | <u>\$ 242,323</u> | 274 |
| 275 | | Total Net Income | | <u>\$ 8,104,386</u> | 275 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Single-Family Residential | | |
|----------|--|------------------------------|---------------------|---------------------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | Allocation Factors | 1 | 3 | 5 | 7 | 9 |
| 2 | Demand Allocator | | 20,240,929 | 10,709,882 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 52.912% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 20,262,725 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 54.357% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 60,378,126 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 47.036% |
| 8 | Customers | | 103,342 | 0 | 77,416 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 74.912% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 77,416 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 74.912% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 77,416 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 57.098% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 77,416 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 84.425% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 77,416 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 74.912% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 262,520 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 64.024% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 77,416 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 74.952% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 533,935 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 63.896% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 49,228 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 71.519% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 187,098 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 55.311% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 22,892,666 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 52.912% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 35,467,418 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 74.912% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 1,373,620 | 2,128,139 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 25.265% | 39.143% | 0.000% |
| 38 | Internally Generated Allocation Factors | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 26,675,456 | 93,087,045 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 14.850% | 51.822% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 25,060,522 | 35,480,405 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 26.456% | 37.456% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 35,073,887 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 84.425% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 25,060,522 | 70,554,291 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 18.390% | 51.775% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 396,963 | 3,054,588 | 82,566 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 7.442% | 57.269% | 1.548% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 654,527 | 1,557,512 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 19.952% | 47.478% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 30,548,222 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 65.947% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 2,214,422 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 69.439% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Multi-Family Residential | | |
|----------|--|------------------------------|---------------------|--------------------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | Allocation Factors | 1 | 3 | 11 | 13 | 15 |
| 2 | Demand Allocator | | 20,240,929 | 1,165,444 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 5.758% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 3,639,599 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 9.764% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 7,021,939 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 5.470% |
| 8 | Customers | | 103,342 | 0 | 16,790 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 16.247% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 16,790 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 16.247% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 13,905 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 10.256% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1,577 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 1.720% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 16,790 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 16.247% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 124,030 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 30.249% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 16,790 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 16.256% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 145,584 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 17.422% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 15,224 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 22.118% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 111,602 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 32.992% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 2,491,168 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 5.758% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 7,692,406 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 16.247% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 149,477 | 461,565 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 2.749% | 8.489% | 0.000% |
| 38 | Internally Generated Allocation Factors | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 2,902,810 | 12,541,622 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 1.616% | 6.982% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 2,727,073 | 7,695,222 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 2.879% | 8.124% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 714,461 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 1.720% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 2,727,073 | 8,409,684 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 2.001% | 6.171% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 43,197 | 523,073 | 9,602 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.810% | 9.807% | 0.180% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 71,225 | 230,469 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 2.171% | 7.026% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 4,763,441 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 10.283% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 553,168 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 17.346% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Residential Air Conditioning | | |
|----------|--|------------------------------|---------------------|------------------------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | Allocation Factors | 1 | 3 | 17 | 19 | 21 |
| 2 | Demand Allocator | | 20,240,929 | 389 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 631 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.002% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 2,043 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.002% |
| 8 | Customers | | 103,342 | 0 | 3 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.003% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 3 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.003% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 2 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.002% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 3 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.003% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 3 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.003% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 3 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.003% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 0 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.000% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 831 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 1,374 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.003% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 50 | 82 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.001% | 0.002% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 969 | 3,453 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.002% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 910 | 1,375 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.001% | 0.001% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 1,359 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.003% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 910 | 2,734 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.001% | 0.002% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 14 | 112 | 3 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.002% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 24 | 60 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.001% | 0.002% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 1,118 | 389 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.002% | 0.001% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 78 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.002% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | General-1 | | |
|----------|--|------------------------------|---------------------|---------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | <u>Allocation Factors</u> | | | | | |
| 2 | Demand Allocator | 1 | 20,240,929 | 35 | 37 | 39 |
| 3 | Allocation Percent - | 1 | 100.000% | 11.739% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 6,414,648 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 17.208% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 12,583,089 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 9.803% |
| 8 | Customers | | 103,342 | 0 | 7,916 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 7.660% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 7,916 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 7.660% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 24,508 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 18.076% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 10,602 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 11.562% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 7,916 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 7.660% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 21,910 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 5.343% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 7,916 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 7.664% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 98,787 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 11.822% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 3,850 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 5.593% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 36,572 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 10.812% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 1,116 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 56.364% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 5,078,927 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 11.739% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 3,626,733 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 7.660% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 304,749 | 217,614 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 5.605% | 4.003% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 5,918,171 | 15,078,197 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 3.295% | 8.394% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 5,559,884 | 3,628,061 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 5.869% | 3.830% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 4,803,365 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 11.562% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 5,559,884 | 8,431,427 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 4.080% | 6.187% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 88,070 | 507,255 | 17,207 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 1.651% | 9.510% | 0.323% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 145,212 | 199,915 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 4.427% | 6.094% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 5,124,847 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 11.063% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 324,565 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 10.178% | 0.000% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | General-2 | | |
|----------|--|------------------------------|---------------------|---------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | Allocation Factors | | | 41 | 43 | 45 |
| 2 | Demand Allocator | 1 | 20,240,929 | 2,690,619 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 13.293% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 3,715,627 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 9.968% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 16,607,915 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 12.938% |
| 8 | Customers | | 103,342 | 0 | 1,025 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.992% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 1,025 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.992% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 14,196 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 10.470% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1,372 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 1.497% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 1,025 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.992% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 1,325 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.323% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 1,025 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.992% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 43,356 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 5.188% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 490 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.712% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 2,993 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.885% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 492 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 24.848% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 5,751,272 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 13.293% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 469,443 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.992% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 345,091 | 28,168 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 6.347% | 0.518% | 0.000% |
| 38 | Internally Generated Allocation Factors | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 6,701,613 | 4,837,034 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 3.731% | 2.693% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 6,295,897 | 469,615 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 6.646% | 0.496% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 621,746 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 1.497% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 6,295,897 | 1,091,362 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 4.620% | 0.801% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 99,728 | 182,386 | 22,711 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 1.870% | 3.419% | 0.426% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 164,435 | 40,753 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 5.013% | 1.242% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 3,120,848 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 6.737% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 65,211 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 2.045% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | General-3 | | |
|----------|--|------------------------------|---------------------|---------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | Allocation Factors | 1 | 3 | 47 | 49 | 51 |
| 2 | Demand Allocator | | 20,240,929 | 1,361,788 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 6.728% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 798,920 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 2.143% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 10,938,902 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 8.522% |
| 8 | Customers | | 103,342 | 0 | 100 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.097% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 100 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.097% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 3,052 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 2.251% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 513 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.560% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 100 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.097% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 225 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.055% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 100 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.097% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 8,262 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.989% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 30 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.044% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 168 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 8.485% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 2,910,859 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 6.728% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 45,776 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.097% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 174,659 | 2,747 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 3.212% | 0.051% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 3,391,850 | 1,080,173 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 1.888% | 0.601% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 3,186,507 | 45,793 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 3.364% | 0.048% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 232,530 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.560% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 3,186,507 | 278,323 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 2.338% | 0.204% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 50,475 | 38,163 | 14,959 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.946% | 0.715% | 0.280% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 83,225 | 8,805 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 2.537% | 0.268% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 1,123,192 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 2.425% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 14,688 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.461% | 0.000% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | General-4 | | | General-5 | |
|----------|--|------------------------------|---------------------|---------------|-----------------|------------------|---------------|-----------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) | Demand (d) | Customer (e) |
| 1 | Allocation Factors | 1 | 3 | 53 | 55 | 57 | 59 | 61 |
| 2 | Demand Allocator | | 20,240,929 | 1,934,859 | 0 | 0 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 9.559% | 0.000% | 0.000% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 2,422,989 | 0 | | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 6.500% | 0.000% | | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 20,767,786 | | |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 16.179% | | |
| 8 | Customers | | 103,342 | 0 | 29 | 0 | 0 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.028% | 0.000% | 0.000% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 29 | 0 | 0 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.028% | 0.000% | 0.000% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 2,420 | 0 | | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 1.785% | 0.000% | | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 149 | 0 | | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.162% | 0.000% | | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 29 | 0 | | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.028% | 0.000% | | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 25 | 0 | | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.006% | 0.000% | | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 29 | 0 | 0 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.028% | 0.000% | 0.000% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 5,588 | 0 | | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.669% | 0.000% | | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 10 | 0 | | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.015% | 0.000% | | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 | | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% | | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 204 | 0 | | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 10.303% | 0.000% | | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 4,135,814 | 0 | 0 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 9.559% | 0.000% | 0.000% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 13,286 | 0 | 0 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.028% | 0.000% | 0.000% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 248,160 | 797 | 0 | 0 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 4.564% | 0.015% | 0.000% | 0.000% | 0.000% |
| 38 | Internally Generated Allocation Factors | | | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 4,819,217 | 2,504,620 | 0 | 0 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 2.683% | 1.394% | 0.000% | 0.000% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 4,527,461 | 13,291 | 0 | 0 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 4.780% | 0.014% | 0.000% | 0.000% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 67,490 | 0 | 0 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.162% | 0.000% | 0.000% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 4,527,461 | 80,781 | 0 | 0 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 3.322% | 0.059% | 0.000% | 0.000% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 71,716 | 99,719 | 28,400 | 0 | 0 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 1.345% | 1.870% | 0.532% | 0.000% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 118,248 | 4,626 | 0 | 0 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 3.605% | 0.141% | 0.000% | 0.000% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 1,629,152 | 0 | | |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 3.517% | 0.000% | 0.000% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 15,423 | 0 | 0 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.484% | 0.000% | 0.000% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Commodity (f) |
|----------|--|------------------------------|---------------------|------------------|
| 1 | Allocation Factors | 1 | 3 | 63 |
| 2 | Demand Allocator | | 20,240,929 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | |
| 5 | Allocation Percent - | 2 | 100.000% | |
| 6 | Throughput | | 128,364,975 | 0 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% |
| 8 | Customers | | 103,342 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% |
| 12 | Meters for Customers | | 135,584 | |
| 13 | Allocation Percent - | 6 | 100.000% | |
| 14 | Service Lines for Customers | | 91,698 | |
| 15 | Allocation Percent - | 7 | 100.000% | |
| 16 | Customer Advances | | 103,342 | |
| 17 | Allocation Percent - | 8 | 100.000% | |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | |
| 19 | Allocation Percent - | 9 | 100.000% | |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% |
| 24 | Late Fees | | 835,629 | |
| 25 | Allocation Percent - | 12 | 100.000% | |
| 26 | Return Item Fees | | 68,832 | |
| 27 | Allocation Percent - | 13 | 100.000% | |
| 28 | Uncollectible Margin | | 338,265 | |
| 29 | Allocation Percent - | 14 | 100.000% | |
| 30 | KAM Direct Allocation | | 1,980 | |
| 31 | Allocation Percent - | 15 | 100.000% | |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.000% |
| 38 | Internally Generated Allocation Factors | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 0 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Air Conditioning | | |
|----------|--|------------------------------|---------------------|------------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | <u>Allocation Factors</u> | | | | | |
| 2 | Demand Allocator | 1 | 20,240,929 | 65 | 67 | 69 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.003% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 388 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.001% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 3,356 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.003% |
| 8 | Customers | | 103,342 | 0 | 1 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.001% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 1 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.001% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 1 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.001% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.001% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 1 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.001% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 1 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.001% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 77 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.009% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 1,240 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.003% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 458 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.001% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 74 | 27 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.001% | 0.001% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 1,445 | 1,483 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.001% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 1,357 | 458 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.001% | 0.000% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 607 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.001% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 1,357 | 1,065 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.001% | 0.001% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 21 | 47 | 5 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.001% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 35 | 23 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.001% | 0.001% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 243 | 346 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.001% | 0.001% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 26 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.001% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Water Pumping | | |
|----------|--|------------------------------|---------------------|---------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | <u>Allocation Factors</u> | | | | | |
| 2 | Demand Allocator | 1 | 20,240,929 | 71 | 73 | 75 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 1,277 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.003% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 2,559 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.002% |
| 8 | Customers | | 103,342 | 0 | 2 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.002% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 2 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.002% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 5 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.004% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 3 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.003% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 2 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.002% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 2 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.002% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 26 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.003% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 861 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 916 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.002% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 52 | 55 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.001% | 0.001% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 1,004 | 3,466 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.002% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 943 | 917 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.001% | 0.001% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 1,214 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.003% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 943 | 2,130 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.001% | 0.002% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 15 | 114 | 3 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.002% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 25 | 49 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.001% | 0.001% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 206 | 864 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 0.002% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 52 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.002% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Electric Generation | | |
|----------|--|------------------------------|---------------------|---------------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | <u>Allocation Factors</u> | | | | | |
| 2 | Demand Allocator | 1 | 20,240,929 | 77 | 79 | 81 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 16,580 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.044% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 49,113 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.038% |
| 8 | Customers | | 103,342 | 0 | 4 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.004% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 4 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.004% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 63 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.047% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 5 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.006% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 4 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.004% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 4 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.004% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 14 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.002% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 0 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 1,833 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.004% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 0 | 110 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.000% | 0.002% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 0 | 20,958 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.000% | 0.012% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 0 | 1,833 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.000% | 0.002% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 2,427 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.006% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 0 | 4,260 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.000% | 0.003% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 0 | 796 | 67 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.015% | 0.001% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 0 | 170 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.000% | 0.005% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 2,174 | 2,657 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.005% | 0.006% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 104 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.003% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) | Total Amount (c) | Compress (CNG) | | |
|----------|--|------------------------------|---------------------|----------------|-----------------|------------------|
| | | | | Demand (d) | Customer (e) | Commodity (f) |
| 1 | <u>Allocation Factors</u> | | | | | |
| 2 | Demand Allocator | 1 | 20,240,929 | 83 | 85 | 87 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 3,820 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.010% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 33 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.000% |
| 8 | Customers | | 103,342 | 0 | 1 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.001% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 1 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.001% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 15 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.011% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.001% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 1 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.001% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 1 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.001% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 0 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.000% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 0 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 458 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.001% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 0 | 27 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.000% | 0.001% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 0 | 4,914 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.000% | 0.003% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 0 | 458 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.000% | 0.000% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 607 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.001% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 0 | 1,065 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.000% | 0.001% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 0 | 186 | 0 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.003% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 0 | 41 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.000% | 0.001% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 7 | 130 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 0.000% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 26 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.001% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PROPOSED SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description | Allocation Factor No. | Total Amount | Street Lights | | |
|----------|--|-----------------------|--------------|---------------|----------|-----------|
| | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (e) | (f) |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 89 | 91 | 93 |
| 2 | Demand Allocator | | 20,240,929 | 889 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.004% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 0 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.000% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 10,114 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.008% |
| 8 | Customers | | 103,342 | 0 | 55 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.053% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 55 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.053% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 0 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.000% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 55 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.060% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 55 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.053% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 0 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.000% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 0 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.000% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 1,900 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.004% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 25,198 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.053% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 114 | 1,512 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.002% | 0.028% | 0.000% |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 2,214 | 51,738 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.029% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 2,080 | 25,207 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.002% | 0.027% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 24,918 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.060% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 2,080 | 50,125 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.002% | 0.037% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 33 | 1,588 | 14 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.001% | 0.030% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 54 | 1,032 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.002% | 0.031% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 4,851 | 0 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.010% | 0.000% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 1,257 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.039% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor No. (c) | Total Amount (d) | Single-Family Residential | | |
|----------|--------------------|--|------------------------------|---------------------|---------------------------|-----------------|------------------|
| | | | | | Demand (e) | Customer (f) | Commodity (g) |
| | | | 1 | 3 | 5 | 7 | 9 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 503 | \$ 0 | \$ 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 10,990 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 25,060,522 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 35,480,405 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 1,603,367 | 2,270,029 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 35,073,887 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 20,262,725 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 74 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 26,675,456 | \$ 93,087,045 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 14.85% | 51.82% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 8,368,040 | \$ 29,201,230 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 35,043,496 | \$ 122,288,275 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 889,612 | \$ 3,104,402 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 519,147 | 1,811,623 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 1,408,759 | \$ 4,916,026 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 36,452,255 | \$ 127,204,300 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (109,328) | \$ (381,512) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 2,320,018 | 8,095,967 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 1,014,767 | 3,541,144 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (5,908,546) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (4,787,367) | (16,706,064) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 34,890,344 | \$ 115,845,290 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Multi-Family Residential | | |
|----------|-------------|--|-----------------------|----------------|--------------------------|---------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (h) | (i) | (j) |
| | | | 1 | 3 | 11 | 13 | 15 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 55 | \$ 0 | \$ 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1,196 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 2,727,073 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 7,695,222 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 174,478 | 492,339 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 714,461 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 3,639,599 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 8 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 2,902,810 | \$ 12,541,622 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 1.62% | 6.98% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 910,606 | \$ 3,934,283 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 3,813,416 | \$ 16,475,905 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 96,807 | \$ 418,256 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 56,493 | 244,080 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 153,300 | \$ 662,336 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 3,966,716 | \$ 17,138,241 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (11,897) | \$ (51,401) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 252,463 | 1,090,770 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 110,426 | 477,099 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (1,281,484) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (520,959) | (2,250,809) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 3,796,750 | \$ 15,122,416 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor No. (c) | Total Amount (d) | Residential Air Conditioning | | |
|----------|--------------------|--|------------------------------|---------------------|------------------------------|-----------------|------------------|
| | | | | | Demand (k) | Customer (l) | Commodity (m) |
| | | | 1 | 3 | 17 | 19 | 21 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 0 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 910 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 1,375 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 58 | 88 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 1,359 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 631 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 969 | \$ 3,453 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 304 | \$ 1,083 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 1,273 | \$ 4,536 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 32 | \$ 115 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 19 | 67 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 51 | \$ 182 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 1,324 | \$ 4,719 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (4) | \$ (14) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 84 | 300 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 37 | 131 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (229) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (174) | (620) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 1,267 | \$ 4,287 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Extra-1 | | |
|----------|-------------|--|-----------------------|----------------|---------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (n) | (o) | (c) |
| 1 | | <u>Direct</u> | 1 | 3 | 23 | 25 | 27 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 0 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 0 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 0 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 0 | 0 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 0 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 0 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 0 | \$ 0 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 0 | \$ 0 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 0 | \$ 0 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 0 | \$ 0 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 0 | 0 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 0 | \$ 0 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 0 | \$ 0 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ 0 | \$ 0 | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 0 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 0 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | 0 | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | 0 | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 0 | \$ 0 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Extra-2 | | |
|----------|-------------|--|-----------------------|----------------|---------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (d) | (e) | (j) |
| 1 | | <u>Direct</u> | 1 | 3 | 29 | 31 | 33 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 0 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 0 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 0 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 0 | 0 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 0 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 0 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 0 | \$ 0 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 0 | \$ 0 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 0 | \$ 0 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 0 | \$ 0 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 0 | 0 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 0 | \$ 0 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 0 | \$ 0 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ 0 | \$ 0 | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 0 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 0 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | 0 | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | 0 | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 0 | \$ 0 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-1 | | |
|----------|-------------|--|-----------------------|----------------|--------------|---------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| 1 | | <u>Direct</u> | 1 | 3 | 35 | 37 | 39 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 112 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 2,438 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 5,559,884 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 3,628,061 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 355,720 | 232,123 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 4,803,365 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 6,414,648 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 16 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 5,918,171 | \$ 15,078,197 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 3.29% | 8.39% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 1,856,519 | \$ 4,730,002 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 7,774,690 | \$ 19,808,199 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 197,368 | \$ 502,850 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 115,177 | 293,446 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 312,545 | \$ 796,296 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 8,087,235 | \$ 20,604,495 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (24,255) | \$ (61,797) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 514,715 | 1,311,381 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 225,134 | 573,593 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (604,180) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (1,062,117) | (2,706,041) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 7,740,712 | \$ 19,117,451 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-2 | | |
|----------|-------------|--|-----------------------|----------------|--------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (n) | (o) | (p) |
| | | | 1 | 3 | 41 | 43 | 45 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 126 | \$ 0 | \$ 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 2,761 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 6,295,897 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 469,615 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 402,810 | 30,046 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 621,746 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 3,715,627 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 19 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 6,701,613 | \$ 4,837,034 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 3.73% | 2.69% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 2,102,283 | \$ 1,517,369 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 8,803,897 | \$ 6,354,403 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 223,495 | \$ 161,312 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 130,424 | 94,136 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 353,919 | \$ 255,449 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 9,157,816 | \$ 6,609,852 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (27,466) | \$ (19,824) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 582,853 | 420,687 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 254,938 | 184,007 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (78,205) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (1,202,719) | (868,089) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 8,765,421 | \$ 6,248,427 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-3 | | |
|----------|-------------|--|-----------------------|----------------|--------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (q) | (r) | (s) |
| 1 | | <u>Direct</u> | 1 | 3 | 47 | 49 | 51 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 64 | \$ 0 | \$ 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1,397 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 3,186,507 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 45,793 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 203,872 | 2,930 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 232,530 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 798,920 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 9 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 3,391,850 | \$ 1,080,173 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 1.89% | 0.60% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 1,064,017 | \$ 338,848 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 4,455,867 | \$ 1,419,021 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 113,116 | \$ 36,023 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 66,011 | 21,022 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 179,127 | \$ 57,045 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 4,634,994 | \$ 1,476,066 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (13,901) | \$ (4,427) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 294,996 | 93,945 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 129,030 | 41,091 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (7,626) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (608,726) | (193,856) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 4,436,394 | \$ 1,405,194 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-4 | | |
|----------|-------------|--|-----------------------|----------------|--------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (t) | (u) | (v) |
| 1 | | <u>Direct</u> | 1 | 3 | 53 | 55 | 57 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 91 | \$ 0 | \$ 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1,985 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 4,527,461 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 13,291 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 289,666 | 850 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 67,490 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 633,444 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 1,789,545 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 13 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 4,819,217 | \$ 2,504,620 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 2.68% | 1.39% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 1,511,779 | \$ 785,695 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 6,330,996 | \$ 3,290,315 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 160,718 | \$ 83,528 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 93,790 | 48,744 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 254,508 | \$ 132,272 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 6,585,504 | \$ 3,422,587 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (19,751) | \$ (10,265) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 419,137 | 217,832 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 183,329 | 95,279 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (2,213) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (864,891) | (449,497) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 6,303,328 | \$ 3,273,722 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor No. (c) | Total Amount (d) | General Gas Service - 5 | | |
|----------|--------------------|--|------------------------------|---------------------|-------------------------|------------------|-------------------|
| | | | | | Demand (al) | Customer (am) | Commodity (an) |
| | | | 1 | 3 | 59 | 61 | 63 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | 0 \$ | 0 \$ | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 \$ | 0 \$ | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 \$ | 0 \$ | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | 0 \$ | 0 \$ | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | 0 \$ | 0 \$ | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 0 \$ | 0 \$ | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 \$ | 0 \$ | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 0 \$ | 0 \$ | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 \$ | 0 \$ | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 \$ | 0 \$ | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 0 \$ | 0 \$ | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 \$ | 0 \$ | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 \$ | 0 \$ | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 \$ | 0 \$ | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 \$ | 0 \$ | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 \$ | 0 \$ | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | 0 \$ | 0 \$ | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | 0 \$ | 0 \$ | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | 0 \$ | 0 \$ | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | 0 \$ | 0 \$ | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 0 \$ | 0 \$ | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | 0 \$ | 0 \$ | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | 0 \$ | 0 \$ | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | 0 \$ | 0 \$ | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 0 \$ | 0 \$ | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 \$ | 0 \$ | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 \$ | 0 \$ | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | 0 \$ | 0 \$ | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | 0 \$ | 0 \$ | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Air Conditioning | | |
|----------|-------------|--|-----------------------|----------------|------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (w) | (x) | (y) |
| 1 | | <u>Direct</u> | 1 | 3 | 65 | 67 | 69 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 1,357 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 458 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 87 | 29 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 607 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 388 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 1,445 | \$ 1,483 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 453 | \$ 465 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 1,898 | \$ 1,948 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 48 | \$ 49 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 28 | 29 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 76 | \$ 78 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 1,974 | \$ 2,026 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (6) | \$ (6) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 126 | 129 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 55 | 56 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (76) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (259) | (266) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 1,890 | \$ 1,863 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Water Pumping | | |
|----------|-------------|--|-----------------------|----------------|---------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (z) | (aa) | (ab) |
| 1 | | <u>Direct</u> | 1 | 3 | 71 | 73 | 75 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 0 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 943 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 917 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 60 | 59 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 1,214 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 1,277 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 1,004 | \$ 3,466 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 315 | \$ 1,087 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 1,319 | \$ 4,553 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 33 | \$ 116 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 20 | 67 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 53 | \$ 183 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 1,372 | \$ 4,736 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (4) | \$ (14) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 87 | 301 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 38 | 132 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (153) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (180) | (622) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 1,313 | \$ 4,381 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Electric Generation | | |
|----------|-------------|--|-----------------------|----------------|---------------------|---------------|----------------|
| | | | | | Demand (ac) | Customer (ad) | Commodity (ae) |
| | | | 1 | 3 | 77 | 79 | 81 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 0 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 0 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 1,833 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 0 | 117 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 2,427 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 16,580 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 0 | \$ 20,958 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.01% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 0 | \$ 6,575 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 0 | \$ 27,533 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 0 | \$ 699 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 0 | 408 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 0 | \$ 1,107 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 0 | \$ 28,639 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ 0 | \$ (86) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 1,823 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 797 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (305) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | (3,761) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 0 | \$ 27,107 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Compress (CNG) | | |
|----------|-------------|--|-----------------------|----------------|----------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (af) | (ag) | (ah) |
| 1 | | <u>Direct</u> | 1 | 3 | 83 | 85 | 87 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 0 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 0 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 458 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 0 | 29 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 607 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 3,820 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 0 | \$ 4,914 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 0 | \$ 1,542 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 0 | \$ 6,456 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 0 | \$ 164 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 0 | 96 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 0 | \$ 260 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 0 | \$ 6,715 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ 0 | \$ (20) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 427 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 187 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (76) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | (882) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 0 | \$ 6,351 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Street Lights | | |
|----------|-------------|--|-----------------------|----------------|---------------|-----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (ai) | (aj) | (ak) |
| 1 | | <u>Direct</u> | 1 | 3 | 89 | 91 | 93 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 2,080 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 25,207 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 133 | 1,613 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 24,918 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 0 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 0 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 2,214 | \$ 51,738 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.03% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 695 | \$ 16,230 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 2,909 | \$ 67,968 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 74 | \$ 1,725 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 43 | 1,007 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 117 | \$ 2,732 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 3,026 | \$ 70,701 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (9) | \$ (212) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 193 | 4,500 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 84 | 1,968 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (4,198) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (397) | (9,285) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 2,896 | \$ 63,473 | 0 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Single-Family Residential | | |
|--|--------------------|--|--------------------------|---------------------|---------------------------|-----------------|------------------|
| | | | | | Demand (e) | Customer (f) | Commodity (g) |
| | | | 1 | 3 | 5 | 7 | 9 |
| <u>Depreciation Expense & Amortization</u> | | | | | | | |
| <u>Direct</u> | | | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 987,681 | 3,446,625 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 362,068 | 1,263,478 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 1,349,749 | \$ 4,710,103 | \$ 0 |
| <u>System Allocable Amortization</u> | | | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | \$ 164,984 | 575,730 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 41,582 | 145,105 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 206,566 | \$ 720,834 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | \$ 213,907 | 746,453 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 1,563,656 | \$ 5,456,556 | \$ 0 |
| <u>Operation and Maintenance Expense</u> | | | | | | | |
| <u>Gas Supply Expense</u> | | | | | | | |
| 12 | | Natural Gas Transmission Line Purchases | 3 | \$ 0 | \$ 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 68,878 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 68,878 |
| <u>Distribution Expenses</u> | | | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | \$ 157,287 | 1,210,306 | 32,715 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 23,372 | 179,844 | 4,861 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 75,863 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 6,703 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 154,879 | 436,039 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 240,986 | 678,460 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 1,099 | 1,556 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 647,579 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 172,158 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 906,391 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 212,405 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 58,273 | 448,407 | 12,121 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 84,275 | 648,488 | 17,529 |
| 40 | 881 | Rents | 5.5 | (690,753) | (51,409) | (395,585) | (10,693) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 668,762 | \$ 5,146,049 | \$ 139,099 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 668,762 | \$ 5,146,049 | \$ 207,977 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Single-Family Residential | | |
|----------|-------------|--|-------------------|---------------|---------------------------|--------------|------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| | | | 1 | 3 | 5 | 7 | 9 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | \$ 82,399 | 196,076 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 8,886 | 21,145 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 1,004 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 250 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 149,204 | 211,242 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 346,320 | 490,316 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 77,648 | 109,933 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 81,355 | 115,181 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 325,572 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 200,802 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 75,003 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 29,463 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 747,066 | \$ 1,774,733 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 1,415,828 | \$ 6,920,782 | \$ 207,977 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | \$ 0 | 291,299 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 24,557 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 202,006 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 51,096 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 695,737 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 1,073,568 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 192,016 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 2,530,279 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | \$ 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 9 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 59,157 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 59,167 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | \$ 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 6,961 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 6,961 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 1,415,828 | \$ 9,517,188 | \$ 207,977 |
| 105 | | Allocation Percentage | O&M | 100.00% | 8.53% | 57.32% | 1.25% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Single-Family Residential | | |
|----------|--------------------|---|--------------------------|---------------------|---------------------------|-----------------|------------------|
| | | | | | Demand (e) | Customer (f) | Commodity (g) |
| | | | 1 | 3 | 5 | 7 | 9 |
| 106 | | <u>Other Operating Deductions</u> | | | | | |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 766,301 | \$ 5,151,073 | \$ 112,565 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 68,450 | 238,865 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (107,079) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 11,332 | 39,544 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 446,843 | 1,559,309 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 2,708,754 | \$ 16,398,901 | \$ 320,542 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | \$ 762,051 | 2,659,263 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (5,715,434) | (19,944,660) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 1,135,961 | 3,964,064 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 35,043,496 | 122,288,275 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 1,408,759 | 4,916,026 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (109,328) | (381,512) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 2,320,018 | 8,095,967 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 1,014,767 | 3,541,144 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (5,908,546) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (4,787,367) | (16,706,064) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 34,890,344 | \$ 115,845,290 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 30,548,222 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 295,512 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 536,175 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 261,031 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 5,106 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 148 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 9 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 49,242 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 31,695,446 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (1,415,828) | \$ (9,517,188) | \$ (207,977) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (766,301) | (5,151,073) | (112,565) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (68,450) | (238,865) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 107,079 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (11,332) | (39,544) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (1,563,656) | (5,456,556) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (446,843) | (1,559,309) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (4,272,410) | \$ (21,855,457) | \$ (320,542) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (4,272,410) | \$ 9,839,989 | \$ (320,542) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (762,051) | (2,659,263) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (5,034,460) | \$ 7,180,726 | \$ (320,542) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (4,272,410) | \$ 9,839,989 | \$ (320,542) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (762,051) | (2,659,263) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (5,715,434) | (19,944,660) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (10,749,895) | \$ (12,763,934) | \$ (320,542) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (2,257,478) | \$ (2,680,426) | \$ (67,314) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 1,135,961 | 3,964,064 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (1,121,517) | \$ 1,283,638 | \$ (67,314) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (3,150,892) | \$ 8,556,351 | \$ (253,228) |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Multi-Family Residential | | |
|--|--------------------|--|--------------------------|---------------------|--------------------------|-----------------|------------------|
| | | | | | Demand (h) | Customer (i) | Commodity (j) |
| | | | | 3 | 11 | 13 | 15 |
| <u>Depreciation Expense & Amortization</u> | | | | | | | |
| <u>Direct</u> | | | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 107,479 | 464,364 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 39,400 | 170,228 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 146,879 | \$ 634,592 | \$ 0 |
| <u>System Allocable Amortization</u> | | | | | | | |
| 5 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 17,953 | 77,568 | 0 |
| 6 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 4,525 | 19,550 | 0 |
| 7 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 22,478 | \$ 97,118 | \$ 0 |
| 8 | | | | | | | |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 23,277 | 100,570 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 170,156 | \$ 735,162 | \$ 0 |
| <u>Operation and Maintenance Expense</u> | | | | | | | |
| <u>Gas Supply Expense</u> | | | | | | | |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 8,010 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 8,010 |
| <u>Distribution Expenses</u> | | | | | | | |
| 18 | | | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 17,116 | 207,255 | 3,805 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 2,543 | 30,797 | 565 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 8,823 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 780 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 16,854 | 51,973 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 26,224 | 80,869 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 120 | 337 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 116,318 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 30,923 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 196,584 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 46,068 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 6,341 | 76,786 | 1,410 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 9,171 | 111,048 | 2,039 |
| 40 | 881 | Rents | 5.5 | (690,753) | (5,594) | (67,741) | (1,244) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 72,774 | \$ 881,218 | \$ 16,177 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 72,774 | \$ 881,218 | \$ 24,188 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Multi-Family Residential | | |
|----------|--------------------|--|--------------------------|---------------------|--------------------------|-----------------|------------------|
| | | | | | Demand (h) | Customer (i) | Commodity (j) |
| | | | 1 | 3 | 11 | 13 | 15 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 8,967 | 29,014 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 967 | 3,129 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 109 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 27 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 16,236 | 45,815 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 37,686 | 106,343 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 8,450 | 23,843 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 8,853 | 24,981 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 6,632 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 4,090 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 13,472 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 5,292 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 81,295 | \$ 262,612 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 154,070 | \$ 1,143,830 | \$ 24,188 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 72,767 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 6,134 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 43,812 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 11,082 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 150,896 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 232,842 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 114,535 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 632,070 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 2 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 12,830 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 12,832 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 1,510 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 1,510 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 154,070 | \$ 1,790,242 | \$ 24,188 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.93% | 10.78% | 0.15% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Multi-Family Residential | | |
|---|--------------------|--------------------------------------|--------------------------|---------------------|--------------------------|-----------------|------------------|
| | | | | | Demand (h) | Customer (i) | Commodity (j) |
| | | | 1 | 3 | 11 | 13 | 15 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 83,388 | \$ 968,949 | \$ 13,091 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 7,449 | 32,182 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (16,697) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1,233 | 5,328 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 48,625 | 210,086 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 294,765 | \$ 2,990,090 | \$ 37,279 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 82,926 | 358,283 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (621,951) | (2,687,145) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 123,615 | 534,079 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 3,813,416 | 16,475,905 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 153,300 | 662,336 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (11,897) | (51,401) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 252,463 | 1,090,770 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 110,426 | 477,099 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (1,281,484) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (520,959) | (2,250,809) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 3,796,750 | \$ 15,122,416 | \$ 0 |
| <u>Revenue</u> | | | | | | | |
| 129 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 4,763,441 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 46,080 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 146,194 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 123,327 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 2,412 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 23 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 1 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 15,228 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 5,096,707 | \$ 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (154,070) | \$ (1,790,242) | \$ (24,188) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (83,388) | (968,949) | (13,091) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (7,449) | (32,182) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 16,697 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (1,233) | (5,328) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (170,156) | (735,162) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (48,625) | (210,086) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (464,921) | \$ (3,725,252) | \$ (37,279) |
| <u>State Income Tax</u> | | | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (464,921) | \$ 1,371,456 | \$ (37,279) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (82,926) | (358,283) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (547,847) | \$ 1,013,173 | \$ (37,279) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Taxable Income</u> | | | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (464,921) | \$ 1,371,456 | \$ (37,279) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (82,926) | (358,283) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (621,951) | (2,687,145) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (1,169,798) | \$ (1,673,972) | \$ (37,279) |
| <u>Federal Income Tax</u> | | | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (245,658) | \$ (351,534) | \$ (7,829) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 123,615 | 534,079 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (122,043) | \$ 182,544 | \$ (7,829) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (342,879) | \$ 1,188,911 | \$ (29,450) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Residential Air Conditioning | | |
|----------|--------------------|--|--------------------------|---------------------|------------------------------|-----------------|------------------|
| | | | | | Demand (k) | Customer (l) | Commodity (m) |
| | | | 1 | 3 | 17 | 19 | 21 |
| | | <u>Depreciation Expense & Amortization</u> | | | | | |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 36 | 128 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 13 | 47 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 49 | \$ 175 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 6 | 21 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 2 | 5 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 8 | \$ 27 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 8 | 28 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 57 | \$ 202 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 2 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 2 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 6 | 44 | 1 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 1 | 7 | 0 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 3 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 6 | 17 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 9 | 26 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 20 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 5 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 35 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 8 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 2 | 16 | 0 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 3 | 24 | 1 |
| 40 | 881 | Rents | 5.5 | (690,753) | (2) | (15) | (0) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 24 | \$ 189 | \$ 5 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 24 | \$ 189 | \$ 7 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Residential Air Conditioning | | |
|----------|--------------------|--|--------------------------|---------------------|------------------------------|-----------------|------------------|
| | | | | | Demand (k) | Customer (l) | Commodity (m) |
| | | | 1 | 3 | 17 | 19 | 21 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 3 | 7 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 1 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 5 | 8 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 13 | 19 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 3 | 4 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 3 | 4 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 13 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 8 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 2 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 1 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 27 | \$ 68 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 51 | \$ 257 | \$ 7 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 10 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 1 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 8 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 2 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 27 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 42 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 90 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 2 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 2 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 51 | \$ 349 | \$ 7 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Residential Air Conditioning | | |
|----------|--------------------|--------------------------------------|--------------------------|---------------------|------------------------------|-----------------|------------------|
| | | | | | Demand (k) | Customer (l) | Commodity (m) |
| | | | 1 | 3 | 17 | 19 | 21 |
| 106 | | <u>Other Operating Deductions</u> | | | | | |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 28 | \$ 189 | \$ 4 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 2 | 9 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (4) | (1) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 1 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 16 | 58 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 94 | \$ 605 | \$ 11 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 28 | 99 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (208) | (740) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 41 | 147 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | Summary of Allocated Cost of Service | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 1,273 | 4,536 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 51 | 182 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (4) | (14) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 84 | 300 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 37 | 131 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (229) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (174) | (620) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 1,267 | \$ 4,287 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 1,118 | \$ 389 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 11 | 4 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 0 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 1,129 | \$ 393 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (51) | \$ (349) | \$ (7) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (28) | (189) | (4) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (2) | (9) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 4 | 1 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (0) | (1) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (57) | (202) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (16) | (58) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (151) | \$ (807) | \$ (11) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 978 | \$ (414) | \$ (11) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (28) | (99) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 950 | \$ (513) | \$ (11) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 978 | \$ (414) | \$ (11) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (28) | (99) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (208) | (740) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 742 | \$ (1,253) | \$ (11) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 156 | \$ (263) | \$ (2) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 41 | 147 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 197 | \$ (116) | \$ (2) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 780 | \$ (298) | \$ (9) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-1 | | |
|----------|--------------------|--|--------------------------|---------------------|---------------|-----------------|------------------|
| | | | | | Demand (k) | Customer (l) | Commodity (m) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 35 | 37 | 39 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 219,125 | 558,283 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 80,328 | 204,658 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 299,453 | \$ 762,940 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 36,603 | 93,256 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 9,225 | 23,504 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 45,828 | \$ 116,760 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 47,457 | 120,910 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 346,910 | \$ 883,850 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 14,354 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 14,354 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 34,895 | 200,987 | 6,818 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 5,185 | 29,866 | 1,013 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 15,810 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1,397 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 34,361 | 52,108 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 53,465 | 81,078 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 244 | 159 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 205,007 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 54,501 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 92,683 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 21,720 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 12,928 | 74,464 | 2,526 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 18,697 | 107,690 | 3,653 |
| 40 | 881 | Rents | 5.5 | (690,753) | (11,405) | (65,692) | (2,228) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 148,370 | \$ 854,570 | \$ 28,989 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 148,370 | \$ 854,570 | \$ 43,343 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 18,281 | 25,167 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1,971 | 2,714 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 223 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 55 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 33,102 | 21,601 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 76,834 | 50,137 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 17,227 | 11,241 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 18,049 | 11,778 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 44,587 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 27,500 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 23,744 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 9,327 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 165,743 | \$ 227,797 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 314,113 | \$ 1,082,367 | \$ 43,343 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) 1 | Total Amount (d) 3 | General-1 | | |
|----------|--------------------|--|-------------------------------|--------------------------|---------------------|-----------------------|------------------------|
| | | | | | Demand (k) 35 | Customer (l) 37 | Commodity (m) 39 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 42,695 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 3,599 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 20,656 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 5,225 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 78,334 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 1,896 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 71,143 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 109,778 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 37,533 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 370,860 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 1 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 6,049 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 6,050 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 712 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 712 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 314,113 | \$ 1,459,989 | \$ 43,343 |
| 105 | | Allocation Percentage | O&M | 100.00% | 1.89% | 8.79% | 0.26% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-1 | | |
|----------|--------------------|---|--------------------------|---------------------|----------------|-----------------|------------------|
| | | | | | Demand (k) | Customer (l) | Commodity (m) |
| | | | | 3 | 35 | 37 | 39 |
| 106 | | <u>Other Operating Deductions</u> | | | | | |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 170,010 | \$ 790,203 | \$ 23,459 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 15,186 | 38,691 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (17,964) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 2,514 | 6,405 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 99,136 | 252,576 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 600,959 | \$ 2,529,901 | \$ 66,802 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 169,067 | 430,746 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,268,016) | (3,230,627) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 252,022 | 642,097 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 7,774,690 | 19,808,199 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 312,545 | 796,296 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (24,255) | (61,797) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 514,715 | 1,311,381 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 225,134 | 573,593 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (604,180) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (1,062,117) | (2,706,041) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 7,740,712 | \$ 19,117,451 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 5,124,847 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 49,576 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 99,201 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 21,786 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 426 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 25 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 2 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 3,851 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 5,299,713 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (314,113) | \$ (1,459,989) | \$ (43,343) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (170,010) | (790,203) | (23,459) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (15,186) | (38,691) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 17,964 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (2,514) | (6,405) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (346,910) | (883,850) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (99,136) | (252,576) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (947,869) | \$ (3,413,751) | \$ (66,802) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (947,869) | \$ 1,885,962 | \$ (66,802) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (169,067) | (430,746) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (1,116,937) | \$ 1,455,216 | \$ (66,802) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (947,869) | \$ 1,885,962 | \$ (66,802) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (169,067) | (430,746) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,268,016) | (3,230,627) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (2,384,953) | \$ (1,775,411) | \$ (66,802) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (500,840) | \$ (372,836) | \$ (14,028) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 252,022 | 642,097 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (248,818) | \$ 269,261 | \$ (14,028) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (699,052) | \$ 1,616,701 | \$ (52,774) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-2 | | |
|--|--------------------|---|--------------------------|---------------------|---------------|-----------------|------------------|
| | | | | | Demand (n) | Customer (o) | Commodity (p) |
| | | | | 3 | 41 | 43 | 45 |
| <u>Depreciation Expense & Amortization</u> | | | | | | | |
| <u>Direct</u> | | | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 248,133 | 179,095 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 90,962 | 65,653 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 339,094 | \$ 244,749 | \$ 0 |
| <u>System Allocable Amortization</u> | | | | | | | |
| 5 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 41,448 | 29,916 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 10,447 | 7,540 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 51,895 | \$ 37,456 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 53,739 | 38,788 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 392,834 | \$ 283,536 | \$ 0 |
| <u>Operation and Maintenance Expense</u> | | | | | | | |
| <u>Gas Supply Expense</u> | | | | | | | |
| 12 | | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 13 | 803 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 14 | 805.1 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 18,946 |
| 16 | 813 | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 18,946 |
| 17 | | | | | | | |
| <u>Distribution Expenses</u> | | | | | | | |
| 18 | 870 | Operation Supervision and Engineering | | | | | |
| 19 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 39,515 | 72,266 | 8,999 |
| 20 | | Materials & Expenses | 5.5 | 314,037 | 5,872 | 10,738 | 1,337 |
| 21 | 871 | Distribution Load Dispatching | | | | | |
| 22 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 20,867 |
| 23 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1,844 |
| 24 | 874 | Operation Mains and Services Expenses | | | | | |
| 25 | | Labor & Labor Loading | 4.4 | 842,174 | 38,910 | 6,745 | 0 |
| 26 | | Materials & Expenses | 4.4 | 1,310,391 | 60,542 | 10,495 | 0 |
| 27 | 875 | Operating Measuring & Regulation Station | | | | | |
| 28 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 29 | | Materials & Expenses | 2.2 | 4,154 | 276 | 21 | 0 |
| 30 | 878 | Operation Meter and House Regulator | | | | | |
| 31 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 118,748 | 0 |
| 32 | | Materials & Expenses | 2 | 316,718 | 0 | 31,569 | 0 |
| 33 | 879 | Customer Installation Expense | | | | | |
| 34 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 11,997 | 0 |
| 35 | | Materials & Expenses | 4 | 283,538 | 0 | 2,811 | 0 |
| 36 | 880 | Other Expenses | | | | | |
| 37 | | Labor & Labor Loading | 5.5 | 782,990 | 14,640 | 26,774 | 3,334 |
| 38 | | Materials & Expenses | 5.5 | 1,132,362 | 21,172 | 38,720 | 4,822 |
| 39 | 881 | Rents | 5.5 | (690,753) | (12,915) | (23,620) | (2,941) |
| 40 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 168,011 | \$ 307,264 | \$ 38,261 |
| 41 | | | | | | | |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 168,011 | \$ 307,264 | \$ 57,207 |
| <u>Maintenance Expenses</u> | | | | | | | |
| 43 | 885 | Maintenance Supervision & Engineering | | | | | |
| 44 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 20,701 | 5,130 | 0 |
| 45 | | Materials & Expenses | 6.6 | 44,535 | 2,232 | 553 | 0 |
| 46 | 886 | Maintenance of Structures & Improvement | | | | | |
| 47 | | Labor & Labor Loading | 1.0 | 1,898 | 252 | 0 | 0 |
| 48 | | Materials & Expenses | 1.0 | 473 | 63 | 0 | 0 |
| 49 | 887 | Maintenance of Mains | | | | | |
| 50 | | Labor & Labor Loading | 2.2 | 563,971 | 37,484 | 2,796 | 0 |
| 51 | | Materials & Expenses | 2.2 | 1,309,042 | 87,005 | 6,490 | 0 |
| 52 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 53 | | Labor & Labor Loading | 2.2 | 293,497 | 19,507 | 1,455 | 0 |
| 54 | | Materials & Expenses | 2.2 | 307,510 | 20,439 | 1,525 | 0 |
| 55 | 892 | Maintenance of Services | | | | | |
| 56 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 5,771 | 0 |
| 57 | | Materials & Expenses | 3.3 | 237,847 | 0 | 3,560 | 0 |
| 58 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 59 | | Labor & Labor Loading | 6 | 131,359 | 0 | 13,754 | 0 |
| 60 | | Materials & Expenses | 6 | 51,601 | 0 | 5,403 | 0 |
| 61 | 894 | Maintenance of Other Equipment | | | | | |
| 62 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 63 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 187,684 | \$ 46,436 | \$ 0 |
| 65 | | | | | | | |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 355,695 | \$ 353,700 | \$ 57,207 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-2 | | |
|----------|--------------------|--|--------------------------|---------------------|---------------|-----------------|------------------|
| | | | | | Demand (n) | Customer (o) | Commodity (p) |
| | | | 1 | 3 | 41 | 43 | 45 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 8,578 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 723 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 2,674 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 676 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 34,534 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 836 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 9,209 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 14,210 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 3,072 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 74,512 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 783 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 783 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 92 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 92 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 355,695 | \$ 429,088 | \$ 57,207 |
| 105 | | Allocation Percentage | O&M | 100.00% | 2.14% | 2.58% | 0.34% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-2 | | |
|---|--------------------|--------------------------------------|--------------------------|---------------------|----------------|-----------------|------------------|
| | | | | | Demand (n) | Customer (o) | Commodity (p) |
| | | | | 3 | 41 | 43 | 45 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 192,516 | \$ 232,239 | \$ 30,963 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 17,197 | 12,412 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (10,939) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 2,847 | 2,055 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 112,259 | 81,026 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 680,514 | \$ 745,880 | \$ 88,170 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 191,448 | 138,182 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,435,875) | (1,036,374) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 285,385 | 205,983 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 8,803,897 | 6,354,403 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 353,919 | 255,449 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (27,466) | (19,824) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 582,853 | 420,687 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 254,938 | 184,007 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (78,205) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (1,202,719) | (868,089) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 8,765,421 | \$ 6,248,427 | \$ 0 |
| <u>Revenue</u> | | | | | | | |
| 129 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 3,120,848 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 30,190 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 43,537 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 1,317 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 26 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 15 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 1 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 490 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 3,196,425 | \$ 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 141 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (355,695) | \$ (429,088) | \$ (57,207) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (192,516) | (232,239) | (30,963) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (17,197) | (12,412) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 10,939 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (2,847) | (2,055) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (392,834) | (283,536) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (112,259) | (81,026) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (1,073,348) | \$ (1,029,416) | \$ (88,170) |
| <u>State Income Tax</u> | | | | | | | |
| 150 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (1,073,348) | \$ 2,167,009 | \$ (88,170) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (191,448) | (138,182) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (1,264,796) | \$ 2,028,827 | \$ (88,170) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Taxable Income</u> | | | | | | | |
| 157 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (1,073,348) | \$ 2,167,009 | \$ (88,170) |
| 158 | | Interest Expense | 1.1 | (5,131,562) | (191,448) | (138,182) | 0 |
| 159 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,435,875) | (1,036,374) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (2,700,671) | \$ 992,453 | \$ (88,170) |
| <u>Federal Income Tax</u> | | | | | | | |
| 162 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (567,141) | \$ 208,415 | \$ (18,516) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 285,385 | 205,983 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (281,756) | \$ 414,398 | \$ (18,516) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (791,591) | \$ 1,752,611 | \$ (69,654) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-3 | | |
|----------|--------------------|--|--------------------------|---------------------|---------------|-----------------|------------------|
| | | | | | Demand (q) | Customer (r) | Commodity (s) |
| | | | 1 | 3 | 47 | 49 | 51 |
| | | <u>Depreciation Expense & Amortization</u> | | | | | |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 125,586 | 39,994 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 46,038 | 14,661 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 171,624 | \$ 54,656 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 20,978 | 6,681 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 5,287 | 1,684 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 26,265 | \$ 8,364 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 27,199 | 8,662 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 198,823 | \$ 63,317 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 12,479 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 12,479 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 19,999 | 15,121 | 5,927 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 2,972 | 2,247 | 881 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 13,744 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1,214 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 19,693 | 1,720 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 30,642 | 2,676 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 140 | 2 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 25,533 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 6,788 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 1,170 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 274 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 7,410 | 5,602 | 2,196 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 10,716 | 8,102 | 3,176 |
| 40 | 881 | Rents | 5.5 | (690,753) | (6,537) | (4,942) | (1,937) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 85,035 | \$ 64,293 | \$ 25,201 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 85,035 | \$ 64,293 | \$ 37,680 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 10,477 | 1,108 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1,130 | 120 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 128 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 32 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 18,972 | 273 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 44,035 | 633 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 9,873 | 142 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 10,344 | 149 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 2,158 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 1,331 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 2,957 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 1,162 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 94,991 | \$ 10,033 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 180,026 | \$ 74,326 | \$ 37,680 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-3 | | |
|----------|--------------------|--|--------------------------|---------------------|---------------|-----------------|------------------|
| | | | | | Demand (q) | Customer (r) | Commodity (s) |
| | | | 1 | 3 | 47 | 49 | 51 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 1,932 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 163 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 261 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 66 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 11,792 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 285 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 898 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 1,386 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 16,783 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 76 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 76 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 9 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 9 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 180,026 | \$ 91,194 | \$ 37,680 |
| 105 | | Allocation Percentage | O&M | 100.00% | 1.08% | 0.55% | 0.23% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-3 | | |
|---|--------------------|--------------------------------------|--------------------------|---------------------|----------------|-----------------|------------------|
| | | | | | Demand (q) | Customer (r) | Commodity (s) |
| | | | | 3 | 47 | 49 | 51 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 97,437 | \$ 49,358 | \$ 20,394 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 8,704 | 2,772 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (3,937) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1,441 | 459 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 56,817 | 18,094 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 344,425 | \$ 157,939 | \$ 58,074 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 96,897 | 30,858 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (726,732) | (231,436) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 144,440 | 45,999 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 4,455,867 | 1,419,021 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 179,127 | 57,045 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (13,901) | (4,427) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 294,996 | 93,945 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 129,030 | 41,091 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (7,626) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (608,726) | (193,856) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 4,436,394 | \$ 1,405,194 | \$ 0 |
| <u>Revenue</u> | | | | | | | |
| 129 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 1,123,192 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 10,865 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 8,297 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 224 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 4 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 5 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 30 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 1,142,618 | \$ 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 141 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (180,026) | \$ (91,194) | \$ (37,680) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (97,437) | (49,358) | (20,394) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (8,704) | (2,772) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 3,937 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (1,441) | (459) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (198,823) | (63,317) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (56,817) | (18,094) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (543,247) | \$ (221,257) | \$ (58,074) |
| <u>State Income Tax</u> | | | | | | | |
| 150 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (543,247) | \$ 921,362 | \$ (58,074) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (96,897) | (30,858) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (640,144) | \$ 890,504 | \$ (58,074) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Taxable Income</u> | | | | | | | |
| 157 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (543,247) | \$ 921,362 | \$ (58,074) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (96,897) | (30,858) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (726,732) | (231,436) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (1,366,876) | \$ 659,068 | \$ (58,074) |
| <u>Federal Income Tax</u> | | | | | | | |
| 162 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (287,044) | \$ 138,404 | \$ (12,195) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 144,440 | 45,999 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (142,604) | \$ 184,403 | \$ (12,195) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (400,644) | \$ 736,959 | \$ (45,878) |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-4 | | |
|----------|--------------------|--|--------------------------|---------------------|---------------|-----------------|------------------|
| | | | | | Demand (t) | Customer (u) | Commodity (v) |
| | | | 1 | 3 | 53 | 55 | 57 |
| | | <u>Depreciation Expense & Amortization</u> | | | | | |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 178,435 | 92,736 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 65,412 | 33,995 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 243,847 | \$ 126,731 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 29,806 | 15,491 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 7,512 | 3,904 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 37,318 | \$ 19,395 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 38,645 | 20,084 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 282,492 | \$ 146,815 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 23,691 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 23,691 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 28,416 | 39,511 | 11,253 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 4,222 | 5,871 | 1,672 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 26,094 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 2,306 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 27,981 | 499 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 43,537 | 777 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 199 | 1 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 77,437 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 20,586 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 340 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 80 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 10,528 | 14,639 | 4,169 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 15,225 | 21,170 | 6,029 |
| 40 | 881 | Rents | 5.5 | (690,753) | (9,288) | (12,914) | (3,678) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 120,819 | \$ 167,996 | \$ 47,845 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 120,819 | \$ 167,996 | \$ 71,536 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 14,886 | 582 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1,605 | 63 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 181 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 45 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 26,955 | 79 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 62,567 | 184 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 14,028 | 41 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 14,698 | 43 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 626 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 386 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 2,345 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 921 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 134,966 | \$ 5,271 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 255,785 | \$ 173,267 | \$ 71,536 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-4 | | |
|----------|--------------------|--|--------------------------|---------------------|---------------|-----------------|------------------|
| | | | | | Demand (t) | Customer (u) | Commodity (v) |
| | | | 1 | 3 | 53 | 55 | 57 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 2,029 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 171 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 76 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 19 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 14,319 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 347 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 261 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 402 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 17,623 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 22 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 22 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 3 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 3 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 255,785 | \$ 190,915 | \$ 71,536 |
| 105 | | Allocation Percentage | O&M | 100.00% | 1.54% | 1.15% | 0.43% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General-4 | | |
|---|--------------------|--------------------------------------|--------------------------|---------------------|----------------|-----------------|------------------|
| | | | | | Demand (t) | Customer (u) | Commodity (v) |
| | | | | 3 | 53 | 55 | 57 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 138,441 | \$ 103,330 | \$ 38,718 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 12,366 | 6,427 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (5,711) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 2,047 | 1,064 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 80,727 | 41,955 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 489,366 | \$ 337,981 | \$ 110,254 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 137,673 | 71,551 | 0 |
| 114 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,032,557) | (536,635) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 205,224 | 106,658 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 6,330,996 | 3,290,315 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 254,508 | 132,272 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (19,751) | (10,265) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 419,137 | 217,832 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 183,329 | 95,279 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (2,213) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (864,891) | (449,497) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 6,303,328 | \$ 3,273,722 | \$ 0 |
| <u>Revenue</u> | | | | | | | |
| 129 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 1,629,152 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 15,760 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 5,612 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 25 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 8 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 10 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 1,650,567 | \$ 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 141 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (255,785) | \$ (190,915) | \$ (71,536) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (138,441) | (103,330) | (38,718) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (12,366) | (6,427) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 5,711 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (2,047) | (1,064) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (282,492) | (146,815) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (80,727) | (41,955) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (771,858) | \$ (484,796) | \$ (110,254) |
| <u>State Income Tax</u> | | | | | | | |
| 150 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (771,858) | \$ 1,165,771 | \$ (110,254) |
| 151 | | Interest Expense | 1.1 | (5,131,562) | (137,673) | (71,551) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (909,531) | \$ 1,094,220 | \$ (110,254) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Taxable Income</u> | | | | | | | |
| 157 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (771,858) | \$ 1,165,771 | \$ (110,254) |
| 158 | | Interest Expense | 1.1 | (5,131,562) | (137,673) | (71,551) | 0 |
| 159 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,032,557) | (536,635) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (1,942,088) | \$ 557,585 | \$ (110,254) |
| <u>Federal Income Tax</u> | | | | | | | |
| 162 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (407,838) | \$ 117,093 | \$ (23,153) |
| 163 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 164 | | Federal Deferred Provision | 1.1 | 7,649,428 | 205,224 | 106,658 | 0 |
| 165 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 166 | | Total Federal Income Tax | | \$ 293,298 | \$ (202,615) | \$ 223,751 | \$ (23,153) |
| 167 | | | | | | | |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (569,244) | \$ 942,020 | \$ (87,101) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General Gas Service - 5 | | |
|----------|-------------|--|-------------------|---------------|-------------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (al) | (am) | (an) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 59 | 61 | 63 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 0 | 0 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 0 | 0 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 0 | \$ 0 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 0 | 0 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 0 | 0 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 0 | \$ 0 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 0 | 0 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 0 | \$ 0 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 0 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 0 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 0 | 0 | 0 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 0 | 0 | 0 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 0 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 0 | 0 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 0 | 0 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 0 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 0 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 0 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 0 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 0 | 0 | 0 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 0 | 0 | 0 |
| 40 | 881 | Rents | 5.5 | (690,753) | 0 | 0 | 0 |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 0 | \$ 0 | \$ 0 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 0 | \$ 0 | \$ 0 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 0 | 0 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 0 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 0 | 0 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 0 | 0 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 0 | 0 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 0 | 0 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 0 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 0 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 0 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 0 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 0 | \$ 0 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 0 | \$ 0 | \$ 0 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | General Gas Service - 5 | | |
|----------|--------------------|--|--------------------------|---------------------|-------------------------|------------------|-------------------|
| | | | | | Demand (al) | Customer (am) | Commodity (an) |
| | | | 1 | 3 | 59 | 61 | 63 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 0 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 0 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 0 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 0 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 0 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 0 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 0 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 0 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 0 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 0 | \$ 0 | \$ 0 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General Gas Service - 5 | | |
|---|-------------|--------------------------------------|-------------------|-----------------|-------------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (al) | (am) | (an) |
| | | | 1 | 3 | 59 | 61 | 63 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 0 | \$ 0 | 0 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 0 | 0 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | 0 | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 0 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 0 | 0 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 0 | \$ 0 | 0 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 0 | 0 | 0 |
| 114 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | 0 | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 0 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 0 | 0 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 0 | 0 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | 0 | 0 | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 0 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 0 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | 0 | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | 0 | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 0 | \$ 0 | 0 |
| <u>Revenue</u> | | | | | | | |
| 129 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 0 | 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 0 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 0 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 0 | 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 141 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ 0 | \$ 0 | 0 |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | 0 | 0 | 0 |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | 0 | 0 | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 0 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | 0 | 0 | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | 0 | 0 | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | 0 | 0 | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ 0 | \$ 0 | 0 |
| <u>State Income Tax</u> | | | | | | | |
| 150 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 0 | \$ 0 | 0 |
| 151 | | Interest Expense | 1.1 | (5,131,562) | 0 | 0 | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 0 | \$ 0 | 0 |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | 0 |
| <u>Taxable Income</u> | | | | | | | |
| 157 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 0 | \$ 0 | 0 |
| 158 | | Interest Expense | 1.1 | (5,131,562) | 0 | 0 | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | 0 | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 0 | \$ 0 | 0 |
| <u>Federal Income Tax</u> | | | | | | | |
| 162 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 0 | \$ 0 | 0 |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 0 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 0 | \$ 0 | 0 |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 0 | \$ 0 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Air Conditioning | | |
|--|--------------------|---|--------------------------|---------------------|------------------|-----------------|------------------|
| | | | | | Demand (w) | Customer (x) | Commodity (y) |
| | | | | 3 | 65 | 67 | 69 |
| <u>Depreciation Expense & Amortization</u> | | | | | | | |
| <u>Direct</u> | | | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 53 | 55 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 20 | 20 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 73 | \$ 75 | \$ 0 |
| <u>System Allocable Amortization</u> | | | | | | | |
| 5 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 9 | 9 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 2 | 2 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 11 | \$ 11 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 12 | 12 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 85 | \$ 87 | \$ 0 |
| <u>Operation and Maintenance Expense</u> | | | | | | | |
| <u>Gas Supply Expense</u> | | | | | | | |
| 11 | | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 12 | 803 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 13 | 805.1 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 14 | 810 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 4 |
| 15 | 813 | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 4 |
| 16 | | | | | | | |
| 17 | | | | | | | |
| <u>Distribution Expenses</u> | | | | | | | |
| 18 | 870 | Operation Supervision and Engineering | | | | | |
| 19 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 9 | 19 | 2 |
| 20 | | Materials & Expenses | 5.5 | 314,037 | 1 | 3 | 0 |
| 21 | 871 | Distribution Load Dispatching | | | | | |
| 22 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 4 |
| 23 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 24 | 874 | Operation Mains and Services Expenses | | | | | |
| 25 | | Labor & Labor Loading | 4.4 | 842,174 | 8 | 7 | 0 |
| 26 | | Materials & Expenses | 4.4 | 1,310,391 | 13 | 10 | 0 |
| 27 | 875 | Operating Measuring & Regulation Station | | | | | |
| 28 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 29 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 30 | 878 | Operation Meter and House Regulator | | | | | |
| 31 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 12 | 0 |
| 32 | | Materials & Expenses | 2 | 316,718 | 0 | 3 | 0 |
| 33 | 879 | Customer Installation Expense | | | | | |
| 34 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 12 | 0 |
| 35 | | Materials & Expenses | 4 | 283,538 | 0 | 3 | 0 |
| 36 | 880 | Other Expenses | | | | | |
| 37 | | Labor & Labor Loading | 5.5 | 782,990 | 3 | 7 | 1 |
| 38 | | Materials & Expenses | 5.5 | 1,132,362 | 5 | 10 | 1 |
| 39 | 881 | Rents | 5.5 | (690,753) | (3) | (6) | (1) |
| 40 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 36 | \$ 79 | \$ 8 |
| 41 | | | | | | | |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 36 | \$ 79 | \$ 12 |
| 43 | | | | | | | |
| <u>Maintenance Expenses</u> | | | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 4 | 3 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 0 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 8 | 3 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 19 | 6 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 4 | 1 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 4 | 1 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 6 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 3 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 1 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 1 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 40 | \$ 26 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 77 | \$ 105 | \$ 12 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Air Conditioning | | |
|----------|--------------------|--|--------------------------|---------------------|------------------|-----------------|------------------|
| | | | | | Demand (w) | Customer (x) | Commodity (y) |
| | | | 1 | 3 | 65 | 67 | 69 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 3 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 0 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 3 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 1 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 9 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 14 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 30 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 1 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 1 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 77 | \$ 136 | \$ 12 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Air Conditioning | | |
|---|--------------------|--------------------------------------|--------------------------|---------------------|------------------|-----------------|------------------|
| | | | | | Demand (w) | Customer (x) | Commodity (y) |
| | | | 1 | 3 | 65 | 67 | 69 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 41 | \$ 74 | \$ 6 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 4 | 4 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (1) | (1) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1 | 1 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 24 | 25 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 146 | \$ 238 | \$ 18 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 41 | 42 | 0 |
| 114 | | Schedule M Adjustments | 1.1 | (38,487,078) | (310) | (318) | 0 |
| 115 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 116 | | Federal Deferred Provision | 1.1 | 7,649,428 | 62 | 63 | 0 |
| 117 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 119 | | Total Direct Net Plant | | 235,978,871 | 1,898 | 1,948 | 0 |
| 120 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 76 | 78 | 0 |
| 121 | | Cash Working Capital | 1.1 | (736,200) | (6) | (6) | 0 |
| 122 | | Materials & Supplies | 1.1 | 15,622,734 | 126 | 129 | 0 |
| 123 | | Other Debits and Credits | 1.1 | 6,833,323 | 55 | 56 | 0 |
| 124 | | Customer Advances | 8 | (7,887,292) | 0 | (76) | 0 |
| 125 | | Deferred Taxes | 1.1 | (32,237,581) | (259) | (266) | 0 |
| 126 | | Total Rate Base | | \$ 227,060,276 | \$ 1,890 | \$ 1,863 | \$ 0 |
| <u>Revenue</u> | | | | | | | |
| 127 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 243 | \$ 346 | \$ 0 |
| 128 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 2 | 3 | 0 |
| 129 | | Late Charges | 12 | 839,134 | 0 | 77 | 0 |
| 130 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 131 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 132 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 133 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 134 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 135 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 136 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 137 | | Total Revenue | | \$ 48,094,705 | \$ 245 | \$ 427 | \$ 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 138 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (77) | \$ (136) | \$ (12) |
| 139 | | Administrative & General Expenses | O&M | (8,987,148) | (41) | (74) | (6) |
| 140 | | Regulatory Amortization | 1.1 | (460,936) | (4) | (4) | 0 |
| 141 | | Mill Tax | Net Op Mrg | 162,372 | 1 | 1 | 0 |
| 142 | | Modified Business Tax | 1.1 | (76,307) | (1) | (1) | 0 |
| 143 | | Depreciation Expense | Depr Exp | (10,529,479) | (85) | (87) | 0 |
| 144 | | Taxes other than Income | 1.1 | (3,008,989) | (24) | (25) | 0 |
| 145 | | Total Operating Deductions | | \$ (39,505,257) | \$ (231) | \$ (325) | \$ (18) |
| <u>State Income Tax</u> | | | | | | | |
| 146 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 15 | \$ 102 | \$ (18) |
| 147 | | Interest Expense | 1.1 | (5,131,562) | (41) | (42) | 0 |
| 148 | | State Taxable Income | | \$ 3,457,886 | \$ (26) | \$ 60 | \$ (18) |
| 149 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 150 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 151 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Taxable Income</u> | | | | | | | |
| 152 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 15 | \$ 102 | \$ (18) |
| 153 | | Interest Expense | 1.1 | (5,131,562) | (41) | (42) | 0 |
| 154 | | Schedule M Adjustments | 1.1 | (38,487,078) | (310) | (318) | 0 |
| 155 | | Total Taxable Income | | \$ (35,029,192) | \$ (336) | \$ (258) | \$ (18) |
| <u>Federal Income Tax</u> | | | | | | | |
| 156 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (71) | \$ (54) | \$ (4) |
| 157 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 158 | | Federal Deferred Provision | 1.1 | 7,649,428 | 62 | 63 | 0 |
| 159 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 160 | | Total Federal Income Tax | | \$ 293,298 | \$ (9) | \$ 9 | \$ (4) |
| 161 | | Total Net Income | | \$ 8,296,150 | \$ 24 | \$ 93 | \$ (14) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Water Pumping | | |
|--|--------------------|---|--------------------------|---------------------|---------------|------------------|-------------------|
| | | | | | Demand (z) | Customer (aa) | Commodity (ab) |
| | | | | | 71 | 73 | 75 |
| <u>Depreciation Expense & Amortization</u> | | | | | | | |
| <u>Direct</u> | | | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 37 | 128 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 14 | 47 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 51 | \$ 175 | \$ 0 |
| <u>System Allocable Amortization</u> | | | | | | | |
| 5 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 6 | 21 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 2 | 5 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 8 | \$ 27 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 8 | 28 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 59 | \$ 203 | \$ 0 |
| <u>Operation and Maintenance Expense</u> | | | | | | | |
| <u>Gas Supply Expense</u> | | | | | | | |
| 11 | | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 12 | 803 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 13 | 805.1 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 14 | 810 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 3 |
| 15 | 813 | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 3 |
| 16 | | | | | | | |
| 17 | | | | | | | |
| <u>Distribution Expenses</u> | | | | | | | |
| 18 | | Operation Supervision and Engineering | | | | | |
| 19 | 870 | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 6 | 45 | 1 |
| 20 | | Materials & Expenses | 5.5 | 314,037 | 1 | 7 | 0 |
| 21 | | Distribution Load Dispatching | | | | | |
| 22 | 871 | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 3 |
| 23 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 24 | | Operation Mains and Services Expenses | | | | | |
| 25 | 874 | Labor & Labor Loading | 4.4 | 842,174 | 6 | 13 | 0 |
| 26 | | Materials & Expenses | 4.4 | 1,310,391 | 9 | 20 | 0 |
| 27 | | Operating Measuring & Regulation Station | | | | | |
| 28 | 875 | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 29 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 30 | | Operation Meter and House Regulator | | | | | |
| 31 | 878 | Labor & Labor Loading | 2 | 1,191,348 | 0 | 41 | 0 |
| 32 | | Materials & Expenses | 2 | 316,718 | 0 | 11 | 0 |
| 33 | | Customer Installation Expense | | | | | |
| 34 | 879 | Labor & Labor Loading | 4 | 1,209,938 | 0 | 23 | 0 |
| 35 | | Materials & Expenses | 4 | 283,538 | 0 | 5 | 0 |
| 36 | | Other Expenses | | | | | |
| 37 | 880 | Labor & Labor Loading | 5.5 | 782,990 | 2 | 17 | 1 |
| 38 | | Materials & Expenses | 5.5 | 1,132,362 | 3 | 24 | 1 |
| 39 | | Rents | 5.5 | (690,753) | (2) | (15) | (0) |
| 40 | 881 | Total Distribution Expenses | | \$ 8,985,819 | \$ 25 | \$ 192 | \$ 6 |
| 41 | | | | | | | |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 25 | \$ 192 | \$ 9 |
| 43 | | | | | | | |
| <u>Maintenance Expenses</u> | | | | | | | |
| 44 | | Maintenance Supervision & Engineering | | | | | |
| 45 | 885 | Labor & Labor Loading | 6.6 | \$ 412,979 | 3 | 6 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 1 | 0 |
| 47 | | Maintenance of Structures & Improvement | | | | | |
| 48 | 886 | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | | Maintenance of Mains | | | | | |
| 51 | 887 | Labor & Labor Loading | 2.2 | 563,971 | 6 | 5 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 13 | 13 | 0 |
| 53 | | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | 889 | Labor & Labor Loading | 2.2 | 293,497 | 3 | 3 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 3 | 3 | 0 |
| 56 | | Maintenance of Services | | | | | |
| 57 | 892 | Labor & Labor Loading | 3.3 | 385,637 | 0 | 11 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 7 | 0 |
| 59 | | Maintenance of Meter & House Regulators | | | | | |
| 60 | 893 | Labor & Labor Loading | 6 | 131,359 | 0 | 5 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 2 | 0 |
| 62 | | Maintenance of Other Equipment | | | | | |
| 63 | 894 | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 28 | \$ 56 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 53 | \$ 248 | \$ 9 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Water Pumping | | |
|----------|--------------------|--|--------------------------|---------------------|---------------|------------------|-------------------|
| | | | | | Demand (z) | Customer (aa) | Commodity (ab) |
| | | | 1 | 3 | 71 | 73 | 75 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 7 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 1 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 5 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 1 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 18 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 28 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 60 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 2 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 2 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 53 | \$ 309 | \$ 9 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Water Pumping | | |
|---|--------------------|--------------------------------------|--------------------------|---------------------|---------------|------------------|-------------------|
| | | | | | Demand (z) | Customer (aa) | Commodity (ab) |
| | | | 1 | 3 | 71 | 73 | 75 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 29 | \$ 167 | \$ 5 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 3 | 9 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (1) | (3) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 1 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 17 | 58 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 101 | \$ 542 | \$ 14 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 29 | 99 | 0 |
| 114 | | Schedule M Adjustments | 1.1 | (38,487,078) | (215) | (743) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 43 | 148 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 1,319 | 4,553 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 53 | 183 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (4) | (14) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 87 | 301 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 38 | 132 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (153) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (180) | (622) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 1,313 | \$ 4,381 | \$ 0 |
| <u>Revenue</u> | | | | | | | |
| 129 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 206 | \$ 864 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 2 | 8 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 26 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 208 | \$ 899 | \$ 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 141 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (53) | \$ (309) | \$ (9) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (29) | (167) | (5) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (3) | (9) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 1 | 3 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (0) | (1) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (59) | (203) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (17) | (58) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (160) | \$ (745) | \$ (14) |
| <u>State Income Tax</u> | | | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 48 | \$ 153 | \$ (14) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (29) | (99) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 19 | \$ 54 | \$ (14) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Taxable Income</u> | | | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 48 | \$ 153 | \$ (14) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (29) | (99) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (215) | (743) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (196) | \$ (688) | \$ (14) |
| <u>Federal Income Tax</u> | | | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (41) | \$ (145) | \$ (3) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 43 | 148 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 2 | \$ 3 | \$ (3) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 46 | \$ 150 | \$ (11) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Electric Generation | | |
|--|--------------------|---|--------------------------|---------------------|---------------------|------------------|-------------------|
| | | | | | Demand (ac) | Customer (ad) | Commodity (ae) |
| | | | | 3 | 77 | 79 | 81 |
| <u>Depreciation Expense & Amortization</u> | | | | | | | |
| <u>Direct</u> | | | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 0 | 776 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 0 | 284 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 0 | \$ 1,060 | \$ 0 |
| <u>System Allocable Amortization</u> | | | | | | | |
| 5 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 0 | 130 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 0 | 33 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 0 | \$ 162 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 0 | 168 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 0 | \$ 1,229 | \$ 0 |
| <u>Operation and Maintenance Expense</u> | | | | | | | |
| <u>Gas Supply Expense</u> | | | | | | | |
| 11 | | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 12 | 803 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 13 | 805.1 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 14 | 810 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 56 |
| 15 | 813 | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 56 |
| 16 | | | | | | | |
| 17 | | | | | | | |
| <u>Distribution Expenses</u> | | | | | | | |
| 18 | 870 | Operation Supervision and Engineering | | | | | |
| 19 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 0 | 315 | 27 |
| 20 | | Materials & Expenses | 5.5 | 314,037 | 0 | 47 | 4 |
| 21 | 871 | Distribution Load Dispatching | | | | | |
| 22 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 62 |
| 23 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 5 |
| 24 | 874 | Operation Mains and Services Expenses | | | | | |
| 25 | | Labor & Labor Loading | 4.4 | 842,174 | 0 | 26 | 0 |
| 26 | | Materials & Expenses | 4.4 | 1,310,391 | 0 | 41 | 0 |
| 27 | 875 | Operating Measuring & Regulation Station | | | | | |
| 28 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 29 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 30 | 878 | Operation Meter and House Regulator | | | | | |
| 31 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 530 | 0 |
| 32 | | Materials & Expenses | 2 | 316,718 | 0 | 141 | 0 |
| 33 | 879 | Customer Installation Expense | | | | | |
| 34 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 47 | 0 |
| 35 | | Materials & Expenses | 4 | 283,538 | 0 | 11 | 0 |
| 36 | 880 | Other Expenses | | | | | |
| 37 | | Labor & Labor Loading | 5.5 | 782,990 | 0 | 117 | 10 |
| 38 | | Materials & Expenses | 5.5 | 1,132,362 | 0 | 169 | 14 |
| 39 | 881 | Rents | 5.5 | (690,753) | 0 | (103) | (9) |
| 40 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 0 | \$ 1,341 | \$ 113 |
| 41 | | | | | | | |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 0 | \$ 1,341 | \$ 169 |
| 43 | | | | | | | |
| <u>Maintenance Expenses</u> | | | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 0 | 21 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 2 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 0 | 11 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 0 | 25 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 0 | 6 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 0 | 6 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 23 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 14 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 61 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 24 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 0 | \$ 193 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 0 | \$ 1,534 | \$ 169 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Electric Generation | | |
|----------|--------------------|--|--------------------------|---------------------|---------------------|------------------|-------------------|
| | | | | | Demand (ac) | Customer (ad) | Commodity (ae) |
| | | | 1 | 3 | 77 | 79 | 81 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 14 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 1 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 10 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 3 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 36 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 55 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 119 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 3 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 3 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 0 | \$ 1,657 | \$ 169 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.01% | 0.00% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Electric Generation | | |
|----------|--------------------|---|--------------------------|---------------------|---------------------|------------------|-------------------|
| | | | | | Demand (ac) | Customer (ad) | Commodity (ae) |
| | | | 1 | 3 | 77 | 79 | 81 |
| 106 | | <u>Other Operating Deductions</u> | | | | | |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 0 | \$ 897 | \$ 92 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 0 | 54 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (8) | (9) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 9 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 0 | 351 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ (8) | \$ 2,959 | \$ 261 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 0 | 599 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (4,490) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 892 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 0 | 27,533 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 0 | 1,107 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | 0 | (86) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 1,823 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 797 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (305) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | (3,761) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 0 | \$ 27,107 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 2,174 | \$ 2,657 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 21 | 26 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 14 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 2,195 | \$ 2,697 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ 0 | \$ (1,657) | \$ (169) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | 0 | (897) | (92) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | 0 | (54) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 8 | 9 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | 0 | (9) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | 0 | (1,229) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | 0 | (351) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ 8 | \$ (4,187) | \$ (261) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 2,203 | \$ (1,491) | \$ (261) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | 0 | (599) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 2,203 | \$ (2,089) | \$ (261) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 2,203 | \$ (1,491) | \$ (261) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | 0 | (599) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (4,490) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 2,203 | \$ (6,580) | \$ (261) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 463 | \$ (1,382) | \$ (55) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 892 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 463 | \$ (489) | \$ (55) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 1,740 | \$ (1,001) | \$ (206) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Compress (CNG) | | |
|--|--------------------|---|--------------------------|---------------------|----------------|------------------|-------------------|
| | | | | | Demand (af) | Customer (ag) | Commodity (ah) |
| | | | | | 83 | 85 | 87 |
| <u>Depreciation Expense & Amortization</u> | | | | | | | |
| <u>Direct</u> | | | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 0 | 182 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 0 | 67 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 0 | \$ 249 | \$ 0 |
| <u>System Allocable Amortization</u> | | | | | | | |
| 5 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 0 | 30 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 0 | 8 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 0 | \$ 38 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 0 | 39 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 0 | \$ 288 | \$ 0 |
| <u>Operation and Maintenance Expense</u> | | | | | | | |
| <u>Gas Supply Expense</u> | | | | | | | |
| 11 | | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 12 | 803 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 13 | 805.1 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 14 | 810 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 0 |
| 15 | 813 | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 0 |
| 16 | | | | | | | |
| 17 | | | | | | | |
| <u>Distribution Expenses</u> | | | | | | | |
| 18 | | Operation Supervision and Engineering | | | | | |
| 19 | 870 | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 0 | 74 | 0 |
| 20 | | Materials & Expenses | 5.5 | 314,037 | 0 | 11 | 0 |
| 21 | | Distribution Load Dispatching | | | | | |
| 22 | 871 | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 0 |
| 23 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 24 | | Operation Mains and Services Expenses | | | | | |
| 25 | 874 | Labor & Labor Loading | 4.4 | 842,174 | 0 | 7 | 0 |
| 26 | | Materials & Expenses | 4.4 | 1,310,391 | 0 | 10 | 0 |
| 27 | | Operating Measuring & Regulation Station | | | | | |
| 28 | 875 | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 29 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 30 | | Operation Meter and House Regulator | | | | | |
| 31 | 878 | Labor & Labor Loading | 2 | 1,191,348 | 0 | 122 | 0 |
| 32 | | Materials & Expenses | 2 | 316,718 | 0 | 32 | 0 |
| 33 | | Customer Installation Expense | | | | | |
| 34 | 879 | Labor & Labor Loading | 4 | 1,209,938 | 0 | 12 | 0 |
| 35 | | Materials & Expenses | 4 | 283,538 | 0 | 3 | 0 |
| 36 | | Other Expenses | | | | | |
| 37 | 880 | Labor & Labor Loading | 5.5 | 782,990 | 0 | 27 | 0 |
| 38 | | Materials & Expenses | 5.5 | 1,132,362 | 0 | 39 | 0 |
| 39 | | Rents | 5.5 | (690,753) | 0 | (24) | (0) |
| 40 | 881 | Total Distribution Expenses | | \$ 8,985,819 | \$ 0 | \$ 313 | \$ 0 |
| 41 | | | | | | | |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 0 | \$ 313 | \$ 0 |
| 43 | | | | | | | |
| <u>Maintenance Expenses</u> | | | | | | | |
| 44 | | Maintenance Supervision & Engineering | | | | | |
| 45 | 885 | Labor & Labor Loading | 6.6 | \$ 412,979 | 0 | 5 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 1 | 0 |
| 47 | | Maintenance of Structures & Improvement | | | | | |
| 48 | 886 | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | | Maintenance of Mains | | | | | |
| 51 | 887 | Labor & Labor Loading | 2.2 | 563,971 | 0 | 3 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 0 | 6 | 0 |
| 53 | | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | 889 | Labor & Labor Loading | 2.2 | 293,497 | 0 | 1 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 0 | 1 | 0 |
| 56 | | Maintenance of Services | | | | | |
| 57 | 892 | Labor & Labor Loading | 3.3 | 385,637 | 0 | 6 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 3 | 0 |
| 59 | | Maintenance of Meter & House Regulators | | | | | |
| 60 | 893 | Labor & Labor Loading | 6 | 131,359 | 0 | 14 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 6 | 0 |
| 62 | | Maintenance of Other Equipment | | | | | |
| 63 | 894 | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 0 | \$ 46 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 0 | \$ 360 | \$ 0 |

SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Compress (CNG) | | |
|----------|--------------------|--|--------------------------|---------------------|----------------|------------------|-------------------|
| | | | | | Demand (af) | Customer (ag) | Commodity (ah) |
| | | | 1 | 3 | 83 | 85 | 87 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 3 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 0 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 3 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 1 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 9 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 14 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 30 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 1 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 1 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 0 | \$ 390 | \$ 0 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Compress (CNG) | | |
|---|--------------------|--------------------------------------|--------------------------|---------------------|----------------|------------------|-------------------|
| | | | | | Demand (af) | Customer (ag) | Commodity (ah) |
| | | | | 3 | 83 | 85 | 87 |
| <u>Other Operating Deductions</u> | | | | | | | |
| 106 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 0 | \$ 211 | \$ 0 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 0 | 13 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (0) | (0) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 2 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 0 | 82 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ (0) | \$ 698 | \$ 0 |
| <u>Tax Adjustments</u> | | | | | | | |
| 113 | | Interest Expense | 1.1 | \$ 5,131,562 | 0 | 140 | 0 |
| 114 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (1,053) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 209 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| <u>Summary of Allocated Cost of Service</u> | | | | | | | |
| <u>Rate Base</u> | | | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 0 | 6,456 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 0 | 260 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | 0 | (20) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 427 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 187 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (76) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | (882) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 0 | \$ 6,351 | \$ 0 |
| <u>Revenue</u> | | | | | | | |
| 129 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 7 | \$ 130 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 1 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 0 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 7 | \$ 131 | \$ 0 |
| <u>Operating Deductions</u> | | | | | | | |
| 141 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ 0 | \$ (390) | \$ (0) |
| 142 | | Administrative & General Expenses | O&M | (8,987,148) | 0 | (211) | (0) |
| 143 | | Regulatory Amortization | 1.1 | (460,936) | 0 | (13) | 0 |
| 144 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 0 | 0 |
| 145 | | Modified Business Tax | 1.1 | (76,307) | 0 | (2) | 0 |
| 146 | | Depreciation Expense | Depr Exp | (10,529,479) | 0 | (288) | 0 |
| 147 | | Taxes other than Income | 1.1 | (3,008,989) | 0 | (82) | 0 |
| 148 | | Total Operating Deductions | | \$ (39,505,257) | \$ 0 | \$ (986) | \$ (0) |
| <u>State Income Tax</u> | | | | | | | |
| 149 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 7 | \$ (855) | \$ (0) |
| 150 | | Interest Expense | 1.1 | (5,131,562) | 0 | (140) | 0 |
| 151 | | State Taxable Income | | \$ 3,457,886 | \$ 7 | \$ (995) | \$ (0) |
| 152 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 153 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 154 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| <u>Taxable Income</u> | | | | | | | |
| 155 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 7 | \$ (855) | \$ (0) |
| 156 | | Interest Expense | 1.1 | (5,131,562) | 0 | (140) | 0 |
| 157 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (1,053) | 0 |
| 158 | | Total Taxable Income | | \$ (35,029,192) | \$ 7 | \$ (2,048) | \$ (0) |
| <u>Federal Income Tax</u> | | | | | | | |
| 159 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 1 | \$ (430) | \$ (0) |
| 160 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 161 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 209 | 0 |
| 162 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 163 | | Total Federal Income Tax | | \$ 293,298 | \$ 1 | \$ (221) | \$ (0) |
| 164 | | Total Net Income | | \$ 8,296,150 | \$ 6 | \$ (634) | \$ (0) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Street Lights | | |
|----------|--------------------|--|--------------------------|---------------------|----------------|------------------|-------------------|
| | | | | | Demand (ai) | Customer (aj) | Commodity (ak) |
| | | | 1 | 3 | 89 | 91 | 93 |
| | | <u>Depreciation Expense & Amortization</u> | | | | | |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 82 | 1,916 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 30 | 702 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 112 | \$ 2,618 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 14 | 320 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 3 | 81 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 17 | \$ 401 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 18 | 415 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 130 | \$ 3,033 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 12 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 12 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 13 | 629 | 5 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 2 | 93 | 1 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 13 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 13 | 310 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 20 | 482 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 1 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 0 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 0 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 644 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 151 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 5 | 233 | 2 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 7 | 337 | 3 |
| 40 | 881 | Rents | 5.5 | (690,753) | (4) | (206) | (2) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 56 | \$ 2,675 | \$ 23 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 56 | \$ 2,675 | \$ 35 |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 7 | 130 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1 | 14 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 12 | 150 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 29 | 348 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 6 | 78 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 7 | 82 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 231 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 143 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 0 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 0 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 62 | \$ 1,176 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 118 | \$ 3,851 | \$ 35 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Street Lights | | |
|----------|--------------------|--|--------------------------|---------------------|----------------|------------------|-------------------|
| | | | | | Demand (ai) | Customer (aj) | Commodity (ak) |
| | | | 1 | 3 | 89 | 91 | 93 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 165 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 14 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 0 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 0 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 494 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 763 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 1,436 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 42 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 42 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 5 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 5 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 118 | \$ 5,334 | \$ 35 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.03% | 0.00% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PROPOSED RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor (c) | Total Amount (d) | Street Lights | | |
|----------|--------------------|---|--------------------------|---------------------|----------------|------------------|-------------------|
| | | | | | Demand (ai) | Customer (aj) | Commodity (ak) |
| | | | 1 | 3 | 89 | 91 | 93 |
| 106 | | <u>Other Operating Deductions</u> | | | | | |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 64 | \$ 2,887 | \$ 19 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 6 | 133 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (17) | 0 | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1 | 22 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 37 | 867 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 208 | \$ 9,243 | \$ 54 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 63 | 1,478 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (474) | (11,085) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 94 | 2,203 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 2,909 | 67,968 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 117 | 2,732 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (9) | (212) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 193 | 4,500 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 84 | 1,968 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (4,198) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (397) | (9,285) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 2,896 | \$ 63,473 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 4,851 | \$ 0 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 47 | 0 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 0 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 4,898 | \$ 0 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (118) | \$ (5,334) | \$ (35) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (64) | (2,887) | (19) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (6) | (133) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 17 | 0 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (1) | (22) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (130) | (3,033) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (37) | (867) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (338) | \$ (12,276) | \$ (54) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 4,560 | \$ (12,276) | \$ (54) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (63) | (1,478) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 4,497 | \$ (13,754) | \$ (54) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 4,560 | \$ (12,276) | \$ (54) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (63) | (1,478) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (474) | (11,085) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 4,023 | \$ (24,839) | \$ (54) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 845 | \$ (5,216) | \$ (11) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 94 | 2,203 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 939 | \$ (3,013) | \$ (11) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 3,621 | \$ (9,263) | \$ (42) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Single-Family Residential | | |
|----------|--|---|--------------------------------|---------------------------|----------------------------|-----------------------------|
| | | | | Demand (d) Col # 5 | Customer (e) Col # 7 | Commodity (f) Col # 9 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 5 | 7 | 9 |
| 2 | Demand Allocator | | 20,240,929 | 10,709,882 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 52.912% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 20,262,725 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 54.357% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 60,378,126 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 47.036% |
| 8 | Customers | | 103,342 | 0 | 77,416 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 74.912% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 77,416 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 74.912% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 77,416 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 57.098% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 77,416 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 84.425% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 77,416 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 74.912% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 262,520 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 64.024% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 77,416 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 74.952% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 533,935 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 63.896% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 49,228 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 71.519% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 187,098 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 55.311% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 22,892,666 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 52.912% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 35,467,418 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 74.912% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 1,373,620 | 2,128,139 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 25.265% | 39.143% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Single-Family Residential | | |
|----------|--|---|--------------------------------|---------------------------|----------------------------|-----------------------------|
| | | | | Demand (d) Col # 5 | Customer (e) Col # 7 | Commodity (f) Col # 9 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 26,675,456 | 93,087,045 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 14.850% | 51.822% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 25,060,522 | 35,480,405 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 26.456% | 37.456% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 35,073,887 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 84.425% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 25,060,522 | 70,554,291 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 18.390% | 51.775% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 396,963 | 3,054,588 | 82,566 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 7.442% | 57.269% | 1.548% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 654,527 | 1,557,512 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 19.952% | 47.478% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 30,548,222 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 65.947% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 2,214,422 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 69.439% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Multi-Family Residential | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 11 | Customer (e) Col # 13 | Commodity (f) Col # 15 |
| | | | | | | |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 11 | 13 | 15 |
| 2 | Demand Allocator | | 20,240,929 | 1,165,444 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 5.758% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 3,639,599 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 9.764% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 7,021,939 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 5.470% |
| 8 | Customers | | 103,342 | 0 | 16,790 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 16.247% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 16,790 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 16.247% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 13,905 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 10.256% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1,577 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 1.720% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 16,790 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 16.247% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 124,030 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 30.249% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 16,790 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 16.256% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 145,584 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 17.422% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 15,224 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 22.118% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 111,602 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 32.992% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 2,491,168 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 5.758% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 7,692,406 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 16.247% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 149,477 | 461,565 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 2.749% | 8.489% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Multi-Family Residential | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 11 | Customer (e) Col # 13 | Commodity (f) Col # 15 |
| | | | | | | |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 2,902,810 | 12,541,622 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 1.616% | 6.982% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 2,727,073 | 7,695,222 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 2.879% | 8.124% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 714,461 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 1.720% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 2,727,073 | 8,409,684 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 2.001% | 6.171% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 43,197 | 523,073 | 9,602 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.810% | 9.807% | 0.180% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 71,225 | 230,469 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 2.171% | 7.026% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 4,763,441 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 10.283% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 553,168 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 17.346% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Residential Air Conditioning | | |
|----------|--|---|--------------------------------|------------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 17 | Customer (e) Col # 19 | Commodity (f) Col # 21 |
| 1 | Allocation Factors | 1 | 3 | 17 | 19 | 21 |
| 2 | Demand Allocator | | 20,240,929 | 389 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 631 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.002% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 2,043 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.002% |
| 8 | Customers | | 103,342 | 0 | 3 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.003% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 3 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.003% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 2 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.002% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 3 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.003% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 3 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.003% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 3 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.003% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 0 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.000% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 831 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 1,374 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.003% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 50 | 82 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.001% | 0.002% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Residential Air Conditioning | | |
|----------|--|---|--------------------------------|------------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 17 | Customer (e) Col # 19 | Commodity (f) Col # 21 |
| | | | | | | |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 969 | 3,453 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.002% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 910 | 1,375 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.001% | 0.001% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 1,359 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.003% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 910 | 2,734 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.001% | 0.002% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 14 | 112 | 3 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.002% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 24 | 60 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.001% | 0.002% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 1,118 | 389 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.002% | 0.001% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 78 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.002% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-1 | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 35 | Customer (e) Col # 37 | Commodity (f) Col # 39 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 35 | 37 | 39 |
| 2 | Demand Allocator | | 20,240,929 | 2,376,076 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 11.739% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 6,414,648 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 17.208% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 12,583,089 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 9.803% |
| 8 | Customers | | 103,342 | 0 | 7,916 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 7.660% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 7,916 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 7.660% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 24,508 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 18.076% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 10,602 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 11.562% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 7,916 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 7.660% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 21,910 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 5.343% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 7,916 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 7.664% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 98,787 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 11.822% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 3,850 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 5.593% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 36,572 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 10.812% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 1,116 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 56.364% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 5,078,927 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 11.739% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 3,626,733 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 7.660% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 304,749 | 217,614 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 5.605% | 4.003% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-1 | | |
|----------|--|---|--------------------------------|-----------------|-----------------|-----------------|
| | | | | Demand | Customer | Commodity |
| | | | | (d) Col # 35 | (e) Col # 37 | (f) Col # 39 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 5,918,171 | 15,078,197 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 3.295% | 8.394% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 5,559,884 | 3,628,061 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 5.869% | 3.830% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 4,803,365 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 11.562% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 5,559,884 | 8,431,427 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 4.080% | 6.187% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 88,070 | 507,255 | 17,207 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 1.651% | 9.510% | 0.323% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 145,212 | 199,915 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 4.427% | 6.094% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 5,124,847 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 11.063% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 324,565 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 10.178% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-2 | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 41 | Customer (e) Col # 43 | Commodity (f) Col # 45 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 41 | 43 | 45 |
| 2 | Demand Allocator | | 20,240,929 | 2,690,619 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 13.293% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 3,715,627 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 9.968% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 16,607,915 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 12.938% |
| 8 | Customers | | 103,342 | 0 | 1,025 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.992% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 1,025 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.992% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 14,196 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 10.470% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1,372 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 1.497% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 1,025 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.992% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 1,325 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.323% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 1,025 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.992% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 43,356 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 5.188% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 490 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.712% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 2,993 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.885% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 492 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 24.848% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 5,751,272 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 13.293% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 469,443 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.992% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 345,091 | 28,168 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 6.347% | 0.518% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-2 | | |
|----------|--|---|--------------------------------|-----------------|-----------------|-----------------|
| | | | | Demand | Customer | Commodity |
| | | | | (d) Col # 41 | (e) Col # 43 | (f) Col # 45 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 6,701,613 | 4,837,034 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 3.731% | 2.693% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 6,295,897 | 469,615 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 6.646% | 0.496% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 621,746 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 1.497% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 6,295,897 | 1,091,362 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 4.620% | 0.801% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 99,728 | 182,386 | 22,711 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 1.870% | 3.419% | 0.426% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 164,435 | 40,753 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 5.013% | 1.242% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 3,120,848 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 6.737% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 65,211 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 2.045% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-3 | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 47 | Customer (e) Col # 49 | Commodity (f) Col # 51 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 47 | 49 | 51 |
| 2 | Demand Allocator | | 20,240,929 | 1,361,788 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 6.728% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 798,920 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 2.143% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 10,938,902 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 8.522% |
| 8 | Customers | | 103,342 | 0 | 100 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.097% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 100 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.097% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 3,052 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 2.251% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 513 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.560% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 100 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.097% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 225 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.055% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 100 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.097% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 8,262 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.989% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 30 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.044% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 168 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 8.485% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 2,910,859 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 6.728% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 45,776 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.097% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 174,659 | 2,747 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 3.212% | 0.051% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-3 | | |
|----------|--|---|--------------------------------|-----------------|-----------------|-----------------|
| | | | | Demand | Customer | Commodity |
| | | | | (d) Col # 47 | (e) Col # 49 | (f) Col # 51 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 3,391,850 | 1,080,173 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 1.888% | 0.601% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 3,186,507 | 45,793 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 3.364% | 0.048% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 232,530 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.560% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 3,186,507 | 278,323 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 2.338% | 0.204% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 50,475 | 38,163 | 14,959 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.946% | 0.715% | 0.280% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 83,225 | 8,805 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 2.537% | 0.268% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 1,123,192 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 2.425% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 14,688 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.461% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-4 | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 53 | Customer (e) Col # 55 | Commodity (f) Col # 57 |
| 1 | Allocation Factors | 1 | 3 | 53 | 55 | 57 |
| 2 | Demand Allocator | | 20,240,929 | 1,934,859 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 9.559% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 2,422,989 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 6.500% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 20,767,786 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 16.179% |
| 8 | Customers | | 103,342 | 0 | 29 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.028% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 29 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.028% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 2,420 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 1.785% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 149 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.162% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 29 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.028% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 25 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.006% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 1,717,105 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 100.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 29 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.028% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 5,588 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.669% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 10 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.015% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 204 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 10.303% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 4,135,814 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 9.559% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 13,286 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.028% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 248,160 | 797 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 4.564% | 0.015% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-4 | | |
|----------|--|---|--------------------------------|-----------------|-----------------|-----------------|
| | | | | Demand | Customer | Commodity |
| | | | | (d) Col # 53 | (e) Col # 55 | (f) Col # 57 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 4,819,217 | 2,504,620 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 2.683% | 1.394% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 4,527,461 | 13,291 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 4.780% | 0.014% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 67,490 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.162% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 4,527,461 | 80,781 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 3.322% | 0.059% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 71,716 | 99,719 | 28,400 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 1.345% | 1.870% | 0.532% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 118,248 | 4,626 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 3.605% | 0.141% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 0 | 1,629,152 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 3.517% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 15,423 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.484% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-5 | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 89 | Customer (e) Col # 91 | Commodity (f) Col # 93 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 59 | 61 | 63 |
| 2 | Demand Allocator | | 20,240,929 | 0 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | | 0 | |
| 5 | Allocation Percent - | 2 | 100.000% | | 0.000% | |
| 6 | Throughput | | 128,364,975 | | | 0 |
| 7 | Allocation Percent - | 3 | 100.000% | | | 0.000% |
| 8 | Customers | | 103,342 | 0 | 0 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.000% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 0 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.000% | 0.000% |
| 12 | Meters for Customers | | 135,584 | | 0 | |
| 13 | Allocation Percent - | 6 | 100.000% | | 0.000% | |
| 14 | Service Lines for Customers | | 91,698 | | 0 | |
| 15 | Allocation Percent - | 7 | 100.000% | | | |
| 16 | Customer Advances | | 103,342 | | 0 | |
| 17 | Allocation Percent - | 8 | 100.000% | | 0.000% | |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | | | |
| 19 | Allocation Percent - | 9 | 100.000% | | | |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 0 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.000% | 0.000% |
| 24 | Late Fees | | 835,629 | | 0 | |
| 25 | Allocation Percent - | 12 | 100.000% | | 0.000% | |
| 26 | Return Item Fees | | 68,832 | | | |
| 27 | Allocation Percent - | 13 | 100.000% | | | |
| 28 | Uncollectible Margin | | 338,265 | | | |
| 29 | Allocation Percent - | 14 | 100.000% | | | |
| 30 | KAM Direct Allocation | | 1,980 | | 0 | |
| 31 | Allocation Percent - | 15 | 100.000% | | 0.000% | |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 0 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 0 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.000% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 0 | 0 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.000% | 0.000% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | General-5 | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 89 | Customer (e) Col # 91 | Commodity (f) Col # 93 |
| | | | | | | |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 0 | 0 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 0 | 0 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.000% | 0.000% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 0 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.000% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 0 | 0 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.000% | 0.000% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 0 | 0 | 0 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.000% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 0 | 0 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.000% | 0.000% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | | | |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 0.000% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 0 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.000% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Air Conditioning | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 59 | Customer (e) Col # 61 | Commodity (f) Col # 63 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 65 | 67 | 69 |
| 2 | Demand Allocator | | 20,240,929 | 580 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.003% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 388 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.001% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 3,356 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.003% |
| 8 | Customers | | 103,342 | 0 | 1 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.001% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 1 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.001% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 1 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.001% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.001% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 1 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.001% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 1 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.001% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 77 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.009% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 1,240 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.003% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 458 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.001% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 74 | 27 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.001% | 0.001% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Air Conditioning | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 59 | Customer (e) Col # 61 | Commodity (f) Col # 63 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 1,445 | 1,483 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.001% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 1,357 | 458 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.001% | 0.000% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 607 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.001% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 1,357 | 1,065 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.001% | 0.001% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 21 | 47 | 5 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.001% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 35 | 23 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.001% | 0.001% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 243 | 346 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.001% | 0.001% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 26 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.001% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Water Pumping | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 65 | Customer (e) Col # 67 | Commodity (f) Col # 69 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 71 | 73 | 75 |
| 2 | Demand Allocator | | 20,240,929 | 403 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 1,277 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.003% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 2,559 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.002% |
| 8 | Customers | | 103,342 | 0 | 2 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.002% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 2 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.002% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 5 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.004% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 3 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.003% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 2 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.002% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 2 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.002% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 26 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.003% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 861 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.002% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 916 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.002% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 52 | 55 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.001% | 0.001% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Water Pumping | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 65 | Customer (e) Col # 67 | Commodity (f) Col # 69 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 1,004 | 3,466 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.002% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 943 | 917 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.001% | 0.001% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 1,214 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.003% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 943 | 2,130 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.001% | 0.002% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 15 | 114 | 3 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.002% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 25 | 49 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.001% | 0.001% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 206 | 864 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 0.002% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 52 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.002% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Electric Generation | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 71 | Customer (e) Col # 73 | Commodity (f) Col # 75 |
| | | | | | | |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 77 | 79 | 81 |
| 2 | Demand Allocator | | 20,240,929 | 0 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 16,580 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.044% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 49,113 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.038% |
| 8 | Customers | | 103,342 | 0 | 4 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.004% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 4 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.004% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 63 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.047% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 5 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.006% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 4 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.004% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 4 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.004% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 14 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.002% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 0 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 1,833 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.004% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 0 | 110 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.000% | 0.002% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Electric Generation | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 71 | Customer (e) Col # 73 | Commodity (f) Col # 75 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 0 | 20,958 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.000% | 0.012% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 0 | 1,833 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.000% | 0.002% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 2,427 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.006% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 0 | 4,260 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.000% | 0.003% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 0 | 796 | 67 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.015% | 0.001% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 0 | 170 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.000% | 0.005% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 2,174 | 2,657 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.005% | 0.006% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 104 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.003% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Compress (CNG) | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 77 | Customer (e) Col # 79 | Commodity (f) Col # 81 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 83 | 85 | 87 |
| 2 | Demand Allocator | | 20,240,929 | 0 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 3,820 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.010% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 33 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.000% |
| 8 | Customers | | 103,342 | 0 | 1 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.001% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 1 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.001% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 15 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.011% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 1 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.001% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 1 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.001% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 1 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.001% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 0 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.000% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 0 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.000% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 458 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.001% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 0 | 27 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.000% | 0.001% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Compress (CNG) | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 77 | Customer (e) Col # 79 | Commodity (f) Col # 81 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 0 | 4,914 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.000% | 0.003% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 0 | 458 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.000% | 0.000% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 607 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.001% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 0 | 1,065 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.000% | 0.001% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 0 | 186 | 0 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.000% | 0.003% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 0 | 41 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.000% | 0.001% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 7 | 130 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.000% | 0.000% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 26 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.001% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Street Lights | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 83 | Customer (e) Col # 85 | Commodity (f) Col # 87 |
| 1 | <u>Allocation Factors</u> | 1 | 3 | 89 | 91 | 93 |
| 2 | Demand Allocator | | 20,240,929 | 889 | 0 | 0 |
| 3 | Allocation Percent - | 1 | 100.000% | 0.004% | 0.000% | 0.000% |
| 4 | Internally Generated - Meter & Indust Meas & Reg | | 37,277,204 | 0 | 0 | 0 |
| 5 | Allocation Percent - | 2 | 100.000% | 0.000% | 0.000% | 0.000% |
| 6 | Throughput | | 128,364,975 | 0 | 0 | 10,114 |
| 7 | Allocation Percent - | 3 | 100.000% | 0.000% | 0.000% | 0.008% |
| 8 | Customers | | 103,342 | 0 | 55 | 0 |
| 9 | Allocation Percent - | 4 | 100.000% | 0.000% | 0.053% | 0.000% |
| 10 | Customers With Mains | | 103,342 | 0 | 55 | 0 |
| 11 | Allocation Percent - | 5 | 100.000% | 0.000% | 0.053% | 0.000% |
| 12 | Meters for Customers | | 135,584 | 0 | 0 | 0 |
| 13 | Allocation Percent - | 6 | 100.000% | 0.000% | 0.000% | 0.000% |
| 14 | Service Lines for Customers | | 91,698 | 0 | 55 | 0 |
| 15 | Allocation Percent - | 7 | 100.000% | 0.000% | 0.060% | 0.000% |
| 16 | Customer Advances | | 103,342 | 0 | 55 | 0 |
| 17 | Allocation Percent - | 8 | 100.000% | 0.000% | 0.053% | 0.000% |
| 18 | Service Establishment & Reconnect Charges | | 410,035 | 0 | 0 | 0 |
| 19 | Allocation Percent - | 9 | 100.000% | 0.000% | 0.000% | 0.000% |
| 20 | Industrial Meas & Regulator Stations w/ Customer 1 | | 1,717,105 | 0 | 0 | 0 |
| 21 | Allocation Percent - | 10 | 100.000% | 0.000% | 0.000% | 0.000% |
| 22 | Meter Reading (Bills with Meters) | | 103,287 | 0 | 0 | 0 |
| 23 | Allocation Percent - | 11 | 100.000% | 0.000% | 0.000% | 0.000% |
| 24 | Late Fees | | 835,629 | 0 | 0 | 0 |
| 25 | Allocation Percent - | 12 | 100.000% | 0.000% | 0.000% | 0.000% |
| 26 | Return Item Fees | | 68,832 | 0 | 0 | 0 |
| 27 | Allocation Percent - | 13 | 100.000% | 0.000% | 0.000% | 0.000% |
| 28 | Uncollectible Margin | | 338,265 | 0 | 0 | 0 |
| 29 | Allocation Percent - | 14 | 100.000% | 0.000% | 0.000% | 0.000% |
| 30 | KAM Direct Allocation | | 1,980 | 0 | 0 | 0 |
| 31 | Allocation Percent - | 15 | 100.000% | 0.000% | 0.000% | 0.000% |
| 32 | Mains Allocation w/ Customer 1 (Demand) | | 43,265,539 | 1,900 | 0 | 0 |
| 33 | Allocation Percent - [NOT USED] | 20.1 | 100.000% | 0.004% | 0.000% | 0.000% |
| 34 | Mains Allocation w/ Customer 1 (Customer) | | 47,345,300 | 0 | 25,198 | 0 |
| 35 | Allocation Percent - [NOT USED] | 20.2 | 100.000% | 0.000% | 0.053% | 0.000% |
| 36 | Account 378 - Measuring & Reg Stations w/ Customer 1 | | 5,436,890 | 114 | 1,512 | 0 |
| 37 | Allocation Percent - [NOT USED] | 21 | 100.000% | 0.002% | 0.028% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
DEVELOPMENT OF ALLOCATION FACTORS FOR PRESENT SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | Allocation Factor No. (b) Col # 1 | Total Amount (c) Col # 3 | Street Lights | | |
|----------|--|---|--------------------------------|---------------------------|-----------------------------|------------------------------|
| | | | | Demand (d) Col # 83 | Customer (e) Col # 85 | Commodity (f) Col # 87 |
| 38 | <u>Internally Generated Allocation Factors</u> | | | | | |
| 39 | Net Distribution Plant | | 179,629,453 | 2,214 | 51,738 | 0 |
| 40 | Allocation Percent - | 1.1 | 100.000% | 0.001% | 0.029% | 0.000% |
| 41 | Distribution Mains (Account 376) | | 94,725,273 | 2,080 | 25,207 | 0 |
| 42 | Allocation Percent - | 2.2 | 100.000% | 0.002% | 0.027% | 0.000% |
| 43 | Distribution Services (Account 380) | | 41,544,612 | 0 | 24,918 | 0 |
| 44 | Allocation Percent - | 3.3 | 100.000% | 0.000% | 0.060% | 0.000% |
| 45 | Distribution Mains & Services (Accts 376, 380) | | 136,269,885 | 2,080 | 50,125 | 0 |
| 46 | Allocation Percent - | 4.4 | 100.000% | 0.002% | 0.037% | 0.000% |
| 47 | Allocable Distribution Operating Expenses | | 5,333,797 | 33 | 1,588 | 14 |
| 48 | Allocation Percent - | 5.5 | 100.000% | 0.001% | 0.030% | 0.000% |
| 49 | Allocable Distribution Maintenance Expenses | | 3,280,464 | 54 | 1,032 | 0 |
| 50 | Allocation Percent - | 6.6 | 100.000% | 0.002% | 0.031% | 0.000% |
| 51 | Net Operating Margin w/o SPECC and Optional | | 46,322,687 | 4,851 | 0 | 0 |
| 52 | Allocation Percent - | Net Op Mrg | 100.000% | 0.010% | 0.000% | 0.000% |
| 53 | Customer Accounting Expense (Accts 902 - 904) | | 3,189,022 | 0 | 1,257 | 0 |
| 54 | Allocation Percent - | 10.1 | 100.000% | 0.000% | 0.039% | 0.000% |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Single-Family Residential | | |
|----------|-------------|--|-----------------------|----------------|---------------------------|----------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 1 | | <u>Direct</u> | 1 | 3 | 5 | 7 | 9 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 | 0 | 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 | 0 | 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 503 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 10,990 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 25,060,522 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 35,480,405 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 1,603,367 | 2,270,029 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 35,073,887 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 20,262,725 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 74 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 26,675,456 | \$ 93,087,045 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 14.85% | 51.82% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 8,368,040 | \$ 29,201,230 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 35,043,496 | \$ 122,288,275 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 889,612 | \$ 3,104,402 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 519,147 | 1,811,623 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 1,408,759 | \$ 4,916,026 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 36,452,255 | \$ 127,204,300 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (109,328) | \$ (381,512) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 2,320,018 | 8,095,967 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 1,014,767 | 3,541,144 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (5,908,546) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (4,787,367) | (16,706,064) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 34,890,344 | \$ 115,845,290 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Multi-Family Residential | | |
|----------|-------------|--|-----------------------|----------------|--------------------------|---------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (h) | (i) | (j) |
| 1 | | <u>Direct</u> | 1 | 3 | 11 | 13 | 15 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 55 | \$ 0 | \$ 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1,196 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 2,727,073 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 7,695,222 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 174,478 | 492,339 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 714,461 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 3,639,599 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 8 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 2,902,810 | \$ 12,541,622 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 1.62% | 6.98% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 910,606 | \$ 3,934,283 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 3,813,416 | \$ 16,475,905 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 96,807 | \$ 418,256 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 56,493 | 244,080 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 153,300 | \$ 662,336 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 3,966,716 | \$ 17,138,241 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (11,897) | \$ (51,401) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 252,463 | 1,090,770 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 110,426 | 477,099 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (1,281,484) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (520,959) | (2,250,809) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 3,796,750 | \$ 15,122,416 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Residential Air Conditioning | | |
|----------|-------------|--|-----------------------|----------------|------------------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| 1 | | <u>Direct</u> | 1 | 3 | 17 | 19 | 21 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | \$ 0 | \$ 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | \$ 910 | \$ 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | \$ 0 | \$ 1,375 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | \$ 0 | \$ 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | \$ 58 | \$ 88 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | \$ 0 | \$ 1,359 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | \$ 0 | \$ 631 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | \$ 0 | \$ 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | \$ 0 | \$ 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 969 | \$ 3,453 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 304 | \$ 1,083 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 1,273 | \$ 4,536 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 32 | \$ 115 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | \$ 19 | \$ 67 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 51 | \$ 182 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 1,324 | \$ 4,719 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (4) | \$ (14) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | \$ 84 | \$ 300 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | \$ 37 | \$ 131 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | \$ 0 | \$ (229) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | \$ (174) | \$ (620) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 1,267 | \$ 4,287 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-1 | | |
|----------|-------------|--|-----------------------|----------------|--------------|---------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| | | | 1 | 3 | 35 | 37 | 39 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 112 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 2,438 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 5,559,884 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 3,628,061 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 355,720 | 232,123 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 4,803,365 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 6,414,648 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 16 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 5,918,171 | \$ 15,078,197 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 3.29% | 8.39% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 1,856,519 | \$ 4,730,002 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 7,774,690 | \$ 19,808,199 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 197,368 | \$ 502,850 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 115,177 | 293,446 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 312,545 | \$ 796,296 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 8,087,235 | \$ 20,604,495 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (24,255) | \$ (61,797) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 514,715 | 1,311,381 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 225,134 | 573,593 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (604,180) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (1,062,117) | (2,706,041) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 7,740,712 | \$ 19,117,451 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-2 | | |
|----------|-------------|--|-----------------------|----------------|--------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (n) | (o) | (p) |
| 1 | | <u>Direct</u> | 1 | 3 | 41 | 43 | 45 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 126 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 2,761 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 6,295,897 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 469,615 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 402,810 | 30,046 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 621,746 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 3,715,627 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 19 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 6,701,613 | \$ 4,837,034 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 3.73% | 2.69% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 2,102,283 | \$ 1,517,369 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 8,803,897 | \$ 6,354,403 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 223,495 | \$ 161,312 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 130,424 | 94,136 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 353,919 | \$ 255,449 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 9,157,816 | \$ 6,609,852 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (27,466) | \$ (19,824) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 582,853 | 420,687 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 254,938 | 184,007 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (78,205) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (1,202,719) | (868,089) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 8,765,421 | \$ 6,248,427 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-3 | | |
|----------|-------------|--|-----------------------|----------------|--------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (q) | (r) | (s) |
| 1 | | <u>Direct</u> | 1 | 3 | 47 | 49 | 51 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 64 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1,397 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 3,186,507 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 45,793 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 203,872 | 2,930 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 232,530 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 798,920 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 9 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 3,391,850 | \$ 1,080,173 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 1.89% | 0.60% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 1,064,017 | \$ 338,848 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 4,455,867 | \$ 1,419,021 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 113,116 | \$ 36,023 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 66,011 | 21,022 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 179,127 | \$ 57,045 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 4,634,994 | \$ 1,476,066 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (13,901) | \$ (4,427) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 294,996 | 93,945 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 129,030 | 41,091 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (7,626) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (608,726) | (193,856) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 4,436,394 | \$ 1,405,194 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | General-4 | | |
|----------|-------------|--|-----------------------|----------------|--------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (t) | (u) | (v) |
| | | | 1 | 3 | 53 | 55 | 57 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 91 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | 1,985 | 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | 0 | 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | 4,527,461 | 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | 0 | 13,291 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | 0 | 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | 289,666 | 850 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | 0 | 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | 0 | 67,490 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | 0 | 633,444 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | 0 | 1,789,545 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | 13 | 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 4,819,217 | \$ 2,504,620 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 2.68% | 1.39% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 1,511,779 | \$ 785,695 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 6,330,996 | \$ 3,290,315 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 160,718 | \$ 83,528 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | 93,790 | 48,744 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 254,508 | \$ 132,272 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 6,585,504 | \$ 3,422,587 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (19,751) | \$ (10,265) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | 419,137 | 217,832 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | 183,329 | 95,279 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | 0 | (2,213) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | (864,891) | (449,497) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 6,303,328 | \$ 3,273,722 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Air Conditioning | | |
|----------|-------------|--|-----------------------|----------------|------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (w) | (x) | (y) |
| 1 | | <u>Direct</u> | 1 | 3 | 65 | 67 | 69 |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | \$ 1 | \$ 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | \$ 1,357 | \$ 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | \$ 0 | \$ 458 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | \$ 0 | \$ 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | \$ 87 | \$ 29 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | \$ 0 | \$ 607 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | \$ 0 | \$ 388 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | \$ 0 | \$ 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | \$ 0 | \$ 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 1,445 | \$ 1,483 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 453 | \$ 465 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 1,898 | \$ 1,948 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 48 | \$ 49 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | \$ 28 | \$ 29 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 76 | \$ 78 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 1,974 | \$ 2,026 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (6) | \$ (6) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | \$ 126 | \$ 129 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | \$ 55 | \$ 56 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | \$ 0 | \$ (76) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | \$ (259) | \$ (266) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 1,890 | \$ 1,863 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Water Pumping | | |
|----------|-------------|--|-----------------------|----------------|---------------|---------------|----------------|
| | | | | | Demand (z) | Customer (aa) | Commodity (ab) |
| | | | 1 | 3 | 71 | 73 | 75 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | \$ 0 | \$ 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | \$ 943 | \$ 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | \$ 0 | \$ 917 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | \$ 0 | \$ 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | \$ 60 | \$ 59 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | \$ 0 | \$ 1,214 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | \$ 0 | \$ 1,277 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | \$ 0 | \$ 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | \$ 0 | \$ 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 1,004 | \$ 3,466 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 315 | \$ 1,087 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 1,319 | \$ 4,553 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 33 | \$ 116 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | \$ 20 | \$ 67 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 53 | \$ 183 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 1,372 | \$ 4,736 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (4) | \$ (14) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | \$ 87 | \$ 301 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | \$ 38 | \$ 132 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | \$ 0 | \$ (153) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | \$ (180) | \$ (622) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 1,313 | \$ 4,381 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Electric Generation | | |
|----------|-------------|--|-----------------------|----------------|---------------------|---------------|----------------|
| | | | | | Demand (ac) | Customer (ad) | Commodity (ae) |
| | | | 1 | 3 | 77 | 79 | 81 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | \$ 0 | \$ 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | \$ 0 | \$ 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | \$ 0 | 1,833 | \$ 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | \$ 0 | \$ 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | \$ 0 | 117 | \$ 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | \$ 0 | 2,427 | \$ 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | \$ 0 | 16,580 | \$ 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | \$ 0 | 0 | \$ 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | \$ 0 | \$ 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 0 | 20,958 | \$ 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.01% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 0 | 6,575 | \$ 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 0 | 27,533 | \$ 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 0 | 699 | \$ 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | \$ 0 | 408 | \$ 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 0 | 1,107 | \$ 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 0 | 28,639 | \$ 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ 0 | (86) | \$ 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | \$ 0 | 1,823 | \$ 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | \$ 0 | 797 | \$ 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | \$ 0 | (305) | \$ 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | \$ 0 | (3,761) | \$ 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 0 | 27,107 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Compress (CNG) | | |
|----------|-------------|--|-----------------------|----------------|----------------|---------------|----------------|
| | | | | | Demand (af) | Customer (ag) | Commodity (ah) |
| | | | 1 | 3 | 83 | 85 | 87 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | \$ 0 | \$ 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | \$ 0 | \$ 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | \$ 0 | 458 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | \$ 0 | \$ 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | \$ 0 | 29 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | \$ 0 | 607 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | \$ 0 | 3,820 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | \$ 0 | 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | \$ 0 | \$ 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 0 | 4,914 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.00% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 0 | 1,542 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 0 | 6,456 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 0 | 164 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | \$ 0 | 96 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 0 | 260 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 0 | 6,715 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ 0 | (20) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | \$ 0 | 427 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | \$ 0 | 187 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | \$ 0 | (76) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | \$ 0 | (882) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 0 | 6,351 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor No. | Total Amount | Street Lights | | |
|----------|-------------|--|-----------------------|----------------|---------------|---------------|----------------|
| | | | | | Demand (ai) | Customer (aj) | Commodity (ak) |
| | | | 1 | 3 | 89 | 91 | 93 |
| 1 | | <u>Direct</u> | | | | | |
| 2 | | <u>Intangible Plant</u> | | | | | |
| 3 | 301 | Organization | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 4 | 302 | Franchise & Consents | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 6 | | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | 0 |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% | 0.00% | 0.00% | 0.00% |
| 8 | | <u>Distribution Plant</u> | | | | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 | \$ 0 | \$ 0 | 0 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 | \$ 1 | \$ 0 | 0 |
| 11 | 375 | Structures | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 | \$ 2,080 | \$ 0 | 0 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 | \$ 0 | \$ 25,207 | 0 |
| 14 | 376 | Mains - Commodity | 3 | 0 | \$ 0 | \$ 0 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 | \$ 133 | \$ 1,613 | 0 |
| 16 | 380 | Services - Demand | 1.0 | 0 | \$ 0 | \$ 0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 | \$ 0 | \$ 24,918 | 0 |
| 18 | 381 | Meters | 6 | 35,487,659 | \$ 0 | \$ 0 | 0 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 | \$ 0 | \$ 0 | 0 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 | \$ 0 | \$ 0 | 0 |
| 21 | | Total Distribution Plant | | \$ 179,629,453 | \$ 2,214 | \$ 51,738 | 0 |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% | 0.00% | 0.03% | 0.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | \$ 56,349,419 | \$ 695 | \$ 16,230 | 0 |
| 24 | | Total Direct Net Plant | | \$ 235,978,871 | \$ 2,909 | \$ 67,968 | 0 |
| 25 | | <u>Common - Systems Allocable</u> | | | | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 | \$ 74 | \$ 1,725 | 0 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 | \$ 43 | \$ 1,007 | 0 |
| 28 | | Total Systems Allocable | | \$ 9,486,422 | \$ 117 | \$ 2,732 | 0 |
| 29 | | Total Net Plant | | \$ 245,465,293 | \$ 3,026 | \$ 70,701 | 0 |
| 30 | | <u>Other Rate Base Items</u> | | | | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) | \$ (9) | \$ (212) | 0 |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 | \$ 193 | \$ 4,500 | 0 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 | \$ 84 | \$ 1,968 | 0 |
| 34 | | Customer Advances | 8 | (7,887,292) | \$ 0 | \$ (4,198) | 0 |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) | \$ (397) | \$ (9,285) | 0 |
| 36 | | Total Allocated Rate Base | | \$ 227,060,276 | \$ 2,896 | \$ 63,473 | 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
RATE BASE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. (a) | Description (b) | Allocation Factor No. (c) | Total Amount (d) |
|----------|--------------------|--|------------------------------|-----------------------|
| | | | 1 | 3 |
| 1 | | <u>Direct</u> | | |
| 2 | | <u>Intangible Plant</u> | | |
| 3 | 301 | Organization | 1.1 | \$ 0 |
| 4 | 302 | Franchise & Consents | 1.1 | 0 |
| 5 | 303 | Miscellaneous Intangible Plant | 1.1 | 0 |
| 6 | | Total Intangible Plant | | <u>\$ 0</u> |
| 7 | | Intangible Plant Allocation Percentage | Intang Plant | 0.00% |
| 8 | | <u>Distribution Plant</u> | | |
| 9 | 374.1 | Land & Land Rights | 1.0 | \$ 950 |
| 10 | 374.2 | Rights of Way | 1.0 | 20,770 |
| 11 | 375 | Structures | 1.0 | 0 |
| 12 | 376 | Mains - Demand | 1.0 | 47,362,636 |
| 13 | 376 | Mains - Customer | 5.0 | 47,362,636 |
| 14 | 376 | Mains - Commodity | 3 | 0 |
| 15 | 378 | Measuring & Reg Stations | 2.2 | 6,060,502 |
| 16 | 380 | Services - Demand | 1.0 | 0 |
| 17 | 380 | Services - Customer | 7 | 41,544,612 |
| 18 | 381 | Meters | 6 | 35,487,659 |
| 19 | 385 | Industrial Measuring & Reg Station | 10 | 1,789,545 |
| 20 | 387 | Miscellaneous Equipment | 1.0 | 141 |
| 21 | | Total Distribution Plant | | <u>\$ 179,629,453</u> |
| 22 | | Direct Dist Allocation Percentage | Dist Plant | 100.00% |
| 23 | 389-398 | Total Direct General Plant | 1.1 | <u>\$ 56,349,419</u> |
| 24 | | Total Direct Net Plant | | <u>\$ 235,978,871</u> |
| 25 | | <u>Common - Systems Allocable</u> | | |
| 26 | 301-303 | Total Intangible Plant | 1.1 | \$ 5,990,544 |
| 27 | 389-398 | Total General Plant | 1.1 | 3,495,878 |
| 28 | | Total Systems Allocable | | <u>\$ 9,486,422</u> |
| 29 | | Total Net Plant | | <u>\$ 245,465,293</u> |
| 30 | | <u>Other Rate Base Items</u> | | |
| 31 | | Cash Working Capital | 1.1 | \$ (736,200) |
| 32 | | Materials & Supplies | 1.1 | 15,622,734 |
| 33 | | Other Debits and Credits | 1.1 | 6,833,323 |
| 34 | | Customer Advances | 8 | (7,887,292) |
| 35 | | Deferred Taxes | 1.1 | (32,237,581) |
| 36 | | Total Allocated Rate Base | | <u>\$ 227,060,276</u> |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Single-Family Residential | | |
|----------|-------------|--|-------------------|---------------|---------------------------|--------------|------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 5 | 7 | 9 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 987,681 | 3,446,625 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 362,068 | 1,263,478 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 1,349,749 | \$ 4,710,103 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | \$ 164,984 | 575,730 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 41,582 | 145,105 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 206,566 | \$ 720,834 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | \$ 213,907 | 746,453 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 1,563,656 | \$ 5,456,556 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | \$ 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 68,878 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 68,878 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | \$ 157,287 | 1,210,306 | 32,715 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 23,372 | 179,844 | 4,861 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 75,863 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 6,703 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 154,879 | 436,039 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 240,986 | 678,460 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 1,099 | 1,556 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 647,579 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 172,158 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 906,391 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 212,405 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 58,273 | 448,407 | 12,121 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 84,275 | 648,488 | 17,529 |
| 40 | 881 | Rents | 5.5 | (690,753) | (51,409) | (395,585) | (10,693) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 668,762 | \$ 5,146,049 | \$ 139,099 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 668,762 | \$ 5,146,049 | \$ 207,977 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Single-Family Residential | | |
|----------|-------------|--|-------------------|---------------|---------------------------|--------------|------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | \$ 82,399 | 196,076 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 8,886 | 21,145 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 1,004 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 250 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 149,204 | 211,242 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 346,320 | 490,316 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 77,648 | 109,933 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 81,355 | 115,181 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 325,572 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 200,802 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 75,003 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 29,463 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 747,066 | \$ 1,774,733 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 1,415,828 | \$ 6,920,782 | \$ 207,977 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | \$ 0 | 291,299 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 24,557 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 202,006 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 51,096 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 695,737 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 1,073,568 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 192,016 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 2,530,279 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | \$ 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 9 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 59,157 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 59,167 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | \$ 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 6,961 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 6,961 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 1,415,828 | \$ 9,517,188 | \$ 207,977 |
| 105 | | Allocation Percentage | O&M | 100.00% | 8.53% | 57.32% | 1.25% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Single-Family Residential | | |
|----------|-------------|---|-------------------|-----------------|---------------------------|-----------------|--------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 766,301 | \$ 5,151,073 | \$ 112,565 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 68,450 | 238,865 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (107,079) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 11,332 | 39,544 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 446,843 | 1,559,309 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 2,708,754 | \$ 16,398,901 | \$ 320,542 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | \$ 762,051 | 2,659,263 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (5,715,434) | (19,944,660) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 1,135,961 | 3,964,064 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 35,043,496 | 122,288,275 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 1,408,759 | 4,916,026 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (109,328) | (381,512) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 2,320,018 | 8,095,967 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 1,014,767 | 3,541,144 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (5,908,546) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (4,787,367) | (16,706,064) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 34,890,344 | \$ 115,845,290 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 30,548,222 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 295,512 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 536,175 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 261,031 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 5,106 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 148 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 9 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 49,242 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 31,695,446 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (1,415,828) | \$ (9,517,188) | \$ (207,977) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (766,301) | (5,151,073) | (112,565) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (68,450) | (238,865) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 107,079 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (11,332) | (39,544) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (1,563,656) | (5,456,556) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (446,843) | (1,559,309) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (4,272,410) | \$ (21,855,457) | \$ (320,542) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (4,272,410) | \$ 9,839,989 | \$ (320,542) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (762,051) | (2,659,263) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (5,034,460) | \$ 7,180,726 | \$ (320,542) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (4,272,410) | \$ 9,839,989 | \$ (320,542) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (762,051) | (2,659,263) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (5,715,434) | (19,944,660) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (10,749,895) | \$ (12,763,934) | \$ (320,542) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (2,257,478) | \$ (2,680,426) | \$ (67,314) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 1,135,961 | 3,964,064 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (1,121,517) | \$ 1,283,638 | \$ (67,314) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (3,150,892) | \$ 8,556,351 | \$ (253,228) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Multi-Family Residential | | |
|----------|-------------|--|-------------------|---------------|--------------------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (h) | (i) | (j) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 11 | 13 | 15 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 107,479 | 464,364 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 39,400 | 170,228 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 146,879 | \$ 634,592 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 17,953 | 77,568 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 4,525 | 19,550 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 22,478 | \$ 97,118 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 23,277 | 100,570 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 170,156 | \$ 735,162 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 8,010 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 8,010 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 17,116 | 207,255 | 3,805 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 2,543 | 30,797 | 565 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 8,823 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 780 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 16,854 | 51,973 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 26,224 | 80,869 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 120 | 337 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 116,318 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 30,923 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 196,584 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 46,068 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 6,341 | 76,786 | 1,410 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 9,171 | 111,048 | 2,039 |
| 40 | 881 | Rents | 5.5 | (690,753) | (5,594) | (67,741) | (1,244) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 72,774 | \$ 881,218 | \$ 16,177 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 72,774 | \$ 881,218 | \$ 24,188 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Multi-Family Residential | | |
|----------|-------------|--|-------------------|---------------|--------------------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (h) | (i) | (j) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 8,967 | 29,014 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 967 | 3,129 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 109 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 27 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 16,236 | 45,815 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 37,686 | 106,343 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 8,450 | 23,843 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 8,853 | 24,981 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 6,632 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 4,090 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 13,472 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 5,292 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 81,295 | \$ 262,612 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 154,070 | \$ 1,143,830 | \$ 24,188 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 72,767 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 6,134 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 43,812 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 11,082 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 150,896 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 232,842 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 114,535 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 632,070 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 2 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 12,830 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 12,832 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 1,510 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 1,510 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 154,070 | \$ 1,790,242 | \$ 24,188 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.93% | 10.78% | 0.15% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Multi-Family Residential | | |
|----------|-------------|---|-------------------|-----------------|--------------------------|----------------|-------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (h) | (i) | (j) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 83,388 | \$ 968,949 | \$ 13,091 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 7,449 | 32,182 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (16,697) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1,233 | 5,328 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 48,625 | 210,086 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 294,765 | \$ 2,990,090 | \$ 37,279 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 82,926 | 358,283 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (621,951) | (2,687,145) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 123,615 | 534,079 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 3,813,416 | 16,475,905 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 153,300 | 662,336 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (11,897) | (51,401) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 252,463 | 1,090,770 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 110,426 | 477,099 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (1,281,484) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (520,959) | (2,250,809) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 3,796,750 | \$ 15,122,416 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 4,763,441 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 46,080 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 146,194 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 123,327 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 2,412 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 23 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 1 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 15,228 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 5,096,707 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (154,070) | \$ (1,790,242) | \$ (24,188) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (83,388) | (968,949) | (13,091) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (7,449) | (32,182) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 16,697 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (1,233) | (5,328) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (170,156) | (735,162) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (48,625) | (210,086) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (464,921) | \$ (3,725,252) | \$ (37,279) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (464,921) | \$ 1,371,456 | \$ (37,279) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (82,926) | (358,283) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (547,847) | \$ 1,013,173 | \$ (37,279) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (464,921) | \$ 1,371,456 | \$ (37,279) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (82,926) | (358,283) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (621,951) | (2,687,145) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (1,169,798) | \$ (1,673,972) | \$ (37,279) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (245,658) | \$ (351,534) | \$ (7,829) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 123,615 | 534,079 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (122,043) | \$ 182,544 | \$ (7,829) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (342,879) | \$ 1,188,911 | \$ (29,450) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Residential Air Conditioning | | |
|----------|-------------|--|-------------------|---------------|------------------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 17 | 19 | 21 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 36 | 128 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 13 | 47 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 49 | \$ 175 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 6 | 21 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 2 | 5 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 8 | \$ 27 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 8 | 28 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 57 | \$ 202 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 2 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 2 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 6 | 44 | 1 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 1 | 7 | 0 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 3 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 6 | 17 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 9 | 26 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 20 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 5 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 35 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 8 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 2 | 16 | 0 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 3 | 24 | 1 |
| 40 | 881 | Rents | 5.5 | (690,753) | (2) | (15) | (0) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 24 | \$ 189 | \$ 5 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 24 | \$ 189 | \$ 7 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Residential Air Conditioning | | |
|----------|-------------|--|-------------------|---------------|------------------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 3 | 7 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 1 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 5 | 8 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 13 | 19 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 3 | 4 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 3 | 4 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 13 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 8 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 2 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 1 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 27 | \$ 68 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 51 | \$ 257 | \$ 7 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 10 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 1 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 8 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 2 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 27 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 42 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 90 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 2 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 2 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 51 | \$ 349 | \$ 7 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Residential Air Conditioning | | |
|----------|-------------|---|-------------------|-----------------|------------------------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 28 | \$ 189 | \$ 4 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 2 | 9 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (4) | (1) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 1 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 16 | 58 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 94 | \$ 605 | \$ 11 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 28 | 99 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (208) | (740) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 41 | 147 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 1,273 | 4,536 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 51 | 182 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (4) | (14) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 84 | 300 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 37 | 131 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (229) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (174) | (620) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 1,267 | \$ 4,287 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 1,118 | \$ 389 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 11 | 4 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 0 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 1,129 | \$ 393 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (51) | \$ (349) | \$ (7) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (28) | (189) | (4) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (2) | (9) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 4 | 1 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (0) | (1) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (57) | (202) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (16) | (58) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (151) | \$ (807) | \$ (11) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 978 | \$ (414) | \$ (11) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (28) | (99) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 950 | \$ (513) | \$ (11) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 978 | \$ (414) | \$ (11) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (28) | (99) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (208) | (740) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 742 | \$ (1,253) | \$ (11) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 156 | \$ (263) | \$ (2) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 41 | 147 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 197 | \$ (116) | \$ (2) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 780 | \$ (298) | \$ (9) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-1 | | |
|----------|-------------|--|-------------------|---------------|------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 35 | 37 | 39 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 219,125 | 558,283 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 80,328 | 204,658 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 299,453 | \$ 762,940 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 36,603 | 93,256 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 9,225 | 23,504 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 45,828 | \$ 116,760 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 47,457 | 120,910 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 346,910 | \$ 883,850 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 14,354 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 14,354 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 34,895 | 200,987 | 6,818 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 5,185 | 29,866 | 1,013 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 15,810 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1,397 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 34,361 | 52,108 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 53,465 | 81,078 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 244 | 159 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 205,007 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 54,501 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 92,683 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 21,720 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 12,928 | 74,464 | 2,526 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 18,697 | 107,690 | 3,653 |
| 40 | 881 | Rents | 5.5 | (690,753) | (11,405) | (65,692) | (2,228) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 148,370 | \$ 854,570 | \$ 28,989 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 148,370 | \$ 854,570 | \$ 43,343 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-1 | | |
|----------|-------------|--|-------------------|---------------|------------|--------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 18,281 | 25,167 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1,971 | 2,714 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 223 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 55 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 33,102 | 21,601 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 76,834 | 50,137 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 17,227 | 11,241 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 18,049 | 11,778 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 44,587 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 27,500 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 23,744 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 9,327 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 165,743 | \$ 227,797 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 314,113 | \$ 1,082,367 | \$ 43,343 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 42,695 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 3,599 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 20,656 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 5,225 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 78,334 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 1,896 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 71,143 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 109,778 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 37,533 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 370,860 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 1 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 6,049 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 6,050 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 712 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 712 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 314,113 | \$ 1,459,989 | \$ 43,343 |
| 105 | | Allocation Percentage | O&M | 100.00% | 1.89% | 8.79% | 0.26% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-1 | | |
|----------|-------------|---|-------------------|-----------------|----------------|----------------|-------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (k) | (l) | (m) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 170,010 | \$ 790,203 | \$ 23,459 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 15,186 | 38,691 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (17,964) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 2,514 | 6,405 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 99,136 | 252,576 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 600,959 | \$ 2,529,901 | \$ 66,802 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 169,067 | 430,746 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,268,016) | (3,230,627) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 252,022 | 642,097 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 7,774,690 | 19,808,199 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 312,545 | 796,296 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (24,255) | (61,797) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 514,715 | 1,311,381 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 225,134 | 573,593 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (604,180) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (1,062,117) | (2,706,041) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 7,740,712 | \$ 19,117,451 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 5,124,847 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 49,576 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 99,201 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 21,786 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 426 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 25 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 2 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 3,851 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 5,299,713 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (314,113) | \$ (1,459,989) | \$ (43,343) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (170,010) | (790,203) | (23,459) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (15,186) | (38,691) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 17,964 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (2,514) | (6,405) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (346,910) | (883,850) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (99,136) | (252,576) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (947,869) | \$ (3,413,751) | \$ (66,802) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (947,869) | \$ 1,885,962 | \$ (66,802) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (169,067) | (430,746) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (1,116,937) | \$ 1,455,216 | \$ (66,802) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (947,869) | \$ 1,885,962 | \$ (66,802) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (169,067) | (430,746) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,268,016) | (3,230,627) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (2,384,953) | \$ (1,775,411) | \$ (66,802) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (500,840) | \$ (372,836) | \$ (14,028) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 252,022 | 642,097 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (248,818) | \$ 269,261 | \$ (14,028) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (699,052) | \$ 1,616,701 | \$ (52,774) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-2 | | |
|----------|-------------|--|-------------------|---------------|------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (n) | (o) | (p) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 41 | 43 | 45 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 248,133 | 179,095 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 90,962 | 65,653 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 339,094 | \$ 244,749 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 41,448 | 29,916 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 10,447 | 7,540 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 51,895 | \$ 37,456 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 53,739 | 38,788 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 392,834 | \$ 283,536 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 18,946 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 18,946 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 39,515 | 72,266 | 8,999 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 5,872 | 10,738 | 1,337 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 20,867 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1,844 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 38,910 | 6,745 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 60,542 | 10,495 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 276 | 21 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 118,748 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 31,569 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 11,997 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 2,811 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 14,640 | 26,774 | 3,334 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 21,172 | 38,720 | 4,822 |
| 40 | 881 | Rents | 5.5 | (690,753) | (12,915) | (23,620) | (2,941) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 168,011 | \$ 307,264 | \$ 38,261 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 168,011 | \$ 307,264 | \$ 57,207 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-2 | | |
|----------|-------------|--|-------------------|---------------|------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (n) | (o) | (p) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 20,701 | 5,130 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 2,232 | 553 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 252 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 63 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 37,484 | 2,796 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 87,005 | 6,490 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 19,507 | 1,455 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 20,439 | 1,525 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 5,771 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 3,560 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 13,754 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 5,403 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 187,684 | \$ 46,436 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 355,695 | \$ 353,700 | \$ 57,207 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 8,578 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 723 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 2,674 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 676 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 34,534 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 836 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 9,209 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 14,210 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 3,072 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 74,512 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 783 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 783 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 92 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 92 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 355,695 | \$ 429,088 | \$ 57,207 |
| 105 | | Allocation Percentage | O&M | 100.00% | 2.14% | 2.58% | 0.34% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-2 | | |
|----------|-------------|---|-------------------|-----------------|----------------|----------------|-------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (n) | (o) | (p) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 192,516 | \$ 232,239 | \$ 30,963 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 17,197 | 12,412 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (10,939) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 2,847 | 2,055 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 112,259 | 81,026 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 680,514 | \$ 745,880 | \$ 88,170 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 191,448 | 138,182 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,435,875) | (1,036,374) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 285,385 | 205,983 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 8,803,897 | 6,354,403 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 353,919 | 255,449 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (27,466) | (19,824) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 582,853 | 420,687 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 254,938 | 184,007 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (78,205) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (1,202,719) | (868,089) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 8,765,421 | \$ 6,248,427 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 3,120,848 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 30,190 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 43,537 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 1,317 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 26 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 15 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 1 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 490 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 3,196,425 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (355,695) | \$ (429,088) | \$ (57,207) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (192,516) | (232,239) | (30,963) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (17,197) | (12,412) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 10,939 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (2,847) | (2,055) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (392,834) | (283,536) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (112,259) | (81,026) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (1,073,348) | \$ (1,029,416) | \$ (88,170) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (1,073,348) | \$ 2,167,009 | \$ (88,170) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (191,448) | (138,182) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (1,264,796) | \$ 2,028,827 | \$ (88,170) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (1,073,348) | \$ 2,167,009 | \$ (88,170) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (191,448) | (138,182) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,435,875) | (1,036,374) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (2,700,671) | \$ 992,453 | \$ (88,170) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (567,141) | \$ 208,415 | \$ (18,516) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 285,385 | 205,983 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (281,756) | \$ 414,398 | \$ (18,516) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (791,591) | \$ 1,752,611 | \$ (69,654) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-3 | | |
|----------|-------------|--|-------------------|---------------|------------|-----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (q) | (r) | (s) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 47 | 49 | 51 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 125,586 | 39,994 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 46,038 | 14,661 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 171,624 | \$ 54,656 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 20,978 | 6,681 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 5,287 | 1,684 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 26,265 | \$ 8,364 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 27,199 | 8,662 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 198,823 | \$ 63,317 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 12,479 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 12,479 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 19,999 | 15,121 | 5,927 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 2,972 | 2,247 | 881 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 13,744 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1,214 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 19,693 | 1,720 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 30,642 | 2,676 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 140 | 2 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 25,533 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 6,788 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 1,170 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 274 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 7,410 | 5,602 | 2,196 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 10,716 | 8,102 | 3,176 |
| 40 | 881 | Rents | 5.5 | (690,753) | (6,537) | (4,942) | (1,937) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 85,035 | \$ 64,293 | \$ 25,201 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 85,035 | \$ 64,293 | \$ 37,680 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-3 | | |
|----------|-------------|--|-------------------|---------------|------------|-----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (q) | (r) | (s) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 10,477 | 1,108 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1,130 | 120 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 128 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 32 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 18,972 | 273 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 44,035 | 633 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 9,873 | 142 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 10,344 | 149 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 2,158 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 1,331 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 2,957 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 1,162 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 94,991 | \$ 10,033 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 180,026 | \$ 74,326 | \$ 37,680 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 1,932 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 163 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 261 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 66 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 11,792 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 285 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 898 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 1,386 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 16,783 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 76 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 76 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 9 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 9 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 180,026 | \$ 91,194 | \$ 37,680 |
| 105 | | Allocation Percentage | O&M | 100.00% | 1.08% | 0.55% | 0.23% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-3 | | |
|----------|-------------|---|-------------------|-----------------|----------------|--------------|-------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (g) | (r) | (s) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 97,437 | \$ 49,358 | \$ 20,394 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 8,704 | 2,772 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (3,937) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1,441 | 459 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 56,817 | 18,094 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 344,425 | \$ 157,939 | \$ 58,074 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 96,897 | 30,858 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (726,732) | (231,436) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 144,440 | 45,999 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 4,455,867 | 1,419,021 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 179,127 | 57,045 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (13,901) | (4,427) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 294,996 | 93,945 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 129,030 | 41,091 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (7,626) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (608,726) | (193,856) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 4,436,394 | \$ 1,405,194 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 1,123,192 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 10,865 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 8,297 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 224 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 4 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 5 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 30 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 1,142,618 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (180,026) | \$ (91,194) | \$ (37,680) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (97,437) | (49,358) | (20,394) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (8,704) | (2,772) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 3,937 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (1,441) | (459) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (198,823) | (63,317) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (56,817) | (18,094) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (543,247) | \$ (221,257) | \$ (58,074) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (543,247) | \$ 921,362 | \$ (58,074) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (96,897) | (30,858) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (640,144) | \$ 890,504 | \$ (58,074) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (543,247) | \$ 921,362 | \$ (58,074) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (96,897) | (30,858) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (726,732) | (231,436) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (1,366,876) | \$ 659,068 | \$ (58,074) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (287,044) | \$ 138,404 | \$ (12,195) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 144,440 | 45,999 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (142,604) | \$ 184,403 | \$ (12,195) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (400,644) | \$ 736,959 | \$ (45,878) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-4 | | |
|----------|-------------|--|-------------------|---------------|------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (t) | (u) | (v) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 53 | 55 | 57 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 178,435 | 92,736 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 65,412 | 33,995 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 243,847 | \$ 126,731 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 29,806 | 15,491 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 7,512 | 3,904 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 37,318 | \$ 19,395 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 38,645 | 20,084 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 282,492 | \$ 146,815 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 23,691 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 23,691 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 28,416 | 39,511 | 11,253 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 4,222 | 5,871 | 1,672 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 26,094 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 2,306 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 27,981 | 499 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 43,537 | 777 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 199 | 1 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 77,437 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 20,586 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 340 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 80 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 10,528 | 14,639 | 4,169 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 15,225 | 21,170 | 6,029 |
| 40 | 881 | Rents | 5.5 | (690,753) | (9,288) | (12,914) | (3,678) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 120,819 | \$ 167,996 | \$ 47,845 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 120,819 | \$ 167,996 | \$ 71,536 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-4 | | |
|----------|-------------|--|-------------------|---------------|------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (t) | (u) | (v) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 14,886 | 582 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1,605 | 63 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 181 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 45 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 26,955 | 79 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 62,567 | 184 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 14,028 | 41 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 14,698 | 43 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 626 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 386 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 2,345 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 921 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 134,966 | \$ 5,271 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 255,785 | \$ 173,267 | \$ 71,536 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 2,029 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 171 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 76 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 19 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 14,319 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 347 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 261 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 402 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 17,623 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 22 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 22 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 3 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 3 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 255,785 | \$ 190,915 | \$ 71,536 |
| 105 | | Allocation Percentage | O&M | 100.00% | 1.54% | 1.15% | 0.43% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | General-4 | | |
|----------|-------------|---|-------------------|-----------------|----------------|--------------|--------------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (t) | (u) | (v) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 138,441 | \$ 103,330 | \$ 38,718 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 12,366 | 6,427 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | 0 | (5,711) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 2,047 | 1,064 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 80,727 | 41,955 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 489,366 | \$ 337,981 | \$ 110,254 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 137,673 | 71,551 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,032,557) | (536,635) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 205,224 | 106,658 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 6,330,996 | 3,290,315 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 254,508 | 132,272 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (19,751) | (10,265) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 419,137 | 217,832 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 183,329 | 95,279 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (2,213) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (864,891) | (449,497) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 6,303,328 | \$ 3,273,722 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 0 | \$ 1,629,152 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 15,760 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 5,612 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 25 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 8 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 10 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 0 | \$ 1,650,567 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (255,785) | \$ (190,915) | \$ (71,536) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (138,441) | (103,330) | (38,718) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (12,366) | (6,427) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 5,711 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (2,047) | (1,064) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (282,492) | (146,815) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (80,727) | (41,955) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (771,858) | \$ (484,796) | \$ (110,254) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (771,858) | \$ 1,165,771 | \$ (110,254) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (137,673) | (71,551) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (909,531) | \$ 1,094,220 | \$ (110,254) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ (771,858) | \$ 1,165,771 | \$ (110,254) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (137,673) | (71,551) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (1,032,557) | (536,635) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (1,942,088) | \$ 557,585 | \$ (110,254) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (407,838) | \$ 117,093 | \$ (23,153) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 205,224 | 106,658 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (202,615) | \$ 223,751 | \$ (23,153) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ (569,244) | \$ 942,020 | \$ (87,101) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Air Conditioning | | |
|----------|-------------|--|-------------------|---------------|------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (w) | (x) | (y) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 65 | 67 | 69 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 53 | 55 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 20 | 20 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 73 | \$ 75 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 9 | 9 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 2 | 2 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 11 | \$ 11 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 12 | 12 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 85 | \$ 87 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 4 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 4 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 9 | 19 | 2 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 1 | 3 | 0 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 4 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 8 | 7 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 13 | 10 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 12 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 3 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 12 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 3 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 3 | 7 | 1 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 5 | 10 | 1 |
| 40 | 881 | Rents | 5.5 | (690,753) | (3) | (6) | (1) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 36 | \$ 79 | \$ 8 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 36 | \$ 79 | \$ 12 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Air Conditioning | | |
|----------|-------------|--|-------------------|---------------|------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (w) | (x) | (y) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 4 | 3 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 0 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 8 | 3 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 19 | 6 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 4 | 1 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 4 | 1 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 6 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 3 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 1 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 1 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 40 | \$ 26 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 77 | \$ 105 | \$ 12 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 3 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 0 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 3 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 1 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 9 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 14 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 30 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 1 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 1 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 77 | \$ 136 | \$ 12 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Air Conditioning | | |
|----------|-------------|---|-------------------|-----------------|------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (w) | (x) | (y) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 41 | \$ 74 | \$ 6 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 4 | 4 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (1) | (1) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1 | 1 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 24 | 25 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 146 | \$ 238 | \$ 18 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 41 | 42 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (310) | (318) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 62 | 63 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 1,898 | 1,948 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 76 | 78 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (6) | (6) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 126 | 129 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 55 | 56 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (76) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (259) | (266) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 1,890 | \$ 1,863 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 243 | \$ 346 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 2 | 3 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 77 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 245 | \$ 427 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (77) | \$ (136) | \$ (12) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (41) | (74) | (6) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (4) | (4) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 1 | 1 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (1) | (1) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (85) | (87) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (24) | (25) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (231) | \$ (325) | \$ (18) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 15 | \$ 102 | \$ (18) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (41) | (42) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ (26) | \$ 60 | \$ (18) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 15 | \$ 102 | \$ (18) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (41) | (42) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (310) | (318) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (336) | \$ (258) | \$ (18) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (71) | \$ (54) | \$ (4) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 62 | 63 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ (9) | \$ 9 | \$ (4) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 24 | \$ 93 | \$ (14) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Water Pumping | | |
|----------|-------------|--|-------------------|---------------|---------------|---------------|----------------|
| | | | | | Demand (z) | Customer (aa) | Commodity (ab) |
| | | | 1 | 3 | 71 | 73 | 75 |
| | | <u>Depreciation Expense & Amortization</u> | | | | | |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 37 | 128 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 14 | 47 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 51 | \$ 175 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 6 | 21 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 2 | 5 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 8 | \$ 27 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 8 | 28 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 59 | \$ 203 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 3 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 3 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 6 | 45 | 1 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 1 | 7 | 0 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 3 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 6 | 13 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 9 | 20 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 41 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 11 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 23 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 5 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 2 | 17 | 1 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 3 | 24 | 1 |
| 40 | 881 | Rents | 5.5 | (690,753) | (2) | (15) | (0) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 25 | \$ 192 | \$ 6 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 25 | \$ 192 | \$ 9 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Water Pumping | | |
|----------|-------------|--|-------------------|---------------|---------------|---------------|----------------|
| | | | | | Demand (z) | Customer (aa) | Commodity (ab) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 3 | 6 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 1 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 6 | 5 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 13 | 13 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 3 | 3 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 3 | 3 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 11 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 7 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 5 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 2 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 28 | \$ 56 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 53 | \$ 248 | \$ 9 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 7 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 1 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 5 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 1 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 18 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 28 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 60 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 2 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 2 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 53 | \$ 309 | \$ 9 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Water Pumping | | |
|----------|-------------|---|-------------------|-----------------|---------------|---------------|----------------|
| | | | | | Demand (z) | Customer (aa) | Commodity (ab) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 29 | \$ 167 | \$ 5 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 3 | 9 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (1) | (3) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 1 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 17 | 58 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 101 | \$ 542 | \$ 14 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 29 | 99 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (215) | (743) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 43 | 148 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 1,319 | 4,553 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 53 | 183 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (4) | (14) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 87 | 301 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 38 | 132 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (153) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (180) | (622) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 1,313 | \$ 4,381 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 206 | \$ 864 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 2 | 8 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 26 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 208 | \$ 899 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (53) | \$ (309) | \$ (9) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (29) | (167) | (5) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (3) | (9) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 1 | 3 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (0) | (1) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (59) | (203) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (17) | (58) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (160) | \$ (745) | \$ (14) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 48 | \$ 153 | \$ (14) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (29) | (99) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 19 | \$ 54 | \$ (14) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 48 | \$ 153 | \$ (14) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (29) | (99) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (215) | (743) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ (196) | \$ (688) | \$ (14) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ (41) | \$ (145) | \$ (3) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 43 | 148 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 2 | \$ 3 | \$ (3) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 46 | \$ 150 | \$ (11) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Electric Generation | | |
|----------|-------------|--|-------------------|---------------|---------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (ac) | (ad) | (ae) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 77 | 79 | 81 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 0 | 776 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 0 | 284 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 0 | \$ 1,060 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 0 | 130 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 0 | 33 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 0 | \$ 162 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 0 | 168 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 0 | \$ 1,229 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 56 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 56 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 0 | 315 | 27 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 0 | 47 | 4 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 62 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 5 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 0 | 26 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 0 | 41 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 530 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 141 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 47 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 11 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 0 | 117 | 10 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 0 | 169 | 14 |
| 40 | 881 | Rents | 5.5 | (690,753) | 0 | (103) | (9) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 0 | \$ 1,341 | \$ 113 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 0 | \$ 1,341 | \$ 169 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Electric Generation | | |
|----------|-------------|--|-------------------|---------------|---------------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (ac) | (ad) | (ae) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 0 | 21 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 2 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 0 | 11 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 0 | 25 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 0 | 6 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 0 | 6 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 23 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 14 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 61 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 24 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 0 | \$ 193 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 0 | \$ 1,534 | \$ 169 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 14 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 1 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 10 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 3 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 36 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 55 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 119 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 3 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 3 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 0 | \$ 1,657 | \$ 169 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.01% | 0.00% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Electric Generation | | |
|----------|-------------|---|-------------------|-----------------|---------------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (ac) | (ad) | (ae) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 0 | \$ 897 | \$ 92 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 0 | 54 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (8) | (9) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 9 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 0 | 351 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ (8) | \$ 2,959 | \$ 261 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 0 | 599 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (4,490) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 892 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 0 | 27,533 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 0 | 1,107 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | 0 | (86) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 1,823 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 797 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (305) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | (3,761) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 0 | \$ 27,107 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 2,174 | \$ 2,657 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 21 | 26 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 14 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 2,195 | \$ 2,697 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ 0 | \$ (1,657) | \$ (169) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | 0 | (897) | (92) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | 0 | (54) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 8 | 9 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | 0 | (9) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | 0 | (1,229) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | 0 | (351) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ 8 | \$ (4,187) | \$ (261) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 2,203 | \$ (1,491) | \$ (261) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | 0 | (599) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 2,203 | \$ (2,089) | \$ (261) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 2,203 | \$ (1,491) | \$ (261) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | 0 | (599) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (4,490) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 2,203 | \$ (6,580) | \$ (261) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 463 | \$ (1,382) | \$ (55) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 892 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 463 | \$ (489) | \$ (55) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 1,740 | \$ (1,001) | \$ (206) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Compress (CNG) | | |
|----------|-------------|--|-------------------|---------------|----------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (af) | (ag) | (ah) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 83 | 85 | 87 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 0 | 182 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 0 | 67 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 0 | \$ 249 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 0 | 30 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 0 | 8 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 0 | \$ 38 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 0 | 39 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 0 | \$ 288 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 0 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 0 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 0 | 74 | 0 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 0 | 11 | 0 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 0 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 0 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 0 | 7 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 0 | 10 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 0 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 122 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 32 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 12 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 3 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 0 | 27 | 0 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 0 | 39 | 0 |
| 40 | 881 | Rents | 5.5 | (690,753) | 0 | (24) | (0) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 0 | \$ 313 | \$ 0 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 0 | \$ 313 | \$ 0 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Compress (CNG) | | |
|----------|-------------|--|-------------------|---------------|----------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (af) | (ag) | (ah) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 0 | 5 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 0 | 1 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 0 | 3 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 0 | 6 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 0 | 1 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 0 | 1 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 6 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 3 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 14 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 6 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 0 | \$ 46 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 0 | \$ 360 | \$ 0 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 3 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 0 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 3 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 1 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 9 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 14 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 30 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 1 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 1 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 0 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 0 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 0 | \$ 390 | \$ 0 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.00% | 0.00% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Compress (CNG) | | |
|----------|-------------|---|-------------------|-----------------|----------------|------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (af) | (ag) | (ah) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 0 | \$ 211 | \$ 0 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 0 | 13 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (0) | (0) | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 0 | 2 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 0 | 82 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ (0) | \$ 698 | \$ 0 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 0 | 140 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (1,053) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 209 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 0 | 6,456 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 0 | 260 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | 0 | (20) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 0 | 427 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 0 | 187 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (76) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | 0 | (882) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 0 | \$ 6,351 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 7 | \$ 130 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 0 | 1 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 0 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 7 | \$ 131 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ 0 | \$ (390) | \$ (0) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | 0 | (211) | (0) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | 0 | (13) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 0 | 0 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | 0 | (2) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | 0 | (288) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | 0 | (82) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ 0 | \$ (986) | \$ (0) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 7 | \$ (855) | \$ (0) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | 0 | (140) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 7 | \$ (995) | \$ (0) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 7 | \$ (855) | \$ (0) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | 0 | (140) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | 0 | (1,053) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 7 | \$ (2,048) | \$ (0) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 1 | \$ (430) | \$ (0) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 0 | 209 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 1 | \$ (221) | \$ (0) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 6 | \$ (634) | \$ (0) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Street Lights | | |
|----------|-------------|--|-------------------|---------------|---------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (ai) | (aj) | (ak) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 | 89 | 91 | 93 |
| | | <u>Direct</u> | | | | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 | 82 | 1,916 | 0 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 | 30 | 702 | 0 |
| 4 | | Total Depreciation Expense | | \$ 9,089,054 | \$ 112 | \$ 2,618 | \$ 0 |
| 5 | | <u>System Allocable Amortization</u> | | | | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 | 14 | 320 | 0 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 | 3 | 81 | 0 |
| 8 | | Total System Allocable Amortization | | \$ 1,390,989 | \$ 17 | \$ 401 | \$ 0 |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 | 18 | 415 | 0 |
| 10 | | Total Depreciation Expense | 1.1 | \$ 10,529,479 | \$ 130 | \$ 3,033 | \$ 0 |
| 11 | | <u>Operation and Maintenance Expense</u> | | | | | |
| 12 | | <u>Gas Supply Expense</u> | | | | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 | 0 | 0 | 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 | 0 | 0 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 | 0 | 0 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 | 0 | 0 | 12 |
| 17 | | Total Gas Supply Expenses | | \$ 146,436 | \$ 0 | \$ 0 | \$ 12 |
| 18 | | <u>Distribution Expenses</u> | | | | | |
| 19 | 870 | Operation Supervision and Engineering | | | | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 | 13 | 629 | 5 |
| 21 | | Materials & Expenses | 5.5 | 314,037 | 2 | 93 | 1 |
| 22 | 871 | Distribution Load Dispatching | | | | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 | 0 | 0 | 13 |
| 24 | | Materials & Expenses | 3 | 14,251 | 0 | 0 | 1 |
| 25 | 874 | Operation Mains and Services Expenses | | | | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 | 13 | 310 | 0 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 | 20 | 482 | 0 |
| 28 | 875 | Operating Measuring & Regulation Station | | | | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 | 0 | 0 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 | 0 | 1 | 0 |
| 31 | 878 | Operation Meter and House Regulator | | | | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 | 0 | 0 | 0 |
| 33 | | Materials & Expenses | 2 | 316,718 | 0 | 0 | 0 |
| 34 | 879 | Customer Installation Expense | | | | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 | 0 | 644 | 0 |
| 36 | | Materials & Expenses | 4 | 283,538 | 0 | 151 | 0 |
| 37 | 880 | Other Expenses | | | | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 | 5 | 233 | 2 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 | 7 | 337 | 3 |
| 40 | 881 | Rents | 5.5 | (690,753) | (4) | (206) | (2) |
| 41 | | Total Distribution Expenses | | \$ 8,985,819 | \$ 56 | \$ 2,675 | \$ 23 |
| 42 | | Total Operation & Distribution Expenses | | \$ 9,132,255 | \$ 56 | \$ 2,675 | \$ 35 |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Street Lights | | |
|----------|-------------|--|-------------------|---------------|---------------|----------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (ai) | (aj) | (ak) |
| 43 | | <u>Maintenance Expenses</u> | | | | | |
| 44 | 885 | Maintenance Supervision & Engineering | | | | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 | 7 | 130 | 0 |
| 46 | | Materials & Expenses | 6.6 | 44,535 | 1 | 14 | 0 |
| 47 | 886 | Maintenance of Structures & Improvement | | | | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 | 0 | 0 | 0 |
| 49 | | Materials & Expenses | 1.0 | 473 | 0 | 0 | 0 |
| 50 | 887 | Maintenance of Mains | | | | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 | 12 | 150 | 0 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 | 29 | 348 | 0 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | | | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 | 6 | 78 | 0 |
| 55 | | Materials & Expenses | 2.2 | 307,510 | 7 | 82 | 0 |
| 56 | 892 | Maintenance of Services | | | | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 | 0 | 231 | 0 |
| 58 | | Materials & Expenses | 3.3 | 237,847 | 0 | 143 | 0 |
| 59 | 893 | Maintenance of Meter & House Regulators | | | | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 | 0 | 0 | 0 |
| 61 | | Materials & Expenses | 6 | 51,601 | 0 | 0 | 0 |
| 62 | 894 | Maintenance of Other Equipment | | | | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 | 0 | 0 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 | 0 | 0 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 | \$ 62 | \$ 1,176 | \$ 0 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 | \$ 118 | \$ 3,851 | \$ 35 |
| 67 | | <u>Customer Accounts Expenses</u> | | | | | |
| 68 | 901 | Supervision | | | | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 | 0 | 165 | 0 |
| 70 | | Materials & Expenses | 10.1 | 35,365 | 0 | 14 | 0 |
| 71 | 902 | Meter Reading | | | | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 | 0 | 0 | 0 |
| 73 | | Materials & Expenses | 11 | 68,171 | 0 | 0 | 0 |
| 74 | 903 | Customer Records & Collections - KAM | | | | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 | 0 | 0 | 0 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 | 0 | 0 | 0 |
| 77 | 903 | Customer Records & Collections | | | | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 | 0 | 494 | 0 |
| 79 | | Materials & Expenses | 4 | 1,433,101 | 0 | 763 | 0 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 | 0 | 0 | 0 |
| 81 | 905 | Miscellaneous | | | | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 | 0 | 0 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 | 0 | 0 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 | \$ 0 | \$ 1,436 | \$ 0 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | | | | |
| 86 | 908 | Customer Assistance | | | | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 88 | | Materials & Expenses | 4 | 13 | 0 | 0 | 0 |
| 89 | 909 | Informational and Instructional Advertising | | | | | |
| 90 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 91 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 92 | 910 | Miscellaneous | | | | | |
| 93 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 | 0 | 42 | 0 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 | \$ 0 | \$ 42 | \$ 0 |
| 96 | | <u>Sales Expense</u> | | | | | |
| 97 | 912 | Demonstrating & Selling | | | | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 | 0 | 0 | 0 |
| 99 | | Materials & Expenses | 4 | 0 | 0 | 0 | 0 |
| 100 | 913 | Advertising | | | | | |
| 101 | | Labor & Labor Loading | 4 | 0 | 0 | 0 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 | 0 | 5 | 0 |
| 103 | | Total Sales Expense | | \$ 9,292 | \$ 0 | \$ 5 | \$ 0 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 | \$ 118 | \$ 5,334 | \$ 35 |
| 105 | | Allocation Percentage | O&M | 100.00% | 0.00% | 0.03% | 0.00% |
| 106 | | <u>Other Operating Deductions</u> | | | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount | Street Lights | | |
|----------|-------------|---|-------------------|-----------------|---------------|-------------|-----------|
| | | | | | Demand | Customer | Commodity |
| | (a) | (b) | (c) | (d) | (ai) | (aj) | (ak) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 | \$ 64 | \$ 2,887 | \$ 19 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 | 6 | 133 | 0 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) | (17) | 0 | 0 |
| 110 | | Modified Business Tax | 1.1 | 76,307 | 1 | 22 | 0 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 | 37 | 867 | 0 |
| 112 | | Total Other Deductions | | \$ 28,975,777 | \$ 208 | \$ 9,243 | \$ 54 |
| 113 | | <u>Tax Adjustments</u> | | | | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 | 63 | 1,478 | 0 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) | (474) | (11,085) | 0 |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 | 94 | 2,203 | 0 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | | | | |
| 120 | | <u>Rate Base</u> | | | | | |
| 121 | | Total Direct Net Plant | | 235,978,871 | 2,909 | 67,968 | 0 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 | 117 | 2,732 | 0 |
| 123 | | Cash Working Capital | 1.1 | (736,200) | (9) | (212) | 0 |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 | 193 | 4,500 | 0 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 | 84 | 1,968 | 0 |
| 126 | | Customer Advances | 8 | (7,887,292) | 0 | (4,198) | 0 |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) | (397) | (9,285) | 0 |
| 128 | | Total Rate Base | | \$ 227,060,276 | \$ 2,896 | \$ 63,473 | \$ 0 |
| 129 | | <u>Revenue</u> | | | | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 | \$ 4,851 | \$ 0 | \$ 0 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 | 47 | 0 | 0 |
| 132 | | Late Charges | 12 | 839,134 | 0 | 0 | 0 |
| 133 | | Service Establishment Charges | 9 | 407,710 | 0 | 0 | 0 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 | 0 | 0 | 0 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 | 0 | 0 | 0 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 | 0 | 0 | 0 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 | 0 | 0 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 | 0 | 0 | 0 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 | 0 | 0 | 0 |
| 140 | | Total Revenue | | \$ 48,094,705 | \$ 4,898 | \$ 0 | \$ 0 |
| 141 | | <u>Operating Deductions</u> | | | | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) | \$ (118) | \$ (5,334) | \$ (35) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) | (64) | (2,887) | (19) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) | (6) | (133) | 0 |
| 145 | | Mill Tax | Net Op Mrg | 162,372 | 17 | 0 | 0 |
| 146 | | Modified Business Tax | 1.1 | (76,307) | (1) | (22) | 0 |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) | (130) | (3,033) | 0 |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) | (37) | (867) | 0 |
| 149 | | Total Operating Deductions | | \$ (39,505,257) | \$ (338) | \$ (12,276) | \$ (54) |
| 150 | | <u>State Income Tax</u> | | | | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 4,560 | \$ (12,276) | \$ (54) |
| 152 | | Interest Expense | 1.1 | (5,131,562) | (63) | (1,478) | 0 |
| 153 | | State Taxable Income | | \$ 3,457,886 | \$ 4,497 | \$ (13,754) | \$ (54) |
| 154 | | State Income Tax | 0.000% | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 | 0 | 0 | 0 |
| 156 | | State Income Tax | | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| 157 | | <u>Taxable Income</u> | | | | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 | \$ 4,560 | \$ (12,276) | \$ (54) |
| 159 | | Interest Expense | 1.1 | (5,131,562) | (63) | (1,478) | 0 |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) | (474) | (11,085) | 0 |
| 161 | | Total Taxable Income | | \$ (35,029,192) | \$ 4,023 | \$ (24,839) | \$ (54) |
| 162 | | <u>Federal Income Tax</u> | | | | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) | \$ 845 | \$ (5,216) | \$ (11) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 | 0 | 0 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 | 94 | 2,203 | 0 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 | 0 | 0 | 0 |
| 167 | | Total Federal Income Tax | | \$ 293,298 | \$ 939 | \$ (3,013) | \$ (11) |
| 168 | | Total Net Income | | \$ 8,296,150 | \$ 3,621 | \$ (9,263) | \$ (42) |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount |
|----------|-------------|--|-------------------|----------------------|
| | (a) | (b) | (c) | (d) |
| | | <u>Depreciation Expense & Amortization</u> | 1 | 3 |
| | | <u>Direct</u> | | |
| 1 | 301 - 303 | Intangible Plant | Intang Plant | \$ 0 |
| 2 | 374.1 - 387 | Distribution Plant | Dist Plant | 6,650,928 |
| 3 | 389 - 398 | General | 1.1 | 2,438,125 |
| 4 | | Total Depreciation Expense | | <u>\$ 9,089,054</u> |
| 5 | | <u>System Allocable Amortization</u> | | |
| 6 | | Miscellaneous Intangible | 1.1 | \$ 1,110,982 |
| 7 | | Structures-Leasehold Improvements | 1.1 | 280,008 |
| 8 | | Total System Allocable Amortization | | <u>\$ 1,390,989</u> |
| 9 | | Total Common Depreciation Expense | 1.1 | \$ 1,440,426 |
| 10 | | Total Depreciation Expense | 1.1 | <u>\$ 10,529,479</u> |
| 11 | | <u>Operation and Maintenance Expense</u> | | |
| 12 | | <u>Gas Supply Expense</u> | | |
| 13 | 803 | Natural Gas Transmission Line Purchases | 3 | \$ 0 |
| 14 | 805.1 | Purchased Gas Cost Adjustments | 3 | 0 |
| 15 | 810 | Gas Used for Compression Station Fuel | 3 | 0 |
| 16 | 813 | Other Gas Supply Expenses | 3 | 146,436 |
| 17 | | Total Gas Supply Expenses | | <u>\$ 146,436</u> |
| 18 | | <u>Distribution Expenses</u> | | |
| 19 | 870 | Operation Supervision and Engineering | | |
| 20 | | Labor & Labor Loading | 5.5 | \$ 2,113,386 |
| 21 | | Materials & Expenses | 5.5 | 314,037 |
| 22 | 871 | Distribution Load Dispatching | | |
| 23 | | Labor & Labor Loading | 3 | 161,286 |
| 24 | | Materials & Expenses | 3 | 14,251 |
| 25 | 874 | Operation Mains and Services Expenses | | |
| 26 | | Labor & Labor Loading | 4.4 | 842,174 |
| 27 | | Materials & Expenses | 4.4 | 1,310,391 |
| 28 | 875 | Operating Measuring & Regulation Station | | |
| 29 | | Labor & Labor Loading | 2.2 | 0 |
| 30 | | Materials & Expenses | 2.2 | 4,154 |
| 31 | 878 | Operation Meter and House Regulator | | |
| 32 | | Labor & Labor Loading | 2 | 1,191,348 |
| 33 | | Materials & Expenses | 2 | 316,718 |
| 34 | 879 | Customer Installation Expense | | |
| 35 | | Labor & Labor Loading | 4 | 1,209,938 |
| 36 | | Materials & Expenses | 4 | 283,538 |
| 37 | 880 | Other Expenses | | |
| 38 | | Labor & Labor Loading | 5.5 | 782,990 |
| 39 | | Materials & Expenses | 5.5 | 1,132,362 |
| 40 | 881 | Rents | 5.5 | (690,753) |
| 41 | | Total Distribution Expenses | | <u>\$ 8,985,819</u> |
| 42 | | Total Operation & Distribution Expenses | | <u>\$ 9,132,255</u> |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount |
|----------|-------------|--|-------------------|---------------|
| | (a) | (b) | (c) | (d) |
| 43 | | <u>Maintenance Expenses</u> | | |
| 44 | 885 | Maintenance Supervision & Engineering | | |
| 45 | | Labor & Labor Loading | 6.6 | \$ 412,979 |
| 46 | | Materials & Expenses | 6.6 | 44,535 |
| 47 | 886 | Maintenance of Structures & Improvement | | |
| 48 | | Labor & Labor Loading | 1.0 | 1,898 |
| 49 | | Materials & Expenses | 1.0 | 473 |
| 50 | 887 | Maintenance of Mains | | |
| 51 | | Labor & Labor Loading | 2.2 | 563,971 |
| 52 | | Materials & Expenses | 2.2 | 1,309,042 |
| 53 | 889 | Maintenance of Measuring and Reg. Station Eq. | | |
| 54 | | Labor & Labor Loading | 2.2 | 293,497 |
| 55 | | Materials & Expenses | 2.2 | 307,510 |
| 56 | 892 | Maintenance of Services | | |
| 57 | | Labor & Labor Loading | 3.3 | 385,637 |
| 58 | | Materials & Expenses | 3.3 | 237,847 |
| 59 | 893 | Maintenance of Meter & House Regulators | | |
| 60 | | Labor & Labor Loading | 6 | 131,359 |
| 61 | | Materials & Expenses | 6 | 51,601 |
| 62 | 894 | Maintenance of Other Equipment | | |
| 63 | | Labor & Labor Loading | 6.6 | 0 |
| 64 | | Materials & Expenses | 6.6 | 0 |
| 65 | | Total Distribution-Maintenance | | \$ 3,740,349 |
| 66 | | Total Oper, Dist & Maint Exps | | \$ 12,872,604 |
| 67 | | <u>Customer Accounts Expenses</u> | | |
| 68 | 901 | Supervision | | |
| 69 | | Labor & Labor Loading | 10.1 | \$ 419,504 |
| 70 | | Materials & Expenses | 10.1 | 35,365 |
| 71 | 902 | Meter Reading | | |
| 72 | | Labor & Labor Loading | 11 | 269,513 |
| 73 | | Materials & Expenses | 11 | 68,171 |
| 74 | 903 | Customer Records & Collections - KAM | | |
| 75 | | Labor & Labor Loading - KAM | 15 | 138,980 |
| 76 | | Materials & Expenses - KAM | 15 | 3,364 |
| 77 | 903 | Customer Records & Collections | | |
| 78 | | Labor & Labor Loading | 4 | 928,737 |
| 79 | | Materials & Expenses | 4 | 1,433,101 |
| 80 | 904 | Uncollectible Accounts | 14 | 347,156 |
| 81 | 905 | Miscellaneous | | |
| 82 | | Labor & Labor Loading | 10.1 | 0 |
| 83 | | Materials & Expenses | 10.1 | 0 |
| 84 | | Total Customer Accounts Expenses | | \$ 3,643,891 |
| 85 | | <u>Customer Service & Informational Expenses</u> | | |
| 86 | 908 | Customer Assistance | | |
| 87 | | Labor & Labor Loading | 4 | \$ 0 |
| 88 | | Materials & Expenses | 4 | 13 |
| 89 | 909 | Informational and Instructional Advertising | | |
| 90 | | Labor & Labor Loading | 4 | 0 |
| 91 | | Materials & Expenses | 4 | 0 |
| 92 | 910 | Miscellaneous | | |
| 93 | | Labor & Labor Loading | 4 | 0 |
| 94 | | Materials & Expenses | 4 | 78,969 |
| 95 | | Total Customer Service & Info. Exp. | | \$ 78,981 |
| 96 | | <u>Sales Expense</u> | | |
| 97 | 912 | Demonstrating & Selling | | |
| 98 | | Labor & Labor Loading | 4 | \$ 0 |
| 99 | | Materials & Expenses | 4 | 0 |
| 100 | 913 | Advertising | | |
| 101 | | Labor & Labor Loading | 4 | 0 |
| 102 | | Materials & Expenses | 4 | 9,292 |
| 103 | | Total Sales Expense | | \$ 9,292 |
| 104 | | Total O & M Expense | O&M | \$ 16,604,769 |
| 105 | | Allocation Percentage | O&M | 100.00% |
| 106 | | <u>Other Operating Deductions</u> | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
EXPENSE ALLOCATION TO CLASSES AT PRESENT RATE SCHEDULES
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Account No. | Description | Allocation Factor | Total Amount |
|----------|-------------|---|-------------------|------------------------|
| | (a) | (b) | (c) | (d) |
| 107 | | Administrative & General Expense | O&M | \$ 8,987,148 |
| 108 | | Regulatory Amortization | 1.1 | 460,936 |
| 109 | | Mill Tax | Net Op Mrg | (162,372) |
| 110 | | Modified Business Tax | 1.1 | 76,307 |
| 111 | | Taxes Other Than Income | 1.1 | 3,008,989 |
| 112 | | Total Other Deductions | | \$ <u>28,975,777</u> |
| 113 | | <u>Tax Adjustments</u> | | |
| 114 | | Interest Expense | 1.1 | \$ 5,131,562 |
| 115 | | Schedule M Adjustments | 1.1 | (38,487,078) |
| 116 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 |
| 117 | | Federal Deferred Provision | 1.1 | 7,649,428 |
| 118 | | South Georgia Amortization - Fed | 1.1 | 0 |
| 119 | | <u>Summary of Allocated Cost of Service</u> | | |
| 120 | | <u>Rate Base</u> | | |
| 121 | | Total Direct Net Plant | | 235,978,871 |
| 122 | | Total Common Systems Alloc Net Plant | | 9,486,422 |
| 123 | | Cash Working Capital | 1.1 | (736,200) |
| 124 | | Materials & Supplies | 1.1 | 15,622,734 |
| 125 | | Other Debits and Credits | 1.1 | 6,833,323 |
| 126 | | Customer Advances | 8 | (7,887,292) |
| 127 | | Deferred Taxes | 1.1 | (32,237,581) |
| 128 | | Total Rate Base | | \$ <u>227,060,276</u> |
| 129 | | <u>Revenue</u> | | |
| 130 | | Net Operating Margin | Direct | \$ 46,322,687 |
| 131 | | Negotiated Contracts Margin | Net Op Mrg | 448,108 |
| 132 | | Late Charges | 12 | 839,134 |
| 133 | | Service Establishment Charges | 9 | 407,710 |
| 134 | | Reconnect & Reread Charges | 9 | 7,975 |
| 135 | | Other Revenue - Labor | Net Op Mrg | 225 |
| 136 | | Other Revenue - Parts & Material | Net Op Mrg | 14 |
| 137 | | Other Revenue - Field Collection Fee | 14 | 0 |
| 138 | | Other Revenue - Returned Item Fee | 13 | 68,852 |
| 139 | | Other Revenue - Rental Gas Property | Net Op Mrg | 0 |
| 140 | | Total Revenue | | \$ <u>48,094,705</u> |
| 141 | | <u>Operating Deductions</u> | | |
| 142 | | Operations & Maintenance Expenses | O&M | \$ (16,604,769) |
| 143 | | Administrative & General Expenses | O&M | (8,987,148) |
| 144 | | Regulatory Amortization | 1.1 | (460,936) |
| 145 | | Mill Tax | Net Op Mrg | 162,372 |
| 146 | | Modified Business Tax | 1.1 | (76,307) |
| 147 | | Depreciation Expense | Depr Exp | (10,529,479) |
| 148 | | Taxes other than Income | 1.1 | (3,008,989) |
| 149 | | Total Operating Deductions | | \$ <u>(39,505,257)</u> |
| 150 | | <u>State Income Tax</u> | | |
| 151 | | Taxable Income before Interest Exp. | | \$ 8,589,448 |
| 152 | | Interest Expense | 1.1 | (5,131,562) |
| 153 | | State Taxable Income | | \$ <u>3,457,886</u> |
| 154 | | State Income Tax | 0.000% | \$ 0 |
| 155 | | South Georgia | 1.1 | 0 |
| 156 | | State Income Tax | | \$ <u>0</u> |
| 157 | | <u>Taxable Income</u> | | |
| 158 | | Taxable Income before Interest Exp. | | \$ 8,589,448 |
| 159 | | Interest Expense | 1.1 | (5,131,562) |
| 160 | | Schedule M Adjustments | 1.1 | (38,487,078) |
| 161 | | Total Taxable Income | | \$ <u>(35,029,192)</u> |
| 162 | | <u>Federal Income Tax</u> | | |
| 163 | | Federal Income Tax | 21.00% | \$ (7,356,130) |
| 164 | | Investment Tax Credit (I.T.C.) | 1.1 | 0 |
| 165 | | Federal Deferred Provision | 1.1 | 7,649,428 |
| 166 | | South Georgia Amortization - Fed | 1.1 | 0 |
| 167 | | Total Federal Income Tax | | \$ <u>293,298</u> |
| 168 | | Total Net Income | | \$ <u>8,296,150</u> |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PEAK DEMAND ALLOCATOR - RECOURSE RATE DESIGN
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | January Peak Month | | | Percent of Total (e) | Line No. |
|----------|--|--------------------|---------------------------------------|-----------------------------|-------------------------|----------|
| | | Sales [1] (b) | Full Margin Transportation [2] (c) | Allocable Peak Month (d) | | |
| 1 | Single-Family Residential Gas Service | 10,709,882 | 0 | 10,709,882 | 48.35% | 1 |
| 2 | Multi-Family Residential Gas Service | 1,165,444 | 0 | 1,165,444 | 5.26% | 2 |
| 3 | Air Conditioning Residential Gas Service | 389 | 0 | 389 | 0.00% | 3 |
| 4 | General Gas Service - 1 | 2,336,494 | 39,582 | 2,376,076 | 10.73% | 4 |
| 5 | General Gas Service - 2 | 2,566,929 | 123,690 | 2,690,619 | 12.15% | 5 |
| 6 | General Gas Service - 3 | 1,056,673 | 305,115 | 1,361,788 | 6.15% | 6 |
| 7 | General Gas Service - 4 | 620,306 | 1,314,553 | 1,934,859 | 8.74% | 7 |
| 8 | General Gas Service - 5 | | 1,908,850 | 1,908,850 | 8.62% | 8 |
| 9 | Air Conditioning Gas Service | 580 | 0 | 580 | 0.00% | 9 |
| 10 | Water Pumping Gas Service | 403 | 0 | 403 | 0.00% | 10 |
| 11 | Small Electric Generation Gas Service | 0 | 0 | 0 | 0.00% | 11 |
| 12 | Gas Service for Compression on Customer's Premises | 0 | 0 | 0 | 0.00% | 12 |
| 13 | Street and Outdoor Lighting Gas Service | 889 | 0 | 889 | 0.00% | 13 |
| 14 | Total | <u>18,457,989</u> | <u>3,691,790</u> | <u>22,149,779</u> | <u>100.00%</u> | 14 |

[1] Peak Month January 2023, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

| |
|-------------|
| 0.00 |
|-------------|

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PEAK DEMAND ALLOCATOR - NONRECOURSE RATE DESIGN
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Description (a) | January Peak Month | | | Percent of Total (e) | Line No. |
|----------|--|--------------------|---------------------------|-----------------------------|-------------------------|----------|
| | | Sales [1] (b) | Transportation [2] (c) | Allocable Peak Month (d) | | |
| 1 | Single-Family Residential Gas Service | 10,709,882 | 0 | 10,709,882 | 52.91% | 1 |
| 2 | Multi-Family Residential Gas Service | 1,165,444 | 0 | 1,165,444 | 5.76% | 2 |
| 3 | Air Conditioning Residential Gas Service | 389 | 0 | 389 | 0.00% | 3 |
| 4 | General Gas Service - 1 | 2,336,494 | 39,582 | 2,376,076 | 11.74% | 4 |
| 5 | General Gas Service - 2 | 2,566,929 | 123,690 | 2,690,619 | 13.29% | 5 |
| 6 | General Gas Service - 3 | 1,056,673 | 305,115 | 1,361,788 | 6.73% | 6 |
| 7 | General Gas Service - 4 | 620,306 | 1,314,553 | 1,934,859 | 9.56% | 7 |
| 8 | General Gas Service - 5 | 0 | 0 | 0 | 0.00% | 8 |
| 9 | Air Conditioning Gas Service | 580 | 0 | 580 | 0.00% | 9 |
| 10 | Water Pumping Gas Service | 403 | 0 | 403 | 0.00% | 10 |
| 11 | Small Electric Generation Gas Service | 0 | 0 | 0 | 0.00% | 11 |
| 12 | Gas Service for Compression on Customer's Premises | 0 | 0 | 0 | 0.00% | 12 |
| 13 | Street and Outdoor Lighting Gas Service | 889 | 0 | 889 | 0.00% | 13 |
| 14 | Total | <u>18,457,989</u> | <u>1,782,940</u> | <u>20,240,929</u> | <u>100.00%</u> | 14 |

[1] Peak Month January 2023, Workpaper Schedule J-1, Sheets 10 - 12.

[2] Workpaper Schedule J-1, Sheet 42. Includes Contract customers for cost allocation.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
METER SET ASSEMBLY AND SERVICES ALLOCATION FACTORS
FOR THE CERTIFICATION PERIOD ENDED NOVEMBER 30, 2023**

| Line No. | Rate Schedules | Schedule Number | Meter Set Assembly | | Service Line | | Line No. |
|---------------------------|--|-----------------|--|--------------------------------|--------------------|----------------------|-----------------|
| | | | # Customers | Customer \$ | # Customers | Customer \$ | |
| 1 | Single-Family Residential Gas Service | NG-RS | 77,416 | 291 | 77,416 | 77,416 | 1 |
| 2 | Multi-Family Residential Gas Service | NG-RM | 16,790 | 241 | 16,790 | 65 | 2 |
| 3 | Air Conditioning Residential Gas Service | NG-RAC | 3 | 233 | 3 | 1,577 | 3 |
| 4 | General Gas Service - 1 | NG-G1 | 7,916 | 900 | 7,916 | 927 | 4 |
| 5 | General Gas Service - 2 | NG-G2 | 1,025 | 4,026 | 1,025 | 10,602 | 5 |
| 6 | General Gas Service - 3 | NG-G3 | 100 | 8,877 | 100 | 1,372 | 6 |
| 7 | General Gas Service - 4 | NG-G4 | 29 | 24,251 | 29 | 513 | 7 |
| 8 | Air Conditioning Gas Service | NG-AC | 1 | 431 | 1 | 149 | 8 |
| 9 | Water Pumping Gas Service | NG-WP | 2 | 709 | 2 | 927 | 9 |
| 10 | Small Electric Generation Gas Service | NG-EG | 4 | 4,602 | 4 | 927 | 10 |
| 11 | Gas Service for Compression on Customer's Premises | NG-CNG | 1 | 4,241 | 1 | 927 | 11 |
| 12 | Street and Outdoor Lighting Gas Service | NG-L | 55 | 0 | 55 | 692 | 12 |
| 13 | General Gas Service - 5 | NG-G5 | 1 | 80,523 | 1 | 0 | 13 |
| Meter Set Assembly | | | | | | | |
| | | | Prior Study | Current Study | Prior Study | Current Study | Prorated |
| | | | 279 | 324 | 672 | 752 | 14 |
| 14 | Single-Family Residential Gas Service | NG-RS | 225 | 287 | 63 | 71 | 15 |
| 15 | Multi-Family Residential Gas Service | NG-RM | 217 | 282 | 672 | 752 | 16 |
| 16 | Air Conditioning Residential Gas Service | NG-RAC | 840 | 1,078 | 900 | 1,007 | 17 |
| 17 | General Gas Service - 1 | NG-G1 | 4,189 | 3,536 | 900 | 1,007 | 18 |
| 18 | General Gas Service - 2 | NG-G2 | 6,997 | 14,519 | 3,454 | 3,862 | 19 |
| 19 | General Gas Service - 3 | NG-G3 | 16,634 | 47,100 | 3,454 | 3,862 | 20 |
| 20 | General Gas Service - 4 | NG-G4 | 246 | 986 | 900 | 1,007 | 21 |
| 21 | Air Conditioning Gas Service | NG-AC | 734 | 634 | 900 | 1,007 | 22 |
| 22 | Water Pumping Gas Service | NG-WP | 4,807 | 3,988 | 900 | 1,007 | 23 |
| 23 | Small Electric Generation Gas Service | NG-EG | 5,326 | 986 | 900 | 1,007 | 24 |
| 24 | Gas Service for Compression on Customer's Premises | NG-CNG | - | - | 672 | 752 | 25 |
| 25 | Street and Outdoor Lighting Gas Service | NG-L | 80,523 | 80,523 | | | |
| | | | 75% | | 75% | | 25% |
| Proration | | | | | | | |
| 26 | | | Meters w/ Customer 1 Direct Allocation | | | | 26 |
| | | | Wtd. Customers | Cost Allocation \$/ Customer 1 | | | |
| 27 | Single-Family Residential Gas Service | NG-RS | 5,993,185,445 | \$ 32,973,115 | 5,993,185,445 | 98.2% | 27 |
| 28 | Multi-Family Residential Gas Service | NG-RM | 233,478,037 | 1,284,542 | 26,478,002 | 0.4% | 28 |
| 29 | Air Conditioning Residential Gas Service | NG-RAC | 7 | 0 | 9 | 0.0% | 29 |
| 30 | General Gas Service - 1 | NG-G1 | 194,007,608 | 1,067,385 | 83,927,736 | 1.4% | 30 |
| 31 | General Gas Service - 2 | NG-G2 | 14,546,071 | 80,029 | 1,406,180 | 0.0% | 31 |
| 32 | General Gas Service - 3 | NG-G3 | 304,981 | 1,678 | 51,282 | 0.0% | 32 |
| 33 | General Gas Service - 4 | NG-G4 | 70,184 | 386 | 4,320 | 0.0% | 33 |
| 34 | Air Conditioning Gas Service | NG-AC | 1 | 0 | 1 | 0.0% | 34 |
| 35 | Water Pumping Gas Service | NG-WP | 10 | 0 | 5 | 0.0% | 35 |
| 36 | Small Electric Generation Gas Service | NG-EG | 253 | 1 | 21 | 0.0% | 36 |
| 37 | Gas Service for Compression on Customer's Premises | NG-CNG | 15 | 0 | 1 | 0.0% | 37 |
| 38 | Street and Outdoor Lighting Gas Service | NG-L | - | 0 | 3,025 | 0.0% | 38 |
| 39 | General Gas Service - 5 | NG-G5 | - | 80,523 | | | |

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
OTHER OPERATING REVENUE BY MONTH
TWELVE MONTHS ENDED MAY 31, 2023 (TEST YEAR)**

| Line No. | FERC 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 |
|----------|------------|---------------------------------------|----------------|-------------|-------------|----------------|--------------|---------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|
| | (b) | (a) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) |
| 1 | 48700.2501 | Late Charges - Residential | \$ 50,317 | \$ 40,804 | \$ 36,492 | \$ 31,794 | \$ 30,533 | \$ 31,381 | \$ 55,713 | \$ 81,330 | \$ 92,379 | \$ 84,212 | \$ 80,874 | \$ 63,163 | \$ 678,994 |
| 2 | 48700.2502 | Late Charges - Small Commercial | \$ 9,008 | \$ 8,072 | \$ 7,273 | \$ 6,556 | \$ 6,114 | \$ 7,442 | \$ 12,428 | \$ 16,563 | \$ 20,308 | \$ 22,514 | \$ 15,207 | \$ 14,127 | \$ 145,611 |
| 3 | 48700.2503 | Late Charges - Large Commercial | \$ - | \$ - | \$ 452 | \$ 389 | \$ 395 | \$ 411 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 746 | \$ 2,394 |
| 4 | 48700.2504 | Late Charges - Commercial Gas Engine | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5 | 48700.2505 | Late Charges - Commercial Power Plant | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | 48700.2506 | Late Charges - Industrial | \$ 427 | \$ 620 | \$ 150 | \$ 279 | \$ 86 | \$ 777 | \$ 741 | \$ 1,965 | \$ 737 | \$ 831 | \$ 669 | \$ 588 | \$ 7,869 |
| 7 | 48700.2509 | Late Charges - Irr/Water | \$ - | \$ - | \$ 4 | \$ - | \$ 2 | \$ 4 | \$ - | \$ - | \$ - | \$ - | \$ 17 | \$ - | \$ 26 |
| 8 | 48700.2517 | Late Charges - Other | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 41 | \$ (7) | \$ - | \$ 34 |
| 9 | 48700.2525 | Late Charges - Transportation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,632 | \$ - | \$ 4,207 |
| 10 | 48700.25 | Total Late Charges | \$ 59,752 | \$ 49,497 | \$ 44,371 | \$ 39,017 | \$ 37,129 | \$ 40,015 | \$ 68,862 | \$ 99,858 | \$ 113,424 | \$ 107,598 | \$ 96,392 | \$ 81,199 | \$ 839,134 |
| 11 | 48800.2531 | Service Establishment Charge | \$ 37,890 | \$ 31,900 | \$ 36,325 | \$ 36,150 | \$ 37,145 | \$ 40,745 | \$ 32,875 | \$ 29,905 | \$ 28,690 | \$ 33,900 | \$ 29,420 | \$ 32,765 | \$ 407,710 |
| 12 | 48800.2532 | Reconnect and Reread Charge | \$ 775 | \$ 325 | \$ 925 | \$ 1,425 | \$ 1,150 | \$ 75 | \$ 50 | \$ 50 | \$ - | \$ 275 | \$ 775 | \$ 2,150 | \$ 7,975 |
| 13 | 48800.2533 | Other Revenue-Labor | \$ - | \$ 75 | \$ - | \$ - | \$ - | \$ 75 | \$ 25 | \$ - | \$ 25 | \$ - | \$ - | \$ 25 | \$ 225 |
| 14 | 48800.2534 | Other Revenue-Parts & Materials | \$ - | \$ 5 | \$ - | \$ - | \$ - | \$ 5 | \$ 2 | \$ - | \$ 2 | \$ - | \$ - | \$ 2 | \$ 14 |
| 15 | 48800.2536 | Other Revenue-Returned Item Fee | \$ 5,740 | \$ 4,642 | \$ 5,120 | \$ 4,860 | \$ 5,124 | \$ 6,004 | \$ 5,700 | \$ 6,740 | \$ 5,744 | \$ 7,474 | \$ 6,104 | \$ 5,600 | \$ 68,852 |
| 16 | 48800.25 | Total for 4880 | \$ 44,405 | \$ 36,947 | \$ 42,370 | \$ 42,435 | \$ 43,419 | \$ 46,904 | \$ 38,652 | \$ 36,695 | \$ 34,461 | \$ 41,649 | \$ 36,299 | \$ 40,542 | \$ 484,776 |
| 17 | 49300.0000 | Rent from Gas Property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 18 | 49500.0000 | Other Gas Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 19 | 49500.2592 | Unbilled Revenue | \$ (182,000) | \$ (61,000) | \$ 71,000 | \$ 163,000 | \$ 599,000 | \$ 935,000 | \$ 675,000 | \$ (501,000) | \$ (277,000) | \$ (595,000) | \$ (572,000) | \$ (224,000) | \$ 31,000 |
| 20 | 49500.2561 | General Revenue Adjustment | \$ (979,799) | \$ (29,472) | \$ 51,210 | \$ (55,855) | \$ 189,832 | \$ (440,716) | \$ (1,062,431) | \$ (556,144) | \$ (1,662,429) | \$ (1,675,059) | \$ (1,128,356) | \$ (308,325) | \$ (7,657,544) |
| 21 | 49500.2562 | NV UGCE Revenue Recovery | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 22 | 49500.2563 | NV Renewable Energy Program | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 23 | 49 | Total for 49 | \$ (1,161,799) | \$ (90,472) | \$ 122,210 | \$ 107,145 | \$ 788,832 | \$ 494,284 | \$ (387,431) | \$ (1,057,144) | \$ (1,839,429) | \$ (2,270,059) | \$ (1,700,356) | \$ (532,325) | \$ (7,626,544) |
| 24 | | Total Other Operating Revenues | \$ (1,057,642) | \$ (4,029) | \$ 208,951 | \$ 188,597 | \$ 869,381 | \$ 581,203 | \$ (279,898) | \$ (920,591) | \$ (1,791,545) | \$ (2,120,812) | \$ (1,565,666) | \$ (410,584) | \$ (6,302,633) |

[1] Recorded Test Year data from Southwest Gas company records.

Tab G

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

| Line No. | Description (a) | Account Number (b) | Retirements (c) [1] | RWIP (d) [1] | Total Retirements 5/31/2023 (e) (c) + (d) | Line No. |
|---------------------------|------------------------------------|--------------------------|---------------------------|-----------------------|--|-------------|
| <u>Intangible Plant</u> | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ | \$ 0 | 1 |
| 2 | Franchise and Consents | 302 | 0 | | 0 | 2 |
| 3 | Miscellaneous Intangible | 303 | 0 | | 0 | 3 |
| 4 | Total Intangible Plant | | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | 4 |
| <u>Transmission Plant</u> | | | | | | |
| 5 | Land and Land Rights | 365.1 | \$ 0 | \$ | 0 | 5 |
| 6 | Rights of Way | 365.2 | 0 | | 0 | 6 |
| 7 | Structures - Compressor Stations | 366.1 | 0 | | 0 | 7 |
| 8 | Structures - General | 366.2 | 0 | | 0 | 8 |
| 9 | Mains | 367 | 0 | (10,471) | (10,471) | 9 |
| 10 | Mains - Bridge | 367.2 | 0 | | 0 | 10 |
| 11 | Compressor Station Equipment | 368 | 0 | | 0 | 11 |
| 12 | Measuring and Reg. Stations | 369 | 0 | (6,142) | (6,142) | 12 |
| 13 | Communication Equipment | 370 | 0 | | 0 | 13 |
| 14 | Miscellaneous Equipment | 371 | 0 | | 0 | 14 |
| 15 | Total Transmission Plant | | <u>\$ 0</u> | <u>\$ (16,613)</u> | <u>\$ (16,613)</u> | 15 |
| <u>Distribution Plant</u> | | | | | | |
| 16 | Land and Land Rights | 374.1 | \$ 0 | \$ | 0 | 16 |
| 17 | Rights of Way | 374.2 | 0 | | 0 | 17 |
| 18 | Structures and Improvements | 375 | 0 | | 0 | 18 |
| 19 | Mains | 376 | (1,652,080) | (3,647,781) | (5,299,860) | 19 |
| 20 | Measuring and Reg. Stations | 378 | (167,722) | | (167,722) | 20 |
| 21 | Services | 380 | (1,407,059) | (348,599) | (1,755,658) | 21 |
| 22 | Meters | 381 | (1,291,556) | | (1,291,556) | 22 |
| 23 | Industrial Measuring and Reg. Sta. | 385 | 0 | | 0 | 23 |
| 24 | Miscellaneous Equipment | 387 | 0 | | 0 | 24 |
| 25 | Total Distribution Plant | | <u>\$ (4,518,416)</u> | <u>\$ (3,996,380)</u> | <u>\$ (8,514,796)</u> | 25 |
| <u>General Plant</u> | | | | | | |
| 26 | Land and Land Rights | 389 | \$ 0 | \$ | 0 | 26 |
| 27 | Structures and Improv - Co. Owned | 390.1 | (311,123) | | (311,123) | 27 |
| 28 | Structures and Improv - Leasehold | 390.2 | 0 | | 0 | 28 |
| 29 | Office Furniture and Fixtures | 391 | (7,629) | | (7,629) | 29 |
| 30 | Computer Software and Hardware | 391.1 | (1,198,500) | | (1,198,500) | 30 |
| 31 | Transportation Equipment - Light | 392.11 | (1,972,383) | | (1,972,383) | 31 |
| 32 | Transportation Equipment - Heavy | 392.12 | (204,654) | | (204,654) | 32 |
| 33 | Stores Equipment | 393 | 0 | | 0 | 33 |
| 34 | Tool, Shop, and Garage Equip. | 394 | (145,036) | | (145,036) | 34 |
| 35 | Laboratory Equipment | 395 | 0 | | 0 | 35 |
| 36 | Power Operated Equipment | 396 | (99,183) | | (99,183) | 36 |
| 37 | Communication Equipment | 397 | (2,903) | | (2,903) | 37 |
| 38 | Telemetry Equipment | 397.2 | 0 | | 0 | 38 |
| 39 | Miscellaneous Equipment | 398 | (52,998) | | (52,998) | 39 |
| 40 | Total General Plant | | <u>\$ (3,994,410)</u> | <u>\$ 0</u> | <u>\$ (3,994,410)</u> | 40 |
| 41 | Total | | <u>\$ (8,512,826)</u> | <u>\$ (4,012,993)</u> | <u>\$ (12,525,819)</u> | 41 |

Sch G-2, Sh 5

[1] Source: Company Records

Col (g)

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

| Line No. | Description (a) | Reference (b) | Amount (c) | Lead Days (d) | Dollar Days (e) (c) * (d) | Line No. |
|---------------------------------------|--|------------------------|-----------------------|------------------|---------------------------------|-------------|
| <u>Cash Working Capital</u> | | | | | | |
| 1 | Cost of Gas | [1] | \$ 527,718,286 | 41.74 | \$ 22,026,977,719 | 1 |
| 2 | Labor and Benefits Expense | WP G-5, Sh 15 | 55,544,212 | 11.26 | 625,494,837 | 2 |
| 3 | Pension Costs Charged to O&M | WP G-5, Sh 29 | 8,475,417 | 0.00 | 0 | 3 |
| 4 | Prepayments Amortized to O&M | WP G-5, Sh 29 | 11,366,033 | 0.00 | 0 | 4 |
| 5 | Uncollectibles Expense | WP G-5, Sh 29 | 3,598,136 | 90.83 | 326,830,703 | 5 |
| 6 | Other O&M Expense | WP G-5, Sh 29 | 47,960,708 | 42.55 | 2,040,775,983 | 6 |
| 7 | Total O&M Expense | Sum Lns 1 - 6 | <u>\$ 654,662,792</u> | 38.22 | <u>\$ 25,020,079,242</u> | 7 |
| 8 | Interest | Stmt M, Sh 1, Ln 14(d) | \$ 39,826,496 | 75.29 | \$ 2,998,686,560 | 8 |
| 9 | Taxes Other than Income Taxes | Stmt I, Sh 1, Ln 14(e) | 12,591,142 | 39.87 | 501,998,558 | 9 |
| 10 | Income Taxes - Current | Stmt I, Sh 1, Ln 18(e) | 10,579,756 | 37.25 | 394,095,894 | 10 |
| 11 | Total | Sum Lns 7 - 10 | <u>\$ 717,660,185</u> | 40.29 | <u>\$ 28,914,860,255</u> | 11 |
| 12 | Number of Days in Test Period | | 365 | | | 12 |
| 13 | Average Daily Operating Expenses | Ln 11 / Ln 12 | \$ 1,966,192 | | | 13 |
| 14 | Lag in Receipt of Revenue | WP G-5, Sh 57, Ln 4(b) | | <u>44.01</u> | | 14 |
| 15 | Net Revenue Lag (Expense Lead) | Ln 14(d) - Ln 11(d) | <u>3.72</u> | | | 15 |
| 16 | Cash Working Capital for Operating Expense | Ln 13 * Ln 15 | <u>\$ 7,319,695</u> | | | 16 |
| <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) | 6,987,481 | | | 18 |
| 19 | Account 165 - Expenses Reclassified as Prepays | WP G-5, Sh 32, Ln 8(b) | 122,442 | | | 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) | 709,185 | | | 21 |
| 22 | Account 186 - Miscellaneous Deferred Debits | WP G-5, Sh 73, Col (h) | 67,988 | | | 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) | (1,335,100) | | | 24 |
| 25 | Account 242 - Misc Current And Accrued Liabilities | WP G-5, Sh 73, Col (h) | 38,753,186 | | | 25 |
| 26 | Account 242 Accrued SERP | WP G-5, Sh 73, Col (h) | (6,513,214) | | | 26 |
| 27 | Account 253 - Other Deferred Credits | WP G-5, Sh 73, Col (h) | (9,416,482) | | | 27 |
| 28 | Account 254 - Other Regulatory Liabilities | WP G-5, Sh 73, Col (h) | 0 | | | 28 |
| 29 | Total Other Working Capital Required | | <u>\$ 29,375,485</u> | | | 29 |
| 30 | Total Working Capital Requirements | | <u>\$ 36,695,180</u> | | | 30 |

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

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

| Line No. | Month (a) | Amount (b) WP G-5, Sh 3 - 14, Col (b) | Lag Days (c) WP G-5, Sh 3 - 14, Col (e) | Dollar Days (d) (b) * (c) | Line No. |
|-------------|----------------|--|---|---------------------------------|-------------|
| 1 | June 2022 | \$ 19,160,254 | 41.66 | \$ 798,252,444 | 1 |
| 2 | July 2022 | 13,521,400 | 41.59 | 562,413,391 | 2 |
| 3 | August 2022 | 17,108,664 | 42.89 | 733,837,761 | 3 |
| 4 | September 2022 | 15,787,991 | 41.14 | 649,587,868 | 4 |
| 5 | October 2022 | 14,233,775 | 39.97 | 568,992,068 | 5 |
| 6 | November 2022 | 49,166,101 | 44.12 | 2,169,128,892 | 6 |
| 7 | December 2022 | 140,359,980 | 42.52 | 5,967,765,686 | 7 |
| 8 | January 2023 | 252,913,389 | 42.07 | 10,639,025,414 | 8 |
| 9 | February 2023 | 69,797,924 | 39.03 | 2,724,116,125 | 9 |
| 10 | March 2023 | 32,469,123 | 41.06 | 1,333,136,098 | 10 |
| 11 | April 2023 | 15,046,836 | 41.38 | 622,656,698 | 11 |
| 12 | May 2023 | 6,361,822 | 30.20 | 192,111,485 | 12 |
| 13 | Totals | <u>\$ 645,927,259</u> | <u>41.74</u> | <u>\$ 26,961,023,931</u> | 13 |

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

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

| Line No. | Voucher Number (a) | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) | Dollar Days (f) | Line No. |
|----------|-----------------------|-----------------------|---------------------|------------------|-----------------------|-----------------------|----------|
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 1 | 80936046 | \$ 775,805 | 6/15/2022 | 7/22/2022 | 36.50 | \$ 28,316,887 | 1 |
| 2 | 80936060 | 93,257 | 6/15/2022 | 7/26/2022 | 40.50 | 3,776,903 | 2 |
| 3 | 80936029 | 1,030,499 | 6/15/2022 | 8/1/2022 | 46.50 | 47,918,203 | 3 |
| 4 | 80936031 | 832,011 | 6/15/2022 | 7/29/2022 | 43.50 | 36,192,479 | 4 |
| 5 | 80936032 | 5,310,000 | 6/15/2022 | 7/25/2022 | 39.50 | 209,745,000 | 5 |
| 6 | 80936033 | 4,730,719 | 6/15/2022 | 8/1/2022 | 46.50 | 219,978,435 | 6 |
| 7 | 80936042 | 3,719,100 | 6/15/2022 | 7/25/2022 | 39.50 | 146,904,450 | 7 |
| 8 | 80936048 | 2,668,863 | 6/15/2022 | 7/25/2022 | 39.50 | 105,420,089 | 8 |
| 9 | Totals | \$ <u>19,160,254</u> | | | <u>41.66</u> | \$ <u>798,252,444</u> | 9 |
| | | WP G-5, Sh 2, Col (b) | | | WP G-5, Sh 2, Col (c) | | |

[1] Source: Company Records

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

| Line No. | Voucher Number | Amount | Service Date | Date Paid | Lag Days | Dollar Days | Line No. |
|----------|----------------|-----------------------|--------------|-----------|-----------------------|-----------------------|----------|
| | (a) | (b) | (c) | (d) | (e) | (f) | |
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 1 | 80942632 | \$ 640,850 | 7/16/2022 | 8/19/2022 | 34.00 | \$ 21,788,910 | 1 |
| 2 | 80942640 | 93,678 | 7/16/2022 | 8/23/2022 | 38.00 | 3,559,747 | 2 |
| 3 | 80945419 | 744,208 | 7/16/2022 | 8/31/2022 | 46.00 | 34,233,580 | 3 |
| 4 | 80945444 | 6,587,500 | 7/16/2022 | 8/25/2022 | 40.00 | 263,500,000 | 4 |
| 5 | 80945449 | 3,520,764 | 7/16/2022 | 8/31/2022 | 46.00 | 161,955,155 | 5 |
| 6 | 80945511 | 1,934,400 | 7/16/2022 | 8/25/2022 | 40.00 | 77,376,000 | 6 |
| 7 | Totals | \$ <u>13,521,400</u> | | | <u>41.59</u> | \$ <u>562,413,391</u> | 7 |
| | | WP G-5, Sh 2, Col (b) | | | WP G-5, Sh 2, Col (c) | | |

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1 | 80955653 | \$ 544,317 | 8/16/2022 | 9/23/2022 | 38.00 | \$ 20,684,049 | 1 |
| 2 | 80955687 | 91,498 | 8/16/2022 | 9/23/2022 | 38.00 | 3,476,918 | 2 |
| 3 | 80955572 | 2,003,116 | 8/16/2022 | 9/30/2022 | 45.00 | 90,140,211 | 3 |
| 4 | 80955592 | 3,935,933 | 8/16/2022 | 9/30/2022 | 45.00 | 177,116,982 | 4 |
| 5 | 80955644 | 7,900,350 | 8/16/2022 | 9/26/2022 | 41.00 | 323,914,350 | 5 |
| 6 | 80955717 | 2,633,450 | 8/16/2022 | 9/30/2022 | 45.00 | 118,505,250 | 6 |
| 7 | Totals | \$ <u>17,108,664</u> WP G-5, Sh 2, Col (b) | | | <u>42.89</u> WP G-5, Sh 2, Col (c) | \$ <u>733,837,761</u> | 7 |

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1 | 80965488 | \$ 526,447 | 9/15/2022 | 10/21/2022 | 35.50 | \$ 18,688,859 | 1 |
| 2 | 80965485 | 90,130 | 9/15/2022 | 10/25/2022 | 39.50 | 3,560,150 | 2 |
| 3 | 80968267 | 1,146,233 | 9/15/2022 | 10/31/2022 | 45.50 | 52,153,579 | 3 |
| 4 | 80968279 | 3,531,767 | 9/15/2022 | 10/31/2022 | 45.50 | 160,695,388 | 4 |
| 5 | 80968286 | 3,934,665 | 9/15/2022 | 10/25/2022 | 39.50 | 155,419,268 | 5 |
| 6 | 80968322 | <u>6,558,750</u> | 9/15/2022 | 10/25/2022 | 39.50 | <u>259,070,625</u> | 6 |
| 7 | Totals | <u>\$ 15,787,991</u> WP G-5, Sh 2, Col (b) | | | <u>41.14</u> WP G-5, Sh 2, Col (c) | <u>\$ 649,587,868</u> | 7 |

[1] Source: Company Records

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

| Line No. | Voucher Number | Amount | Service Date | Date Paid | Lag Days | Dollar Days | Line No. |
|----------|----------------|-----------------------|--------------|------------|-----------------------|----------------|----------|
| | (a) | (b) | (c) | (d) | (e) | (f) | |
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 1 | 80975849 | \$ 801,442 | 10/16/2022 | 11/18/2022 | 33.00 | \$ 26,447,602 | 1 |
| 2 | 80974345 | 151,590 | 10/16/2022 | 11/14/2022 | 29.00 | 4,396,104 | 2 |
| 3 | 80975852 | 90,000 | 10/16/2022 | 11/22/2022 | 37.00 | 3,330,000 | 3 |
| 4 | 80977893 | 100,410 | 10/16/2022 | 11/23/2022 | 38.00 | 3,815,580 | 4 |
| 5 | 80977888 | 1,134,235 | 10/16/2022 | 11/30/2022 | 45.00 | 51,040,591 | 5 |
| 6 | 80977890 | 46,653 | 10/16/2022 | 11/30/2022 | 45.00 | 2,099,385 | 6 |
| 7 | 80977896 | 3,612,498 | 10/16/2022 | 11/30/2022 | 45.00 | 162,562,410 | 7 |
| 8 | 80977899 | 357,786 | 10/16/2022 | 11/23/2022 | 38.00 | 13,595,876 | 8 |
| 9 | 80977914 | 289,198 | 10/16/2022 | 11/23/2022 | 38.00 | 10,989,524 | 9 |
| 10 | 80977928 | 8,208 | 10/16/2022 | 11/25/2022 | 40.00 | 328,320 | 10 |
| 11 | 80977931 | 154,560 | 10/16/2022 | 11/23/2022 | 38.00 | 5,873,280 | 11 |
| 12 | 80977935 | 6,850,876 | 10/16/2022 | 11/23/2022 | 38.00 | 260,333,288 | 12 |
| 13 | 80977966 | 65,508 | 10/16/2022 | 11/23/2022 | 38.00 | 2,489,304 | 13 |
| 14 | 80977877 | 20,972 | 10/16/2022 | 11/23/2022 | 38.00 | 796,917 | 14 |
| 15 | 80979987 | 30,938 | 10/16/2022 | 11/23/2022 | 38.00 | 1,175,644 | 15 |
| 16 | 80977905 | 6,572 | 10/16/2022 | 11/23/2022 | 38.00 | 249,736 | 16 |
| 17 | 80977957 | 512,329 | 10/16/2022 | 11/23/2022 | 38.00 | 19,468,508 | 17 |
| 18 | Totals | \$ 14,233,775 | | | 39.97 | \$ 568,992,068 | 18 |
| | | WP G-5, Sh 2, Col (b) | | | WP G-5, Sh 2, Col (c) | | |

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1 | 80988450 | \$ 926,678 | 11/15/2022 | 12/19/2022 | 33.50 | \$ 31,043,723 | 1 |
| 2 | 80988458 | 90,263 | 11/15/2022 | 12/23/2022 | 37.50 | 3,384,848 | 2 |
| 3 | 80984885 | 394,367 | 11/15/2022 | 12/12/2022 | 26.50 | 10,450,728 | 3 |
| 4 | 80989885 | 13,557,314 | 11/15/2022 | 1/3/2023 | 48.50 | 657,529,751 | 4 |
| 5 | 80989851 | 9,564,327 | 11/15/2022 | 12/27/2022 | 41.50 | 396,919,561 | 5 |
| 6 | 80989858 | 4,435,816 | 11/15/2022 | 1/3/2023 | 48.50 | 215,137,055 | 6 |
| 7 | 80989866 | 105,198 | 11/15/2022 | 12/27/2022 | 41.50 | 4,365,696 | 7 |
| 8 | 80989876 | 5,491,261 | 11/15/2022 | 12/30/2022 | 44.50 | 244,361,133 | 8 |
| 9 | 80989879 | 5,216,033 | 11/15/2022 | 12/27/2022 | 41.50 | 216,465,361 | 9 |
| 10 | 80989897 | 1,201,771 | 11/15/2022 | 12/27/2022 | 41.50 | 49,873,497 | 10 |
| 11 | 80989933 | 4,548,301 | 11/15/2022 | 12/27/2022 | 41.50 | 188,754,482 | 11 |
| 12 | 80992271 | 29,754 | 11/15/2022 | 12/27/2022 | 41.50 | 1,234,791 | 12 |
| 13 | 80989931 | 314,000 | 11/15/2022 | 12/27/2022 | 41.50 | 13,031,000 | 13 |
| 14 | 80989947 | 1,916,610 | 11/15/2022 | 12/27/2022 | 41.50 | 79,539,315 | 14 |
| 15 | 80989951 | 21,475 | 11/15/2022 | 12/27/2022 | 41.50 | 891,198 | 15 |
| 16 | 80989995 | 23,234 | 11/15/2022 | 12/27/2022 | 41.50 | 964,204 | 16 |
| 17 | 80989986 | <u>1,329,700</u> | 11/15/2022 | 12/27/2022 | 41.50 | <u>55,182,550</u> | 17 |
| 18 | Totals | \$ <u>49,166,101</u> WP G-5, Sh 2, Col (b) | | | <u>44.12</u> WP G-5, Sh 2, Col (c) | \$ <u>2,169,128,892</u> | 18 |

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|-------------|---------------------------------|--|------------------------|---------------------|---------------------------------------|------------------------------------|-------------|
| 1 | 80997811 | \$ (191,797) | 12/16/2022 | 1/20/2023 | 35.00 | \$ (6,712,882) | 1 |
| 2 | 80997821 | 93,364 | 12/16/2022 | 1/25/2023 | 40.00 | 3,734,554 | 2 |
| 3 | 80995529 | 560,870 | 12/16/2022 | 1/13/2023 | 28.00 | 15,704,373 | 3 |
| 4 | 80999119 | 24,535,145 | 12/16/2022 | 1/31/2023 | 46.00 | 1,128,616,667 | 4 |
| 5 | 80999121 | 4,526,873 | 12/16/2022 | 1/25/2023 | 40.00 | 181,074,920 | 5 |
| 6 | 80999123 | 7,353,840 | 12/16/2022 | 1/31/2023 | 46.00 | 338,276,628 | 6 |
| 7 | 80999127 | 27,923,541 | 12/16/2022 | 1/31/2023 | 46.00 | 1,284,482,897 | 7 |
| 8 | 80999161 | 1,728,459 | 12/16/2022 | 1/25/2023 | 40.00 | 69,138,352 | 8 |
| 9 | 80999166 | 481,790 | 12/16/2022 | 1/25/2023 | 40.00 | 19,271,616 | 9 |
| 10 | 80999180 | 43,799 | 12/16/2022 | 1/31/2023 | 46.00 | 2,014,745 | 10 |
| 11 | 80999183 | 1,328,984 | 12/16/2022 | 1/25/2023 | 40.00 | 53,159,375 | 11 |
| 12 | 80999192 | 224,082 | 12/16/2022 | 1/25/2023 | 40.00 | 8,963,260 | 12 |
| 13 | 80999208 | 32,475 | 12/16/2022 | 1/25/2023 | 40.00 | 1,299,000 | 13 |
| 14 | 80999118 | 29,659,672 | 12/16/2022 | 1/25/2023 | 40.00 | 1,186,386,874 | 14 |
| 15 | 80999125 | 26,631,005 | 12/16/2022 | 1/25/2023 | 40.00 | 1,065,240,219 | 15 |
| 16 | 80999150 | 7,325,252 | 12/16/2022 | 1/25/2023 | 40.00 | 293,010,088 | 16 |
| 17 | 80999156 | 5,412,600 | 12/16/2022 | 1/25/2023 | 40.00 | 216,504,000 | 17 |
| 18 | 80999189 | 2,690,025 | 12/16/2022 | 1/25/2023 | 40.00 | 107,601,000 | 18 |
| 19 | Totals | \$ <u>140,359,980</u> WP G-5, Sh 2, Col (b) | | | <u>42.52</u> WP G-5, Sh 2, Col (c) | \$ <u>5,967,765,686</u> | 19 |

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|-----------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 81012901 | \$ 1,502,808 | 1/16/2023 | 2/23/2023 | 38.00 | \$ 57,106,690 | 1 |
| 2 | 81010006 | 93,497 | 1/16/2023 | 2/23/2023 | 38.00 | 3,552,897 | 2 |
| 3 | 81006795 | 706,952 | 1/16/2023 | 2/13/2023 | 28.00 | 19,794,651 | 3 |
| 4 | 81012042 | 2,836,397 | 1/16/2023 | 2/28/2023 | 43.00 | 121,965,071 | 4 |
| 5 | 81012083 | 38,239,071 | 1/16/2023 | 2/27/2023 | 42.00 | 1,606,040,972 | 5 |
| 6 | 81012096 | 455,211 | 1/16/2023 | 2/27/2023 | 42.00 | 19,118,841 | 6 |
| 7 | 81012108 | 119,066,214 | 1/16/2023 | 2/27/2023 | 42.00 | 5,000,781,006 | 7 |
| 8 | 81012049 | 27,555,092 | 1/16/2023 | 2/28/2023 | 43.00 | 1,184,868,950 | 8 |
| 9 | 81012117 | 2,760,382 | 1/16/2023 | 2/27/2023 | 42.00 | 115,936,044 | 9 |
| 10 | 81012066 | 352,800 | 1/16/2023 | 2/27/2023 | 42.00 | 14,817,600 | 10 |
| 11 | 81012072 | 787,483 | 1/16/2023 | 2/27/2023 | 42.00 | 33,074,276 | 11 |
| 12 | 81012130 | 16,902 | 1/16/2023 | 2/27/2023 | 42.00 | 709,863 | 12 |
| 13 | 81012131 | 967,926 | 1/16/2023 | 2/27/2023 | 42.00 | 40,652,871 | 13 |
| 14 | 81012138 | 670,999 | 1/16/2023 | 2/28/2023 | 43.00 | 28,852,946 | 14 |
| 15 | 81012140 | 2,333,273 | 1/16/2023 | 2/27/2023 | 42.00 | 97,997,466 | 15 |
| 16 | 81012221 | 627,388 | 1/16/2023 | 2/28/2023 | 43.00 | 26,977,663 | 16 |
| 17 | 81012146 | 236,033 | 1/16/2023 | 2/27/2023 | 42.00 | 9,913,365 | 17 |
| 18 | 81012155 | 1,910,854 | 1/16/2023 | 2/27/2023 | 42.00 | 80,255,847 | 18 |
| 19 | 81012032 | 1,255,736 | 1/16/2023 | 2/28/2023 | 43.00 | 53,996,647 | 19 |
| 20 | 81012125 | 15,805,200 | 1/16/2023 | 2/27/2023 | 42.00 | 663,818,400 | 20 |
| 21 | 81012071 | 23,166,300 | 1/16/2023 | 2/27/2023 | 42.00 | 972,984,600 | 21 |
| 22 | 81012144 | 11,566,875 | 1/16/2023 | 2/27/2023 | 42.00 | 485,808,750 | 22 |
| 23 | Totals | \$ <u>252,913,389</u> | | | <u>42.07</u> | \$ <u>10,639,025,414</u> | 23 |

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

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

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|-----------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 81021690 | \$ 1,489,441 | 2/14/2023 | 3/20/2023 | 33.50 | \$ 49,896,283 | 1 |
| 2 | 81018913 | 91,339 | 2/14/2023 | 3/23/2023 | 36.50 | 3,333,887 | 2 |
| 3 | 81018897 | 582,207 | 2/14/2023 | 3/13/2023 | 26.50 | 15,428,496 | 3 |
| 4 | 81022837 | 624,270 | 2/14/2023 | 3/31/2023 | 44.50 | 27,780,015 | 4 |
| 5 | 81022926 | 491,040 | 2/14/2023 | 3/27/2023 | 40.50 | 19,887,120 | 5 |
| 6 | 81022835 | 2,552,495 | 2/14/2023 | 3/31/2023 | 44.50 | 113,586,017 | 6 |
| 7 | 81022842 | 22,518,101 | 2/14/2023 | 3/27/2023 | 40.50 | 911,983,091 | 7 |
| 8 | 81022845 | 11,614,159 | 2/14/2023 | 3/31/2023 | 44.50 | 516,830,093 | 8 |
| 9 | 81022847 | 308,638 | 2/14/2023 | 3/27/2023 | 40.50 | 12,499,819 | 9 |
| 10 | 81022849 | 5,604 | 2/14/2023 | 3/27/2023 | 40.50 | 226,962 | 10 |
| 11 | 81022869 | 17,143 | 2/14/2023 | 3/31/2023 | 44.50 | 762,864 | 11 |
| 12 | 81022888 | 3,441 | 2/14/2023 | 3/27/2023 | 40.50 | 139,340 | 12 |
| 13 | 81022883 | 151,200 | 2/14/2023 | 3/27/2023 | 40.50 | 6,123,600 | 13 |
| 14 | 81022911 | 19,408 | 2/14/2023 | 3/27/2023 | 40.50 | 786,024 | 14 |
| 15 | 81022917 | 1,118,905 | 2/14/2023 | 3/27/2023 | 40.50 | 45,315,669 | 15 |
| 16 | 81022925 | 194,759 | 2/14/2023 | 3/27/2023 | 40.50 | 7,887,740 | 16 |
| 17 | 81022895 | 137,878 | 2/14/2023 | 3/31/2023 | 44.50 | 6,135,582 | 17 |
| 18 | 81024230 | 28,287 | 2/14/2023 | 3/27/2023 | 40.50 | 1,145,643 | 18 |
| 19 | 81022933 | 482,586 | 2/14/2023 | 3/27/2023 | 40.50 | 19,544,714 | 19 |
| 20 | 81022937 | 35,177 | 2/14/2023 | 3/31/2023 | 44.50 | 1,565,377 | 20 |
| 21 | 81022954 | 992,783 | 2/14/2023 | 3/27/2023 | 40.50 | 40,207,712 | 21 |
| 22 | 81022989 | 4,402,480 | 2/14/2023 | 3/27/2023 | 40.50 | 178,300,440 | 22 |
| 23 | 81022829 | 14,368,193 | 2/14/2023 | 3/17/2023 | 30.50 | 438,229,878 | 23 |
| 24 | 81022836 | 540,560 | 2/14/2023 | 3/27/2023 | 40.50 | 21,892,680 | 24 |
| 25 | 81022901 | 4,376,129 | 2/14/2023 | 3/27/2023 | 40.50 | 177,233,230 | 25 |
| 26 | 81022948 | 2,651,700 | 2/14/2023 | 3/27/2023 | 40.50 | 107,393,850 | 26 |
| 27 | Totals | <u>\$ 69,797,924</u> | | | <u>39.03</u> | <u>\$ 2,724,116,125</u> | 27 |
| | | WP G-5, Sh 2, Col (b) | | | WP G-5, Sh 2, Col (c) | | |

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|-----------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 81030576 | \$ 982,584 | 3/16/2023 | 4/21/2023 | 36.00 | \$ 35,373,016 | 1 |
| 2 | 81030584 | 90,611 | 3/16/2023 | 4/26/2023 | 41.00 | 3,715,045 | 2 |
| 3 | 81034341 | 3,389,233 | 3/16/2023 | 4/25/2023 | 40.00 | 135,569,300 | 3 |
| 4 | 81034173 | 4,326,207 | 3/16/2023 | 5/1/2023 | 46.00 | 199,005,521 | 4 |
| 5 | 81029455 | 208,111 | 3/16/2023 | 4/13/2023 | 28.00 | 5,827,099 | 5 |
| 6 | 81034220 | 27,810 | 3/16/2023 | 4/25/2023 | 40.00 | 1,112,400 | 6 |
| 7 | 81034163 | 1,598,437 | 3/16/2023 | 5/1/2023 | 46.00 | 73,528,082 | 7 |
| 8 | 81034165 | 924,437 | 3/16/2023 | 4/25/2023 | 40.00 | 36,977,488 | 8 |
| 9 | 81034168 | 1,619,759 | 3/16/2023 | 4/28/2023 | 43.00 | 69,649,622 | 9 |
| 10 | 81034176 | 309,372 | 3/16/2023 | 4/25/2023 | 40.00 | 12,374,898 | 10 |
| 11 | 81034187 | 50,184 | 3/16/2023 | 5/1/2023 | 46.00 | 2,308,464 | 11 |
| 12 | 81034196 | 843,078 | 3/16/2023 | 4/25/2023 | 40.00 | 33,723,121 | 12 |
| 13 | 81034200 | 2,490,156 | 3/16/2023 | 4/25/2023 | 40.00 | 99,606,242 | 13 |
| 14 | 81034207 | 12,656 | 3/16/2023 | 4/25/2023 | 40.00 | 506,240 | 14 |
| 15 | 81034212 | 1,842,300 | 3/16/2023 | 4/25/2023 | 40.00 | 73,691,986 | 15 |
| 16 | 81034217 | 151,400 | 3/16/2023 | 4/25/2023 | 40.00 | 6,056,000 | 16 |
| 17 | 81034220 | 1,505,437 | 3/16/2023 | 4/25/2023 | 40.00 | 60,217,494 | 17 |
| 18 | 81034256 | 11,697 | 3/16/2023 | 4/25/2023 | 40.00 | 467,880 | 18 |
| 19 | 81034273 | 188,992 | 3/16/2023 | 4/25/2023 | 40.00 | 7,559,677 | 19 |
| 20 | 81034172 | 9,684,578 | 3/16/2023 | 4/25/2023 | 40.00 | 387,383,130 | 20 |
| 21 | 81034204 | 991,460 | 3/16/2023 | 4/25/2023 | 40.00 | 39,658,394 | 21 |
| 22 | 81034250 | 1,220,625 | 3/16/2023 | 4/25/2023 | 40.00 | 48,825,000 | 22 |
| 23 | Totals | \$ <u>32,469,123</u> | | | <u>41.06</u> | \$ <u>1,333,136,098</u> | 23 |
| | | WP G-5, Sh 2, Col (b) | | | WP G-5, Sh 2, Col (c) | | |

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|----------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 81041667 | \$ 1,001,568 | 4/15/2023 | 5/19/2023 | 33.50 | \$ 33,552,517 | 1 |
| 2 | 81041673 | 93,269 | 4/15/2023 | 5/23/2023 | 37.50 | 3,497,595 | 2 |
| 3 | 81041648 | 106,829 | 4/15/2023 | 5/11/2023 | 25.50 | 2,724,141 | 3 |
| 4 | 81045294 | 322,546 | 4/15/2023 | 5/25/2023 | 39.50 | 12,740,563 | 4 |
| 5 | 81045209 | 1,966,844 | 4/15/2023 | 5/25/2023 | 39.50 | 77,690,353 | 5 |
| 6 | 81045215 | 418,260 | 4/15/2023 | 5/31/2023 | 45.50 | 19,030,830 | 6 |
| 7 | 81045221 | 304,841 | 4/15/2023 | 5/25/2023 | 39.50 | 12,041,239 | 7 |
| 8 | 81045232 | 135,900 | 4/15/2023 | 5/25/2023 | 39.50 | 5,368,050 | 8 |
| 9 | 81045258 | 2,633,946 | 4/15/2023 | 5/31/2023 | 45.50 | 119,844,529 | 9 |
| 10 | 81045262 | 63,044 | 4/15/2023 | 5/25/2023 | 39.50 | 2,490,219 | 10 |
| 11 | 81047142 | 2,358,000 | 4/15/2023 | 5/25/2023 | 39.50 | 93,141,000 | 11 |
| 12 | 81045291 | 912,500 | 4/15/2023 | 5/25/2023 | 39.50 | 36,043,750 | 12 |
| 13 | 81045294 | 1,742,972 | 4/15/2023 | 5/25/2023 | 39.50 | 68,847,411 | 13 |
| 14 | 81048650 | 8,607 | 4/15/2023 | 5/25/2023 | 39.50 | 339,957 | 14 |
| 15 | 81045308 | 16,560 | 4/15/2023 | 5/25/2023 | 39.50 | 654,120 | 15 |
| 16 | 81045313 | 2,947,500 | 4/15/2023 | 5/31/2023 | 45.50 | 134,111,250 | 16 |
| 17 | 81045226 | 13,650 | 4/15/2023 | 5/25/2023 | 39.50 | 539,175 | 17 |
| 18 | Totals | <u>\$ 15,046,836</u> | | | <u>41.38</u> | <u>\$ 622,656,698</u> | 18 |

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

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

[1] Source: Company Records

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 81055890 | \$ 808,115 | 5/16/2023 | 6/16/2023 | 31.00 | \$ 25,051,561 | 1 |
| 2 | 81055945 | 93,691 | 5/16/2023 | 6/16/2023 | 31.00 | 2,904,428 | 2 |
| 3 | 81052120 | 113,343 | 5/16/2023 | 6/8/2023 | 23.00 | 2,606,878 | 3 |
| 4 | 81055803 | 412,314 | 5/16/2023 | 6/15/2023 | 30.00 | 12,369,430 | 4 |
| 5 | 81055817 | 178,793 | 5/16/2023 | 6/15/2023 | 30.00 | 5,363,775 | 5 |
| 6 | 81055836 | 1,514,369 | 5/16/2023 | 6/15/2023 | 30.00 | 45,431,056 | 6 |
| 7 | 81055851 | 735,010 | 5/16/2023 | 6/15/2023 | 30.00 | 22,050,300 | 7 |
| 8 | 81055858 | 13,320 | 5/16/2023 | 6/15/2023 | 30.00 | 399,600 | 8 |
| 9 | 81055877 | 661,378 | 5/16/2023 | 6/16/2023 | 31.00 | 20,502,716 | 9 |
| 10 | 81055884 | 5,627 | 5/16/2023 | 6/15/2023 | 30.00 | 168,795 | 10 |
| 11 | 81055886 | 1,427,888 | 5/16/2023 | 6/15/2023 | 30.00 | 42,836,644 | 11 |
| 12 | 81055894 | 34,251 | 5/16/2023 | 6/15/2023 | 30.00 | 1,027,515 | 12 |
| 13 | 81055896 | 7,604 | 5/16/2023 | 6/16/2023 | 31.00 | 235,709 | 13 |
| 14 | 81055901 | 27,534 | 5/16/2023 | 6/15/2023 | 30.00 | 826,020 | 14 |
| 15 | 81058230 | 30,557 | 5/16/2023 | 6/23/2023 | 38.00 | 1,161,166 | 15 |
| 16 | 81055911 | 45,383 | 5/16/2023 | 6/16/2023 | 31.00 | 1,406,873 | 16 |
| 17 | 81055916 | 8,453 | 5/16/2023 | 6/15/2023 | 30.00 | 253,575 | 17 |
| 18 | 81055923 | 18,930 | 5/16/2023 | 6/15/2023 | 30.00 | 567,900 | 18 |
| 19 | 81055938 | 6,048 | 5/16/2023 | 6/15/2023 | 30.00 | 181,440 | 19 |
| 20 | 81055950 | 19,121 | 5/16/2023 | 6/16/2023 | 31.00 | 592,740 | 20 |
| 21 | 81055965 | 170,480 | 5/16/2023 | 6/16/2023 | 31.00 | 5,284,880 | 21 |
| 22 | 81055791 | 16,539 | 5/16/2023 | 6/15/2023 | 30.00 | 496,155 | 22 |
| 23 | 81055811 | 13,078 | 5/16/2023 | 6/15/2023 | 30.00 | 392,330 | 23 |
| 24 | Totals | \$ <u>6,361,822</u> | | | <u>30.20</u> | \$ <u>192,111,485</u> | 24 |

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

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

[1] Source: Company Records

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

| Line No. | Description (a) | Amount (b) | Lag Days (c) | Dollar Days (d) (b) * (c) | Line No. |
|-------------|--------------------|---------------------------|--------------------------|---------------------------------|-------------|
| 1 | Labor | [1] \$ 40,819,809 [3] | 12.00 | \$ 489,837,711 | 1 |
| 2 | Labor Loading | [2] <u>14,724,402</u> [4] | 9.21 | <u>135,657,126</u> | 2 |
| 3 | Totals | <u>\$ 55,544,212</u> | <u>11.26</u> | <u>\$ 625,494,837</u> | 3 |
| | | WP G-5, Sh 1, Ln 2(c) | WP G-5, Sh 1, Ln 2(d) | | |

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

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

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

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

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

| Line No. | Month (a) | Amount (b) WP G-5, Sh 17 - 28, Col (b) | Lag Days (c) WP G-5, Sh 17 - 28, Col (e) | Dollar Days (d) (b) * (c) | Line 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JUNE 2022**

| Line No. | Voucher Number (a) [1] [2] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|----------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1 | 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> WP G-5, Sh 16, Col (b) | | | <u>9.65</u> WP G-5, Sh 16, Col (c) | \$ <u>30,740,399</u> | 9 |

[1] Source: Company Records

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

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

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR AUGUST 2022**

| Line No. | Voucher Number | Amount | Service Date | Date Paid | Lag Days | Dollar Days | Line No. |
|----------|----------------|------------------------|--------------|-----------|------------------------|----------------------|----------|
| | (a) | (b) | (c) | (d) | (e) | (f) | |
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR SEPTEMBER 2022**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|-------------|---------------------------------|---------------------|------------------------|---------------------|---------------------------------|------------------------------------|-------------|
| 1 | 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 |
| 13 | Totals | \$ <u>4,663,753</u> | | | <u>8.11</u> | \$ <u>37,816,803</u> | 13 |

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

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

[1] Source: Company Records

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

| Line No. | Voucher Number | Amount | Service Date | Date Paid | Lag Days | Dollar Days | Line No. |
|----------|----------------|------------------------|--------------|------------|------------------------|----------------------|----------|
| | (a) | (b) | (c) | (d) | (e) | (f) | |
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR NOVEMBER 2022**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---|---------------------|------------------|---------------------------------------|---------------------------------|----------|
| 1 | 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 | <u>268,938</u> | 12/16/2022 | 11/29/2022 | (17.00) | <u>(4,571,938)</u> | 8 |
| 9 | Totals | \$ <u>2,900,882</u> WP G-5, Sh 16, Col (b) | | | <u>7.41</u> WP G-5, Sh 16, Col (c) | \$ <u>21,500,863</u> | 9 |

[1] Source: Company Records

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

| Line No. | Voucher Number | Amount | Service Date | Date Paid | Lag Days | Dollar Days | Line No. |
|-------------|-------------------|------------------------|-----------------|--------------|------------------------|----------------------|-------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | |
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 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 | <u>29,308</u> | 12/25/2022 | 12/29/2022 | 3.50 | <u>102,576</u> | 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR JANUARY 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR FEBRUARY 2023**

| Line No. | Voucher Number | Amount | Service Date | Date Paid | Lag Days | Dollar Days | Line No. |
|-------------|-------------------|------------------------|-----------------|--------------|------------------------|----------------------|-------------|
| | (a) | (b) | (c) | (d) | (e) | (f) | |
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR MARCH 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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 | <u>284,208</u> | 4/15/2023 | 3/30/2023 | (16.50) | <u>(4,689,437)</u> | 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR APRIL 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
BENEFITS TEST
PURCHASES FOR MAY 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
OTHER O&M SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) | Reference (b) | Amount (c) | Amount (d) | Line No. |
|-------------|--------------------------------|-------------------------|------------------|-----------------------|-------------|
| 1 | Total O&M | [1] | | \$ 654,662,792 | 1 |
| | <u>Itemized Expenses</u> | | | | |
| 2 | Cost of Gas | Schedule J-1 | \$ 527,718,286 | | 2 |
| 3 | Labor and Benefits | WP G-5, Sh 15, Ln 3(b) | 55,544,212 | | 3 |
| 4 | Pension Costs Charged to O&M | WP G-5, Sh 30, Ln 9(f) | 8,475,417 | | 4 |
| 5 | Prepayments Amortized to O&M | WP G-5, Sh 31, Ln 15(g) | 11,366,033 | | 5 |
| 6 | Uncollectible Accounts Expense | Sch I-7, Sh 1, Ln 3(d) | <u>3,598,136</u> | | 6 |
| 7 | Total Itemized Expenses | Sum Lns 2 - 6 | | <u>606,702,084</u> | 7 |
| 8 | Total Other O&M Expenses | Ln 1 - Ln 7 | | \$ <u>47,960,708</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
SOUTHERN NEVADA
PENSION CHARGED TO O&M
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) | Reference (b) | SNV (c) | Corporate Direct SNV (d) | System Allocable (e) | Total (f) | Line No. |
|----------|------------------------------------|------------------|--------------|--------------------------------|-------------------------|--------------|----------|
| 1 | Current Service Pension Costs | [1] | \$ 4,733,078 | \$ 1,300,944 | \$ 11,525,134 | | 1 |
| 2 | Percent O&M to Total | [2] | 63.17% | 97.61% | 93.70% | | 2 |
| 3 | Total | Ln 1 * Ln 2 | \$ 2,989,877 | \$ 1,269,835 | \$ 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 | \$ 2,989,877 | \$ 1,269,835 | \$ 10,389,479 | | 5 |
| 6 | 4-Factor | [4] | 100.00% | 100.00% | 28.19% | | 6 |
| 7 | Total Allocated to SNV | Ln 5 * Ln 6 | \$ 2,989,877 | \$ 1,269,835 | \$ 2,929,154 | | 7 |
| 8 | Non-Service Pension Costs | [5] | 0 | 0 | 1,286,550 | | 8 |
| 9 | Total Pension Costs Charged to O&M | | \$ 2,989,877 | \$ 1,269,835 | \$ 4,215,704 | \$ 8,475,417 | 9 |

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

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

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

| Line No. | Month (a) | 165001129 - Insurance Premiums and Other | | | | Prepaid Supplies- General Office 165001132 (f) | Total (g) | Line No. |
|----------|------------------|--|-------------------------|------------------------|--------------------------|--|------------------------|----------|
| | | Prepayments 165000000 (b) | Liability Insurance (c) | Property Insurance (d) | Software Maintenance (e) | | | |
| 1 | June 2022 | \$ 95,151 | \$ 1,221,782 | \$ 95,450 | \$ 1,804,586 | \$ 15,715 | 1 | |
| 2 | July 2022 | 87,514 | 1,189,116 | 95,450 | 1,679,970 | 13,258 | 2 | |
| 3 | August 2022 | 76,154 | 1,559,611 | 95,450 | 1,863,736 | 11,747 | 3 | |
| 4 | September 2022 | 66,736 | 1,391,199 | 95,450 | 1,760,360 | 8,059 | 4 | |
| 5 | October 2022 | 56,276 | 1,391,199 | 95,450 | 1,638,019 | 1,791 | 5 | |
| 6 | November 2022 | 48,666 | 1,391,199 | 95,450 | 2,004,665 | (2,822) | 6 | |
| 7 | December 2022 | 41,679 | 1,403,932 | 95,450 | 1,757,045 | (7,758) | 7 | |
| 8 | January 2023 | 32,525 | 1,401,733 | 95,450 | 1,718,360 | (8,876) | 8 | |
| 9 | February 2023 | 24,031 | 1,399,650 | 95,450 | 1,718,360 | (17,438) | 9 | |
| 10 | March 2023 | 84,154 | 1,451,035 | 95,450 | 2,515,768 | (38,446) | 10 | |
| 11 | April 2023 | 75,320 | 1,410,958 | 99,571 | 1,712,777 | (42,789) | 11 | |
| 12 | May 2023 | 63,294 | 1,424,034 | 91,273 | 1,720,049 | (44,008) | 12 | |
| 13 | Totals | \$ 751,499 | \$ 16,635,447 | \$ 1,145,344 | \$ 21,893,696 | \$ (111,566) | 13 | |
| 14 | 4-Factor | 28.19% | 28.19% | 28.19% | 28.19% | 28.19% | 14 | |
| 15 | Amount Allocated | \$ 211,874 | \$ 4,690,109 | \$ 322,912 | \$ 6,172,592 | \$ (31,454) | 15 | |
| | | | | | | | WP G-5, Sh 29, Ln 5(c) | |

[1] Source: Company Records

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

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

| Line No. | Description (a) | Amount (b) | Line No. |
|-------------|---------------------------------|---------------------------|-------------|
| | | WP G-5, Sh 33, Col (q) | |
| | <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] 28.19% | 5 |
| 6 | Total System Allocable to SNV | \$ 122,442 | 6 |
| 7 | Total Southern Nevada Direct | 0 | 7 |
| 8 | Total Southern Nevada | \$ 122,442 | 8 |
| | | WP G-5, Sh 1, Ln 19(c) | |

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

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

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

| Line No. | Voucher Number (a) | Account (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 | | | | | | | | | | | | | | | sum (d) to (p) divided by 13 | | |
| | | Account 923 | | | | | | | | | | | | | | | | | |
| 1 | 80938430 | 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 | |
| | | Southern Nevada | | | | | | | | | | | | | | | | | |
| 4 | | Total Southern Nevada | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 | |

[1] Source: Company Records

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

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

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

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

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

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

| Line No. | Month (a) | Amount (b) WP G-5, Sh 36 - 47, Col (b) | Lag Days (c) WP G-5, Sh 36 - 47, Col (e) | Dollar Days (d) (b) * (c) | Line 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 | 48,137 | 39.05 | 1,879,709 | 5 |
| 6 | November 2022 | 165,539 | 53.55 | 8,864,897 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
JUNE 2022**

| Line No. | Voucher Number (a) [1][2] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|---------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
JULY 2022**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|-------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
AUGUST 2022**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
SEPTEMBER 2022**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
NOVEMBER 2022**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|-------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
OCTOBER 2022**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
DECEMBER 2022**

| Line No. | Voucher Number | Amount | Service Date | Date Paid | Lag Days | Dollar Days | Line No. |
|----------|----------------|------------------------|--------------|------------|------------------------|---------------------|----------|
| | (a) | (b) | (c) | (d) | (e) | (f) | |
| | [1] | | | | (d) - (c) | (b) * (e) | |
| 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
JANUARY 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
FEBRUARY 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|-------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
MARCH 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
APRIL 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
ACCOUNTS PAYABLE TEST
MAY 2023**

| Line No. | Voucher Number (a) [1] | Amount (b) | Service Date (c) | Date Paid (d) | Lag Days (e) (d) - (c) | Dollar Days (f) (b) * (e) | Line No. |
|----------|------------------------------|------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN 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) [1] | (b) | (c) | (d) | (e) | (f) (e) - (d) | (g) (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
SOUTHERN 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) | |
| 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
SOUTHERN 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) [1] | (b) | (c) | (d) | (e) | (f) (e) - (d) | (g) (c) * (f) | |
| 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
SOUTHERN 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) [1] | (b) | (c) | (d) | (e) | (f) (e) - (d) | (g) (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
SOUTHERN 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
SOUTHERN NEVADA
TAXES OTHER THAN INCOME TAXES - PAYROLL
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) [1] | Voucher Number (b) | Amount (c) | Service Date (d) | Date Paid (e) | Lag Days (f) (e) - (d) | Dollar Days (g) (c) * (f) | Line No. |
|----------|---------------------------------|-----------------------|---------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 1 | 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
SOUTHERN NEVADA
TAXES OTHER THAN INCOME TAXES - PAYROLL
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) [1] | Voucher Number (b) | Amount (c) | Service Date (d) | Date Paid (e) | Lag Days (f) (e) - (d) | Dollar Days (g) (c) * (f) | Line No. |
|----------|---------------------------------|-----------------------|---------------------|---------------------|------------------|------------------------------|---------------------------------|----------|
| 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 | 5/11/2023 | 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
SOUTHERN NEVADA
FEDERAL INCOME TAX LAG
FOR TAX YEAR 2021**

| Line No. | Due Date (a) [1] | Percentage Due (b) | Tax Year Service Date (c) [2] | Days (d) (a) - Ln 1(c) | Weighted Days (e) (b) * (d) | Line No. |
|----------|------------------------|-----------------------|-------------------------------------|------------------------------|-----------------------------------|----------|
| 1 | April 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
SOUTHERN NEVADA
INTEREST LAG
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Description (a) | Amount Outstanding (b) | Allocated to Rate Base (c) | Rate (d) | Interest Expense (e) | Days (f) | Dollar Days (g) | Line No. |
|----------|----------------------------|------------------------|----------------------------|----------|----------------------|----------|------------------|----------|
| | | [1] | [2] | [1] | (c) * (d) | [1] | (e) * (f) | |
| 1 | Debentures | \$ 3,266,433,790 | \$ 697,386,307 | 4.34% | \$ 30,274,768 | 91.25 | \$ 2,762,572,595 | 1 |
| 2 | Medium Term Notes | 32,430,511 | 6,923,941 | 7.72% | 534,193 | 91.25 | 48,745,109 | 2 |
| 3 | Preferred Securities | (3,494,523) | (746,084) | -4.92% | 36,693 | 45.63 | 1,674,101 | 3 |
| 4 | CP Facility | 0 | 0 | 0.00% | 0 | (14.00) | 0 | 4 |
| 5 | Term Facility | (241,226) | (51,502) | -151.23% | 77,889 | 3.50 | 272,610 | 5 |
| 6 | Tax Exempt - Fixed Rate | 1,579,282 | 1,579,282 | -11.08% | (175,029) | 15.21 | (2,661,892) | 6 |
| 7 | Tax Exempt - Variable Rate | 145,527,990 | 145,527,990 | 3.62% | 5,263,150 | 15.21 | 80,043,738 | 7 |
| 8 | Total Long-Term Debt | \$ 3,442,235,823 | \$ 850,619,934 | | \$ 36,011,664 | | \$ 2,890,646,261 | 8 |
| 9 | Short-Term Debt | \$ 303,962,230 | \$ 64,896,187 | 5.07% | \$ 3,291,424 | 3.50 | \$ 11,519,986 | 9 |
| 10 | Customer Deposits | 14,196,669 | 11,708,150 | 4.55% | 532,721 | 182.50 | 97,221,554 | 10 |
| 11 | Total Short-Term Debt | \$ 318,158,899 | \$ 76,604,337 | | \$ 3,824,145 | | \$ 108,741,540 | 11 |
| 12 | Total Debt | \$ 3,760,394,722 | \$ 927,224,272 | 4.30% | \$ 39,835,809 | 75.29 | \$ 2,999,387,801 | 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 \$1,709,335,708 x 54.24% Debt = \$927,224,272. The first portion of debt allocated to finance rate base is the jurisdiction specific debt and the remaining portion is financed with the pro rata share of remaining Company debt.

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

| Line No. | Description (a) | Days (b) | Line No. |
|-------------|--------------------|------------------------|-------------|
| 1 | Cycle | [1] 15.21 | 1 |
| 2 | Read to Bill | [2] 2.92 | 2 |
| 3 | Bill to Collection | [3] <u>25.88</u> | 3 |
| 4 | Total | <u>44.01</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
SOUTHERN NEVADA
READ TO BILL SUMMARY
FOR THE TWELVE MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a) | Number of Cycles (b) WP G-5, Sh 59 - 70, Col (d) | Lag Days (c) WP G-5, Sh 59 - 70, Col (d) | Average Lag Days (d) (c) / (b) | Line 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
SOUTHERN 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
SOUTHERN 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
SOUTHERN NEVADA
READ TO BILL
AUGUST 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 | 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
SOUTHERN 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
SOUTHERN 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 | 2 | 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
SOUTHERN 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
SOUTHERN 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
SOUTHERN 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
SOUTHERN 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
SOUTHERN NEVADA
READ TO BILL
MARCH 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 | 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
SOUTHERN 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
SOUTHERN 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
SOUTHERN 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) | (i) / (j) | |
| 1 | June 2022 | \$ 33,260,100 | \$ 2,367,223 | \$ 35,627,323 | 30 | \$ 1,187,577 | \$ 720,733,423 | 22 | \$ 32,760,610 | 27.59 | 1 |
| 2 | July 2022 | 31,289,615 | 1,937,069 | 33,226,684 | 31 | 1,071,829 | 556,551,781 | 20 | 27,827,589 | 25.96 | 2 |
| 3 | August 2022 | 29,482,354 | 1,707,330 | 31,189,684 | 31 | 1,006,119 | 532,420,873 | 23 | 23,148,734 | 23.01 | 3 |
| 4 | September 2022 | 29,663,943 | 1,712,115 | 31,376,058 | 30 | 1,045,869 | 482,157,851 | 21 | 22,959,898 | 21.95 | 4 |
| 5 | October 2022 | 34,515,993 | 1,830,194 | 36,346,187 | 31 | 1,172,458 | 514,431,815 | 22 | 23,383,264 | 19.94 | 5 |
| 6 | November 2022 | 55,124,562 | 2,894,709 | 58,019,270 | 30 | 1,933,976 | 815,839,566 | 20 | 40,791,978 | 21.09 | 6 |
| 7 | December 2022 | 91,811,401 | 6,019,815 | 97,831,216 | 31 | 3,155,846 | 1,288,329,046 | 21 | 61,349,002 | 19.44 | 7 |
| 8 | January 2023 | 104,166,723 | 6,122,315 | 110,289,038 | 31 | 3,557,711 | 1,696,772,458 | 20 | 84,838,623 | 23.85 | 8 |
| 9 | February 2023 | 98,337,437 | 6,075,180 | 104,412,617 | 28 | 3,729,022 | 1,880,298,809 | 19 | 98,963,095 | 26.54 | 9 |
| 10 | March 2023 | 82,174,285 | 5,169,732 | 87,344,016 | 31 | 2,817,549 | 2,001,052,939 | 23 | 87,002,302 | 30.88 | 10 |
| 11 | April 2023 | 63,806,301 | 3,940,200 | 67,746,500 | 30 | 2,258,217 | 1,551,644,776 | 20 | 77,582,239 | 34.36 | 11 |
| 12 | May 2023 | 48,659,307 | 2,632,885 | 51,292,192 | 31 | 1,654,587 | 1,227,795,990 | 22 | 55,808,909 | 33.73 | 12 |
| 13 | Totals | \$ 702,292,020 | \$ 42,408,767 | \$ 744,700,787 | 365 | \$ 24,590,758 | \$ 13,268,029,326 | 253 | \$ 636,416,242 | 25.88 | 13 |

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

[1] Source: Company Records
[2] WP G-5, Sh 72, Ln 16

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

| Line No. | Description | June 2022 (b) | July 2022 (c) | August 2022 (d) | September 2022 (e) | October 2022 (f) | November 2022 (g) | December 2022 (h) | January 2023 (i) | February 2023 (j) | March 2023 (k) | April 2023 (l) | May 2023 (m) | Total sum (b) to (m) (n) |
|----------|------------------------------|------------------|------------------|--------------------|-----------------------|---------------------|----------------------|----------------------|---------------------|----------------------|-------------------|-------------------|-----------------|--------------------------------|
| 1 | 241001431 Nevada | \$ 85 | \$ 101 | \$ 65 | \$ 301 | \$ - | \$ - | \$ - | \$ 37 | \$ 23 | \$ - | \$ 31 | \$ 30 | \$ 673 |
| 2 | 241001432 Southern Nevada | \$ 1,541 | \$ 503 | \$ 1,251 | \$ 528 | \$ 211 | \$ 536 | \$ 54 | \$ 355 | \$ 722 | \$ 409 | \$ 1,537 | \$ 1,989 | \$ 9,637 |
| 3 | 241001433 Nevada | \$ 258 | \$ - | \$ 4,269 | \$ 63 | \$ 68 | \$ 79 | \$ - | \$ - | \$ 41 | \$ - | \$ 74 | \$ 253 | \$ 5,104 |
| 4 | 241001434 Nevada | \$ - | \$ - | \$ 57 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 62 | \$ - | \$ 132 | \$ - | \$ 251 |
| 5 | 241001445 Southern Nevada | \$ 1 | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ - | \$ 1 | \$ 3 | \$ 4 | \$ 16 |
| 6 | 241001446 Southern Nevada | \$ 8 | \$ 43 | \$ 480 | \$ 1 | \$ 2 | \$ 0 | \$ 1,229 | \$ 11,964 | \$ 5 | \$ 116 | \$ 11 | \$ 1 | \$ 13,859 |
| 7 | 241001447 Southern Nevada | \$ 1 | \$ 1 | \$ - | \$ - | \$ - | \$ 1 | \$ - | \$ - | \$ - | \$ 1 | \$ 1 | \$ 1 | \$ 5 |
| 8 | 241001449 Mesquite | \$ 1,517 | \$ 1,456 | \$ 1,320 | \$ 1,409 | \$ 1,547 | \$ 2,326 | \$ 3,555 | \$ 4,967 | \$ 5,469 | \$ 5,230 | \$ 4,527 | \$ 3,314 | \$ 36,638 |
| 9 | Southern Nevada | \$ 531,953 | \$ 325,572 | \$ 268,780 | \$ 270,168 | \$ 275,016 | \$ 391,294 | \$ 641,061 | \$ 787,797 | \$ 885,479 | \$ 713,252 | \$ 562,367 | \$ 364,421 | \$ 6,017,160 |
| 10 | Southern Nevada | \$ 533,471 | \$ 327,028 | \$ 270,100 | \$ 271,578 | \$ 276,563 | \$ 393,620 | \$ 644,615 | \$ 792,764 | \$ 890,948 | \$ 718,481 | \$ 566,894 | \$ 367,735 | \$ 6,053,798 |
| 11 | 241001450 Southern Nevada | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1 | \$ - | \$ 1 |
| 12 | 241001452 Southern Nevada | \$ 34,326 | \$ 39,149 | \$ 35,119 | \$ 34,885 | \$ 35,306 | \$ 34,055 | \$ 1,133,064 | \$ 114,456 | \$ 116,687 | \$ 112,976 | \$ 108,793 | \$ 108,498 | \$ 1,907,315 |
| 13 | 241001453 Southern Nevada | \$ 116,395 | \$ 116,395 | \$ 116,395 | \$ 116,395 | \$ 116,395 | \$ 116,395 | \$ 287,071 | \$ 26,097 | \$ 26,097 | \$ 26,097 | \$ 26,097 | \$ 26,097 | \$ 1,115,930 |
| 14 | 241001454 Southern Nevada | \$ 724,892 | \$ 656,611 | \$ 596,516 | \$ 595,071 | \$ 663,720 | \$ 1,179,779 | \$ 2,009,957 | \$ 2,427,511 | \$ 2,418,147 | \$ 2,112,507 | \$ 1,578,429 | \$ 1,012,951 | \$ 15,976,091 |
| 15 | 241001455 Southern Nevada | \$ 956,245 | \$ 797,237 | \$ 683,080 | \$ 693,291 | \$ 737,928 | \$ 1,170,243 | \$ 1,943,825 | \$ 2,749,129 | \$ 2,622,448 | \$ 2,199,143 | \$ 1,658,196 | \$ 1,115,326 | \$ 17,326,088 |
| 16 | Total Southern Nevada | \$ 2,367,223 | \$ 1,937,069 | \$ 1,707,330 | \$ 1,712,115 | \$ 1,830,194 | \$ 2,894,709 | \$ 6,019,815 | \$ 6,122,315 | \$ 6,075,180 | \$ 5,169,732 | \$ 3,940,200 | \$ 2,632,885 | \$ 42,408,767 |

[1] Source: Company Records
[2] WP G-5, Sh 71, Col (c)

**SOUTHWEST GAS CORPORATION
SOUTHERN 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) | Southern 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 | 6,987,481 | 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 | 709,185 | 4 |
| 5 | Miscellaneous Deferred Debits | 186 | 11,115,447 | 0 | 11,115,447 | 0 | 11,115,447 | 67,988 | 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) | (1,335,100) | 7 |
| 8 | Miscellaneous Current and Accrued Liabilities | 242 | 158,410,143 | 284,172 | 158,694,315 | (41,606,202) | 117,088,113 | 38,753,186 | 8 |
| 9 | Accrued SERP | 242 | (30,557,695) | 1,314,839 | (29,242,856) | 6,141,000 | (23,101,856) | (6,513,214) | 9 |
| 10 | Other Deferred Credits | 253 | (440,166,395) | 0 | (440,166,395) | 14,666,430 | (425,499,965) | (9,416,482) | 10 |
| 11 | Other Regulatory Liabilities | 254 | (403,334,723) | 279,219 | (403,055,504) | 876,149 | (402,179,354) | 0 | 11 |
| 12 | Totals | | \$ (299,278,101) | \$ 539,134 | \$ (298,738,967) | \$ (99,408,881) | \$ (398,147,848) | \$ 29,253,043 | 12 |

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

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

**SOUTHWEST GAS CORPORATION
SOUTHERN 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) | Adjustments (e) | As Adjusted (f) | Deferred Tax at 21% (g) | Balance Net of Taxes (h) | Southern Nevada (i) | Allocation Method (j) | Line No. |
|--|---|---------|-------------|----------------------|-----------------|-----------------|-------------------------|--------------------------|---------------------|-----------------------|----------|
| | | | | WP G-5, Sh 80-102 | | (d) + (e) | (f) * .1 * 0.21 [1] | (f) + (g) | (i) | (j) | |
| Account 135 - Working Funds | | | | | | | | | | | |
| 1 | Working Funds | [3] [4] | 135000000 | \$ 7,250 | \$ | \$ 7,250 | \$ 0 | \$ 7,250 | \$ | N | 1 |
| 2 | Petty Cash/ Revolving Funds/Employee Relocations | [3] [4] | 135001072 | 1,150 | | 1,150 | 0 | 1,150 | | N | 2 |
| 3 | Total Account 135 | | | \$ 8,400 | \$ 0 | \$ 8,400 | \$ 0 | \$ 8,400 | \$ | | 3 |
| Account 165 - Prepayments | | | | | | | | | | | |
| 4 | Prepayments | | 165000000 | \$ 59,840 | \$ | \$ 59,840 | \$ (12,566) | \$ 47,273 | \$ 13,328 | A | 4 |
| 5 | Insurance Premiums and Other | [3] | 165001129 | 24,743,851 | | 24,743,851 | 0 | 24,743,851 | 6,976,149 | 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) | (1,996) | 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 | \$ 6,987,481 | | 10 |
| Account 174 - Misc Current and Accrued Assets | | | | | | | | | | | |
| 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 | (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 |
| Account 182.3 - Other Regulatory Assets | | | | | | | | | | | |
| 14 | Accrued Vacation Pay | [4] | 182301370 | \$ 17,380,692 | \$ | \$ 17,380,692 | \$ (3,649,945) | \$ 13,730,747 | \$ | 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 (NNV) | [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 | I | 24 |
| 25 | Incremental Pipe Replacement Costs Post May 2012 (So. Nevada) | [4] | 182303005 | (100,236) | | (100,236) | 21,050 | (79,187) | 0 | I | 25 |
| 26 | UGCE Deferral (No. Nevada) | [4] | 182303007 | 273,125 | | 273,125 | (57,356) | 215,769 | 0 | I | 26 |
| 27 | UGCE Deferral (So. Nevada) | [4] | 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 | 0 | N | 29 |
| 30 | Conservation and Energy Efficiency Post May 2012 (So. Nevada) | [5] | 182303009 | 0 | 0 | 0 | 0 | 0 | 0 | D-N | 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 |

SOUTHWEST GAS CORPORATION
SOUTHERN 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) | Adjustments (e) | As Adjusted (f) | Deferred Tax at 21% (g) | Balance Net of Taxes (h) | Southern Nevada (i) | Allocation Method (j) | Line No. |
|----------|--|---------|-------------|----------------------|-----------------|-----------------|-------------------------|--------------------------|---------------------|-----------------------|----------|
| | | | | WP G-5, Sh 80-102 | | (d) + (e) | (f) * -1 * 0.21 | (f) + (g) | (i) | (j) | |
| 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 | (2,730) | 4,559 | (957) | 3,602 | 0 | I | 41 |
| 42 | Incremental Pipe Replacement Costs Pre May 2012 (So. Nevada) | [6] | 182303017 | 39,001 | (14,622) | 24,379 | (5,120) | 19,259 | 0 | I | 42 |
| 43 | IDRB Variable Interest Adj. (So. Nevada) | [4] | 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) | [4] | 182303032 | (57,735) | | (57,735) | 12,124 | (45,611) | 0 | I | 45 |
| 46 | Renewable Energy Program Rate (So. Nevada) | [4] | 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] | 182303058 | 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 | (2,658,048) | 9,999,324 | 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 |

**SOUTHWEST GAS CORPORATION
SOUTHERN 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) | Adjustments (e) | As Adjusted (f) | Deferred Tax at 21% (g) | Balance Net of Taxes (h) | Southern Nevada (i) | Allocation Method (j) | Line No. |
|----------|---|---------|-------------|----------------------|-----------------|-----------------|-------------------------|--------------------------|---------------------|-----------------------|----------|
| | | | | WP G-5, Sh 80-102 | | (d) + (e) | (f) * -1 * 0.21 [1] | (f) + (g) | (i) | (j) | |
| 85 | California Greenhouse Gas Balancing Account Costs | [4] | 182303101 | 2,546,833 | | 2,546,833 | (534,835) | 2,011,998 | | N | 85 |
| 86 | California Greenhouse Gas Balancing Account Revenue | [4] | 182303102 | 3,820,087 | | 3,820,087 | (802,218) | 3,017,869 | | N | 86 |
| 87 | California Greenhouse Gas Balancing Account Admin | [4] | 182303103 | 23,553 | | 23,553 | (4,946) | 18,607 | | N | 87 |
| 88 | Conservation and Energy Efficiency Post Dec 2015 (No. Nevada) | [4] | 182303104 | (461,664) | | (461,664) | (144) | (364,715) | | N | 88 |
| 89 | Conservation and Energy Efficiency Post Dec 2015 (So. California) | [4] | 182303104 | 685 | | 685 | (459,095) | 541 | | N | 89 |
| 90 | Conservation and Energy Efficiency Post Dec 2015 (So. Nevada) | [4] | 182303104 | (459,095) | | (459,095) | (966) | (362,685) | | N | 90 |
| 91 | California NERBA Balancing Account | [4] | 182303107 | 4,600 | | 4,600 | (267,479) | 3,634 | | N | 91 |
| 92 | California NGLAPBA Balancing Account | [4] | 182303109 | 1,273,709 | | 1,273,709 | (66,644,162) | 1,006,230 | | N | 92 |
| 93 | US GAAP Offset to Benefit Obligations | [4] | 182303110 | 317,353,154 | | 317,353,154 | (575,327) | 250,708,992 | | N | 93 |
| 94 | Mesquite Infrastructure Expansion Rate - SNV | [6] | 182303111 | 2,739,654 | (125,264) | 2,739,654 | (41,751) | 2,164,327 | | N | 94 |
| 95 | Nevada Rate Case Post May 2020 | [4] | 182303112 | 324,077 | | 198,813 | (63,066) | 157,062 | | N | 95 |
| 96 | Arizona Rate Case 2021 | [4] | 182303113 | 300,314 | | 300,314 | (26,978) | 237,248 | | N | 96 |
| 97 | Nevada Rate Case Post 11,2021 Charges | [6] | 182303114 | 191,242 | (62,775) | 128,467 | (7,307) | 101,489 | | N | 97 |
| 98 | Mesquite Infrastructure Expansion Rate - Mesquite Only | [4] | 182303115 | 34,795 | | 34,795 | (2,469,625) | 27,488 | | N | 98 |
| 99 | Arizona LNG Facility | [4] | 182303116 | 11,760,120 | | 11,760,120 | 1,003,581 | 9,290,495 | | N | 99 |
| 100 | US GAAP Adj SAZ LNG Facility | [4] | 182303117 | (4,778,955) | | (4,778,955) | (440,283) | (3,775,374) | | N | 100 |
| 101 | California CDMI Bal Acct | [4] | 182303160 | 2,096,584 | | 2,096,584 | 0 | 1,656,302 | | N | 101 |
| 102 | NV COVID 19 | [4] | 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 | NV Spring Creek Infra Expansion Area | [4] | 182303300 | 1,268,220 | | 1,268,220 | (266,326) | 1,001,894 | | N | 106 |
| 107 | NV Spring Creek Local Area Expansion-Elko | [4] | 182303301 | (148,385) | | (148,385) | 31,161 | (117,224) | | N | 107 |
| 108 | NV Spring Creek Local Area Expansion-Spring Creek | [4] | 182303302 | (1,097) | | (1,097) | 230 | (867) | | N | 108 |
| 109 | NV Spring Creek Local Area Expansion-G4 | [4] | 182303303 | (2,246) | | (2,246) | 472 | (1,774) | | N | 109 |
| 110 | NV Spring Creek Local Area Expansion Flat Charge | [4] | 182303304 | (40,261) | | (40,261) | 8,455 | (31,806) | | N | 110 |
| 111 | NV Spring Creek US GAAP Adj | [4] | 182303305 | (1,211,675) | | (1,211,675) | 254,452 | (957,223) | | N | 111 |
| 112 | Arizona Rate Case 2024 | [4] | 182303307 | 923 | | 923 | (194) | 729 | | N | 112 |
| 113 | NV Leak Survey Incremental Costs - No NV Rate Juris | [4] | 182303309 | 92,121 | | 92,121 | (19,345) | 72,776 | | D-N | 113 |
| 114 | NV Leak Survey Incremental Costs - So NV Rate Juris | [4] | 182303309 | 897,702 | | 897,702 | (188,517) | 709,185 | 709,185 | D-S | 114 |
| 115 | US GAAP Adj CA CDMI | [4] | 182303313 | (919,380) | | (919,380) | 193,070 | (726,310) | | N | 115 |
| 116 | CA NGLAPBA US GAAP ADJ | [4] | 182303314 | (1,129,848) | | (1,129,848) | 237,268 | (892,580) | | N | 116 |
| 117 | NV COYL Replacement Program - No NV Rate Juris | [4] | 182303316 | 32,402 | | 32,402 | (6,804) | 25,598 | | D-N | 117 |
| 118 | NV COYL Replacement Program - So NV Rate Juris | [4] | 182303316 | 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 | | 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 | | N | 120 |
| 121 | NV MoveZero Offset Program - AZ Rate Juris | [4] | 182303318 | 953 | (5) | 953 | 1 | (4) | | N | 121 |
| 122 | NV MoveZero Offset Program - No NV Rate Juris | [4] | 182303318 | 111,809 | | 111,809 | (23,480) | 88,329 | | N | 122 |
| 123 | NV MoveZero Offset Program - So NV Rate Juris | [4] | 182303318 | 4,327 | | 4,327 | (909) | 3,418 | | N | 123 |
| 124 | CA Biomethane Procure and Admin Cost BPA/CBA | [4] | 182303319 | (409,271) | | (409,271) | 85,947 | (323,324) | | N | 124 |
| 125 | GHGBA BIO-SNG California | [4] | 182303320 | (30,196) | | (30,196) | 6,341 | (23,855) | | N | 125 |
| 126 | CA Residential Uncollectibles Bal Acct | [4] | 182303321 | | | | | | | N | 126 |
| 127 | Total Account. 182.3 | | | \$ 400,620,583 | \$ (1,339,096) | \$ 399,281,487 | \$ (81,178,609) | \$ 318,102,878 | \$ 709,185 | | 127 |

WP G-5, Sh 73, Ln 4

**SOUTHWEST GAS CORPORATION
SOUTHERN 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) | Adjustments (e) | As Adjusted (f) | Deferred Tax at 21% (g) | Balance Net of Taxes (h) | Southern Nevada (i) | Allocation Method (j) | Line No. |
|---|--|---------|-------------|----------------------|-----------------|-----------------|-------------------------|--------------------------|---------------------|-----------------------|----------|
| | | | | WP G-5, Sh 80-102 | | (d) + (e) | (f) * -1 * 0.21 | (f) + (g) | (i) | | |
| Account 186 - Miscellaneous Deferred Debits | | | | | | | | | | | |
| 128 | Misc. Deferred Debits (So. Lake Tahoe) | [3] [4] | 186000000 | 4,650,162 | \$ | \$ | 0 | \$ | | N | 128 |
| 129 | Misc. Deferred Debits (Mesquite) | [3] [4] | 186000000 | 9,537 | | 9,537 | 0 | 9,537 | | N | 129 |
| 130 | Misc. Deferred Debits (Arizona) | [3] [4] | 186000000 | 5,934,383 | | 5,934,383 | 0 | 5,934,383 | | N | 130 |
| 131 | Misc. Deferred Debits (Common) | [3] [4] | 186000000 | 2,461 | | 2,461 | 0 | 2,461 | | N | 131 |
| 132 | Accrued Labor (No. Nevada) | [3] | 186001020 | 17,324 | | 17,324 | 0 | 17,324 | | D-N | 132 |
| 133 | Accrued Labor (So. Nevada) | [3] | 186001020 | 51,696 | | 51,696 | 0 | 51,696 | 51,696 | D-S | 133 |
| 134 | Accrued Labor (California) | [3] [4] | 186001020 | 12,663 | | 12,663 | 0 | 12,663 | | N | 134 |
| 135 | Accrued Labor (Arizona) | [3] [4] | 186001020 | 67,048 | | 67,048 | 0 | 67,048 | | N | 135 |
| 136 | Accrued Labor (Common) | [3] | 186001020 | 57,785 | | 57,785 | 0 | 57,785 | 16,291 | A | 136 |
| 137 | Franchise Project (Arizona) | [3] [4] | 186003020 | (14,608) | | (14,608) | 0 | (14,608) | | N | 137 |
| 138 | Deferred Financing Costs (Common) | [3] [4] | 186003024 | 326,998 | | 326,998 | 0 | 326,998 | | N | 138 |
| 139 | Total Account 186 | | | 11,115,447 | \$ | 11,115,447 | \$ | 11,115,447 | 67,988 | | 139 |
| WP G-5, Sh 73, Ln 5 | | | | | | | | | | | |
| Account 190 - Alternative Minimum Tax | | | | | | | | | | | |
| 140 | Alternative Minimum Tax-Current | [3] | 190002110 | 0 | \$ | \$ | 0 | \$ | | A | 140 |
| 141 | Alternative Minimum Tax-Non-Current | [3] | 190002115 | 0 | | 0 | 0 | 0 | | A | 141 |
| 142 | Total Account 190 | | | 0 | \$ | 0 | \$ | 0 | 0 | | 142 |
| WP G-5, Sh 73, Ln 6 | | | | | | | | | | | |
| Account 228.2 - Injuries and Damages | | | | | | | | | | | |
| 143 | So. California Injuries and Damages | [3] [4] | 228200000 | (3,423,077) | \$ | (3,423,077) | \$ | 413,216 | (3,009,861) | N | 143 |
| 144 | No. California Injuries and Damages | [3] [4] | 228200000 | 0 | | 0 | - | 0 | | N | 144 |
| 145 | So. Lake Tahoe Injuries and Damages | [3] [4] | 228200000 | (92,308) | | (92,308) | \$ | 11,143 | (81,165) | N | 145 |
| 146 | No. Nevada Injuries and Damages | [3] | 228200000 | (923,077) | | (923,077) | \$ | 111,429 | (811,648) | D-S | 146 |
| 147 | No. Nevada Injuries and Damages | [3] | 228200000 | 0 | | 0 | - | 0 | | D-N | 147 |
| 148 | Arizona Injuries and Damages | [3] [4] | 228200000 | (7,573,513) | | (7,573,513) | \$ | 914,235 | (6,659,278) | N | 148 |
| 149 | System Allocable Injuries and Damages | [3] | 228200000 | (2,111,538) | | (2,111,538) | \$ | 254,894 | (1,856,644) | A | 149 |
| 150 | Total Account 228.2 | | | (14,123,513) | \$ | (14,123,513) | \$ | 1,704,917 | (12,418,596) | | 150 |
| WP G-5, Sh 73, Ln 7 | | | | | | | | | | | |
| Account 242 - Misc Current and Accrued Liabilities | | | | | | | | | | | |
| 151 | Misc. Current and Accrued Liabilities | [3] | 242000000 | (3,969,594) | \$ | (3,969,594) | \$ | 0 | (3,969,594) | A | 151 |
| 152 | A/R Credit Balances | [3] | 242001074 | (6,723,077) | | (6,723,077) | 0 | (6,723,077) | (1,895,468) | A | 152 |
| 153 | Accrued Pension Liability | [3] | 242001140 | 227,054,614 | | 227,054,614 | (49,663,965) | 177,390,650 | 50,012,574 | A | 153 |
| 154 | Deferred Revenue UESC | [3] | 242001141 | 0 | | 0 | 0 | 0 | | A | 154 |
| 155 | Accrued Customer Deposits | [3] | 242001250 | 0 | | 0 | 0 | 0 | | I | 155 |
| 156 | Accrued Vacation | [3] [4] | 242001370 | (17,380,692) | | (17,380,692) | 0 | (17,380,692) | | N | 156 |
| 157 | Accrued Incentive Pay | [8] | 242001371 | (5,198,342) | 284,172 | (4,914,170) | 1,031,976 | (3,882,194) | (1,094,525) | A | 157 |
| 158 | Vacation, Holiday, Other Time Off | [3] | 242001375 | 1,483,535 | | 1,483,535 | 0 | 1,483,535 | 418,260 | A | 158 |
| 159 | Accrued PBOP Costs | [3] | 242001380 | (30,329,664) | | (30,329,664) | 6,369,229 | (23,960,434) | (6,755,277) | A | 159 |
| 160 | ST US GAAP Post Retirement Funded Status | [3] [4] | 242001381 | (3,138,462) | | (3,138,462) | 0 | (3,138,462) | | N | 160 |
| 161 | Accrued Health and Dental | [3] | 242001383 | (3,126,464) | | (3,126,464) | 656,557 | (2,469,907) | (696,352) | A | 161 |
| 162 | Accrued SERP | [7] | 242001387 | (30,557,695) | 1,314,839 | (29,242,856) | 6,141,000 | (23,101,856) | (6,513,214) | A | 162 |
| 163 | Rate Refunds Due Customers | [3] | 242001408 | (95,313) | | (95,313) | 0 | (95,313) | (26,872) | A | 163 |
| 164 | Operating Leases | [3] | 242001525 | (6,049) | | (6,049) | 0 | (6,049) | (1,705) | A | 164 |
| 165 | Energy Share Fuel Fund (Other) | [3] [4] | 242001605 | (66,610) | | (66,610) | 0 | (66,610) | | N | 165 |
| 166 | Energy Share Fuel Fund (So. Nevada) | [3] | 242001605 | (88,281) | | (88,281) | 0 | (88,281) | (88,281) | D-S | 166 |

**SOUTHWEST GAS CORPORATION
SOUTHERN 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) | Adjustments (e) | As Adjusted (f) | Deferred Tax at 21% (g) | Balance Net of Taxes (h) | Southern Nevada (i) | Allocation Method (j) | Line No. |
|---|---|---------|-------------|----------------------|-----------------|-----------------|-------------------------|--------------------------|--------------------------|-----------------------|----------|
| | | | | WP G-5, Sh 80-102 | | (d) + (e) | (f) * .1 * 0.21 [1] | (f) + (g) | (i) | (j) | |
| 167 | Energy Share Fuel Fund (No. Nevada) | [3] | 242001605 | (5,458) | | (5,458) | 0 | (5,458) | 0 | D-N | 167 |
| 168 | Total Account 242 | | | 127,852,448 | 1,599,011 | 129,451,459 | (35,465,202) | 93,986,257 | 32,239,972 | | 168 |
| | | | | | | | | | WP G-5, Sh 73, Lns 8 - 9 | | |
| Account 253 - Other Deferred Credits | | | | | | | | | | | |
| 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) | (3,177,773) | 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) | (6,238,709) | A | 173 |
| 174 | Deferred Comp. - 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 | N | 176 |
| 177 | Deferred Inc. - Customer Advances Gross-Up (No. California) | [4] | 253001473 | (96,384) | | (96,384) | 20,241 | (76,143) | 0 | M | 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) | [3][4] | 253001475 | (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) | (9,416,482) | | 182 |
| | | | | | | | | | WP G-5, Sh 73, Ln 10 | | |
| Account 254 - Other Regulatory Liabilities | | | | | | | | | | | |
| 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 (So. 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) | 29,253,043 | | 199 |
| | | | | | | | | | WP G-5, Sh 73, Ln 12 | | |

**SOUTHWEST GAS CORPORATION
SOUTHERN 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) | Adjustments (e) | As Adjusted (f) | Deferred Tax at 21% (g) | Balance Net of Taxes (h) | Southern Nevada (i) | Allocation Method (j) | Line No. |
|----------|-----------------|---------|-------------|----------------------|-----------------|-----------------|-------------------------|--------------------------|---------------------|-----------------------|----------|
| | | | | WP G-5, Sh 80-102 | | (d) + (e) | (f) * .1 * 0.21 [1] | (h) | (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, attributed directly to another jurisdiction, or to comply with prior Commission Order.

[5] In accordance with NAC 704.9714, the subaccount is adjusted to the May 2021 ending balance.

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

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

[8] Account 242001371 adjusted to reflect the removal of discretionary bonus totaling \$3,694,238 from the 13 month recorded total.

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

| Line No. | Month | Petty Cash/ Revolving Funds/ Emp. Relocations | | Total | Line No. |
|----------|------------------|---|-----------------|-----------------------|----------|
| | | Working Funds 135000000 | 135001072 | | |
| | (a) | (b) [1] | (c) [1] | (d) 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 [2] | \$ 1,150 [2] | \$ 8,400 | 15 |

[1] Source: Company Records

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

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

| Line No. | Month | Misc Current & Accrue Equity in Employee Homes CA GRCMA 174001158 (b) [1] | California Fixed Cost Adj Mech - 2009 174002571 (c) [1] | Total (d) sum (b) to (c) | Line No. |
|-------------|------------------|---|--|--------------------------------|-------------|
| 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
SOUTHERN 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
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a) | Incremental Pipe Replacement Costs (No. Nevada) 182303005 (l) | Incremental Pipe Replacement Costs (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
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a) | General Revenues Adj Multi-Family Residential (So. Nevada) 182303011 (v) | General Revenues Adj Single-Family Residential (No. Nevada) 182303012 (w) | General Revenues Adj Single-Family Residential (So. Nevada) 182303012 (k) | General Revenues Adj General Service 1 (No. Nevada) 182303013 (y) | General Revenues Adj General Service 1 (So. Nevada) 182303013 (z) | General Revenues Adj General Service 2 (No. Nevada) 182303015 (aa) | General Revenues Adj General Service 2 (So. Nevada) 182303015 (ab) | Incremental Pipe Replacement Costs (No. Nevada) 182303017 (ac) | Incremental Pipe Replacement Costs (So. Nevada) 182303017 (ad) | IDRB Variable Interest Adj. (So. Nevada) 182303021 (ae) | Line No. |
|----------|------------------|--|---|---|---|---|--|--|--|--|---|----------|
| 1 | May 2022 | \$ 911,952 | \$ 3,076,643 | \$ 11,392,992 | \$ 205,226 | \$ 2,108,109 | \$ 53,111 | \$ 927,767 | \$ 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 | 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 | 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 | 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 | 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 | 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 | 39,001 | (1,725,056) | 7 |
| 8 | December 2022 | 624,336 | 1,246,689 | 8,883,931 | (37,597) | 273,640 | (92,515) | (199,947) | 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 | 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 | 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 | 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 | 2,633,178 | 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 | 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) | 14 |
| 15 | 13 Month Average | \$ 451,077 | \$ 842,052 | \$ 7,435,770 | \$ (75,619) | \$ 137,429 | \$ (99,811) | \$ (103,911) | \$ 7,289 | \$ 39,001 | \$ (852,644) | 15 |

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

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

| Line No. | Month (e) | 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 | 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 | 363,368 | 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 | 195,909 | (32,802) | (483,589) | 0 | 0 | 146,376 | 73,497 | 5,800,161 | 9,061,774 | 217,885 | 11 |
| 12 | April 2023 | 194,029 | (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
SOUTHERN NEVADA
ACCOUNT 182.3 - OTHER REGULATORY ASSETS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a) | Incremental Pipe Replacement Costs GAAP Adj. (No. Nevada) 182303052 (ap) (1) | Incremental Pipe Replacement Costs GAAP Adj. (So. Nevada) 182303052 (aq) (1) | California Rate Case TY 2021 182303056 (ar) (1) | Incremental Pipe Replacement Costs Post July 2018 (No. Nevada) 182303058 (as) (1) | Incremental Pipe Replacement Costs Post July 2018 (So. Nevada) 182303058 (at) (1) | California Public Purpose Program - ESAP 182303068 (au) (1) | California Infrastructure Replacement/Reliability Adj 182303071 (av) (1) | California MHP Conversion to the Meter 182303072 (aw) (1) | California MHP Conversion Beyond the Meter 182303073 (ax) (1) | So. Nevada Self Insurance 182303074 (ay) (1) | Line No. |
|----------|------------------|--|--|---|---|---|---|--|---|---|--|----------|
| 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 | 1 |
| 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 |
| 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 | 3 |
| 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 | 4 |
| 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 | 5 |
| 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 | 6 |
| 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 | 7 |
| 8 | December 2022 | 0 | 0 | 473,707 | 0 | 0 | 4,777,319 | 2,937,683 | 1,872,410 | 3,847,632 | 1,660,154 | 8 |
| 9 | January 2023 | 0 | 0 | 460,719 | 0 | 0 | 5,695,558 | 3,122,887 | 1,867,827 | 3,801,232 | 1,549,477 | 9 |
| 10 | February 2023 | 0 | 0 | 447,731 | 0 | 0 | 5,731,156 | 3,145,100 | 1,812,327 | 3,754,839 | 1,438,800 | 10 |
| 11 | March 2023 | 0 | 0 | 434,743 | 0 | 0 | 4,947,059 | 3,162,136 | 1,757,575 | 3,708,440 | 1,328,123 | 11 |
| 12 | April 2023 | 0 | 0 | 421,755 | 0 | 0 | 5,032,249 | 3,285,823 | 1,729,220 | 3,662,044 | 1,217,446 | 12 |
| 13 | May 2023 | 0 | 0 | 408,767 | 0 | 0 | 801,287 | 3,536,534 | 1,733,002 | 3,615,648 | 1,106,769 | 13 |
| 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 | 14 |
| 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 | 15 |

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

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

| Line No. | Month (a) | California MHP Conversion | | 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. |
|----------|------------------|---------------------------|-----------------|--|---|---|--|--------------------------------------|-------------------------------|------------------------|---|--|----------|
| | | Rev/Reqmt 182303075 | Meter 182303075 | | | | | | May 2009 - May 2012 182303085 | Pre May 2009 182303086 | | | |
| 1 | May 2022 | \$ 1,632,639 | \$ (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) | (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) | (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) | (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) | (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) | (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) | (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) | (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) | (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) | (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) | (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) | (2,026,041) | 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) | (2,179,536) | 3,577,126 | 13,970,885 | 0 | 363,433 | 34,949 | 134,772 | 6,440 | 13 | |
| 14 | Totals | \$ 23,631,851 | \$ (26,912,455) | \$ (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) | \$ (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
SOUTHERN 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 | | | | | | | | | | | | | Line No. |
|----------|------------------|-----|---|--------------|------------|-----------|--------------|--------------|-------------|--------------|-----------|-------------|----|--|--|----------|
| | | | 182303089 | 182303090 | 182303091 | 182303092 | 182303093 | 182303094 | 182303095 | 182303096 | 182303097 | 182303098 | | | | |
| | | | (b) | (bk) | (bl) | (bm) | (bn) | (bo) | (bp) | (bq) | (br) | (bs) | | | | |
| 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
SOUTHERN 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
SOUTHERN 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
SOUTHERN 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 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) | \$ (623,390) | \$ (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
SOUTHERN 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, Sh 74-79

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

| Line No. | Month (a) | 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) sum (b) to (l) | 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
SOUTHERN NEVADA
ACCOUNT 190 - ALTERNATIVE MINIMUM TAX
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

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

[1] Source: Company Records

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

**SOUTHWEST GAS CORPORATION
SOUTHERN 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] | [1] | [1] | [1] | [1] | [1] | [1] | sum (b) to (h) | |
| 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
SOUTHERN NEVADA
ACCOUNT 242 - MISC CURRENT AND ACCRUED LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023

| Line No. | Month | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | Line No. |
|----------|------------------|---------------------------------------|---------------------|---------------------------|-----------------------|---------------------------|------------------|-----------------------|-----------------------------------|--------------------|-----|----------|
| | | Misc. Current and Accrued Liabilities | A/R Credit Balances | Accrued Pension Liability | Deferred Revenue UESC | Accrued Customer Deposits | Accrued Vacation | Accrued Incentive Pay | Vacation, Holiday, Other Time Off | Accrued PBOP Costs | | |
| | | 242000000 | 242001074 | 242001140 | 242001141 | 242001250 | 242001370 | 242001371 | 242001375 | 242001380 | | |
| 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) | (463,035) | (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
SOUTHERN 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 (h) | 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
SOUTHERN 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
SOUTHERN NEVADA
ACCOUNT 253 - OTHER DEFERRED CREDITS
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month (a) | Deferred Inc.- | | Deferred Inc.- | | Deferred Inc.- | | Deferred Inc.- | | Deferred ER SS Payments 253001489 (n) | Total (o) sum (b) to (n) | Line No. |
|----------|------------------|---|---|---|---|---|--|-----------------|--------------------|---------------------------------------|--------------------------|----------|
| | | Customer Advances Gross-Up (So. California) 253001473 (h) | Customer Advances Gross-Up (No. Nevada) 253001473 (i) | Customer Advances Gross-Up (No. California) 253001473 (j) | Customer Advances Gross-Up (So. Lake Tahoe) 253001473 (k) | Customer Advances Gross-Up (So. Nevada) 253001473 (l) | LT US GAAP Post Retirement Funded Status 253001475 (m) | | | | | |
| 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
SOUTHERN NEVADA
ACCOUNT 254 - OTHER REGULATORY LIABILITIES
FOR THE THIRTEEN MONTHS ENDED MAY 31, 2023**

| Line No. | Month | Defered Inc.- CIAC Gross-Up (So. California) 254001472 | Defered Inc.- CIAC Gross-Up (NV Nevada) 254001472 | Defered Inc.- CIAC Gross-Up (No. California) 254001472 | Defered Inc.- CIAC Gross-Up (So. Nevada) 254001472 | Defered Inc.- CIAC Gross-Up (Arizona) 254001472 | NNV Cost Alloc. Dkt No. 20402023 (No. Nevada) 254001480 | Tax Reform Savings (So. California) 254001484 | Tax Reform Savings (No. California) 254001484 | Tax Reform Savings (So. Nevada) 254001484 | Tax Reform Savings (Arizona) 254001484 | NV Contract Transition Adj Provision (No. Nevada) 254001480 | NV Contract Transition Adj Provision (So. Nevada) 254001480 | SFAS 109 Regulatory Liab 254002108 | SFAS 109 Defered 254002108 | Total | Line No. | |
|----------|------------------|--|---|--|--|---|---|--|--|--|---|---|---|--|----------------------------------|--------------------|----------|--|
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | |
| 1 | May 2022 | \$ (605,302) | \$ (205,282) | \$ (323,380) | \$ (63,981) | \$ (1,028,399) | \$ (22,255) | \$ (4,453,014) | \$ (1,893,193) | \$ (712,178) | \$ 5,086,633 | \$ (10,500) | \$ 0 | \$ (23,135,338) | \$ (382,748,145) | \$ (411,775,884) | 1 | |
| 2 | June 2022 | (506,330) | (214,759) | (326,509) | (63,981) | (1,033,589) | (22,255) | (4,349,455) | (1,849,166) | (695,616) | 5,137,402 | (10,500) | 0 | (22,123,224) | (384,365,291) | (411,485,823) | 2 | |
| 3 | July 2022 | (606,359) | (216,930) | (334,354) | (64,154) | (1,039,433) | (22,255) | (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 | (606,364) | (222,742) | (346,062) | (67,295) | (1,080,238) | (22,255) | (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 | (606,369) | (228,734) | (355,439) | (68,966) | (1,083,389) | (22,255) | (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) | (3,935,219) | (1,673,058) | (629,368) | 5,240,480 | (10,500) | 0 | (24,005,654) | (379,006,871) | (407,367,442) | 6 | |
| 7 | November 2022 | (526,921) | (229,773) | (369,519) | (73,270) | (1,120,362) | (22,255) | (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 | (626,927) | (231,516) | (376,667) | (74,121) | (1,134,214) | (22,255) | (3,728,101) | (1,585,004) | (596,244) | 4,734,077 | (10,500) | 161,331 | (23,980,192) | (374,315,552) | (402,508,649) | 8 | |
| 9 | January 2023 | (455,405) | (216,334) | (321,956) | (68,081) | (1,558,936) | (12,213) | (3,624,542) | (1,340,977) | (579,662) | 4,096,507 | (10,500) | 243,116 | (24,014,629) | (371,015,823) | (389,946,257) | 9 | |
| 10 | February 2023 | (455,405) | (245,230) | (321,764) | (70,840) | (1,571,267) | (12,213) | (3,520,983) | (1,496,950) | (563,120) | 3,664,160 | (10,500) | 314,637 | (24,009,410) | (367,914,586) | (387,236,236) | 10 | |
| 11 | March 2023 | (455,405) | (257,619) | (323,533) | (71,690) | (1,640,739) | (12,213) | (3,417,424) | (1,452,923) | (546,558) | 2,946,148 | (10,500) | 343,953 | (24,005,388) | (365,491,944) | (385,170,201) | 11 | |
| 12 | April 2023 | (455,405) | (260,633) | (325,783) | (71,690) | (1,706,788) | (12,213) | (3,313,865) | (1,408,896) | (529,996) | 2,611,852 | (10,500) | 414,705 | (25,218,698) | (361,364,700) | (383,378,580) | 12 | |
| 13 | May 2023 | (460,146) | (268,903) | (337,528) | (72,373) | (1,714,421) | (12,213) | (3,210,306) | (1,364,869) | (513,434) | 2,146,339 | (10,500) | 492,348 | (25,435,083) | (359,866,864) | (391,425,523) | 13 | |
| 14 | Totals | \$ (6,373,129) | \$ (3,028,137) | \$ (4,423,243) | \$ (902,391) | \$ (16,804,688) | \$ (239,103) | \$ (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 | |
| 15 | 13 Month Average | \$ (490,241) | \$ (232,934) | \$ (340,249) | \$ (69,415) | \$ (1,292,668) | \$ (18,393) | \$ (3,831,660) | \$ (1,629,031) | \$ (612,806) | \$ 4,345,256 | \$ (10,500) | \$ 151,545 | \$ (23,550,630) | \$ (374,796,207) | \$ (403,334,723) | 15 | |

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

Tab I

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

| Line No. | Description (a) | SNV | | Corporate Direct | | System Allocable | | Total Adjustment | | Line No. |
|----------|------------------|---------------|---------------|------------------|---------------|------------------|---------------|------------------|--------------|----------------|
| | | Labor (b) | Loading (c) | Labor (d) | Loading (e) | Labor (f) | Loading (g) | Labor (h) | Loading (i) | |
| | | WP 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 | \$ (17,725) | \$ (5,621) | \$ 0 | \$ 0 | \$ (17,725) | \$ (5,621) | \$ (23,347) |
| 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 |
| 4 | Account 850 | (8,685) | (2,775) | 0 | 0 | 0 | 0 | (8,685) | (2,775) | (11,460) |
| 5 | Account 851 | 0 | 0 | (12,448) | (3,977) | 0 | 0 | (12,448) | (3,977) | (16,425) |
| 6 | Account 852 | (89) | (25) | 0 | 0 | 0 | 0 | (89) | (25) | (114) |
| 7 | Account 853 | (2,292) | (724) | 0 | 0 | 0 | 0 | (2,292) | (724) | (3,016) |
| 8 | Account 856 | (3,748) | (1,162) | 0 | 0 | 0 | 0 | (3,748) | (1,162) | (4,910) |
| 9 | Account 857 | (611) | (191) | 0 | 0 | 0 | 0 | (611) | (191) | (802) |
| 10 | Account 859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Account 870 | (146,621) | (45,429) | (39) | (13) | 0 | 0 | (146,659) | (45,442) | (192,102) |
| 12 | Account 871 | (3,674) | (1,173) | (6,899) | (2,193) | 0 | 0 | (10,573) | (3,366) | (13,939) |
| 13 | Account 874 | (59,604) | (18,899) | (8) | (3) | 0 | 0 | (59,612) | (18,902) | (78,514) |
| 14 | Account 875 | (3,221) | (1,020) | 0 | 0 | 0 | 0 | (3,221) | (1,020) | (4,241) |
| 15 | Account 878 | (125,707) | (39,930) | 0 | 0 | 0 | 0 | (125,707) | (39,930) | (165,637) |
| 16 | Account 879 | (125,239) | (39,693) | (34,271) | (10,889) | 0 | 0 | (159,510) | (50,582) | (210,092) |
| 17 | Account 880 | (51,207) | (16,187) | (13,174) | (4,192) | 0 | 0 | (64,381) | (20,379) | (84,760) |
| 18 | Account 901 | 0 | 0 | (36,799) | (11,918) | 0 | 0 | (36,799) | (11,918) | (48,716) |
| 19 | Account 902 | (13,995) | (4,440) | 5 | 2 | 0 | 0 | (13,990) | (4,439) | (18,429) |
| 20 | Account 903 | (6,684) | (2,088) | (173,774) | (55,061) | 0 | 0 | (180,458) | (57,149) | (237,607) |
| 21 | Account 905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Account 908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Account 910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Account 920 | 0 | 0 | 0 | 0 | (487,351) | 197,598 | (487,351) | 197,598 | (289,753) |
| 25 | Account 922 | 0 | 0 | 0 | 0 | 76,144 | (30,873) | 76,144 | (30,873) | 45,271 |
| 26 | Account 930.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Total Operations | \$ (551,375) | \$ (173,737) | \$ (295,132) | \$ (93,864) | \$ (411,207) | \$ 166,725 | \$ (1,257,715) | \$ (100,877) | \$ (1,358,591) |

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

| Line No. | Description (a) | SNV | | Corporate Direct | | System Allocable | | Total Adjustment | | Line No. |
|----------|-------------------|---------------------|---------------------|---------------------|--------------------|---------------------|-------------------|---------------------|-----------------------|----------|
| | | Labor (b) | Loading (c) | Labor (d) | Loading (e) | Labor (f) | Loading (g) | Labor (h) | Loading (i) | |
| | | WP 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 | (581) | (185) | 0 | 0 | 0 | 0 | (185) | (766) | 10 |
| 11 | Account 861 | (30,149) | (9,591) | (21) | (7) | 0 | 0 | (9,598) | (39,768) | 11 |
| 12 | Account 863 | (126) | (42) | 0 | 0 | 0 | 0 | (42) | (168) | 12 |
| 13 | Account 864 | (710) | (227) | 0 | 0 | 0 | 0 | (227) | (936) | 13 |
| 14 | Account 865 | (164) | (53) | 0 | 0 | 0 | 0 | (53) | (218) | 14 |
| 15 | Account 866 | (6,879) | (2,182) | 0 | 0 | 0 | 0 | (2,182) | (9,061) | 15 |
| 16 | Account 885 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 17 | Account 886 | (44,215) | (14,093) | 0 | 0 | 0 | 0 | (14,093) | (58,308) | 17 |
| 18 | Account 887 | (14,749) | (4,671) | 0 | 0 | 0 | 0 | (4,671) | (19,420) | 18 |
| 19 | Account 889 | (81,975) | (25,952) | (8) | (2) | 0 | 0 | (25,954) | (107,937) | 19 |
| 20 | Account 892 | (50,703) | (16,147) | 0 | 0 | 0 | 0 | (16,147) | (66,850) | 20 |
| 21 | Account 893 | (2,289) | (742) | 0 | 0 | 0 | 0 | (742) | (3,031) | 21 |
| 22 | Account 935 | 0 | 0 | 0 | 0 | (9,062) | 3,679 | 3,679 | (5,383) | 22 |
| | Total Maintenance | <u>\$ (232,540)</u> | <u>\$ (73,884)</u> | <u>\$ (29)</u> | <u>\$ (9)</u> | <u>\$ (9,062)</u> | <u>\$ 3,679</u> | <u>\$ (70,214)</u> | <u>\$ (311,844)</u> | |
| 23 | Total O&M | <u>\$ (783,915)</u> | <u>\$ (247,621)</u> | <u>\$ (295,161)</u> | <u>\$ (93,874)</u> | <u>\$ (420,269)</u> | <u>\$ 170,404</u> | <u>\$ (171,091)</u> | <u>\$ (1,670,435)</u> | |

SNV TY Sum

SNV 2023 Labor Annualization Cert

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

| Line No. | Description (a) | SNV | | Corporate Direct | | System Allocable | | Total Adjustment | | Line No. |
|----------|----------------------------|---------------------|---------------------|---------------------|--------------------|---------------------|-------------------|-----------------------|---------------------|-----------------------|
| | | Labor (b) | Loading (c) | Labor (d) | Loading (e) | Labor (f) | Loading (g) | Labor (h) | Loading (i) | |
| 1 | <u>Functionalization</u> | | | | | | | | | |
| 2 | Other Gas Supply | \$ 0 | \$ 0 | (17,725) | \$ (5,621) | \$ 0 | \$ 0 | (17,725) | \$ (5,621) | \$ (23,347) |
| 3 | Storage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Transmission | (47,155) | (14,974) | (12,468) | (3,984) | 0 | 0 | (59,623) | (18,958) | (78,581) |
| 5 | Distribution | (716,082) | (226,118) | (54,399) | (17,292) | 0 | 0 | (770,481) | (243,410) | (1,013,891) |
| 6 | Customer Accounts | (20,678) | (6,528) | (210,568) | (66,977) | 0 | 0 | (231,246) | (73,505) | (304,752) |
| 7 | Customer Service & Info | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Administrative and General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | System Allocable | 0 | 0 | 0 | 0 | (420,269) | 170,404 | (420,269) | 170,404 | (249,865) |
| | Total | <u>\$ (783,915)</u> | <u>\$ (247,621)</u> | <u>\$ (295,161)</u> | <u>\$ (93,874)</u> | <u>\$ (420,269)</u> | <u>\$ 170,404</u> | <u>\$ (1,499,345)</u> | <u>\$ (171,091)</u> | <u>\$ (1,670,435)</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 | \$ 1,453,868 | \$ 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 | \$ 1,914,660 | \$ 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 | \$ 1,674,334 | \$ 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 |
| Annualized Corporate Direct Labor | | | | | | | | | | | | |
| 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 | \$ 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 | \$ 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 | \$ 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 | \$ 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 | \$ 23,484,080 | 15 |
| 16 | Number of Employees | WP I-3, Sh 6 | 128 | 71 | 10 | 3 | 2 | 13 | 18 | 244 | 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 |

**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 |
| Corporate Direct Overtime | | | | | | | | | | | | |
| 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 |
| Allocation of Corporate Labor and Employees | | | | | | | | | | | | |
| 4 | Annualized Corporate Labor | Ln 1(j) | | | | | | | | | 90,975,496 | 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 | | | | | | | | | | 870 | 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 |

**SOUTHWEST GAS CORPORATION
SOUTHERN 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 (a) | SNV | | Line No. |
|-------------------|--------------------|---------------|----------------|----------|
| | | Labor (b) | Loading (c) | |
| <u>Operations</u> | | | | |
| 1 | Account 813 | \$ 0 | 0 | 1 |
| 2 | Account 840 | 0 | 0 | 2 |
| 3 | Account 841 | 0 | 0 | 3 |
| 4 | Account 850 | 190,616 | 116,929 | 4 |
| 5 | Account 851 | 0 | 0 | 5 |
| 6 | Account 852 | 1,953 | 1,049 | 6 |
| 7 | Account 853 | 50,314 | 30,486 | 7 |
| 8 | Account 856 | 82,261 | 48,946 | 8 |
| 9 | Account 857 | 13,421 | 8,035 | 9 |
| 10 | Account 859 | 0 | 0 | 10 |
| 11 | Account 870 | [1] 3,218,134 | 1,914,075 | 11 |
| 12 | Account 871 | 80,634 | 49,424 | 12 |
| 13 | Account 874 | 1,308,229 | 796,266 | 13 |
| 14 | Account 875 | 70,689 | 42,993 | 14 |
| 15 | Account 878 | 2,759,106 | 1,682,387 | 15 |
| 16 | Account 879 | 2,748,837 | 1,672,391 | 16 |
| 17 | Account 880 | 1,123,927 | 682,017 | 17 |
| 18 | Account 901 | 0 | 0 | 18 |
| 19 | Account 902 | 307,170 | 187,088 | 19 |
| 20 | Account 903 | 146,696 | 87,971 | 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. | \$ 12,101,987 | \$ 7,320,055 | \$ 27 |

**SOUTHWEST GAS CORPORATION
SOUTHERN 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 (a) | SNV | | Line No. |
|---------------------------|--------------------|----------------------|----------------------|----------|
| | | Labor (b) | Loading (c) | |
| <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 | 12,751 | 7,784 | 9 |
| 10 | Account 863 | 661,730 | 404,100 | 10 |
| 11 | Account 864 | 2,757 | 1,790 | 11 |
| 12 | Account 865 | 15,577 | 9,544 | 12 |
| 13 | Account 866 | 3,604 | 2,250 | 13 |
| 14 | Account 885 | 150,984 | 91,919 | 14 |
| 15 | Account 886 | 0 | 0 | 15 |
| 16 | Account 887 | 970,470 | 593,762 | 16 |
| 17 | Account 889 | 323,720 | 196,785 | 17 |
| 18 | Account 892 | 1,799,250 | 1,093,413 | 18 |
| 19 | Account 893 | 1,112,863 | 680,314 | 19 |
| 20 | Account 894 | 50,245 | 31,275 | 20 |
| 21 | Account 935 | 0 | 0 | 21 |
| 22 | Total Maint. | \$ <u>5,103,952</u> | \$ <u>3,112,936</u> | \$ 22 |
| 23 | Total O&M | \$ <u>17,205,939</u> | \$ <u>10,432,991</u> | \$ 23 |
| 24 | % O&M to Total | 63.05% | 63.17% | 24 |
| <u>Deferred and Other</u> | | | | |
| 25 | Account 146 | \$ 0 | 0 | 25 |
| 26 | Account 163 | 762,809 | 460,869 | 26 |
| 27 | Account 182.3 | 897,954 | 527,370 | 27 |
| 28 | Account 183.2 | 0 | 0 | 28 |
| 29 | Account 184 | 456,308 | 255,020 | 29 |
| 30 | Account 186 | 17,535 | 10,276 | 30 |
| 31 | Account 426 | 0 | 0 | 31 |
| 32 | Total Deferred | \$ <u>2,134,606</u> | \$ <u>1,253,535</u> | \$ 32 |
| <u>Capital</u> | | | | |
| 33 | Account 107 | \$ 7,518,561 | 4,568,610 | 33 |
| 34 | Account 108 | 428,777 | 260,645 | 34 |
| 35 | Total Capital | \$ <u>7,947,337</u> | \$ <u>4,829,255</u> | \$ 35 |
| 36 | Total | \$ <u>27,287,882</u> | \$ <u>16,515,781</u> | \$ 36 |

**SOUTHWEST GAS CORPORATION
SOUTHERN 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 (a) | SNV | | Line No. |
|----------|-------------------------|----------------------|----------------|----------|
| | | Labor (b) | Loading (c) | |
| | <u>Indirect Time</u> | | | |
| 1 | Account 242 | \$ 4,286,151 | 0 | 1 |
| 2 | 242 as % of Labor | 13.6% | N/A | 2 |
| 3 | Total Incl. Account 242 | \$ <u>31,574,032</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 | SNV | | | 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 (d)) | | \$ 26,044,626 | | 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 | 190,616 | 181,931 | (8,685) | 5 |
| 6 | Account 851 | 0 | 0 | 0 | 6 |
| 7 | Account 852 | 1,953 | 1,864 | (89) | 7 |
| 8 | Account 853 | 50,314 | 48,021 | (2,292) | 8 |
| 9 | Account 856 | 82,261 | 78,513 | (3,748) | 9 |
| 10 | Account 857 | 13,421 | 12,810 | (611) | 10 |
| 11 | Account 859 | 0 | 0 | 0 | 11 |
| 12 | Account 870 | 3,218,134 | 3,071,513 | (146,621) | 12 |
| 13 | Account 871 | 80,634 | 76,960 | (3,674) | 13 |
| 14 | Account 874 | 1,308,229 | 1,248,625 | (59,604) | 14 |
| 15 | Account 875 | 70,689 | 67,468 | (3,221) | 15 |
| 16 | Account 878 | 2,759,106 | 2,633,399 | (125,707) | 16 |
| 17 | Account 879 | 2,748,837 | 2,623,598 | (125,239) | 17 |
| 18 | Account 880 | 1,123,927 | 1,072,720 | (51,207) | 18 |
| 19 | Account 901 | 0 | 0 | 0 | 19 |
| 20 | Account 902 | 307,170 | 293,175 | (13,995) | 20 |
| 21 | Account 903 | 146,696 | 140,012 | (6,684) | 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 | \$ 12,101,987 | \$ 11,550,612 | \$ (551,375) | 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 | SNV | | | Line No. |
|----------|---------------------------|------------------|--|----------------|----------|
| | | Recorded | Annualized | Adjustment | |
| | (a) | (b) | (c) | (d) | |
| | | WP I-3, Sh 8 & 9 | WP I-3, Sh 10, Ln 1 (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 | 12,751 | 12,170 | (581) | 9 |
| 10 | Account 863 | 661,730 | 631,581 | (30,149) | 10 |
| 11 | Account 864 | 2,757 | 2,631 | (126) | 11 |
| 12 | Account 865 | 15,577 | 14,867 | (710) | 12 |
| 13 | Account 866 | 3,604 | 3,440 | (164) | 13 |
| 14 | Account 885 | 150,984 | 144,105 | (6,879) | 14 |
| 15 | Account 886 | 0 | 0 | 0 | 15 |
| 16 | Account 887 | 970,470 | 926,255 | (44,215) | 16 |
| 17 | Account 889 | 323,720 | 308,972 | (14,749) | 17 |
| 18 | Account 892 | 1,799,250 | 1,717,275 | (81,975) | 18 |
| 19 | Account 893 | 1,112,863 | 1,062,160 | (50,703) | 19 |
| 20 | Account 894 | 50,245 | 47,955 | (2,289) | 20 |
| 21 | Account 935 | 0 | 0 | 0 | 21 |
| 22 | Total Maintenance | \$ 5,103,952 | \$ 4,871,412 | \$ (232,540) | 22 |
| 23 | Total O&M | \$ 17,205,939 | \$ 16,422,023 | \$ (783,915) | 23 |
| 24 | % O&M to Total | 63.05% | 63.05% | 63.05% | 24 |
| | <u>Deferred and Other</u> | | | | |
| 25 | Account 146 | \$ 0 | \$ 0 | \$ 0 | 25 |
| 26 | Account 163 | 762,809 | 728,055 | (34,754) | 26 |
| 27 | Account 182.3 | 897,954 | 857,042 | (40,911) | 27 |
| 28 | Account 183.2 | 0 | 0 | 0 | 28 |
| 29 | Account 184 | 456,308 | 435,519 | (20,790) | 29 |
| 30 | Account 186 | 17,535 | 16,736 | (799) | 30 |
| 31 | Account 426 | 0 | 0 | 0 | 31 |
| 32 | Total Deferred | \$ 2,134,606 | \$ 2,037,351 | \$ (97,254) | 32 |
| | <u>Capital</u> | | | | |
| 33 | Account 107 | \$ 7,518,561 | \$ 7,176,010 | \$ (342,551) | 33 |
| 34 | Account 108 | 428,777 | 409,241 | (19,535) | 34 |
| 35 | Total Capital | \$ 7,947,337 | \$ 7,585,251 | \$ (362,087) | 35 |
| 36 | Total | \$ 27,287,882 | \$ 26,044,626 | \$ (1,243,256) | 36 |
| 37 | Account 242 | \$ 4,286,151 | \$ 4,090,870 | \$ (195,280) | 37 |
| 38 | Total Incl. Account 242 | \$ 31,574,032 | \$ 30,135,496 | \$ (1,438,536) | 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 (a) | SNV | | | Line No. |
|----------|---|-----------------|--|-------------------|----------|
| | | Recorded (b) | Annualized (c) | Adjustment (d) | |
| | | WP I-3, Sh 7 | Ln 1 (c) * (b) ÷ WP I-3, Sh 13, Ln 36 (b) | (c) - (b) | |
| 1 | Annualized Labor Loading (WP I-3, Sh 32 , Ln 21 (d)) | | \$ 16,123,788 | | 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 | 116,929 | 114,154 | (2,775) | 5 |
| 6 | Account 851 | 0 | 0 | 0 | 6 |
| 7 | Account 852 | 1,049 | 1,024 | (25) | 7 |
| 8 | Account 853 | 30,486 | 29,762 | (724) | 8 |
| 9 | Account 856 | 48,946 | 47,784 | (1,162) | 9 |
| 10 | Account 857 | 8,035 | 7,844 | (191) | 10 |
| 11 | Account 859 | 0 | 0 | 0 | 11 |
| 12 | Account 870 | 1,914,075 | 1,868,645 | (45,429) | 12 |
| 13 | Account 871 | 49,424 | 48,251 | (1,173) | 13 |
| 14 | Account 874 | 796,266 | 777,367 | (18,899) | 14 |
| 15 | Account 875 | 42,993 | 41,972 | (1,020) | 15 |
| 16 | Account 878 | 1,682,387 | 1,642,457 | (39,930) | 16 |
| 17 | Account 879 | 1,672,391 | 1,632,698 | (39,693) | 17 |
| 18 | Account 880 | 682,017 | 665,830 | (16,187) | 18 |
| 19 | Account 901 | 0 | 0 | 0 | 19 |
| 20 | Account 902 | 187,088 | 182,647 | (4,440) | 20 |
| 21 | Account 903 | 87,971 | 85,883 | (2,088) | 21 |
| 22 | Account 905 | 0 | 0 | 0 | 22 |
| 23 | Account 908 | 0 | 0 | 0 | 23 |
| 24 | Account 910 | 0 | 0 | 0 | 24 |
| 25 | Account 920 | 0 | 0 | 0 | 25 |
| 26 | Account 922 | 0 | 0 | 0 | 26 |
| 27 | Account 930.2 | 0 | 0 | 0 | 27 |
| 28 | Total Operations | \$ 7,320,055 | \$ 7,146,318 | \$ (173,737) | \$ 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 | SNV | | | Line No. |
|---------------------------|-------------------|------------------|--|--------------|----------|
| | | Recorded | Annualized | Adjustment | |
| | (a) | (b) | (c) | (d) | |
| | | WP I-3, Sh 8 & 9 | WP I-3, Sh 12, Ln 1 (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 | 7,784 | 7,599 | (185) | 9 |
| 10 | Account 863 | 404,100 | 394,509 | (9,591) | 10 |
| 11 | Account 864 | 1,790 | 1,747 | (42) | 11 |
| 12 | Account 865 | 9,544 | 9,318 | (227) | 12 |
| 13 | Account 866 | 2,250 | 2,196 | (53) | 13 |
| 14 | Account 885 | 91,919 | 89,737 | (2,182) | 14 |
| 15 | Account 886 | 0 | 0 | 0 | 15 |
| 16 | Account 887 | 593,762 | 579,670 | (14,093) | 16 |
| 17 | Account 889 | 196,785 | 192,114 | (4,671) | 17 |
| 18 | Account 892 | 1,093,413 | 1,067,462 | (25,952) | 18 |
| 19 | Account 893 | 680,314 | 664,167 | (16,147) | 19 |
| 20 | Account 894 | 31,275 | 30,532 | (742) | 20 |
| 21 | Account 935 | 0 | 0 | 0 | 21 |
| 22 | Total Maintenance | \$ 3,112,936 | \$ 3,039,052 | \$ (73,884) | 22 |
| 23 | Total O&M | \$ 10,432,991 | \$ 10,185,370 | \$ (247,621) | 23 |
| 24 | % O&M to Total | 63.17% | 63.17% | 63.17% | 24 |
| <u>Deferred and Other</u> | | | | | |
| 25 | Account 146 | \$ 0 | \$ 0 | \$ 0 | 25 |
| 26 | Account 163 | 460,869 | 449,931 | (10,938) | 26 |
| 27 | Account 182.3 | 527,370 | 514,853 | (12,517) | 27 |
| 28 | Account 183.2 | 0 | 0 | 0 | 28 |
| 29 | Account 184 | 255,020 | 248,967 | (6,053) | 29 |
| 30 | Account 186 | 10,276 | 10,032 | (244) | 30 |
| 31 | Account 426 | 0 | 0 | 0 | 31 |
| 32 | Total Deferred | \$ 1,253,535 | \$ 1,223,783 | \$ (29,752) | 32 |
| <u>Capital</u> | | | | | |
| 33 | Account 107 | \$ 4,568,610 | \$ 4,460,177 | \$ (108,433) | 33 |
| 34 | Account 108 | 260,645 | 254,458 | (6,186) | 34 |
| 35 | Total Capital | \$ 4,829,255 | \$ 4,714,635 | \$ (114,619) | 35 |
| 36 | Total | \$ 16,515,781 | \$ 16,123,788 | \$ (391,992) | 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) | GB (g) | SCA (h) | Sys Alloc (i) | Total (j) 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 | |

**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) | GB (g) | SCA (h) | Sys Alloc (i) | Total (j) sum (b) thru (i) | Line No. |
|----------|--------------------|---------------|--------------|------------|------------|------------|--------------|--------------|---------------|-------------------------------|----------|
| | Maintenance | | | | | | | | | | |
| 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 | 460 | 0 | 0 | 0 | 0 | 0 | 0 | 460 | 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 | 101 | 177 | 0 | 0 | 0 | 0 | 0 | 0 | 277 | 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 | 979,813 | 979,813 | 21 |
| 22 | Total Maintenance | \$ 101 | \$ 637 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 979,813 | \$ 980,550 | 22 |
| 23 | 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 | 23 |
| 24 | % O&M to Total | 98.84% | 97.40% | 95.54% | 95.50% | 97.45% | 100.90% | 98.07% | 89.86% | 92.23% | 24 |

**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) | GB (g) | SCA (h) | Sys Alloc (i) | Total (j) 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

SNV 2023 Labor Annualization Cert

SOUTHWEST GAS CORPORATION
LABOR AND LOADING ANNUALIZATION
DEFERRED COMPENSATION ADJUSTMENT
FOR THE PERIOD ENDING FEBRUARY 28, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 3

| Line No. | Description | K2 | | SNV | | NMY | | NCA | | SJT | | Great Basin | | GCA | | Line No. |
|----------|-------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------|
| | | Recorded (B) | Adjusted (C) | Recorded (E) | Adjusted (F) | Recorded (H) | Adjusted (I) | Recorded (J) | Adjusted (K) | Recorded (L) | Adjusted (M) | Recorded (N) | Adjusted (O) | Recorded (P) | Adjusted (Q) | |
| 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 | 0 | 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 | 0 | 0 | 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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 23 | Total O&M | 12,077,646 | 12,426,781 | 348,933 | 6,566,853 | 987,872 | 54,802 | 267,274 | 252,746 | 112,203 | 1,220,208 | 1,408,071 | 185,865 | 1,530,842 | 1,550,241 | 23 |
| 24 | % O&M to Total | 98.84% | 98.84% | 98.84% | 97.40% | 95.54% | 95.54% | 95.54% | 95.50% | 97.45% | 100.00% | 100.00% | 98.07% | 98.07% | 98.07% | 24 |
| 25 | Deferred and Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 26 | Account 146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 27 | Account 163 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 28 | Account 182.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 29 | Account 184 | 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 188 | 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 | 175,310 | 43,596 | 46,160 | 2,561 | 11,914 | 680 | 5,367 | 10,858 | (12,468) | 32,298 | 30,475 | 33 |
| 34 | Account 109 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 35 | Total Capital | 142,296 | 146,409 | 4,111 | 175,310 | 43,596 | 46,160 | 2,561 | 11,914 | 680 | 5,367 | 10,858 | (12,468) | 32,298 | 30,475 | 35 |
| 36 | Total | 12,220,146 | 12,573,190 | 353,044 | 6,742,266 | 6,439,298 | 6,439,298 | 6,439,298 | 6,439,298 | 6,439,298 | 6,439,298 | 6,439,298 | 6,439,298 | 6,439,298 | 6,439,298 | 36 |
| 37 | Account 242 | 1,942,296 | 1,998,408 | 56,114 | 1,071,629 | 1,023,464 | 1,023,464 | 1,023,464 | 1,023,464 | 1,023,464 | 1,023,464 | 1,023,464 | 1,023,464 | 1,023,464 | 1,023,464 | 37 |
| 38 | Total Incl. Account 242 | 14,162,441 | 14,571,598 | 409,158 | 7,813,895 | 7,462,698 | 7,462,698 | 7,462,698 | 7,462,698 | 7,462,698 | 7,462,698 | 7,462,698 | 7,462,698 | 7,462,698 | 7,462,698 | 38 |

TY Corp Dir Labor Annualized

SNV 2023 Labor Annualization Cert

**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) * ((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 MIMF (b) | AZ (c) | SNV (d) | NNV (e) | NCA (f) | SLT (g) | SCA (h) | Line No. |
|----------|-----------------------|------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|----------|
| | | WP I-3, Sh 19 | (b) * Ln 1, 2, or 3 (c) | (b) * Ln 1, 2, or 3 (d) | (b) * Ln 1, 2, or 3 (e) | (b) * Ln 1, 2, or 3 (f) | (b) * Ln 1, 2, or 3 (g) | (b) * Ln 1, 2, or 3 (h) | |
| 1 | 4-Factor (all others) | | 55.54% | 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 |
| | Operations | | | | | | | | |
| 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) (b)*WP I-3, Sh 21, Ln 1 (c) | SNV (d) (b)*WP I-3, Sh 21, Ln 1 (d) | NNV (e) (b)*WP I-3, Sh 21, Ln 1 (e) | NCA (f) (b)*WP I-3, Sh 21, Ln 1 (f) | SLT (g) (b)*WP I-3, Sh 21, Ln 1 (g) | SCA (h) (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 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 12 | Account 870 | 1,107 | 551 | 495 | 5,152 | 107 | 0 | 145 | 0 | 7,557 | 11 |
| 13 | Account 871 | 526,404 | 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 |

**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. |
|----------|--------------------|--------------|--------------|------------|------------|------------|------------|------------|---------------|---------------|----------|
| | <u>Maintenance</u> | | | | | | | | | | |
| 1 | Account 843.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Account 843.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Account 843.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Account 843.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Account 843.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | Account 843.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 7 | Account 843.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | Account 843.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 9 | Account 861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | Account 863 | 0 | 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 |

Corp Load Recorded

SNV 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) | |
| | <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 | \$ 238,409 | \$ (6,621) | \$ 44,747 | \$ 12,623 | \$ 12,305 | \$ (318) | \$ 11,639 | \$ 0 | \$ 0 | \$ 0 | \$ 64,467 | \$ 62,806 | \$ (1,661) | 2 | |
| 4 | Account 841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 5 | Account 840 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 6 | Account 850 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 7 | Account 852 | 0 | 0 | 0 | 166,121 | (9,377) | 0 | 0 | 0 | 0 | 0 | 152,030 | 166,121 | 7,492 | 0 | 0 | 0 | 0 | 6 |
| 8 | Account 853 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 9 | Account 854 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 10 | Account 857 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 11 | Account 859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 12 | Account 870 | 1,107 | 1,115 | 8 | 538 | (13) | 495 | 5,132 | 5,022 | (130) | 107 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 13 | Account 871 | 526,464 | 530,373 | 3,977 | 90,225 | (2,133) | 50,119 | 14,318 | 13,996 | (322) | 12,179 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 14 | Account 874 | 0 | 0 | 0 | 114 | (3) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 15 | Account 875 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 16 | Account 878 | 635,291 | 632,271 | 6,992 | 459,010 | (10,830) | 66,721 | 24,410 | 23,830 | (60) | 22,410 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 17 | Account 880 | 408,841 | 411,527 | 3,086 | 179,244 | (4,182) | 4,851 | 1,394 | 1,330 | (54) | 1,233 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 18 | Account 901 | 882,673 | 883,336 | 6,663 | 506,748 | (11,918) | 73,299 | 20,361 | 19,848 | (513) | 14,848 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 19 | Account 902 | 0 | (29) | 0 | (72) | (1) | (71) | (3) | (3) | (2) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 20 | Account 905 | 4,009,959 | 4,130,359 | 30,394 | 2,341,171 | (55,052) | 306,526 | 84,129 | 82,063 | (2,127) | 61,774 | 2,810 | 2,945 | 135 | 567,704 | 572,669 | (4,965) | 19 | |
| 21 | Account 908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 22 | Account 910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 21 |
| 23 | Account 911 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 22 |
| 24 | Account 912 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 25 | Account 922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 26 | Account 922 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25 |
| 27 | Account 930.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 26 |
| 28 | Total Opns. | \$ 7,321,491 | \$ 7,376,756 | \$ 55,265 | \$ 3,997,213 | \$ (63,694) | \$ 966,761 | \$ 162,479 | \$ 158,385 | \$ (4,094) | \$ 124,492 | \$ 745,116 | \$ 781,892 | \$ 35,737 | \$ 994,096 | \$ 995,446 | \$ (25,610) | 27 | |

TY Corp Dir Load Annualized

SNV 2023 Labor Annualization Cert

**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 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | | | |
| 2 | Account 843.2 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 | | | |
| 3 | Account 843.3 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 2 | | | |
| 4 | Account 843.5 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 3 | | | |
| 5 | Account 843.6 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 | | | |
| 6 | Account 843.7 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 5 | | | |
| 7 | Account 843.8 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 6 | | | |
| 8 | Account 843.9 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 7 | | | |
| 9 | Account 861 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 8 | | | |
| 10 | Account 863 | \$ 0 | \$ 0 | \$ 295 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 9 | | | |
| 11 | Account 864 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 10 | | | |
| 12 | Account 865 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 11 | | | |
| 13 | Account 866 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 12 | | | |
| 14 | Account 865 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 13 | | | |
| 15 | Account 866 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 14 | | | |
| 16 | Account 867 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 15 | | | |
| 17 | Account 869 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 16 | | | |
| 18 | Account 862 | \$ 54 | \$ 54 | \$ 93 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 17 | | | |
| 19 | Account 868 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 18 | | | |
| 20 | Account 869 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 19 | | | |
| 21 | Account 870 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 20 | | | |
| 22 | Account 935 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 21 | | | |
| 23 | Total Maint. | \$ 54 | \$ 54 | \$ 390 | \$ 381 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 22 | | |
| 23 | Total O&M | \$ 7,375,545 | \$ 7,375,545 | \$ 3,991,893 | \$ 3,987,729 | \$ 578,524 | \$ 11,759 | \$ 162,479 | \$ 11,759 | \$ 162,479 | \$ 124,492 | \$ 124,492 | \$ 746,116 | \$ 746,116 | \$ 994,095 | \$ 994,095 | 23 | | |
| 24 | % O&M to Total | 98.97% | 98.97% | 97.91% | 97.91% | 93.60% | 93.60% | 93.91% | 93.91% | 97.05% | 97.05% | 100.04% | 100.04% | 98.19% | 98.19% | 24 | | | |
| 25 | Deferred and Other | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 25 | | | |
| 26 | Account 146 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 26 | | | |
| 27 | Account 182 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 27 | | | |
| 28 | Account 183.2 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 28 | | | |
| 29 | Account 184 | \$ 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 187 | \$ 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 | \$ 0 | 32 | | |
| 33 | Capital | \$ 83,549 | \$ 84,180 | \$ 631 | \$ 631 | \$ 24,481 | \$ 24,481 | \$ 6,935 | \$ 6,935 | \$ 170 | \$ 170 | \$ 2,854 | \$ 2,854 | \$ 6,216 | \$ 6,216 | \$ 18,366 | \$ 18,366 | 33 | |
| 34 | Account 108 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 34 | |
| 35 | Total Capital | \$ 83,549 | \$ 84,180 | \$ 631 | \$ 631 | \$ 24,481 | \$ 24,481 | \$ 6,935 | \$ 6,935 | \$ 170 | \$ 170 | \$ 2,854 | \$ 2,854 | \$ 6,216 | \$ 6,216 | \$ 18,366 | \$ 18,366 | 35 | |
| 36 | Total | \$ 7,405,094 | \$ 7,460,966 | \$ 55,896 | \$ 55,896 | \$ 4,089,390 | \$ 3,993,217 | \$ 981,173 | \$ 981,173 | \$ 12,207 | \$ 12,207 | \$ 127,447 | \$ 127,447 | \$ 775,338 | \$ 775,338 | \$ 1,012,422 | \$ 996,339 | \$ (20,083) | 36 |

**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 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 (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) (b) * Ln 1, 2, or 3 (c) | SNV (d) (b) * Ln 1, 2, or 3 (d) | NNV (e) (b) * Ln 1, 2, or 3 (e) | NCA (f) (b) * Ln 1, 2, or 3 (f) | SLT (g) (b) * Ln 1, 2, or 3 (g) | SCA (h) (b) * Ln 1, 2, or 3 (h) | Line No. |
|----------|-----------------------|-----------------------------|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|------------------------------------|----------|
| 1 | 4-Factor (all others) | WP I-3, Sh 28 | 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 | Operations | | | | | | | | 4 |
| 5 | Account 813 | \$ | 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 |
| | Total Ops. | \$ 594,332 | \$ 332,970 | \$ 166,725 | \$ 32,812 | \$ 7,306 | \$ 7,205 | \$ 47,315 | |

**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) (b) * WP I-3, Sh 30, Ln 1 (c) | SNV (d) (b) * WP I-3, Sh 30, Ln 1 (d) | NNV (e) (b) * WP I-3, Sh 30, Ln 1 (e) | NCA (f) (b) * WP I-3, Sh 30, Ln 1 (f) | SLT (g) (b) * WP I-3, Sh 30, Ln 1 (g) | SCA (h) (b) * WP I-3, Sh 30, Ln 1 (h) | Line No. |
|----------|---------------------------|-----------------------------|---|--|--|--|--|--|----------|
| | Maintenance | | | | | | | | |
| 1 | Account 843.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Account 843.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Account 843.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Account 843.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Account 843.6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | Account 843.7 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 7 | Account 843.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | Account 843.9 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 9 | Account 861 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | Account 863 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 11 | Account 864 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Account 865 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | Account 866 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 14 | Account 885 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Account 886 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 16 | Account 887 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 17 | Account 889 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 18 | Account 892 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Account 893 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 19 |
| 20 | Account 894 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20 |
| 21 | Account 935 | 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 |
| | Deferred and Other | | | | | | | | |
| 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 |
| | Capital | | | | | | | | |
| 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. |
|----------------------------------|---|---------------|---------------|---------------|--------------|------------|--------------|-----------------|--------------|---------------|----------------|----------|
| 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 | 6,691,786 | 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 | 1,435,285 | 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 | \$ 107,019,352 | 21 |
| Corporate Direct Benefits | | | | | | | | | | | | |
| 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 | 69,927 | 38,581 | 5,589 | 1,602 | 1,203 | 6,920 | 9,569 | | 133,391 | 28 |
| 29 | Employee Assistance Program | WP I-3, Sh 37 | 24,644 | 13,597 | 1,970 | 565 | 424 | 2,439 | 3,372 | | 47,011 | 29 |
| 30 | Deferred Compensation | WP I-3, Sh 37 | 158,814 | 87,623 | 12,693 | 3,639 | 2,731 | 15,717 | 21,732 | | 302,948 | 30 |
| 31 | SERP | WP I-3, Sh 37 | 4,738 | 2,614 | 379 | 109 | 81 | 469 | 648 | | 9,037 | 31 |
| 32 | Flex Benefits | WP I-3, Sh 37 | 107,610 | 59,372 | 8,600 | 2,465 | 1,851 | 10,650 | 14,725 | | 205,274 | 32 |
| 33 | Employee Communications | WP I-3, Sh 37 | 355 | 196 | 28 | 8 | 6 | 35 | 49 | | 676 | 33 |
| 34 | Tuition Reimbursement | WP I-3, Sh 37 | 24,564 | 13,553 | 1,963 | 563 | 422 | 2,431 | 3,361 | | 46,857 | 34 |
| 35 | Miscellaneous Benefits | WP I-3, Sh 37 | 16,932 | 9,342 | 1,353 | 388 | 291 | 1,676 | 2,317 | | 32,299 | 35 |
| 36 | Basic Retirement Plan (BRP) | WP I-3, Sh 36 | 2,357,920 | 1,300,944 | 188,452 | 54,023 | 40,552 | 233,352 | 322,653 | | 4,497,896 | 36 |
| 37 | Professional Services - BRP | WP I-3, Sh 36 | 12,063 | 6,656 | 964 | 276 | 207 | 1,194 | 1,651 | | 23,011 | 37 |
| 38 | Employee Investment Plan (EIP) Employer Match | WP I-3, Sh 36 | 484,925 | 267,550 | 38,757 | 11,110 | 8,340 | 47,991 | 66,356 | | 925,028 | 38 |
| 39 | Other EIP Expenses | WP I-3, Sh 36 | 13,152 | 7,256 | 1,051 | 226 | 226 | 1,302 | 1,800 | | 25,088 | 39 |
| 40 | Post-Employment Benefits other than Pension | WP I-3, Sh 36 | 104,008 | 57,384 | 8,313 | 2,383 | 1,789 | 10,293 | 14,232 | | 198,401 | 40 |
| 41 | Indirect Time (Holidays, Vacation, Other Leave) | WP I-3, Sh 4 | 1,998,408 | 1,023,464 | 164,351 | 42,066 | 31,577 | 221,499 | 251,242 | | 3,732,607 | 41 |
| 42 | Total Annualized Benefits | | \$ 7,460,960 | \$ 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) | Great Basin (h) | SCA (i) | Sys Alloc (j) | Total (k) | Line No. |
|---|----------------------------|---------------|---------------|---------------|--------------|--------------|--------------|-----------------|---------------|---------------|------------------|----------|
| | | | | | | | | | | | sum (c) thru (j) | |
| Annualized Social Security (SS) | | | | | | | | | | | | |
| 1 | Annualized Labor | WP I-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 |
| Annualized Medicare | | | | | | | | | | | | |
| 6 | Annualized Labor | WP I-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 |
| Corporate Direct SS and Medicare | | | | | | | | | | | | |
| Annualized Social Security (SS) | | | | | | | | | | | | |
| 10 | Annualized Labor | WP I-3, Sh 4 | \$ 14,571,598 | \$ 7,462,689 | \$ 1,198,382 | \$ 306,729 | \$ 230,248 | \$ 1,615,081 | \$ 1,831,958 | \$ 14,571,598 | \$ 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 | 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 | \$ 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 | \$ 1,595,498 | 14 |
| Annualized Medicare | | | | | | | | | | | | |
| 15 | Annualized Labor | WP I-3, Sh 4 | \$ 14,571,598 | \$ 7,462,689 | \$ 1,198,382 | \$ 306,729 | \$ 230,248 | \$ 1,615,081 | \$ 1,831,958 | \$ 14,571,598 | \$ 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 | \$ 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 | \$ 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 | 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 | | 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 FU | 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 | 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 | | 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 |
| Corporate Direct FU/SUI | | | | | | | | | | | | |
| <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 | 12 |
| 13 | Tax Base | Ln 11 * Ln 12 | \$ 896,193 | \$ 494,460 | \$ 71,626 | \$ 20,533 | \$ 15,413 | \$ 88,692 | \$ 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 FU | Ln 13 * Ln 14 | \$ 5,377 | \$ 2,967 | \$ 430 | \$ 123 | \$ 92 | \$ 532 | \$ 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 | 17 |
| 18 | Tax Base | Ln 16 * Ln 17 | \$ 5,133,908 | \$ 2,832,550 | \$ 410,316 | \$ 117,624 | \$ 88,295 | \$ 508,078 | \$ 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 | | \$ 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 (a) | Recorded 5/31/2023 (b) | Adjustments (c) | Annualized at 5/31/2023 (d) | Line No. |
|----------|---|------------------------------|---------------------|-----------------------------------|----------|
| | <u>Allocated based on Number of Employees</u> | | | | |
| 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 | <u>\$ 72,171,926</u> | <u>\$ (255,235)</u> | <u>\$ 71,916,691</u> | 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) (b) * Ln 1 | SNV (d) (b) * Ln 1 | NNV (e) (b) * Ln 1 | NCA (f) (b) * Ln 1 | SLT (g) (b) * Ln 1 | Great Basin (h) (b) * Ln 1 | SCA (i) (b) * Ln 1 | Sys Alloc (j) (b) * Ln 1 | Total (k) 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 |
| Corporate Direct Benefits | | | | | | | | | | | | |
| 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 (l) 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 (a) | Expenses Removed | | | | | | | Total (g) | Line No. | |
|----------|-----------------|---------------------------------|------------------------|-----------------------------|---------------------------|----------------------------------|------------------------------|-----------------|-----------|----------|----------------------|
| | | Donation/ Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Retirement/Emp Gift/Meals (f) | Accounting Correction (g) | Non-Utility (h) | | | Out of Period (i) |
| 1 | 80920636 | | | (910) | | | | | | 1 | (910) |
| 2 | 80933059 | | | (1,140) | | | | | | 2 | (1,140) |
| 3 | 80933237 | | | | | | | (395) | | 3 | (395) |
| 4 | 80941319 | | | (450) | | | | | | 4 | (450) |
| 5 | 80948775 | | (33,500) | | | | | | | 5 | (33,500) |
| 6 | 80954516 | | (9) | | | | | | | 6 | (9) |
| 7 | 80959511 | | (600) | | | | | | | 7 | (600) |
| 8 | 80961314 | | (667) | | | | | | | 8 | (667) |
| 9 | 80969408 | | | (690) | | | | | | 9 | (690) |
| 10 | 80980573 | | (40,555) | | | | | | | 10 | (40,555) |
| 11 | 80987705 | | | (300) | | | | | | 11 | (300) |
| 12 | 80995347 | | | (500) | | | | | | 12 | (500) |
| 13 | 80998122 | | | - | | | | | | 13 | 0 |
| 14 | 81016266 | | | | (320) | | | | | 14 | (320) |
| 15 | 81017985 | | | (2,500) | | | | | | 15 | (2,500) |
| 16 | 81029702 | | | | (2,070) | | | | | 16 | (2,070) |
| 17 | 81011607 | | | (2,400) | | | | | | 17 | (2,400) |
| 18 | 81023239 | | (849) | (36,260) | | | | | | 18 | (36,260) |
| 19 | 81028180 | | | | (1,700) | | | | | 19 | (849) |
| 20 | Payroll | | | | (12,175) | | | | | 20 | (1,700) |
| 21 | Exp Rpt | (25) | (5,043) | (1,822) | (16,265) | (913) | (173) | (865) | (79) | 21 | (21,093) |
| 22 | Total \$ | (25) | (81,222) | (46,972) | (16,265) | (1,308) | (173) | (865) | (79) | 22 | (146,907) |

sum (b) thru (f)

\$

**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] (a) | Reference (b) | Amount (c) | Missed Payment [2] (d) | Extra Payment [3] (e) | Adjustment (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) | SNV (c) (b) * Ln 10 (c) | Corporate Direct SNV (d) (b) * Ln 10 (d) | Other Jurisdictions (e) (b) * Ln 10 (e) | System Allocable (f) (b) * Ln 10 (f) | Line No. |
|----------|--|----------------|----------------------------|---|--|---|----------|
| 1 | Employee Investment Plan [1] | \$ 7,468,648 | \$ 954,460 | \$ 262,345 | \$ 3,927,714 | \$ 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 | \$ 973,395 | \$ 267,550 | \$ 4,005,633 | \$ 2,370,236 | 6 |
| 7 | Plus: Other EIP Plan Expenses (Ln 3) | 206,575 | 26,399 | 7,256 | 108,637 | 64,283 | 7 |
| 8 | Total Adjusted EIP | \$ 7,823,390 | \$ 999,795 | \$ 274,806 | \$ 4,114,270 | \$ 2,434,519 | 8 |
| 9 | EIP Adjustment (Ln 8 - Ln 1) | \$ 354,742 | \$ 45,334 | \$ 12,461 | \$ 186,556 | \$ 110,390 | 9 |
| 10 | Percent to Total Labor | 100.00% | 12.78% | 3.51% | 52.59% | 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 No. | Description (a) | Corporate Labor (b) WP I-3, Sh 19 | Corporate Loadings (c) WP I-3, Sh 28 | Total (d) (b) + (c) | Line 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 (a) | 2021 (b) | 2022 (c) | 2023 (d) | Three-Year Normalization (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 | [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 | [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 | [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. |
|--------------------|------------------------------|-------------------|--------------|------------|------------|-----------|--------------|-------------|-------------------------------|----------|
| Account 903 | | | | | | | | | | |
| 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 | \$ 4,686,047 | \$ 629,190 | \$ 115,036 | \$ 83,790 | \$ 2,853,326 | \$ 452,863 | \$ 8,820,252 | 3 |
| 4 | Factor IV | Smt 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
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 880
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 | 80919235 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (60) | 1 |
| 2 | 80941753 | | | | | | | | | (60) | | | | | (62) | 2 |
| 3 | 80984761 | | | | | | | | | (62) | | | | | (62) | 3 |
| 4 | 80991782 | | | | | | | | | (62) | | | | | (62) | 4 |
| 5 | 80991787 | | | | | | | | | (60) | | | | | (60) | 5 |
| 6 | 81011390 | | | | | | | | | (1,300) | | | | | (1,300) | 6 |
| 7 | 81019132 | | | | | | | | | (62) | | | | | (62) | 7 |
| 8 | 81046814 | | | | | | | | | (62) | | | | | (62) | 8 |
| 9 | 81046818 | | | | | | | | | (60) | | | | | (60) | 9 |
| 10 | UPPAR | | | | | | | | | (382,928) | | | | | (382,928) | 10 |
| 11 | Total | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | 11 |
| | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (384,718) |
| | | | | | | | | | | | | | | | | Sch I-5, Sh 1, Ln 14 |

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 885
WORKPAPER SUPPORTING ADJUSTMENT NO. 5**

| Line No. | Reference Number (a) | Expenses Removed | | | | | | | | | | Total (m) | Line No. | | | |
|----------|----------------------|---------------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-----------|----------|---------------------------|---------|---|
| | | Donation/ Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) | | | Expense Annualization (l) | | |
| 1 | 81033182 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (1,035) | 1 |
| 2 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (1,035) | 0 | 0 | 0 | (1,035) | 2 |
| Total \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (1,035) | \$ | \$ | \$ | (1,035) | |

Sch I-5, Sh 1, Ln 15

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 903
WORKPAPER SUPPORTING ADJUSTMENT NO. 5

| Line No. | Description (a) | Expenses Removed | | | | | | | | | | Total (m) | Line No. | | |
|----------|-----------------|---------------------------------|------------------------|-----------------------------|---------------------------|----------------------------------|----------------------------|------------------------------|-------------------------------|------------------------------|-------------------------------|-----------|----------|------------------------------|---|
| | | Donation/ Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) | | | Expense Annualization (l) | |
| 1 | 80947005 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (5,511) | 1 |
| 2 | 80947010 | | | | | | | | | | | | | (2,664) | 2 |
| 3 | 80947015 | | | | | | | | | | | | | (6,572) | 3 |
| 4 | 80981213 | | | | | | | | | | | | | (5,490) | 4 |
| 5 | 80981216 | | | | | | | | | | | | | (6,663) | 5 |
| 6 | 81025221 | | | | | | | | | | | | | (5,490) | 6 |
| 7 | 81025222 | | | | | | | | | | | | | (6,572) | 7 |
| 8 | Total | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | <u>(38,963)</u> | 8 |

Sch I-5, Sh 1, Ln 21

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 923
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 | 81019329 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (464) | 1 |
| 2 | Total | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ (464) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ (464) | 2 |

Sch I-5, Sh 1, Ln 24

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
COST OF SERVICE ANALYSIS - ACCOUNT 930.2
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 | 81027284 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (150) | 1 |
| 2 | Total | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ (150) | \$ (150) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ (150) | 2 |

Sch I-5, Sh 1, Ln

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

| Line No. | Reference Number (a) | Expenses Removed | | | | | | | | | | Total (m) | Line No. | | | |
|----------|----------------------|---------------------------------|---------------------|--------------------------|------------------------|-------------------------------|-------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-----------|----------|---------------------------|-------|---|
| | | Donation/ Civic Activity (b) | Employee Events (c) | Employee Recognition (d) | Other Emp. Welfare (e) | Sponsorships, Ads, Promo. (f) | Non-Utility Expense (g) | Non-Recurring Expense (h) | Retirement Gifts/Meals (i) | Accounting Correction (j) | Out of Period Expenses (k) | | | Expense Annualization (l) | | |
| 1 | 81001907 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (164) | 1 |
| 2 | Total | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | (164) | 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) | 2 |
| 3 | 80995490 | | | | | | | | | | | | | | (46,708) | 3 |
| 4 | 81041509 | | | | | | | | | | | | | | (911) | 4 |
| 5 | Total | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | <u>(264,397)</u> | 5 |

Sch I-5, Sh 2, Ln 3

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

| Line No. | Reference Number | Expenses Removed | | | | | | | | | Accounting Correction | Out of Period Expenses | Expense Annualization | Total | Line No. |
|----------|---------------------|-----------------------------|-----------------|----------------------|--------------------|---------------------------|---------------------|-----------------------|------------------------|----------|-----------------------|------------------------|-----------------------|-------|----------|
| | | Donation/ Civic Activity | Employee Events | Employee Recognition | Other Emp. Welfare | Sponsorships, Ads, Promo. | Non-Utility Expense | Non-Recurring Expense | Retirement Gifts/Meals | | | | | | |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | | | |
| 1 | 80922053 | \$ (5,000) | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | | \$ (5,000) | 1 | | |
| 2 | 80923032 | (5,000) | | | | | | | | | | (5,000) | 2 | | |
| 3 | 80925996 | | | | | | | | | | (3,530) | (3,530) | 3 | | |
| 4 | 80925998 | (1,000) | | | | | | | | | | (1,000) | 4 | | |
| 5 | 80926006 | | | | | | | | | | (1,750) | (1,750) | 5 | | |
| 6 | 80926019 | | | | (225) | | | | | | | (225) | 6 | | |
| 7 | 80926181 | | | | | | | (454) | | | | (454) | 7 | | |
| 8 | 80927486 | | | | | (3,500) | | | | | | (3,500) | 8 | | |
| 9 | 80931162 | (500) | | | | | | | | | | (500) | 9 | | |
| 10 | 80931165 | | | | | (5,000) | | | | | | (5,000) | 10 | | |
| 11 | 80931889 | | | | | | | (83) | | | | (83) | 11 | | |
| 12 | 80933045 | | | | | (8,625) | | | | | | (8,625) | 12 | | |
| 13 | 80934603 | (10,000) | | | | | | | | | | (10,000) | 13 | | |
| 14 | 80936680 | | | | | (5,000) | | | | | | (5,000) | 14 | | |
| 15 | 80940577 | | | | | (850) | | | | | | (850) | 15 | | |
| 16 | 80941361 | | | | | | | | | | | 0 | 16 | | |
| 17 | 80951072 | | | | (17) | | | | | | | (17) | 17 | | |
| 18 | 80951918 | | | | | | | | | | | 0 | 18 | | |
| 19 | 80952680 | | | | | (1,500) | | | | | | (1,500) | 19 | | |
| 20 | 80952685 | (1,750) | | | | | | | | | | (1,750) | 20 | | |
| 21 | 80956444 | | | | | | | | | (2,000) | | (2,000) | 21 | | |
| 22 | 80957672 | | | | | (5,850) | | | | | | (5,850) | 22 | | |
| 23 | 80958622 | (2,125) | | | | | | | | | | (2,125) | 23 | | |
| 24 | 80958633 | (4,188) | | | | | | | | | | (4,188) | 24 | | |
| 25 | 80963253 | | | | | | | | | (1,500) | | (1,500) | 25 | | |
| 26 | 80963813 | | | | | (5,000) | | | | | | (5,000) | 26 | | |
| 27 | 80964359 | (2,000) | | | | | | | | | | (2,000) | 27 | | |
| 28 | 80969406 | | | | | (7,500) | | | | | | (7,500) | 28 | | |
| 29 | 80977771 | (2,000) | | | | | | | | | | (2,000) | 29 | | |
| 30 | 80978185 | | | | | (2,500) | | | | | | (2,500) | 30 | | |
| 31 | 80979958 | | | | | | | | | (10,000) | | (10,000) | 31 | | |
| 32 | 80981049 | (5,000) | | | | | | | | | | (5,000) | 32 | | |
| 33 | 80981263 | | | | | | | | | | | 0 | 33 | | |
| 34 | 80982077 | | | | | (3,000) | | | | | | (3,000) | 34 | | |
| 35 | 80984595 | | | | | (16) | | | | | | (16) | 35 | | |
| 36 | 80992144 | | | | (1,500) | | | | | | | (1,500) | 36 | | |
| 37 | 80992147 | | | | (1,500) | | | | | | | (1,500) | 37 | | |
| 38 | 80993841 | (2,000) | | | | | | | | | | (2,000) | 38 | | |
| 39 | 80995714 | (4,367) | | | | | | | | | | (4,367) | 39 | | |
| 40 | 80996807 | | | | | | | | | (250) | | (250) | 40 | | |
| 41 | 80998879 | | | | | | | | | (250) | | (250) | 41 | | |
| 42 | 81008857 | | | | | | | | | | | 0 | 42 | | |
| 43 | 81008858 | | | | | | | | | | | 0 | 43 | | |
| 44 | 81008862 | | | | | | | | | | | 0 | 44 | | |
| 45 | 81008865 | | | | | | | | | | | 0 | 45 | | |
| 46 | 81016054 | | | | | (2,750) | | | | | | (2,750) | 46 | | |
| 47 | 81016075 | | (550) | | | | | | | | | (550) | 47 | | |
| 48 | 81022854 | | | | | (10,000) | | | | | | (10,000) | 48 | | |
| 49 | 81024118 | | | | | | | | | (150) | | (150) | 49 | | |
| 50 | 81024386 | (800) | | | | | | | | | | (800) | 50 | | |
| 51 | 81024561 | (398) | | | | | | | | | | (398) | 51 | | |
| 52 | 81024568 | (1,050) | | | | | | | | | | (1,050) | 52 | | |
| 53 | 81026590 | | | | | (2,000) | | | | | | (2,000) | 53 | | |
| 54 | 81028536 | | | | | (4,000) | | | | | | (4,000) | 54 | | |
| 55 | 81029920 | | | | | (2,500) | | | | | | (2,500) | 55 | | |
| 56 | 81034210 | | | | | (2,500) | | | | | | (2,500) | 56 | | |
| 57 | 81034229 | (575) | | | | | | | | | | (575) | 57 | | |
| 58 | 81034236 | (1,575) | | | | | | | | | | (1,575) | 58 | | |
| 59 | 81035091 | | | | | (1,000) | | | | | | (1,000) | 59 | | |
| 60 | 81035107 | (835) | | | | | | | | | | (835) | 60 | | |
| 61 | 81035117 | (550) | | | | | | | | | | (550) | 61 | | |
| 62 | 81045157 | | | | | (5,000) | | | | | | (5,000) | 62 | | |
| 63 | 81045180 | | | | | (2,500) | | | | | | (2,500) | 63 | | |
| 64 | 81047751 | | | | | (1,500) | | | | | | (1,500) | 64 | | |
| 65 | Relocation Expenses | | | | | | | | | (26,644) | | (26,644) | 65 | | |
| 66 | Total | (50,713) | (550) | 0 | (3,257) | (82,075) | (537) | 0 | 0 | (46,074) | (14,953) | (198,159) | 66 | | |

Sch I-5, Sh 2, Ln 4

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

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

Sch I-5, Sh 2, Ln 6

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 (i) | 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 (1) | | | | | | | | | | | | | 939,482 | 939,482 | 2 |
| 3 | HoldCo - Reclass from CO 01 (2) | | | | | | | | | | | 12,341 | | | 12,341 | 3 |
| 4 | 80970133 | | | | | | | | | | | (285) | | | (285) | 4 |
| 5 | Total | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | 11,642 | \$ | \$ | 951,124 | 5 |

[1] Stmt N, Sh 25
[2] Stmt N, Sh 26

Sch I-5, Sh 2, Ln 7

**SOUTHWEST GAS CORPORATION
SOUTHERN 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. | |
|------------------|---------|----------------------|----------------|-----------------|-----------------|------------------|----------|----------------|-----------------|--------------|----------|-----------------|------------------|-----------|-----|
| | | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | | | (l) |
| SOUTHERN NEVADA | | | | | | | | | | | | | | | |
| 1 | 81300 | | | | | | | (5) | | | | | | (5) | 1 |
| 2 | 85000 | (258) | (352) | (50) | (600) | (7,995) | (17,354) | (2,570) | (65) | | | | | (3,295) | 2 |
| 3 | 85300 | | | | | | | | (604) | | | | | (604) | 3 |
| 4 | 85600 | | | | | | | (221) | | | | | | (221) | 4 |
| 5 | 85700 | | | | | | | (145) | | | | | | (145) | 5 |
| 6 | 86300 | | | | | | | (2,459) | | | | | | (2,459) | 6 |
| 7 | 86500 | | | | | | | (869) | | | | | | (1,075) | 7 |
| 8 | 86600 | | | | | | | (34) | | | | | | (34) | 8 |
| 9 | 87000 | (806) | (1,824) | (7,995) | (600) | (17,354) | (4,672) | | (1,211) | | | | | (39,659) | 9 |
| 10 | 87400 | | | | | | (263) | | | | | | | (263) | 10 |
| 11 | 88000 | (44) | | (3,695) | (1,200) | (12,849) | (946) | | (276) | | | | | (19,051) | 11 |
| 12 | 88500 | | | (156) | | (50) | | | (681) | | | | | (1,548) | 12 |
| 13 | 88700 | | | | | | (887) | | (157) | | | | | (1,568) | 13 |
| 14 | 88900 | | | | | | (1,507) | | | | | | | (1,724) | 14 |
| 15 | 89200 | | | | | | (671) | | | | | | | (752) | 15 |
| 16 | 89400 | | | | | | (27) | | | | | | | (27) | 16 |
| 17 | 90300 | (171) | (200) | (233) | (2,500) | (8,806) | (81) | | (44) | | | | | (11,954) | 17 |
| 18 | 91000 | | | | | (236) | | | | | | | | (236) | 18 |
| 19 | 92100 | | | | | (56) | | | | | | | | (163) | 19 |
| 20 | 93020 | | | | | (75) | | | | | | | | (75) | 20 |
| 21 | Total | <u>(1,279)</u> | <u>(2,376)</u> | <u>(12,130)</u> | <u>(4,300)</u> | <u>(49,083)</u> | <u>0</u> | <u>0</u> | <u>(3,244)</u> | <u>(107)</u> | <u>0</u> | <u>0</u> | <u>(84,857)</u> | | 21 |
| Sch I-5, Sh 1 | | | | | | | | | | | | | | | |
| SYSTEM ALLOCABLE | | | | | | | | | | | | | | | |
| 22 | 81300 | | | | | | | (31) | | | | | | (31) | 22 |
| 23 | 85100 | | (10) | (189) | | (29) | (750) | | (23) | | | | | (1,134) | 23 |
| 24 | 87000 | | | (293) | | (658) | (658) | | | | | | | (980) | 24 |
| 25 | 88000 | | (173) | (1,980) | | (3,323) | (104) | | | | | | | (6,288) | 25 |
| 26 | 88500 | | | | | (99) | | | | | | | | (99) | 26 |
| 27 | 90100 | (4) | (519) | (489) | (4,891) | (4,118) | (805) | | (225) | | | | | (10,683) | 27 |
| 28 | 90300 | (1,367) | (1,424) | (928) | (795) | (53,762) | | | (6,596) | | | | | (71,220) | 28 |
| 29 | 91000 | | (533) | (122) | | (2,562) | | | (549) | | | | | (3,766) | 29 |
| 30 | 92000 | | | (200) | | (2,461) | | | | | | | | (2,661) | 30 |
| 31 | 92100 | (14,946) | (4,428) | (18,691) | (6,320) | (280,861) | (3,933) | | (56,272) | | | | | (431,827) | 31 |
| 32 | 92300 | | | | | (3,171) | | | | | | | | (3,171) | 32 |
| 33 | 92500 | | | | | (3) | | | | | | | | (3) | 33 |
| 34 | 93010 | | | | | (867) | (7,945) | | | | | | | (900) | 34 |
| 35 | 93020 | | (389) | (199) | | (11,376) | | | (2,692) | | | | | (11,684) | 35 |
| 36 | 93500 | | (7,477) | (27,792) | (32,403) | (11,211) | (4,843) | | (12,287) | | | | | (24,252) | 36 |
| 37 | Total | <u>(16,317)</u> | <u>(7,477)</u> | <u>(27,792)</u> | <u>(32,403)</u> | <u>(371,118)</u> | <u>0</u> | <u>(4,843)</u> | <u>(18,894)</u> | <u>0</u> | <u>0</u> | <u>(84,857)</u> | <u>(568,699)</u> | | 37 |
| Sch I-5, Sh 2 | | | | | | | | | | | | | | | |

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

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

| Line No. | Description (a) | Reference (b) | 12 Months Ended | | Total (e) (c) + (d) | Line No. |
|----------|-------------------------------|-----------------|-----------------|----------------|------------------------|----------|
| | | | 5/31/2022 (c) | 5/31/2023 (d) | | |
| 1 | Net Write - offs - Margin | Company Records | \$ 3,356,494 | \$ 3,633,739 | \$ 6,990,234 | 1 |
| 2 | Recorded Margin | Company Records | \$ 293,683,747 | \$ 306,060,000 | \$ 599,743,747 | 2 |
| 3 | 2 Yr Avg Write-off Percentage | Ln 1 / 2 | 1.1429% | 1.1873% | 1.1655% | 3 |
| | | | | | Sch I-7, Sh 1 | |
| | | | | | Ln 2 | |

**SOUTHWEST GAS CORPORATION
SOUTHERN 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. |
|---|----------|---------------|------------|------------|------------|---------|--------------------------|-----------------|--------------|--------------------------|----------|
| Sum (b) thru (i) | | | | | | | | | | | |
| 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 Ln 1(c) | | | Sch I-9, Sh 2 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 | 1,000,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000,000 | 13 |
| 14 | 2015 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 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 Ln 2(c) | | | Sch I-9, Sh 2 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 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 No. | Description (a) | Reference (b) | Total (c) | Line No. |
|-------------|--|------------------------|---------------------------|-------------|
| 1 | Great Basin Insurance Allocation Factor | WP I-10, Sh 2 | 12.35% | 1 |
| 2 | Sys. Alloc. Property Insurance Alloc. | WP I-10, Sh 2 | 16.44% | 2 |
| 3 | Great Basin MMF | Stmt N, Sh 10, Ln 7(i) | <u>3.74%</u> | 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> | 5 |
| | | | Sch I-10, Sh 1 Ln 5(f) | |

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

| Line No. | Line No. | Acct Number | Description (a) | AZ (c) | NCA (d) | SCA (e) | SLT (f) | MNV (g) | SNV (h) | Great Basin (i) | SGTC (j) | Common (k) | Total (l) | Line No. |
|---------------------|----------|-------------|---------------------------------------|----------------|--------------|---------------|--------------|---------------|---------------|--------------------------|-----------|---------------|--------------------------|----------|
| | | (b) | (a) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | Sum (e) thru (k) | |
| 1 | | | Storage | \$ 74,594,416 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 27,780,236 | \$ 0 | \$ 0 | \$ 102,374,653 | 1 |
| Company Records | | | | | | | | | | | | | | |
| Transmission | | | | | | | | | | | | | | |
| 2 | 366.1 | | Structures - Compressor Stations | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 647,857 | \$ 837,938 | \$ 0 | \$ 0 | \$ 1,485,794 | 2 |
| 3 | 366.2 | | Structures - General | 0 | 0 | 0 | 0 | 0 | 1,275,555 | 70,058 | 0 | 0 | 1,345,613 | 3 |
| 4 | 368 | | Compressor Station Equipment | 0 | 0 | 0 | 0 | 0 | 7,105,673 | 24,441,366 | 0 | 0 | 31,547,040 | 4 |
| 5 | 370 | | Communication Equipment | 0 | 0 | 0 | 0 | 0 | 677,562 | 3,827,085 | 0 | 0 | 4,504,647 | 5 |
| 6 | 371 | | Miscellaneous Equipment | 0 | 0 | 0 | 0 | 0 | 18,823 | 174,343 | 20,152 | 0 | 213,317 | 6 |
| 7 | | | Total Transmission | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 9,725,471 | \$ 29,350,789 | \$ 20,152 | \$ 0 | \$ 39,096,412 | 7 |
| Distribution | | | | | | | | | | | | | | |
| 8 | 375 | | Structures and Improvements | \$ 110,557 | \$ 851 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 111,407 | 8 |
| 9 | 386 | | Other Property on Customer's Property | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | 387 | | Miscellaneous Equipment | 432,098 | 12,872 | 0 | 0 | 5,649 | 0 | 0 | 0 | 0 | 450,620 | 10 |
| 11 | | | Total Distribution | \$ 542,655 | \$ 13,723 | \$ 0 | \$ 0 | \$ 5,649 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 562,027 | 11 |
| General | | | | | | | | | | | | | | |
| 12 | 390.1 | | Structures and Improv - Co. Owned | \$ 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 |
| 13 | 390.2 | | Structures and Improv - Leasehold | 689,563 | 0 | 0 | 193,096 | 36,499 | 401,853 | 0 | 0 | 7,973 | 1,328,984 | 13 |
| 14 | 391 | | Office Furniture and Fixtures | 5,364,704 | 0 | 2,070,874 | 0 | 1,674,393 | 3,185,131 | 345,896 | 0 | 9,257,345 | 21,898,342 | 14 |
| 15 | 391.1 | | Computer Software and Hardware | 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 |
| 16 | 393 | | Stores Equipment | 1,385,244 | 0 | 702,829 | 32,281 | 332,238 | 686,672 | 76,960 | 0 | 66,522 | 3,282,746 | 16 |
| 17 | 394 | | Tool, Shop, and Garage Equip. | 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 |
| 18 | 395 | | Laboratory Equipment | 542,420 | 0 | 3,577 | 0 | 65,580 | 301,928 | 21,094 | 0 | 2,663,346 | 3,597,945 | 18 |
| 19 | 396 | | Power Operated Equipment | 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 |
| 20 | 397 | | Communication Equipment | 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 |
| 21 | 397.2 | | Telemetry Equipment | 9,312 | 0 | 0 | 0 | 0 | 4,755 | 0 | 0 | 0 | 14,067 | 21 |
| 22 | 398 | | Miscellaneous Equipment | 5,017,970 | 99,257 | 661,157 | 98,076 | 952,901 | 2,061,543 | 212,818 | 0 | 6,136,489 | 15,240,212 | 22 |
| 23 | | | Total General | \$ 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 | | | Total | \$ 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 | | | Percent of Total | 41.43% | 0.57% | 8.15% | 0.20% | 5.78% | 15.07% | 12.35% | 0.00% | 16.44% | 100.00% | 25 |
| | | | | | | | | | | WP I-10, Sh 1 Ln 1(c) | | | WP I-10, Sh 1 Ln 2(c) | |

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

| Line No. | Description | Amount 12 Months Ended 5/31/2023 Company Records | Percent of Total [1] | No. |
|-------------|--|---|----------------------------|-----|
| | (a) | (b) | (c) | |
| | <u>Transportation and Work Equipment Loading</u> | | | |
| 1 | Deferred | \$ 117,160 | 2.47% | 1 |
| 2 | Operations | 2,764,624 | 58.31% | 2 |
| 3 | Maintenance | 761,456 | 16.06% | 3 |
| 4 | Capital | 1,097,805 | 23.16% [2] | 4 |
| 5 | Total | <u>\$ 4,741,045</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 Gas is proposing a capitalization percentage of 23.16% 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 23.16% 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, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|---------------------------------|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 1 | 401k Plan Software | 11/15/1985 | 61-1237-03 | 60 | 0 | 280,015 | 0 | 0 | 280,015 | 280,015 | 0 | 280,015 | 0 | 0 | 1 |
| 2 | General Ledger System | 6/15/1986 | 61-1868-03 | 60 | 0 | 2,098,477 | 0 | 0 | 2,098,477 | 2,098,477 | 0 | 2,098,477 | 0 | 0 | 2 |
| 3 | Stock Transfer Software | 10/15/1987 | 70-1240-03 | 60 | 0 | 320,762 | 0 | 0 | 320,762 | 320,762 | 0 | 320,762 | 0 | 0 | 3 |
| 4 | Walker Table Manager Lic | 10/15/1988 | 61-1251-03 | 60 | 0 | 18,000 | 0 | 0 | 18,000 | 18,000 | 0 | 18,000 | 0 | 0 | 4 |
| 5 | Interest Mvs/Xa Software | 12/15/1988 | 61-1252-03 | 60 | 0 | 26,712 | 0 | 0 | 26,712 | 26,712 | 0 | 26,712 | 0 | 0 | 5 |
| 6 | Human Resources Software | 7/15/1989 | 74-1253-03 | 60 | 0 | 53,820 | 0 | 0 | 53,820 | 53,820 | 0 | 53,820 | 0 | 0 | 6 |
| 7 | Oregamon Software | 1/15/1990 | 61-5992-590 | 60 | 0 | 91,425 | 0 | 0 | 91,425 | 91,425 | 0 | 91,425 | 0 | 0 | 7 |
| 8 | Customer Service System (Wos) S | 1/15/1990 | 61-5692-410 | 120 | 0 | 12,131,211 | 0 | 0 | 12,131,211 | 12,131,211 | 0 | 12,131,211 | 0 | 0 | 8 |
| 9 | Work Order System (Wos) S | 1/15/1990 | 63-C792-440 | 120 | 0 | 2,820,450 | 0 | 0 | 2,820,450 | 2,820,450 | 0 | 2,820,450 | 0 | 0 | 9 |
| 10 | Systems Management Project | 9/15/1991 | 61-C1100-000 | 60 | 0 | 509,585 | 0 | 0 | 509,585 | 509,585 | 0 | 509,585 | 0 | 0 | 10 |
| 11 | Configuration Management | 12/15/1991 | 61-C1100-009 | 60 | 0 | 90,708 | 0 | 0 | 90,708 | 90,708 | 0 | 90,708 | 0 | 0 | 11 |
| 12 | Css Implementation And Tr | 12/15/1991 | 61-C0100-118 | 120 | 0 | 3,506,418 | 0 | 0 | 3,506,418 | 3,506,418 | 0 | 3,506,418 | 0 | 0 | 12 |
| 13 | Zip-4 Barcode On Bills | 9/15/1992 | 63-C2100-002 | 60 | 0 | 56,451 | 0 | 0 | 56,451 | 56,451 | 0 | 56,451 | 0 | 0 | 13 |
| 14 | OH-Line Time Entry (Otle) | 12/15/1992 | 61-C2100-002 | 60 | 0 | 276,999 | 0 | 0 | 276,999 | 276,999 | 0 | 276,999 | 0 | 0 | 14 |
| 15 | Contract Billing | 1/31/1994 | 0061C31001007 | 60 | 0 | 106,512 | 0 | 0 | 106,512 | 106,512 | 0 | 106,512 | 0 | 0 | 15 |
| 16 | Oracle Database Software | 1/31/1995 | 0061C31001164 | 60 | 0 | 800,651 | 0 | 0 | 800,651 | 800,651 | 0 | 800,651 | 0 | 0 | 16 |
| 17 | (Fcs) Field Order System | 6/1/1995 | 0052C51000004 | 60 | 0 | 1,429,229 | 0 | 0 | 1,429,229 | 1,429,229 | 0 | 1,429,229 | 0 | 0 | 17 |
| 18 | Customer Shareholder Syst | 6/26/1996 | 0062C51001199 | 60 | 0 | 10,625 | 0 | 0 | 10,625 | 10,625 | 0 | 10,625 | 0 | 0 | 18 |
| 19 | Gis Build - Stage 1 | 8/31/1996 | 0058C51001111 | 60 | 0 | 2,495,720 | 0 | 0 | 2,495,720 | 2,495,720 | 0 | 2,495,720 | 0 | 0 | 19 |
| 20 | Data Req Mgmt Sys - Dms | 12/19/1996 | 0061C51001117 | 60 | 0 | 252,413 | 0 | 0 | 252,413 | 252,413 | 0 | 252,413 | 0 | 0 | 20 |
| 21 | Tivoli | 5/15/1997 | 0061C61000663 | 60 | 0 | 257,252 | 0 | 0 | 257,252 | 257,252 | 0 | 257,252 | 0 | 0 | 21 |
| 22 | Meier Reading Replacement | 5/15/1997 | 0061C61000666 | 60 | 0 | 2,144,567 | 0 | 0 | 2,144,567 | 2,144,567 | 0 | 2,144,567 | 0 | 0 | 22 |
| 23 | Contract Billing Project | 7/31/1997 | 0061C61001044 | 60 | 0 | 97,968 | 0 | 0 | 97,968 | 97,968 | 0 | 97,968 | 0 | 0 | 23 |
| 24 | Web Homepage | 4/1/1998 | 0061C71001104 | 60 | 0 | 19,015 | 0 | 0 | 19,015 | 19,015 | 0 | 19,015 | 0 | 0 | 24 |
| 25 | Quest Software | 4/1/1998 | 0061C71001156 | 60 | 0 | 8,692 | 0 | 0 | 8,692 | 8,692 | 0 | 8,692 | 0 | 0 | 25 |
| 26 | Symantec Server Security So | 4/1/1998 | 0061C71001153 | 60 | 0 | 9,770 | 0 | 0 | 9,770 | 9,770 | 0 | 9,770 | 0 | 0 | 26 |
| 27 | Oracle Network License | 4/16/1998 | 0061C81000118 | 60 | 0 | 2,014,422 | 0 | 0 | 2,014,422 | 2,014,422 | 0 | 2,014,422 | 0 | 0 | 27 |
| 28 | Nostradamus Software | 4/17/1998 | 0058C81000110 | 60 | 0 | 46,652 | 0 | 0 | 46,652 | 46,652 | 0 | 46,652 | 0 | 0 | 28 |
| 29 | Mercury & Noetix Software | 4/30/1998 | 0061C71001141 | 60 | 0 | 235,070 | 0 | 0 | 235,070 | 235,070 | 0 | 235,070 | 0 | 0 | 29 |
| 30 | Customer Appointment Sett | 5/29/1998 | 0052C71001101 | 60 | 0 | 240,546 | 0 | 0 | 240,546 | 240,546 | 0 | 240,546 | 0 | 0 | 30 |
| 31 | Network Analyser Software | 5/31/1998 | 0061C81000336 | 60 | 0 | 24,145 | 0 | 0 | 24,145 | 24,145 | 0 | 24,145 | 0 | 0 | 31 |
| 32 | Mv30 Software | 6/10/1998 | 0058C71001122 | 60 | 0 | 85,225 | 0 | 0 | 85,225 | 85,225 | 0 | 85,225 | 0 | 0 | 32 |
| 33 | Meier Pro Software | 8/1/1998 | 0052C81000218 | 60 | 0 | 7,395 | 0 | 0 | 7,395 | 7,395 | 0 | 7,395 | 0 | 0 | 33 |
| 34 | Customer Contact Improvem | 8/17/1998 | 0061C81000554 | 60 | 0 | 64,238 | 0 | 0 | 64,238 | 64,238 | 0 | 64,238 | 0 | 0 | 34 |
| 35 | Intersolv Software | 8/31/1998 | 0061C81000550 | 60 | 0 | 49,876 | 0 | 0 | 49,876 | 49,876 | 0 | 49,876 | 0 | 0 | 35 |
| 36 | Veritas Oracle Software | 8/31/1998 | 0061C81000227 | 60 | 0 | 53,886 | 0 | 0 | 53,886 | 53,886 | 0 | 53,886 | 0 | 0 | 36 |
| 37 | Help Desk | 10/29/1998 | 0061C71001113 | 60 | 0 | 169,651 | 0 | 0 | 169,651 | 169,651 | 0 | 169,651 | 0 | 0 | 37 |
| 38 | Stoner Alm Software | 12/21/1998 | 0052C81000995 | 36 | 0 | 83,900 | 0 | 0 | 83,900 | 83,900 | 0 | 83,900 | 0 | 0 | 38 |
| 39 | Sniffer Software | 12/21/1998 | 0061C81001115 | 36 | 0 | 19,834 | 0 | 0 | 19,834 | 19,834 | 0 | 19,834 | 0 | 0 | 39 |
| 40 | Hybrids Software | 1/31/1999 | 0061C81001140 | 36 | 0 | 75,865 | 0 | 0 | 75,865 | 75,865 | 0 | 75,865 | 0 | 0 | 40 |
| 41 | Platinum Software | 1/31/1999 | 0061C81001151 | 36 | 0 | 84,054 | 0 | 0 | 84,054 | 84,054 | 0 | 84,054 | 0 | 0 | 41 |
| 42 | FirstSense Software | 1/31/1999 | 0061C81001127 | 36 | 0 | 78,900 | 0 | 0 | 78,900 | 78,900 | 0 | 78,900 | 0 | 0 | 42 |
| 43 | Groupwise Software Licns | 1/31/1999 | 0061C81000448 | 36 | 0 | 39,780 | 0 | 0 | 39,780 | 39,780 | 0 | 39,780 | 0 | 0 | 43 |
| 44 | Pc Access Software | 2/1/1999 | 0052C81000664 | 36 | 0 | 42,860 | 0 | 0 | 42,860 | 42,860 | 0 | 42,860 | 0 | 0 | 44 |
| 45 | Mercury Test Director | 2/18/1999 | 0052C91000002 | 36 | 0 | 15,000 | 0 | 0 | 15,000 | 15,000 | 0 | 15,000 | 0 | 0 | 45 |
| 46 | Customer Service Manual | 2/19/1999 | 0052C71001118 | 36 | 0 | 35,544 | 0 | 0 | 35,544 | 35,544 | 0 | 35,544 | 0 | 0 | 46 |
| 47 | Framevision Software | 5/13/1999 | 0061C91000009 | 36 | 0 | 5,097 | 0 | 0 | 5,097 | 5,097 | 0 | 5,097 | 0 | 0 | 47 |
| 48 | Gis Stage I | 6/1/1999 | 0058C61000889 | 120 | 0 | 4,841,486 | 0 | 0 | 4,841,486 | 4,841,486 | 0 | 4,841,486 | 0 | 0 | 48 |
| 49 | Stroh System Software | 6/2/1999 | 0061C81001150 | 36 | 0 | 98,525 | 0 | 0 | 98,525 | 98,525 | 0 | 98,525 | 0 | 0 | 49 |
| 50 | Acutile II | 6/30/1999 | 0063C81001131 | 36 | 0 | 23,000 | 0 | 0 | 23,000 | 23,000 | 0 | 23,000 | 0 | 0 | 50 |
| 51 | Mainstar Software | 8/30/1999 | 0061C91000660 | 36 | 0 | 12,995 | 0 | 0 | 12,995 | 12,995 | 0 | 12,995 | 0 | 0 | 51 |
| 52 | Mobile Up Project | 9/1/1999 | 0052C71001145 | 36 | 0 | 1,217,712 | 0 | 0 | 1,217,712 | 1,217,712 | 0 | 1,217,712 | 0 | 0 | 52 |
| 53 | Attachmate Epc Software | 9/1/1999 | 0061C91001135 | 36 | 0 | 134,745 | 0 | 0 | 134,745 | 134,745 | 0 | 134,745 | 0 | 0 | 53 |
| 54 | Symantec/Norton Software | 9/1/1999 | 0061C91001134 | 36 | 0 | 17,145 | 0 | 0 | 17,145 | 17,145 | 0 | 17,145 | 0 | 0 | 54 |
| 55 | Work Scheduling System | 10/25/1999 | 0061C51001195 | 36 | 0 | 748,576 | 0 | 0 | 748,576 | 748,576 | 0 | 748,576 | 0 | 0 | 55 |
| 56 | Mainframe Software | 10/31/1999 | 0061C91001179 | 36 | 0 | 255,234 | 0 | 0 | 255,234 | 255,234 | 0 | 255,234 | 0 | 0 | 56 |
| 57 | Wms Phase I | 11/15/1999 | 0052C91001148 | 120 | 0 | 4,371,349 | 0 | 0 | 4,371,349 | 4,371,349 | 0 | 4,371,349 | 0 | 0 | 57 |
| 58 | Symant Software | 11/30/1999 | 0061C91001129 | 36 | 0 | 16,500 | 0 | 0 | 16,500 | 16,500 | 0 | 16,500 | 0 | 0 | 58 |
| 59 | Novell Border Manager | 11/30/1999 | 0061C91001108 | 36 | 0 | 43,867 | 0 | 0 | 43,867 | 43,867 | 0 | 43,867 | 0 | 0 | 59 |
| 60 | Novell Nfs 2.3 Licenses | 11/30/1999 | 0061C91001106 | 36 | 0 | 12,579 | 0 | 0 | 12,579 | 12,579 | 0 | 12,579 | 0 | 0 | 60 |
| 61 | Sunlink Ibm Connectivity | 11/30/1999 | 0061C91001104 | 36 | 0 | 16,262 | 0 | 0 | 16,262 | 16,262 | 0 | 16,262 | 0 | 0 | 61 |
| 62 | Bmc Software Tools | 12/14/1999 | 0061C91001144 | 36 | 0 | 163,988 | 0 | 0 | 163,988 | 163,988 | 0 | 163,988 | 0 | 0 | 62 |
| 63 | Summary Billing Project | 12/14/1999 | 0061C91000884 | 36 | 0 | 107,213 | 0 | 0 | 107,213 | 107,213 | 0 | 107,213 | 0 | 0 | 63 |
| 64 | Network Entrying Softwa | 12/31/1999 | 0061C91002017 | 36 | 0 | 10,192 | 0 | 0 | 10,192 | 10,192 | 0 | 10,192 | 0 | 0 | 64 |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|----------------------------|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 65 | Hp Openview Netmatrix Sof | 1/18/2000 | 0061C91000226 | 36 | 0 | 20,705 | 0 | 0 | 20,705 | 20,705 | 0 | 20,705 | 0 | 0 | 65 |
| 66 | Veritas Software | 1/31/2000 | 0061C91000239 | 36 | 0 | 23,923 | 0 | 0 | 23,923 | 23,923 | 0 | 23,923 | 0 | 0 | 66 |
| 67 | Managewise 2.6 Software | 1/31/2000 | 0061C91000233 | 36 | 0 | 60,308 | 0 | 0 | 60,308 | 60,308 | 0 | 60,308 | 0 | 0 | 67 |
| 68 | Emrs Verison C2 Software | 3/31/2000 | 0052C91000113 | 36 | 0 | 137,084 | 0 | 0 | 137,084 | 137,084 | 0 | 137,084 | 0 | 0 | 68 |
| 69 | Prinice Software | 4/4/2000 | 0061C01000050 | 36 | 0 | 30,720 | 0 | 0 | 30,720 | 30,720 | 0 | 30,720 | 0 | 0 | 69 |
| 70 | Powerquest Software | 4/20/2000 | 0061C01000011 | 36 | 0 | 10,618 | 0 | 0 | 10,618 | 10,618 | 0 | 10,618 | 0 | 0 | 70 |
| 71 | Riskmaster Software | 4/20/2000 | 0073C91000033 | 36 | 0 | 152,158 | 0 | 0 | 152,158 | 152,158 | 0 | 152,158 | 0 | 0 | 71 |
| 72 | Oracle Prod Tools, Quest | 5/1/2000 | 0061C01000049 | 36 | 0 | 23,600 | 0 | 0 | 23,600 | 23,600 | 0 | 23,600 | 0 | 0 | 72 |
| 73 | Clirik Server Software | 6/16/2000 | 0061C01000069 | 36 | 0 | 19,133 | 0 | 0 | 19,133 | 19,133 | 0 | 19,133 | 0 | 0 | 73 |
| 74 | Software Site License | 6/30/2000 | 0061C01000034 | 36 | 0 | 65,657 | 0 | 0 | 65,657 | 65,657 | 0 | 65,657 | 0 | 0 | 74 |
| 75 | File-Aid Mvs Software | 9/25/2000 | 0061C01001017 | 36 | 0 | 90,465 | 0 | 0 | 90,465 | 90,465 | 0 | 90,465 | 0 | 0 | 75 |
| 76 | Form 4 Scanning | 10/23/2000 | 0057C91000038 | 36 | 0 | 377,444 | 0 | 0 | 377,444 | 377,444 | 0 | 377,444 | 0 | 0 | 76 |
| 77 | Netware And Groupwise Lic | 12/14/2000 | 0061C01000131 | 36 | 0 | 28,643 | 0 | 0 | 28,643 | 28,643 | 0 | 28,643 | 0 | 0 | 77 |
| 78 | Administrator Suite For C | 12/20/2000 | 0061C01000132 | 36 | 0 | 10,306 | 0 | 0 | 10,306 | 10,306 | 0 | 10,306 | 0 | 0 | 78 |
| 79 | Shareholder Irs Software | 12/22/2000 | 0062C01000120 | 36 | 0 | 45,300 | 0 | 0 | 45,300 | 45,300 | 0 | 45,300 | 0 | 0 | 79 |
| 80 | Vims Stage Irs Mapping | 1/5/2001 | 0052C01000144 | 60 | 0 | 971,177 | 0 | 0 | 971,177 | 971,177 | 0 | 971,177 | 0 | 0 | 80 |
| 81 | Mip Migration Software | 1/26/2001 | 0061C01000097 | 36 | 0 | 17,286 | 0 | 0 | 17,286 | 17,286 | 0 | 17,286 | 0 | 0 | 81 |
| 82 | 15 Kovis Licenses | 6/1/2001 | 0057C11000004 | 36 | 0 | 16,892 | 0 | 0 | 16,892 | 16,892 | 0 | 16,892 | 0 | 0 | 82 |
| 83 | Large Customer Billing | 6/1/2001 | 0061C01000063 | 60 | 0 | 1,630,640 | 0 | 0 | 1,630,640 | 1,630,640 | 0 | 1,630,640 | 0 | 0 | 83 |
| 84 | Border Manager Proxy Soft | 6/1/2001 | 0061C11000075 | 36 | 0 | 11,268 | 0 | 0 | 11,268 | 11,268 | 0 | 11,268 | 0 | 0 | 84 |
| 85 | Remedy Software | 7/17/2001 | 0061C11000019 | 36 | 0 | 21,450 | 0 | 0 | 21,450 | 21,450 | 0 | 21,450 | 0 | 0 | 85 |
| 86 | 60 Enterprise Licenses | 8/8/2001 | 0061C11000086 | 36 | 0 | 11,840 | 0 | 0 | 11,840 | 11,840 | 0 | 11,840 | 0 | 0 | 86 |
| 87 | 165 Perpetual Licenses Fo | 8/10/2001 | 0061C11001125 | 36 | 0 | 44,418 | 0 | 0 | 44,418 | 44,418 | 0 | 44,418 | 0 | 0 | 87 |
| 88 | Microsoft Software | 9/25/2001 | 0061C11001116 | 36 | 0 | 618,633 | 0 | 0 | 618,633 | 618,633 | 0 | 618,633 | 0 | 0 | 88 |
| 89 | Teller Terminal Software | 9/25/2001 | 0061C01000142 | 36 | 0 | 405,000 | 0 | 0 | 405,000 | 405,000 | 0 | 405,000 | 0 | 0 | 89 |
| 90 | Purchase Source Code From | 9/25/2001 | 0061C11000112 | 36 | 0 | 820,000 | 0 | 0 | 820,000 | 820,000 | 0 | 820,000 | 0 | 0 | 90 |
| 91 | Credit Card System | 2/14/2002 | 0061C21000019 | 36 | 0 | 200,000 | 0 | 0 | 200,000 | 200,000 | 0 | 200,000 | 0 | 0 | 91 |
| 92 | Online Help System | 2/14/2002 | 0061C21000117 | 36 | 0 | 255,000 | 0 | 0 | 255,000 | 255,000 | 0 | 255,000 | 0 | 0 | 92 |
| 93 | Protocol Software | 3/27/2002 | 0061C11000039 | 36 | 0 | 107,286 | 0 | 0 | 107,286 | 107,286 | 0 | 107,286 | 0 | 0 | 93 |
| 94 | Ampl Software Conversion | 4/22/2002 | 0058C11000193 | 36 | 0 | 28,263 | 0 | 0 | 28,263 | 28,263 | 0 | 28,263 | 0 | 0 | 94 |
| 95 | Pl System Scada Historian | 4/12/2002 | 0058C11001189 | 36 | 0 | 298,832 | 0 | 0 | 298,832 | 298,832 | 0 | 298,832 | 0 | 0 | 95 |
| 96 | Veritas Advanced Reporter | 5/21/2002 | 0061C11000222 | 36 | 0 | 16,614 | 0 | 0 | 16,614 | 16,614 | 0 | 16,614 | 0 | 0 | 96 |
| 97 | Comnet Software | 6/11/2002 | 0052C11000072 | 36 | 0 | 530,528 | 0 | 0 | 530,528 | 530,528 | 0 | 530,528 | 0 | 0 | 97 |
| 98 | Oracle 11i - Mmis | 7/18/2002 | 0063C11001128 | 84 | 0 | 10,183,646 | 0 | 0 | 10,183,646 | 10,183,646 | 0 | 10,183,646 | 0 | 0 | 98 |
| 99 | Cas To Emrs Interface | 8/28/2002 | 0052C21000036 | 36 | 0 | 66,656 | 0 | 0 | 66,656 | 66,656 | 0 | 66,656 | 0 | 0 | 99 |
| 100 | Novell Software Licenses | 8/28/2002 | 0061C21000040 | 36 | 0 | 34,260 | 0 | 0 | 34,260 | 34,260 | 0 | 34,260 | 0 | 0 | 100 |
| 101 | Hummingbird Exceed Licens | 9/18/2002 | 0061C11000218 | 36 | 0 | 16,034 | 0 | 0 | 16,034 | 16,034 | 0 | 16,034 | 0 | 0 | 101 |
| 102 | Unaccounted Gas Software | 10/15/2002 | 0061C11000126 | 36 | 0 | 136,800 | 0 | 0 | 136,800 | 136,800 | 0 | 136,800 | 0 | 0 | 102 |
| 103 | Interactive Voice Respons | 10/15/2002 | 0061C11000038 | 36 | 0 | 472,515 | 0 | 0 | 472,515 | 472,515 | 0 | 472,515 | 0 | 0 | 103 |
| 104 | Kintana/Oracle 11i Softwa | 11/19/2002 | 0061C21000062 | 36 | 0 | 135,624 | 0 | 0 | 135,624 | 135,624 | 0 | 135,624 | 0 | 0 | 104 |
| 105 | Purchase 10 Licenses | 12/11/2002 | 0057C21000114 | 36 | 0 | 11,830 | 0 | 0 | 11,830 | 11,830 | 0 | 11,830 | 0 | 0 | 105 |
| 106 | Mobileup Centralization | 12/11/2002 | 0061C11000014 | 36 | 0 | 107,017 | 0 | 0 | 107,017 | 107,017 | 0 | 107,017 | 0 | 0 | 106 |
| 107 | Report Output Management | 12/11/2002 | 0061C21000078 | 36 | 0 | 26,759 | 0 | 0 | 26,759 | 26,759 | 0 | 26,759 | 0 | 0 | 107 |
| 108 | Data Relocation Emrs | 12/31/2002 | 0052C2100132 | 36 | 0 | 19,750 | 0 | 0 | 19,750 | 19,750 | 0 | 19,750 | 0 | 0 | 108 |
| 109 | 2003 Functional Software | 12/31/2002 | 0052C2100133 | 36 | 0 | 27,000 | 0 | 0 | 27,000 | 27,000 | 0 | 27,000 | 0 | 0 | 109 |
| 110 | Emis Software Enhancement | 12/31/2002 | 0052C1100209 | 36 | 0 | 21,425 | 0 | 0 | 21,425 | 21,425 | 0 | 21,425 | 0 | 0 | 110 |
| 111 | Purchase 6 Zehraser Colo | 12/31/2002 | 0052C21001004 | 36 | 0 | 17,625 | 0 | 0 | 17,625 | 17,625 | 0 | 17,625 | 0 | 0 | 111 |
| 112 | Hazardous Material Info M | 1/14/2003 | 0073C21000074 | 36 | 0 | 64,713 | 0 | 0 | 64,713 | 64,713 | 0 | 64,713 | 0 | 0 | 112 |
| 113 | Patrol Websphere | 3/7/2003 | 0061C2100145 | 36 | 0 | 43,030 | 0 | 0 | 43,030 | 43,030 | 0 | 43,030 | 0 | 0 | 113 |
| 114 | Mainview For Linux | 3/7/2003 | 0061C2100143 | 36 | 0 | 34,126 | 0 | 0 | 34,126 | 34,126 | 0 | 34,126 | 0 | 0 | 114 |
| 115 | Mq Series Software | 3/7/2003 | 0061C2100086 | 36 | 0 | 68,657 | 0 | 0 | 68,657 | 68,657 | 0 | 68,657 | 0 | 0 | 115 |
| 116 | Netvision Software | 3/7/2003 | 0061C2100118 | 36 | 0 | 64,210 | 0 | 0 | 64,210 | 64,210 | 0 | 64,210 | 0 | 0 | 116 |
| 117 | Alp Designer And Font/ima | 3/7/2003 | 0061C2100090 | 36 | 0 | 42,280 | 0 | 0 | 42,280 | 42,280 | 0 | 42,280 | 0 | 0 | 117 |
| 118 | Windows 2000 Server Upgra | 3/19/2003 | 0061C2100139 | 36 | 0 | 20,398 | 0 | 0 | 20,398 | 20,398 | 0 | 20,398 | 0 | 0 | 118 |
| 119 | Lv/Vv Virtualization Call | 3/24/2003 | 0061C1100032 | 36 | 0 | 446,679 | 0 | 0 | 446,679 | 446,679 | 0 | 446,679 | 0 | 0 | 119 |
| 120 | Css To Emrs Interface | 4/28/2003 | 0052C2100043 | 36 | 0 | 545,169 | 0 | 0 | 545,169 | 545,169 | 0 | 545,169 | 0 | 0 | 120 |
| 121 | Oracle Comp Workbench | 4/28/2003 | 0061C31000021 | 36 | 0 | 22,653 | 0 | 0 | 22,653 | 22,653 | 0 | 22,653 | 0 | 0 | 121 |
| 122 | Ar System Licenses | 5/8/2003 | 0061C31000033 | 36 | 0 | 12,227 | 0 | 0 | 12,227 | 12,227 | 0 | 12,227 | 0 | 0 | 122 |
| 123 | Wms (Work Management Syst | 6/30/2003 | 0052C6100137 | 180 | 0 | 28,878,245 | 0 | 0 | 28,878,245 | 28,878,245 | 0 | 28,878,245 | 0 | 0 | 123 |
| 124 | Output Management Software | 7/15/2003 | 0061C0100150 | 36 | 0 | 481,606 | 0 | 0 | 481,606 | 481,606 | 0 | 481,606 | 0 | 0 | 124 |
| 125 | Bia Professional Web Serv | 9/15/2003 | 0061C3100055 | 36 | 0 | 32,413 | 0 | 0 | 32,413 | 32,413 | 0 | 32,413 | 0 | 0 | 125 |
| 126 | Ibm Tws6.1 Software | 9/18/2003 | 0061C3100051 | 36 | 0 | 130,965 | 0 | 0 | 130,965 | 130,965 | 0 | 130,965 | 0 | 0 | 126 |
| 127 | Vps Perpetual Licenses | 9/18/2003 | 0061C3100049 | 36 | 0 | 41,156 | 0 | 0 | 41,156 | 41,156 | 0 | 41,156 | 0 | 0 | 127 |
| 128 | Server Protection Software | 9/18/2003 | 0061C3100061 | 36 | 0 | 10,725 | 0 | 0 | 10,725 | 10,725 | 0 | 10,725 | 0 | 0 | 128 |

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|---------------------------|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 129 | Rapidbuilder Software | 9/24/2003 | 0055C3100026 | 36 | 0 | 17,617 | 0 | 0 | 17,617 | 17,617 | 0 | 0 | 0 | 0 | 129 |
| 130 | Contractwise Elite Sofwa | 9/24/2003 | 0061C2100120 | 36 | 0 | 74,541 | 0 | 0 | 74,541 | 74,541 | 0 | 0 | 0 | 0 | 130 |
| 131 | Microsoft Office Licenses | 9/26/2003 | 0061C3100047 | 36 | 0 | 28,489 | 0 | 0 | 28,489 | 28,489 | 0 | 0 | 0 | 0 | 131 |
| 132 | Novell Licenses | 12/6/2003 | CONV | 36 | 0 | 15,694 | 0 | 0 | 15,694 | 15,694 | 0 | 0 | 0 | 0 | 132 |
| 133 | Letter Generation System | 12/6/2003 | CONV | 36 | 0 | 45,900 | 0 | 0 | 45,900 | 45,900 | 0 | 0 | 0 | 0 | 133 |
| 134 | Archiver Software License | 12/6/2003 | CONV | 36 | 0 | 97,022 | 0 | 0 | 97,022 | 97,022 | 0 | 0 | 0 | 0 | 134 |
| 135 | Brightshore Storage Resou | 12/16/2003 | CONV | 36 | 0 | 198,936 | 0 | 0 | 198,936 | 198,936 | 0 | 0 | 0 | 0 | 135 |
| 136 | Macro Express Software | 12/16/2003 | CONV | 36 | 0 | 13,013 | 0 | 0 | 13,013 | 13,013 | 0 | 0 | 0 | 0 | 136 |
| 137 | Gas Transaction System - | 12/16/2003 | 0058C7100068 | 60 | 0 | 1,529,638 | 0 | 0 | 1,529,638 | 1,529,638 | 0 | 0 | 0 | 0 | 137 |
| 138 | Riser Verification Projec | 12/22/2003 | CONV | 36 | 0 | 490,334 | 0 | 0 | 490,334 | 490,334 | 0 | 0 | 0 | 0 | 138 |
| 139 | Erms Software | 1/9/2004 | 0052C3100058 | 36 | 0 | 35,566 | 0 | 0 | 35,566 | 35,566 | 0 | 0 | 0 | 0 | 139 |
| 140 | Logica Arm Web Portal | 1/30/2004 | 0052C3100067 | 36 | 0 | 393,517 | 0 | 0 | 393,517 | 393,517 | 0 | 0 | 0 | 0 | 140 |
| 141 | Itg Licenses | 2/9/2004 | 0061C3100100 | 36 | 0 | 64,500 | 0 | 0 | 64,500 | 64,500 | 0 | 0 | 0 | 0 | 141 |
| 142 | Term Licenses | 2/9/2004 | 0061C3100083 | 36 | 0 | 5,208 | 0 | 0 | 5,208 | 5,208 | 0 | 0 | 0 | 0 | 142 |
| 143 | Abars Business Recovery | 2/9/2004 | 0061C3100105 | 36 | 0 | 132,089 | 0 | 0 | 132,089 | 132,089 | 0 | 0 | 0 | 0 | 143 |
| 144 | Mainframe Upgrade License | 2/9/2004 | 0061C3100103 | 36 | 0 | 147,361 | 0 | 0 | 147,361 | 147,361 | 0 | 0 | 0 | 0 | 144 |
| 145 | Vmware License | 4/20/2004 | 0061C4100053 | 36 | 0 | 24,446 | 0 | 0 | 24,446 | 24,446 | 0 | 0 | 0 | 0 | 145 |
| 146 | Citlx License | 7/22/2004 | 0061C4100067 | 36 | 0 | 11,896 | 0 | 0 | 11,896 | 11,896 | 0 | 0 | 0 | 0 | 146 |
| 147 | Bmc Patrol License | 7/22/2004 | 0061C4100066 | 36 | 0 | 58,394 | 0 | 0 | 58,394 | 58,394 | 0 | 0 | 0 | 0 | 147 |
| 148 | Patchlink 5.0 Licenses | 7/22/2004 | 0061C4100054 | 36 | 0 | 35,398 | 0 | 0 | 35,398 | 35,398 | 0 | 0 | 0 | 0 | 148 |
| 149 | Storage Virtualization | 7/22/2004 | 0061C4100050 | 36 | 0 | 169,149 | 0 | 0 | 169,149 | 169,149 | 0 | 0 | 0 | 0 | 149 |
| 150 | Veritas Downgrade License | 7/22/2004 | 0061C4100061 | 36 | 0 | 61,542 | 0 | 0 | 61,542 | 61,542 | 0 | 0 | 0 | 0 | 150 |
| 151 | Pi-Duo Metering & Invento | 8/16/2004 | 0061C4100043 | 36 | 0 | 51,111 | 0 | 0 | 51,111 | 51,111 | 0 | 0 | 0 | 0 | 151 |
| 152 | Pi-Ice Software | 8/31/2004 | 0058C3100069 | 36 | 0 | 20,850 | 0 | 0 | 20,850 | 20,850 | 0 | 0 | 0 | 0 | 152 |
| 153 | Magframe Software | 8/31/2004 | 0061C3100065 | 36 | 0 | 284,455 | 0 | 0 | 284,455 | 284,455 | 0 | 0 | 0 | 0 | 153 |
| 154 | Integrity Software | 8/31/2004 | 0052C3100035 | 36 | 0 | 642,048 | 0 | 0 | 642,048 | 642,048 | 0 | 0 | 0 | 0 | 154 |
| 155 | Logica Data Migration Uti | 8/31/2004 | 0052C4100046 | 36 | 0 | 138,000 | 0 | 0 | 138,000 | 138,000 | 0 | 0 | 0 | 0 | 155 |
| 156 | Erms Software | 10/22/2004 | 0052C3100025 | 36 | 0 | 212,459 | 0 | 0 | 212,459 | 212,459 | 0 | 0 | 0 | 0 | 156 |
| 157 | Mobile Facility Data Mgmt | 11/12/2004 | 0061C4100078 | 36 | 0 | 454,500 | 0 | 0 | 454,500 | 454,500 | 0 | 0 | 0 | 0 | 157 |
| 158 | Symantec Software | 11/23/2004 | 0061C4100094 | 36 | 0 | 35,188 | 0 | 0 | 35,188 | 35,188 | 0 | 0 | 0 | 0 | 158 |
| 159 | Com System Upgrade | 11/23/2004 | 0061C4100080 | 36 | 0 | 44,579 | 0 | 0 | 44,579 | 44,579 | 0 | 0 | 0 | 0 | 159 |
| 160 | Dt Microwave Software | 12/22/2004 | 0061C4100071 | 36 | 0 | 267,153 | 0 | 0 | 267,153 | 267,153 | 0 | 0 | 0 | 0 | 160 |
| 161 | E Bill Software | 4/11/2005 | 0055C4100126 | 36 | 0 | 60,829 | 0 | 0 | 60,829 | 60,829 | 0 | 0 | 0 | 0 | 161 |
| 162 | Netvision License | 4/20/2005 | 0061C5100015 | 36 | 0 | 25,000 | 0 | 0 | 25,000 | 25,000 | 0 | 0 | 0 | 0 | 162 |
| 163 | Exray/Peiscope License | 4/20/2005 | 0061C4100128 | 36 | 0 | 31,014 | 0 | 0 | 31,014 | 31,014 | 0 | 0 | 0 | 0 | 163 |
| 164 | Security Patch Management | 4/20/2005 | 0061C4100131 | 36 | 0 | 16,197 | 0 | 0 | 16,197 | 16,197 | 0 | 0 | 0 | 0 | 164 |
| 165 | Second Firewall | 5/12/2005 | 0061C5100027 | 36 | 0 | 21,216 | 0 | 0 | 21,216 | 21,216 | 0 | 0 | 0 | 0 | 165 |
| 166 | Dxp-32 Connect Module | 6/8/2005 | 0057C4100130 | 36 | 0 | 42,600 | 0 | 0 | 42,600 | 42,600 | 0 | 0 | 0 | 0 | 166 |
| 167 | Novell License | 6/29/2005 | 0061C5100044 | 36 | 0 | 63,385 | 0 | 0 | 63,385 | 63,385 | 0 | 0 | 0 | 0 | 167 |
| 168 | 500 Symantec License | 6/29/2005 | 0061C5100047 | 36 | 0 | 10,772 | 0 | 0 | 10,772 | 10,772 | 0 | 0 | 0 | 0 | 168 |
| 169 | Identity Manager License | 6/29/2005 | 0061C5100042 | 36 | 0 | 23,684 | 0 | 0 | 23,684 | 23,684 | 0 | 0 | 0 | 0 | 169 |
| 170 | Sun6900/E4900 Veritas Sof | 6/29/2005 | 0061C5100039 | 36 | 0 | 103,847 | 0 | 0 | 103,847 | 103,847 | 0 | 0 | 0 | 0 | 170 |
| 171 | Erms Software | 7/25/2005 | 0052C4100105 | 36 | 0 | 215,084 | 0 | 0 | 215,084 | 215,084 | 0 | 0 | 0 | 0 | 171 |
| 172 | Oracle Technical Re-Licen | 9/28/2005 | 0061C5100082 | 36 | 0 | 568,675 | 0 | 0 | 568,675 | 568,675 | 0 | 0 | 0 | 0 | 172 |
| 173 | Purchase Remedy Licenses | 9/29/2005 | 0061C5100063 | 36 | 0 | 22,000 | 0 | 0 | 22,000 | 22,000 | 0 | 0 | 0 | 0 | 173 |
| 174 | Batch Post Processor | 9/29/2005 | 0061C5100068 | 36 | 0 | 36,591 | 0 | 0 | 36,591 | 36,591 | 0 | 0 | 0 | 0 | 174 |
| 175 | Gps Batch Post Processor | 11/9/2005 | 0052C5100090 | 36 | 0 | 14,345 | 0 | 0 | 14,345 | 14,345 | 0 | 0 | 0 | 0 | 175 |
| 176 | Ilog License | 12/2/2005 | 0061C5100091 | 36 | 0 | 12,908 | 0 | 0 | 12,908 | 12,908 | 0 | 0 | 0 | 0 | 176 |
| 177 | Auto Cad Licenses | 12/19/2005 | 0052C5100066 | 36 | 0 | 389,254 | 0 | 0 | 389,254 | 389,254 | 0 | 0 | 0 | 0 | 177 |
| 178 | Hcxs License | 12/20/2005 | 0061C5100116 | 36 | 0 | 1,229,369 | 0 | 0 | 1,229,369 | 1,229,369 | 0 | 0 | 0 | 0 | 178 |
| 179 | Seagull Software | 12/20/2005 | 0061C5100110 | 36 | 0 | 140,246 | 0 | 0 | 140,246 | 140,246 | 0 | 0 | 0 | 0 | 179 |
| 180 | Quest Toad Licenses | 12/20/2005 | 0061C5100100 | 36 | 0 | 39,231 | 0 | 0 | 39,231 | 39,231 | 0 | 0 | 0 | 0 | 180 |
| 181 | Kbase Payroll & Hr Toolki | 12/20/2005 | 0061C5100086 | 36 | 0 | 85,250 | 0 | 0 | 85,250 | 85,250 | 0 | 0 | 0 | 0 | 181 |
| 182 | Riser Verification Projec | 12/31/2005 | 0052C3100102 | 36 | 0 | 756,043 | 0 | 0 | 756,043 | 756,043 | 0 | 0 | 0 | 0 | 182 |
| 183 | Citlx Licenses | 2/15/2006 | 0061C5100148 | 36 | 0 | 17,852 | 0 | 0 | 17,852 | 17,852 | 0 | 0 | 0 | 0 | 183 |
| 184 | Microsoft Visio Licenses | 2/15/2006 | 0061C5100136 | 36 | 0 | 120,161 | 0 | 0 | 120,161 | 120,161 | 0 | 0 | 0 | 0 | 184 |
| 185 | Attachmate Software Licen | 2/15/2006 | 0061C5100129 | 36 | 0 | 84,062 | 0 | 0 | 84,062 | 84,062 | 0 | 0 | 0 | 0 | 185 |
| 186 | Windows Server Cal Licens | 7/27/2006 | 0061C6100033 | 36 | 0 | 33,629 | 0 | 0 | 33,629 | 33,629 | 0 | 0 | 0 | 0 | 186 |
| 187 | Upgrade 30 Autocad Licens | 11/14/2006 | 0052C6100053 | 36 | 0 | 37,659 | 0 | 0 | 37,659 | 37,659 | 0 | 0 | 0 | 0 | 187 |
| 188 | Bmc Remedy License | 12/19/2006 | 0061C6100068 | 36 | 0 | 17,240 | 0 | 0 | 17,240 | 17,240 | 0 | 0 | 0 | 0 | 188 |
| 189 | Commvault Licenses | 12/19/2006 | 0061C6100071 | 36 | 0 | 52,411 | 0 | 0 | 52,411 | 52,411 | 0 | 0 | 0 | 0 | 189 |
| 190 | Commvault Software | 12/19/2006 | 0061C6100022 | 36 | 0 | 164,426 | 0 | 0 | 164,426 | 164,426 | 0 | 0 | 0 | 0 | 190 |
| 191 | Patchlink Licenses | 12/19/2006 | 0061C6100102 | 36 | 0 | 17,731 | 0 | 0 | 17,731 | 17,731 | 0 | 0 | 0 | 0 | 191 |
| 192 | Stateseeker Software | 12/19/2006 | 0061C6100092 | 36 | 0 | 37,702 | 0 | 0 | 37,702 | 37,702 | 0 | 0 | 0 | 0 | 192 |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 193 | Mackinvey Vs/Cobol Licen | 12/19/2006 | 0061C6100020 | 36 | 0 | 17,590 | 0 | 0 | 17,590 | 17,590 | 0 | 17,590 | 0 | 0 | 193 |
| 194 | Emns Software | 2/21/2007 | 0052C5100077 | 36 | 0 | 266,637 | 0 | 0 | 266,637 | 266,637 | 0 | 266,637 | 0 | 0 | 194 |
| 195 | Autocad Drawing Processor | 2/21/2007 | 0052C6100015 | 36 | 0 | 259,074 | 0 | 0 | 259,074 | 259,074 | 0 | 259,074 | 0 | 0 | 195 |
| 196 | Wms/Emns Database Interfa | 2/21/2007 | 0052C5100056 | 36 | 0 | 292,484 | 0 | 0 | 292,484 | 292,484 | 0 | 292,484 | 0 | 0 | 196 |
| 197 | Patent - Natural Gas Air | 2/22/2007 | 0052C4100127 | 36 | 0 | 89,919 | 0 | 0 | 89,919 | 89,919 | 0 | 89,919 | 0 | 0 | 197 |
| 198 | Xpoinit Software | 4/27/2007 | 0061C6100110 | 36 | 0 | 102,896 | 0 | 0 | 102,896 | 102,896 | 0 | 102,896 | 0 | 0 | 198 |
| 199 | Vista Plus License | 4/27/2007 | 0061C6100113 | 36 | 0 | 37,626 | 0 | 0 | 37,626 | 37,626 | 0 | 37,626 | 0 | 0 | 199 |
| 200 | Livestate Data Recovery S | 4/30/2007 | 0061C6100115 | 36 | 0 | 139,789 | 0 | 0 | 139,789 | 139,789 | 0 | 139,789 | 0 | 0 | 200 |
| 201 | Ethink Enterprise Software | 4/30/2007 | 0061C6100088 | 36 | 0 | 104,766 | 0 | 0 | 104,766 | 104,766 | 0 | 104,766 | 0 | 0 | 201 |
| 202 | Load Balancer | 5/24/2007 | 0061C7100019 | 36 | 0 | 37,780 | 0 | 0 | 37,780 | 37,780 | 0 | 37,780 | 0 | 0 | 202 |
| 203 | Clitix Licenses | 5/24/2007 | 0061C7100026 | 36 | 0 | 82,628 | 0 | 0 | 82,628 | 82,628 | 0 | 82,628 | 0 | 0 | 203 |
| 204 | Comm Vault Licenses | 5/24/2007 | 0061C7100020 | 36 | 0 | 10,419 | 0 | 0 | 10,419 | 10,419 | 0 | 10,419 | 0 | 0 | 204 |
| 205 | San Lefthand Network Expa | 5/24/2007 | 0061C7100030 | 36 | 0 | 15,489 | 0 | 0 | 15,489 | 15,489 | 0 | 15,489 | 0 | 0 | 205 |
| 206 | PI Data Access | 6/27/2007 | 0058C7100008 | 36 | 0 | 25,900 | 0 | 0 | 25,900 | 25,900 | 0 | 25,900 | 0 | 0 | 206 |
| 207 | Autocad Training | 6/29/2007 | 0052C6100077 | 36 | 0 | 128,129 | 0 | 0 | 128,129 | 128,129 | 0 | 128,129 | 0 | 0 | 207 |
| 208 | Receivables Software | 6/29/2007 | 0061C6100109 | 36 | 0 | 76,084 | 0 | 0 | 76,084 | 76,084 | 0 | 76,084 | 0 | 0 | 208 |
| 209 | Acad Reporting Licenses | 8/27/2007 | 0061C7100047 | 36 | 0 | 20,678 | 0 | 0 | 20,678 | 20,678 | 0 | 20,678 | 0 | 0 | 209 |
| 210 | Oracle EBusiness Suite LI | 8/27/2007 | 0061C7100040 | 36 | 0 | 172,400 | 0 | 0 | 172,400 | 172,400 | 0 | 172,400 | 0 | 0 | 210 |
| 211 | Powerbroker License | 10/31/2007 | 0061C7100059 | 36 | 0 | 10,926 | 0 | 0 | 10,926 | 10,926 | 0 | 10,926 | 0 | 0 | 211 |
| 212 | Tivoli Workload Scheduler | 10/31/2007 | 0061C7100060 | 36 | 0 | 110,638 | 0 | 0 | 110,638 | 110,638 | 0 | 110,638 | 0 | 0 | 212 |
| 213 | Powerbroker Licenses | 11/30/2007 | 0061C7100082 | 36 | 0 | 11,960 | 0 | 0 | 11,960 | 11,960 | 0 | 11,960 | 0 | 0 | 213 |
| 214 | Trident Os/Em Licenses | 11/30/2007 | 0061R7100097 | 36 | 0 | 55,300 | 0 | 0 | 55,300 | 55,300 | 0 | 55,300 | 0 | 0 | 214 |
| 215 | Hp Software | 12/17/2007 | 0061C7100035 | 36 | 0 | 189,398 | 0 | 0 | 189,398 | 189,398 | 0 | 189,398 | 0 | 0 | 215 |
| 216 | Hp Licenses | 12/22/2007 | 0061C7100111 | 36 | 0 | 54,728 | 0 | 0 | 54,728 | 54,728 | 0 | 54,728 | 0 | 0 | 216 |
| 217 | Mapx Gis Software | 12/22/2007 | 0061C7100098 | 36 | 0 | 35,031 | 0 | 0 | 35,031 | 35,031 | 0 | 35,031 | 0 | 0 | 217 |
| 218 | Ops Mgr Server Licenses | 12/22/2007 | 0061C7100120 | 36 | 0 | 61,285 | 0 | 0 | 61,285 | 61,285 | 0 | 61,285 | 0 | 0 | 218 |
| 219 | Oracle Internet Licenses | 12/22/2007 | 0061C7100084 | 36 | 0 | 49,177 | 0 | 0 | 49,177 | 49,177 | 0 | 49,177 | 0 | 0 | 219 |
| 220 | Wms Test Project | 12/31/2007 | 0055C7100028 | 36 | 0 | 301,580 | 0 | 0 | 301,580 | 301,580 | 0 | 301,580 | 0 | 0 | 220 |
| 221 | Wms/Emns Interface Phase | 1/22/2008 | 0052C7100013 | 36 | 0 | 316,502 | 0 | 0 | 316,502 | 316,502 | 0 | 316,502 | 0 | 0 | 221 |
| 222 | Emns Software | 1/28/2008 | 0052C6100095 | 36 | 0 | 195,120 | 0 | 0 | 195,120 | 195,120 | 0 | 195,120 | 0 | 0 | 222 |
| 223 | Questionmark Software | 2/19/2008 | 0052C7100067 | 36 | 0 | 26,130 | 0 | 0 | 26,130 | 26,130 | 0 | 26,130 | 0 | 0 | 223 |
| 224 | Microsoft License For Com | 2/20/2008 | 0061C7100132 | 36 | 0 | 74,937 | 0 | 0 | 74,937 | 74,937 | 0 | 74,937 | 0 | 0 | 224 |
| 225 | Sun Memory For Oracle | 4/8/2008 | 0061C7100131 | 36 | 0 | 9,138 | 0 | 0 | 9,138 | 9,138 | 0 | 9,138 | 0 | 0 | 225 |
| 226 | Visio And Office Licenses | 4/9/2008 | 0061C7100133 | 36 | 0 | 106,726 | 0 | 0 | 106,726 | 106,726 | 0 | 106,726 | 0 | 0 | 226 |
| 227 | On Demand Personal Naviga | 5/23/2008 | 0061C7100130 | 36 | 0 | 192,348 | 0 | 0 | 192,348 | 192,348 | 0 | 192,348 | 0 | 0 | 227 |
| 228 | Ventias Cluster File Syst | 7/21/2008 | 0061C8100031 | 36 | 0 | 22,498 | 0 | 0 | 22,498 | 22,498 | 0 | 22,498 | 0 | 0 | 228 |
| 229 | PowerPlan Software | 10/7/2008 | 0061C7100118 | 36 | 0 | 1,496,069 | 0 | 0 | 1,496,069 | 1,496,069 | 0 | 1,496,069 | 0 | 0 | 229 |
| 230 | Proof of concept for EMRS Conflation Project | 12/16/2008 | 0052C7100126 | 36 | 0 | 58,377 | 0 | 0 | 58,377 | 58,377 | 0 | 58,377 | 0 | 0 | 230 |
| 231 | Purch Charivare, Software, Training, Con Sulting | 1/2/2009 | 0052C7100056 | 36 | 0 | 206,879 | 0 | 0 | 206,879 | 206,879 | 0 | 206,879 | 0 | 0 | 231 |
| 232 | Purch Frontline Energy Services Document Allon | 1/6/2009 | 0058C8100058 | 36 | 0 | 15,323 | 0 | 0 | 15,323 | 15,323 | 0 | 15,323 | 0 | 0 | 232 |
| 233 | Purchase Upgrade Winware Software | 2/18/2009 | 0061C8100050 | 36 | 0 | 15,516 | 0 | 0 | 15,516 | 15,516 | 0 | 15,516 | 0 | 0 | 233 |
| 234 | Purch, Design, Install Call Center Software | 2/18/2009 | 0061C8100020 | 60 | 0 | 1,580,329 | 0 | 0 | 1,580,329 | 1,580,329 | 0 | 1,580,329 | 0 | 0 | 234 |
| 235 | Wms/Emns Interface Ph3 | 2/19/2009 | 0052C8100004 | 60 | 0 | 383,703 | 0 | 0 | 383,703 | 383,703 | 0 | 383,703 | 0 | 0 | 235 |
| 236 | Purch Ms Licenses - Visio | 2/19/2009 | 0061C8100068 | 36 | 0 | 5,819 | 0 | 0 | 5,819 | 5,819 | 0 | 5,819 | 0 | 0 | 236 |
| 237 | Purch Ms Licenses - Server | 2/19/2009 | 0061C8100068 | 36 | 0 | 18,371 | 0 | 0 | 18,371 | 18,371 | 0 | 18,371 | 0 | 0 | 237 |
| 238 | Purchase Software For Emrs | 2/19/2009 | 0052C8100068 | 36 | 0 | 267,459 | 0 | 0 | 267,459 | 267,459 | 0 | 267,459 | 0 | 0 | 238 |
| 239 | Purch Ms Licenses - Operating Mgmt | 2/19/2009 | 0061C8100068 | 36 | 0 | 10,786 | 0 | 0 | 10,786 | 10,786 | 0 | 10,786 | 0 | 0 | 239 |
| 240 | Purchase Idata Licenses For Network Servers | 2/19/2009 | 0061C8100047 | 36 | 0 | 14,317 | 0 | 0 | 14,317 | 14,317 | 0 | 14,317 | 0 | 0 | 240 |
| 241 | Preliminary Plan And Design For A Virtual Call | 2/19/2009 | 0061C7100041 | 60 | 0 | 811,474 | 0 | 0 | 811,474 | 811,474 | 0 | 811,474 | 0 | 0 | 241 |
| 242 | Center | 2/26/2009 | 0061C8100053 | 36 | 0 | 48,488 | 0 | 0 | 48,488 | 48,488 | 0 | 48,488 | 0 | 0 | 242 |
| 243 | Purch Additional Licensing For Novel Ide Nitty | 2/26/2009 | 0061C8100032 | 36 | 0 | 96,797 | 0 | 0 | 96,797 | 96,797 | 0 | 96,797 | 0 | 0 | 243 |
| 244 | Purchase & Implement Power Tax And Provision | 3/9/2009 | 0061C7100117 | 60 | 0 | 402,359 | 0 | 0 | 402,359 | 402,359 | 0 | 402,359 | 0 | 0 | 244 |
| 245 | Purch Mobile Frame Software/Testing | 4/6/2009 | 0061C8100075 | 36 | 0 | 240,837 | 0 | 0 | 240,837 | 240,837 | 0 | 240,837 | 0 | 0 | 245 |
| 246 | PURCHASE DATAAGENT FOR ORACLE | 4/28/2009 | 0061W0000082 | 36 | 0 | 23,683 | 0 | 0 | 23,683 | 23,683 | 0 | 23,683 | 0 | 0 | 246 |
| 247 | Upgrade Energy Management System At Corp | 4/28/2009 | 0057C8100077 | 36 | 0 | 37,300 | 0 | 0 | 37,300 | 37,300 | 0 | 37,300 | 0 | 0 | 247 |
| 248 | Complex | 4/30/2009 | 0061W0000076 | 36 | 0 | 23,005 | 0 | 0 | 23,005 | 23,005 | 0 | 23,005 | 0 | 0 | 248 |
| 249 | PURCHASE UPK DEVELOPER PERTUAL | 4/30/2009 | 0061W0000078 | 36 | 0 | 24,547 | 0 | 0 | 24,547 | 24,547 | 0 | 24,547 | 0 | 0 | 249 |
| 249 | PORTAL MODULE | 4/30/2009 | 0061W0000078 | 36 | 0 | 24,547 | 0 | 0 | 24,547 | 24,547 | 0 | 24,547 | 0 | 0 | 249 |

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|---------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 250 | GPS Resource Viewer Software | 9/12/2009 | 0061W0000137 | 36 | 0 | 970,151 | 0 | 0 | 970,151 | 970,151 | 0 | 970,151 | 0 | 0 | 250 |
| 251 | Purchase Nexus PDF upgrade | 10/12/2009 | 0061W0000128 | 36 | 0 | 51,704 | 0 | 0 | 51,704 | 51,704 | 0 | 51,704 | 0 | 0 | 251 |
| 252 | Audit Control Software | 10/29/2009 | 0062W0000085 | 36 | 0 | 52,764 | 0 | 0 | 52,764 | 52,764 | 0 | 52,764 | 0 | 0 | 252 |
| 253 | Purchase 100 Oracle Professional User Licenses | 10/29/2009 | 0061W0000028 | 36 | 0 | 422,022 | 0 | 0 | 422,022 | 422,022 | 0 | 422,022 | 0 | 0 | 253 |
| 254 | Upgrade Risk Master X | 11/5/2009 | 0061W0000044 | 36 | 0 | 64,944 | 0 | 0 | 64,944 | 64,944 | 0 | 64,944 | 0 | 0 | 254 |
| 255 | Purchase Weblogic Standard Edition for On-Line Customer Service | 12/9/2009 | 0061W00000240 | 36 | 0 | 25,295 | 0 | 0 | 25,295 | 25,295 | 0 | 25,295 | 0 | 0 | 255 |
| 256 | Sungard Securities Interlink | 12/9/2009 | 0061W00000081 | 36 | 0 | 24,800 | 0 | 0 | 24,800 | 24,800 | 0 | 24,800 | 0 | 0 | 256 |
| 257 | Implementation/Shareholder Relations | 12/17/2009 | 0061W00000233 | 36 | 0 | 70,616 | 0 | 0 | 70,616 | 70,616 | 0 | 70,616 | 0 | 0 | 257 |
| 258 | Purchase Symantec PowerBroker Licenses | 1/4/2010 | 0061W00000178 | 60 | 0 | 1,693,860 | 0 | 0 | 1,693,860 | 1,693,860 | 0 | 1,693,860 | 0 | 0 | 258 |
| 259 | Purchase Oracle Database Enterprise Software | 1/14/2010 | 0062W00000173 | 36 | 0 | 360,898 | 0 | 0 | 360,898 | 360,898 | 0 | 360,898 | 0 | 0 | 259 |
| 260 | WMS/EMRS Interface - Phase 4 | 1/14/2010 | 0062W00000095 | 36 | 0 | 289,694 | 0 | 0 | 289,694 | 289,694 | 0 | 289,694 | 0 | 0 | 260 |
| 261 | Purchase and Install Software for EMRS | 1/14/2010 | 0062W00000095 | 36 | 0 | 289,694 | 0 | 0 | 289,694 | 289,694 | 0 | 289,694 | 0 | 0 | 261 |
| 262 | Integrate a New Module into EMRS to incorporate LMR and Additional Security | 1/14/2010 | 0052C25100055 | 36 | 0 | 89,924 | 0 | 0 | 89,924 | 89,924 | 0 | 89,924 | 0 | 0 | 262 |
| 263 | Phase One of BOATS Quality Assurance Testing Methodology project | 1/31/2010 | 0055W00000300 | 36 | 0 | 86,745 | 0 | 0 | 86,745 | 86,745 | 0 | 86,745 | 0 | 0 | 263 |
| 264 | Purchase Microsoft Office 2007 licensing | 3/31/2010 | 0061W00000195 | 36 | 0 | 1,429,754 | 0 | 0 | 1,429,754 | 1,429,754 | 0 | 1,429,754 | 0 | 0 | 264 |
| 265 | On-Line Customer Service System (OCS) - Phase 1 - Start/Stop/Move functionality. | 4/14/2010 | 0061W00000131 | 60 | 0 | 1,054,027 | 0 | 0 | 1,054,027 | 1,054,027 | 0 | 1,054,027 | 0 | 0 | 265 |
| 266 | Purchase 6 ComVault Backup Agent Licenses | 5/4/2010 | 0061W00000201 | 36 | 0 | 37,650 | 0 | 0 | 37,650 | 37,650 | 0 | 37,650 | 0 | 0 | 266 |
| 267 | Purchase software and professional services to establish the evaluation environment for enhanced Work Management System | 5/7/2010 | 0061W00000387 | 60 | 0 | 2,566,724 | 0 | 0 | 2,566,724 | 2,566,724 | 0 | 2,566,724 | 0 | 0 | 267 |
| 268 | Execution of the FEC/MEC Process Redesign Project (PowerPlant Reimbursables) | 5/19/2010 | 0061W00000120 | 60 | 0 | 231,732 | 0 | 0 | 231,732 | 231,732 | 0 | 231,732 | 0 | 0 | 268 |
| 269 | Purchase Quest Migration Tools, Windows Software | 6/23/2010 | 0061W00000122 | 36 | 0 | 138,097 | 0 | 0 | 138,097 | 138,097 | 0 | 138,097 | 0 | 0 | 269 |
| 270 | Purchase Image Cash Letter Software | 7/1/2010 | 0063W00000243 | 36 | 0 | 186,637 | 0 | 0 | 186,637 | 186,637 | 0 | 186,637 | 0 | 0 | 270 |
| 271 | MS Client Licensing CALS | 7/19/2010 | 0061W00000160 | 36 | 0 | 79,938 | 0 | 0 | 79,938 | 79,938 | 0 | 79,938 | 0 | 0 | 271 |
| 272 | Microsoft Visio Software (59) | 7/26/2010 | 0061W00000426 | 36 | 0 | 19,534 | 0 | 0 | 19,534 | 19,534 | 0 | 19,534 | 0 | 0 | 272 |
| 273 | Microsoft Project Software (29) | 7/26/2010 | 0061W00000426 | 36 | 0 | 22,084 | 0 | 0 | 22,084 | 22,084 | 0 | 22,084 | 0 | 0 | 273 |
| 274 | Windows Operating Software for Servers (110) | 7/26/2010 | 0061W00000426 | 36 | 0 | 128,518 | 0 | 0 | 128,518 | 128,518 | 0 | 128,518 | 0 | 0 | 274 |
| 275 | Purchase IBM Intelligent Mail Barcode software | 7/28/2010 | 0061W00000342 | 36 | 0 | 367,170 | 0 | 0 | 367,170 | 367,170 | 0 | 367,170 | 0 | 0 | 275 |
| 276 | Implement OCS MyAccount functionality in the On-line Customer Service (OCS) system | 7/28/2010 | 0061W00000359 | 60 | 0 | 994,261 | 0 | 0 | 994,261 | 994,261 | 0 | 994,261 | 0 | 0 | 276 |
| 277 | Purchase VMware Enterprise License Agreement | 8/16/2010 | 0061W00000429 | 36 | 0 | 1,061,800 | 0 | 0 | 1,061,800 | 1,061,800 | 0 | 1,061,800 | 0 | 0 | 277 |
| 278 | Purchase SQL server upgrade for SQL Enterprise software | 8/16/2010 | 0061W00000427 | 36 | 0 | 48,268 | 0 | 0 | 48,268 | 48,268 | 0 | 48,268 | 0 | 0 | 278 |
| 279 | Implement additional functionality into the On-line Customer Service (OCS) MyAccount application | 10/1/2010 | 0061W00000360 | 60 | 0 | 567,944 | 0 | 0 | 567,944 | 567,944 | 0 | 567,944 | 0 | 0 | 279 |
| 280 | WebSphere MQ software | 12/8/2010 | 0061W00000613 | 36 | 0 | 237,279 | 0 | 0 | 237,279 | 237,279 | 0 | 237,279 | 0 | 0 | 280 |
| 281 | Purchase Mainframe Defrag Software | 12/8/2010 | 0061W00000644 | 36 | 0 | 25,092 | 0 | 0 | 25,092 | 25,092 | 0 | 25,092 | 0 | 0 | 281 |
| 282 | File transfer/sharing software for mainframe and distributed systems | 12/8/2010 | 0061W00000419 | 36 | 0 | 22,473 | 0 | 0 | 22,473 | 22,473 | 0 | 22,473 | 0 | 0 | 282 |
| 283 | Purchase Doc Minder PRO Level 3 software. | 12/29/2010 | 0061W00000444 | 36 | 0 | 19,800 | 0 | 0 | 19,800 | 19,800 | 0 | 19,800 | 0 | 0 | 283 |
| 284 | Purchase 20 licenses of edocs dm and Contracted services | 12/29/2010 | 0061W00000121 | 36 | 0 | 39,566 | 0 | 0 | 39,566 | 39,566 | 0 | 39,566 | 0 | 0 | 284 |
| 285 | Purchase AssetWorks for the Fleet/Management Application upgrade | 12/29/2010 | 0061W00000329 | 36 | 0 | 284,925 | 0 | 0 | 284,925 | 284,925 | 0 | 284,925 | 0 | 0 | 285 |
| 286 | Upgrade DRMS DOC Managing Software from Docs Open 4.0 to eDOCS DM5.2 | 12/29/2010 | 0061W00000304 | 36 | 0 | 43,731 | 0 | 0 | 43,731 | 43,731 | 0 | 43,731 | 0 | 0 | 286 |
| 287 | Software development of EMRS. This will include modules for support of division operations, TRIMP, DIMP, WMS interface, Outage Management, cathodic protection and leak survey operations. | 12/30/2010 | 0052W00000313 | 36 | 0 | 162,976 | 0 | 0 | 162,976 | 162,976 | 0 | 162,976 | 0 | 0 | 287 |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|---|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 288 | Locate and identify transmission LMRs vintage 1993 or later and post them to EMRS. If identified LMR has not already been posted. This process will utilize the recently developed Maintenance Action Item in EMRS and data entered into the PaperVision Log | 12/30/2010 | 0052W0000310 | 36 | 0 | 95,606 | 0 | 0 | 95,606 | 95,606 | 0 | 95,606 | 0 | 0 | 288 |
| 289 | WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Rectifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/CID. Assign the FID/CID to each identified object. Identify WMS facilities (Regulator Stations, Re Acquire, configure and implement Avotus Intelligent Communications Management Software to perform call detail recording and produce management reports about voice telephone call which use the company PBX Oracle eBusiness Suite - Release 12.1.2 Purchase Distribution Integrity Management Plans software Purchase UNIX/LINUX Informover Licenses for high-speed distributed system file transfers Purchase Blue Coat Proxy 2010 application to manage, control and repair on Internet usage Purchase Microsoft Terminal Server Licenses for Active Directory Migration project MS VISIO STANDARD MS PROJECT STANDARD WINDOWS SERVER STANDARD SYSTEM CENTER OPS MANAGER WINDOWS SERVER ENTERPRISE SQL SERVER STANDARD EDITION Purchase PI 2010 Microsoft Active Directory HP Discovery and Dependency Mapping Application Purchase Powerbroker software Purchase Comm Vault Backup OPNET 2100 Purchase OPNET Tools Netilion for Mobile Office Purchase ARCOOS Call Mgmt Purchase Appointment Maker software PowerBroker Server Licenses Oracle WebLogic Suite Licenses DA-Oracle Database Protection Client, Linux | 12/30/2010 | 0052W0000311 | 36 | 0 | 217,547 | 0 | 0 | 217,547 | 217,547 | 0 | 217,547 | 0 | 0 | 289 |
| 290 | | 12/31/2010 | 0061W0000466 | 36 | 0 | 41,687 | 0 | 0 | 41,687 | 41,687 | 0 | 41,687 | 0 | 0 | 290 |
| 291 | | 5/3/2011 | 0061W0000303 | 60 | 0 | 1,855,671 | 0 | 0 | 1,855,671 | 1,855,671 | 0 | 1,855,671 | 0 | 0 | 291 |
| 292 | | 6/14/2011 | 0061W0000480 | 36 | 0 | 25,485 | 0 | 0 | 25,485 | 25,485 | 0 | 25,485 | 0 | 0 | 292 |
| 293 | | 6/14/2011 | 0061W0000450 | 36 | 0 | 5,454 | 0 | 0 | 5,454 | 5,454 | 0 | 5,454 | 0 | 0 | 293 |
| 294 | | 6/14/2011 | 0061W0000477 | 36 | 0 | 38,243 | 0 | 0 | 38,243 | 38,243 | 0 | 38,243 | 0 | 0 | 294 |
| 295 | | 7/19/2011 | 0061W0000502 | 36 | 0 | 95,280 | 0 | 0 | 95,280 | 95,280 | 0 | 95,280 | 0 | 0 | 295 |
| 296 | | 8/31/2011 | 0061W0000620 | 36 | 0 | 23,372 | 0 | 0 | 23,372 | 23,372 | 0 | 23,372 | 0 | 0 | 296 |
| 297 | | 8/31/2011 | 0061W0000620 | 36 | 0 | 2,344 | 0 | 0 | 2,344 | 2,344 | 0 | 2,344 | 0 | 0 | 297 |
| 298 | | 8/31/2011 | 0061W0000620 | 36 | 0 | 57,703 | 0 | 0 | 57,703 | 57,703 | 0 | 57,703 | 0 | 0 | 298 |
| 299 | | 8/31/2011 | 0061W0000620 | 36 | 0 | 11,685 | 0 | 0 | 11,685 | 11,685 | 0 | 11,685 | 0 | 0 | 299 |
| 300 | | 8/31/2011 | 0061W0000620 | 36 | 0 | 29,612 | 0 | 0 | 29,612 | 29,612 | 0 | 29,612 | 0 | 0 | 300 |
| 301 | | 8/31/2011 | 0061W0000620 | 36 | 0 | 1,714 | 0 | 0 | 1,714 | 1,714 | 0 | 1,714 | 0 | 0 | 301 |
| 302 | | 10/28/2011 | 0061W0000653 | 36 | 0 | 252,701 | 0 | 0 | 252,701 | 252,701 | 0 | 252,701 | 0 | 0 | 302 |
| 303 | | 10/31/2011 | 0061W0000467 | 36 | 0 | 419,951 | 0 | 0 | 419,951 | 419,951 | 0 | 419,951 | 0 | 0 | 303 |
| 304 | | 11/22/2011 | 0061W0000642 | 60 | 0 | 504,407 | 0 | 0 | 504,407 | 504,407 | 0 | 504,407 | 0 | 0 | 304 |
| 305 | | 11/14/2011 | 0061W0000619 | 36 | 0 | 97,043 | 0 | 0 | 97,043 | 97,043 | 0 | 97,043 | 0 | 0 | 305 |
| 306 | | 11/18/2011 | 0061W0000595 | 36 | 0 | 356,637 | 0 | 0 | 356,637 | 356,637 | 0 | 356,637 | 0 | 0 | 306 |
| 307 | | 11/21/2011 | 0061W0000643 | 36 | 0 | 60,675 | 0 | 0 | 60,675 | 60,675 | 0 | 60,675 | 0 | 0 | 307 |
| 308 | | 11/21/2011 | 0061W0000493 | 36 | 0 | 261,386 | 0 | 0 | 261,386 | 261,386 | 0 | 261,386 | 0 | 0 | 308 |
| 309 | | 11/21/2011 | 0061W0000463 | 36 | 0 | 346,347 | 0 | 0 | 346,347 | 346,347 | 0 | 346,347 | 0 | 0 | 309 |
| 310 | | 11/29/2011 | 0061W0000596 | 36 | 0 | 642,838 | 0 | 0 | 642,838 | 642,838 | 0 | 642,838 | 0 | 0 | 310 |
| 311 | | 11/29/2011 | 0061W0000668 | 36 | 0 | 175,000 | 0 | 0 | 175,000 | 175,000 | 0 | 175,000 | 0 | 0 | 311 |
| 312 | | 12/17/2011 | 0061W0000743 | 60 | 0 | 271,988 | 0 | 0 | 271,988 | 271,988 | 0 | 271,988 | 0 | 0 | 312 |
| 313 | | 12/17/2011 | 0061W0000743 | 60 | 0 | 920,158 | 0 | 0 | 920,158 | 920,158 | 0 | 920,158 | 0 | 0 | 313 |
| 314 | | 12/17/2011 | 0061W0000743 | 36 | 0 | 76,145 | 0 | 0 | 76,145 | 76,145 | 0 | 76,145 | 0 | 0 | 314 |
| 315 | | 12/24/2011 | 0061W0000636 | 60 | 0 | 1,120,249 | 0 | 0 | 1,120,249 | 1,120,249 | 0 | 1,120,249 | 0 | 0 | 315 |
| 316 | | 12/28/2011 | 0052W0000662 | 36 | 0 | 254,647 | 0 | 0 | 254,647 | 254,647 | 0 | 254,647 | 0 | 0 | 316 |
| 317 | | 12/29/2011 | 0061W0000625 | 60 | 0 | 254,225 | 0 | 0 | 254,225 | 254,225 | 0 | 254,225 | 0 | 0 | 317 |
| 318 | | 12/29/2011 | 0061W0000625 | 36 | 0 | 95,515 | 0 | 0 | 95,515 | 95,515 | 0 | 95,515 | 0 | 0 | 318 |
| 319 | | 12/31/2011 | 0061W0000688 | 60 | 0 | 292,526 | 0 | 0 | 292,526 | 292,526 | 0 | 292,526 | 0 | 0 | 319 |
| 320 | | 2/10/2012 | 0062W0000467 | 36 | 0 | 50,882 | 0 | 0 | 50,882 | 50,882 | 0 | 50,882 | 0 | 0 | 320 |
| 321 | | 5/29/2012 | 0052W0000663 | 60 | 0 | 2,663,489 | 0 | 0 | 2,663,489 | 2,663,489 | 0 | 2,663,489 | 0 | 0 | 321 |
| 322 | | 5/31/2012 | 0061W0000760 | 36 | 0 | 3,980 | 0 | 0 | 3,980 | 3,980 | 0 | 3,980 | 0 | 0 | 322 |
| 323 | | 5/31/2012 | 0061W0000762 | 36 | 0 | 69,943 | 0 | 0 | 69,943 | 69,943 | 0 | 69,943 | 0 | 0 | 323 |
| 324 | | 5/31/2012 | 0061W0000815 | 36 | 0 | 165,354 | 0 | 0 | 165,354 | 165,354 | 0 | 165,354 | 0 | 0 | 324 |
| 325 | | 5/31/2012 | 0061W0000793 | 36 | 0 | 45,452 | 0 | 0 | 45,452 | 45,452 | 0 | 45,452 | 0 | 0 | 325 |
| 326 | | 6/15/2012 | 0061W0000687 | 60 | 0 | 159,638 | 0 | 0 | 159,638 | 159,638 | 0 | 159,638 | 0 | 0 | 326 |
| 327 | | 7/18/2012 | 0061W0000732 | 60 | 0 | 17,940 | 0 | 0 | 17,940 | 17,940 | 0 | 17,940 | 0 | 0 | 327 |
| 328 | | 8/22/2012 | 0061W0000852 | 60 | 0 | 76,567 | 0 | 0 | 76,567 | 76,567 | 0 | 76,567 | 0 | 0 | 328 |

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 329 | MOVE/IT DMZ Software from IPSWITCH | 8/22/2012 | 0061W0000841 | 60 | 0 | 15,000 | 0 | 0 | 15,000 | 15,000 | 0 | 15,000 | 0 | 0 | 329 |
| 330 | Enterprise VCenter Operations Management | 8/24/2012 | 0061W0000869 | 60 | 0 | 523,850 | 0 | 0 | 523,850 | 523,850 | 0 | 523,850 | 0 | 0 | 330 |
| 331 | GPS Coordinate Process System & software for add'l Trimble units | 9/13/2012 | 0061W0000837 | 36 | 0 | 154,340 | 0 | 0 | 154,340 | 154,340 | 0 | 154,340 | 0 | 0 | 331 |
| 332 | Bascom Turner software upgrade | 10/3/2012 | 0051W0000816 | 36 | 0 | 33,079 | 0 | 0 | 33,079 | 33,079 | 0 | 33,079 | 0 | 0 | 332 |
| 333 | Windows Server Data Center Software ACP-B | 10/10/2012 | 0061W0000866 | 36 | 0 | 224,359 | 0 | 0 | 224,359 | 224,359 | 0 | 224,359 | 0 | 0 | 333 |
| 334 | System Center Data Center Software ANLG MVL | 10/10/2012 | 0061W0000866 | 36 | 0 | 150,247 | 0 | 0 | 150,247 | 150,247 | 0 | 150,247 | 0 | 0 | 334 |
| 335 | F5 BIG-LTM-VE Software Licenses (6) | 10/11/2012 | 0061W0000873 | 36 | 0 | 39,319 | 0 | 0 | 39,319 | 39,319 | 0 | 39,319 | 0 | 0 | 335 |
| 336 | Vblock 300 upgrade | 10/29/2012 | 0061W0000895 | 60 | 0 | 848,671 | 0 | 0 | 848,671 | 848,671 | 0 | 848,671 | 0 | 0 | 336 |
| 337 | Endevor SCM | 11/1/2012 | 0061W0000759 | 60 | 0 | 222,032 | 0 | 0 | 222,032 | 222,032 | 0 | 222,032 | 0 | 0 | 337 |
| 338 | Data & Dependency Mapping License | 11/27/2012 | 0061W0000891 | 60 | 0 | 361,042 | 0 | 0 | 361,042 | 361,042 | 0 | 361,042 | 0 | 0 | 338 |
| 339 | Microsoft Project 2010 | 11/30/2012 | 0061W0000872 | 36 | 0 | 24,000 | 0 | 0 | 24,000 | 24,000 | 0 | 24,000 | 0 | 0 | 339 |
| 340 | CIC Phone system software in the Dispatch | 12/18/2012 | 0061W0000791 | 36 | 0 | 4,075 | 0 | 0 | 4,075 | 4,075 | 0 | 4,075 | 0 | 0 | 340 |
| 341 | Solanwinds Software - IP address Mgmt | 12/28/2012 | 0061W0000856 | 60 | 0 | 17,815 | 0 | 0 | 17,815 | 17,815 | 0 | 17,815 | 0 | 0 | 341 |
| 342 | Diech Packet Voice Processor | 12/28/2012 | 0061W0000943 | 36 | 0 | 105,724 | 0 | 0 | 105,724 | 105,724 | 0 | 105,724 | 0 | 0 | 342 |
| 343 | 2012 EMRS Software Development | 13/1/2013 | 0052W0000874 | 36 | 0 | 250,000 | 0 | 0 | 250,000 | 250,000 | 0 | 250,000 | 0 | 0 | 343 |
| 344 | BlueZone Integration Server Software | 2/28/2013 | 0061W0000944 | 36 | 0 | 25,944 | 0 | 0 | 25,944 | 25,944 | 0 | 25,944 | 0 | 0 | 344 |
| 345 | BMC Middleware Management software licensing | 3/7/2013 | 0061W0000956 | 36 | 0 | 48,000 | 0 | 0 | 48,000 | 48,000 | 0 | 48,000 | 0 | 0 | 345 |
| 346 | GS/Asset Manager Licenses | 4/1/2013 | 0061W0000972 | 60 | 0 | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 | 20,000 | 0 | 0 | 346 |
| 347 | Field Operations Management System (FOMS) | 4/8/2013 | 0061W0001001 | 120 | 0 | 13,313,529 | 0 | 0 | 13,313,529 | 13,313,529 | 0 | 13,313,529 | 0 | 0 | 347 |
| 348 | ORWP PHASE I & II | 4/12/2013 | 0061W0000871 | 60 | 0 | 227,579 | 0 | 0 | 227,579 | 227,579 | 0 | 227,579 | 0 | 0 | 348 |
| 349 | PITNEY BOWES LICENSES FOR MAINFRAME | 4/25/2013 | 0061W0000973 | 36 | 0 | 79,613 | 0 | 0 | 79,613 | 79,613 | 0 | 79,613 | 0 | 0 | 349 |
| 350 | SCADA Monitoring System | 5/13/2013 | 0061W0000669 | 60 | 0 | 3,442,625 | 0 | 0 | 3,442,625 | 3,442,625 | 0 | 3,442,625 | 0 | 0 | 350 |
| 351 | Faxcom | 5/30/2013 | 0061W0000462 | 60 | 0 | 15,555 | 0 | 0 | 15,555 | 15,555 | 0 | 15,555 | 0 | 0 | 351 |
| 352 | Itron Field Collection System | 6/7/2013 | 0061W0000980 | 60 | 0 | 283,237 | 0 | 0 | 283,237 | 283,237 | 0 | 283,237 | 0 | 0 | 352 |
| 353 | 2010 Sharepoint Project | 6/14/2013 | 0061W0000934 | 60 | 0 | 2,072,981 | 0 | 0 | 2,072,981 | 2,072,981 | 0 | 2,072,981 | 0 | 0 | 353 |
| 354 | Oracle EBS licenses | 6/19/2013 | 0061W0001002 | 60 | 0 | 513,070 | 0 | 0 | 513,070 | 513,070 | 0 | 513,070 | 0 | 0 | 354 |
| 355 | CIC Software Licenses | 8/1/2013 | 0061W0000975 | 60 | 0 | 30,300 | 0 | 0 | 30,300 | 30,300 | 0 | 30,300 | 0 | 0 | 355 |
| 356 | Microsoft CIS DataCenter Software Licensing Licenses for Delphix database virtualization | 8/1/2013 | 0061W0001030 | 60 | 0 | 348,430 | 0 | 0 | 348,430 | 348,430 | 0 | 348,430 | 0 | 0 | 356 |
| 357 | software | 8/1/2013 | 0061W0001038 | 36 | 0 | 216,200 | 0 | 0 | 216,200 | 216,200 | 0 | 216,200 | 0 | 0 | 357 |
| 358 | ACL licenses | 8/23/2013 | 0061W0000979 | 60 | 0 | 11,543 | 0 | 0 | 11,543 | 11,543 | 0 | 11,543 | 0 | 0 | 358 |
| 359 | H1/H2 Infrastructure Licenses | 8/23/2013 | 0061W0001019 | 60 | 0 | 330,000 | 0 | 0 | 330,000 | 330,000 | 0 | 330,000 | 0 | 0 | 359 |
| 360 | CritiCall dispatch candidate testing software | 8/23/2013 | 0061W0001022 | 36 | 0 | 25,045 | 0 | 0 | 25,045 | 25,045 | 0 | 25,045 | 0 | 0 | 360 |
| 361 | Microsoft SQL Database Licensing | 8/30/2013 | 0061W0001005 | 60 | 0 | 153,915 | 0 | 0 | 153,915 | 153,915 | 0 | 153,915 | 0 | 0 | 361 |
| 362 | PowerPlan Tax Repairs Module and 10.4 | 9/15/2013 | 0061W0000963 | 60 | 0 | 563,076 | 0 | 0 | 563,076 | 563,076 | 0 | 563,076 | 0 | 0 | 362 |
| 363 | Locality software licenses | 9/25/2013 | 0061W0001021 | 60 | 0 | 99,452 | 0 | 0 | 99,452 | 99,452 | 0 | 99,452 | 0 | 0 | 363 |
| 364 | StealthAUDIT Software License | 11/29/2013 | 0061W0000946 | 36 | 0 | 29,187 | 0 | 0 | 29,187 | 29,187 | 0 | 29,187 | 0 | 0 | 364 |
| 365 | Pitney Bowes Non-prod Software | 12/1/2013 | 0061W0001104 | 60 | 0 | 216,955 | 0 | 0 | 216,955 | 216,955 | 0 | 216,955 | 0 | 0 | 365 |
| 366 | DLM Control Center Software | 12/9/2013 | 0061W0000981 | 36 | 0 | 22,000 | 0 | 0 | 22,000 | 22,000 | 0 | 22,000 | 0 | 0 | 366 |
| 367 | Outlook Project | 12/11/2013 | 0061W0000778 | 60 | 0 | 802,068 | 0 | 0 | 802,068 | 802,068 | 0 | 802,068 | 0 | 0 | 367 |
| 368 | COYL Application Development | 12/31/2013 | 0061W0000806 | 60 | 0 | 573,377 | 0 | 0 | 573,377 | 573,377 | 0 | 573,377 | 0 | 0 | 368 |
| 369 | MAOP records standardization | 12/31/2013 | 0052W0000885 | 60 | 0 | 2,531,394 | 0 | 0 | 2,531,394 | 2,531,394 | 0 | 2,531,394 | 0 | 0 | 369 |
| 370 | Web Content Mgmt Phase 2 Software | 1/31/2014 | 0061W0001018 | 60 | 0 | 756,278 | 0 | 0 | 756,278 | 756,278 | 0 | 756,278 | 0 | 0 | 370 |
| 371 | Custom development of enhancements to AsseWorks fleet focus MS application | 4/15/2014 | 0061W0000733 | 36 | 0 | 15,000 | 0 | 0 | 15,000 | 15,000 | 0 | 15,000 | 0 | 0 | 371 |
| 372 | Web Content Management Design | 6/30/2014 | 0061W0000876 | 60 | 0 | 101,430 | 0 | 0 | 101,430 | 101,430 | 0 | 101,430 | 0 | 0 | 372 |
| 373 | Windows 7 upgrade | 7/1/2014 | 0061W0000920 | 60 | 0 | 1,191,336 | 0 | 0 | 1,191,336 | 1,191,336 | 0 | 1,191,336 | 0 | 0 | 373 |
| 374 | Microsoft SQL Licensing TrueUp | 7/1/2014 | 0061W0001385 | 60 | 0 | 320,272 | 0 | 0 | 320,272 | 320,272 | 0 | 320,272 | 0 | 0 | 374 |
| 375 | MICROSOFT CIS DATA CENTER LICENSING | 7/1/2014 | 0061W0001403 | 60 | 0 | 271,396 | 0 | 0 | 271,396 | 271,396 | 0 | 271,396 | 0 | 0 | 375 |
| 376 | GIS Mapping Migration Project | 7/28/2014 | 0061W0000888 | 60 | 0 | 6,530,306 | 0 | 0 | 6,530,306 | 6,530,306 | 0 | 6,530,306 | 0 | 0 | 376 |
| 377 | VMware Software Licenses | 7/31/2014 | 0061W0001409 | 60 | 0 | 1,189,763 | 0 | 0 | 1,189,763 | 1,189,763 | 0 | 1,189,763 | 0 | 0 | 377 |
| 378 | Metron Athene Software | 8/1/2014 | 0061W0001439 | 36 | 0 | 79,805 | 0 | 0 | 79,805 | 79,805 | 0 | 79,805 | 0 | 0 | 378 |
| 379 | FOMS PH2 | 8/1/2014 | 0061W0000511 | 120 | 16 | 9,786,464 | 0 | 0 | 9,786,464 | 8,493,462 | 80,813 | 8,574,275 | 1,212,189 | 969,751 | 379 |
| 380 | FOMS Based Procedures for FOMS Phase II | 8/1/2014 | 0061W0000668 | 60 | 0 | 150,000 | 0 | 0 | 150,000 | 150,000 | 0 | 150,000 | 0 | 0 | 380 |
| 381 | SDS VitalSigns VTAM, VitalSigns IP, VitalSigns | 9/1/2014 | 0061W0001474 | 36 | 0 | 43,000 | 0 | 0 | 43,000 | 43,000 | 0 | 43,000 | 0 | 0 | 381 |
| 382 | AUTO DESK AUDIT SOFTWARE | 9/8/2014 | 0061W0001478 | 36 | 0 | 15,339 | 0 | 0 | 15,339 | 15,339 | 0 | 15,339 | 0 | 0 | 382 |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|---|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 383 | Workstation licensing for Windows 7 Enterprise, Exchange, System Center, Configuration Manager, Sharepoint and other Microsoft software | 9/26/2014 | 0061W0000647 | 60 | 0 | 552,637 | 0 | 0 | 552,637 | 552,637 | 0 | 552,637 | 0 | 0 | 383 |
| 384 | Remedy Application to BMC's Item Suite | 10/1/2014 | 0061W0000740 | 60 | 0 | 541,415 | 0 | 0 | 541,415 | 541,415 | 0 | 541,415 | 0 | 0 | 384 |
| 385 | Pass through Oracle license required for the Performance Manager implementation | 10/1/2014 | 0061W0001438 | 36 | 0 | 37,500 | 0 | 0 | 37,500 | 37,500 | 0 | 37,500 | 0 | 0 | 385 |
| 386 | 10 additional HP Quality Center Licenses | 10/6/2014 | 0061W0001481 | 36 | 0 | 65,412 | 0 | 0 | 65,412 | 65,412 | 0 | 65,412 | 0 | 0 | 386 |
| 387 | SUSE LINUX OPS SYSTEM | 10/30/2014 | 0061W0001116 | 36 | 0 | 14,400 | 0 | 0 | 14,400 | 14,400 | 0 | 14,400 | 0 | 0 | 387 |
| 388 | DYNAMIC REPORT SYSTEM | 11/1/2014 | 0061W0001187 | 36 | 0 | 31,349 | 0 | 0 | 31,349 | 31,349 | 0 | 31,349 | 0 | 0 | 388 |
| 389 | Paper/Vision Capture Application | 12/10/2014 | 0061W0000898 | 36 | 0 | 88,954 | 0 | 0 | 88,954 | 88,954 | 0 | 88,954 | 0 | 0 | 389 |
| 390 | VISTA PLUS FORMS APP | 12/31/2014 | 0061W0001101 | 60 | 0 | 64,680 | 0 | 0 | 64,680 | 64,680 | 0 | 64,680 | 0 | 0 | 390 |
| 391 | 2013 EMRS SOFTWARE DEVEL | 12/31/2014 | 0052W0000977 | 36 | 0 | 500,000 | 0 | 0 | 500,000 | 500,000 | 0 | 500,000 | 0 | 0 | 391 |
| 392 | Business Intelligence License | 1/14/2015 | 0061W0001684 | 36 | 0 | 11,135 | 0 | 0 | 11,135 | 11,135 | 0 | 11,135 | 0 | 0 | 392 |
| 393 | CYBERARK SOFTWARE FOR LINUX | 1/27/2015 | 0061W0001121 | 60 | 0 | 110,391 | 0 | 0 | 110,391 | 110,391 | 0 | 110,391 | 0 | 0 | 393 |
| 394 | ARM PERFORMANCE MANAGER | 2/14/2015 | 0061W0001688 | 60 | 0 | 108,500 | 0 | 0 | 108,500 | 108,500 | 0 | 108,500 | 0 | 0 | 394 |
| 395 | BDNA SOFTWARE | 3/31/2015 | 0061W0001567 | 60 | 0 | 148,724 | 0 | 0 | 148,724 | 148,724 | 0 | 148,724 | 0 | 0 | 395 |
| 396 | MAOP Records Standardization | 6/8/2015 | 0061W0000915 | 60 | 0 | 1,181,291 | 0 | 0 | 1,181,291 | 1,181,291 | 0 | 1,181,291 | 0 | 0 | 396 |
| 397 | CPM SOLUTIONS | 6/10/2015 | 0061W0001686 | 60 | 0 | 475,988 | 0 | 0 | 475,988 | 475,988 | 0 | 475,988 | 0 | 0 | 397 |
| 398 | UPK LICENSES | 6/30/2015 | 0061W0001975 | 36 | 0 | 64,050 | 0 | 0 | 64,050 | 64,050 | 0 | 64,050 | 0 | 0 | 398 |
| 399 | NETBRAIN SOFTWARE | 7/15/2015 | 0061W0001593 | 36 | 0 | 55,200 | 0 | 0 | 55,200 | 55,200 | 0 | 55,200 | 0 | 0 | 399 |
| 400 | WORKFLOW | 8/1/2015 | 0061W0001683 | 60 | 0 | 353,091 | 0 | 0 | 353,091 | 353,091 | 0 | 353,091 | 0 | 0 | 400 |
| 401 | OSISOFT PI TAGS | 9/11/2015 | 0061W0002102 | 60 | 0 | 47,512 | 0 | 0 | 47,512 | 47,512 | 0 | 47,512 | 0 | 0 | 401 |
| 402 | Papervision Capture License | 10/1/2015 | 0061W0002149 | 36 | 0 | 12,628 | 0 | 0 | 12,628 | 12,628 | 0 | 12,628 | 0 | 0 | 402 |
| 403 | Windows DataCenter Enterprise | 10/1/2015 | 0061W0002069 | 36 | 0 | 159,299 | 0 | 0 | 159,299 | 159,299 | 0 | 159,299 | 0 | 0 | 403 |
| 404 | Microsoft Exchange Server License | 10/1/2015 | 0061W0002069 | 36 | 0 | 23,129 | 0 | 0 | 23,129 | 23,129 | 0 | 23,129 | 0 | 0 | 404 |
| 405 | Microsoft SharePoint Server License | 10/1/2015 | 0061W0002069 | 36 | 0 | 51,753 | 0 | 0 | 51,753 | 51,753 | 0 | 51,753 | 0 | 0 | 405 |
| 406 | StealthINTERCEPT Software licensing | 10/27/2015 | 0061W0002293 | 36 | 0 | 67,550 | 0 | 0 | 67,550 | 67,550 | 0 | 67,550 | 0 | 0 | 406 |
| 407 | IBM IMS tools for H1 and H2 | 11/16/2015 | 0061W0001960 | 36 | 0 | 97,598 | 0 | 0 | 97,598 | 97,598 | 0 | 97,598 | 0 | 0 | 407 |
| 408 | CommVault CLA Licensing | 11/20/2015 | 0061W0001696 | 36 | 0 | 160,667 | 0 | 0 | 160,667 | 160,667 | 0 | 160,667 | 0 | 0 | 408 |
| 409 | Avecto Defenpoint software licenses | 12/10/2015 | 0061W0002306 | 36 | 0 | 82,500 | 0 | 0 | 82,500 | 82,500 | 0 | 82,500 | 0 | 0 | 409 |
| 410 | WEB CONTENT MGMT PH II | 12/15/2015 | 0061W0001120 | 60 | 0 | 3,479,565 | 0 | 0 | 3,479,565 | 3,479,565 | 0 | 3,479,565 | 0 | 0 | 410 |
| 411 | ORACLE PORTAL/OEM MGMT | 12/23/2015 | 0061W0002277 | 60 | 0 | 775,398 | 0 | 0 | 775,398 | 775,398 | 0 | 775,398 | 0 | 0 | 411 |
| 412 | Vyoms Metrics Edge ITSM | 1/1/2016 | 0061W0002016 | 36 | 0 | 10,000 | 0 | 0 | 10,000 | 10,000 | 0 | 10,000 | 0 | 0 | 412 |
| 413 | Financial Applications | 1/11/2016 | 0061W0001059 | 120 | 34 | 18,146,654 | 0 | 0 | 18,146,654 | 13,064,724 | 149,469 | 13,214,192 | 4,932,461 | 1,793,622 | 413 |
| 414 | GIS SOFTWARE | 2/1/2016 | 0052W0001714 | 60 | 0 | 274,449 | 0 | 0 | 274,449 | 274,449 | 0 | 274,449 | 0 | 0 | 414 |
| 415 | PRIMARY RATE INTERFACE SOFTWARE | 2/25/2016 | 0061W0002314 | 36 | 0 | 23,818 | 0 | 0 | 23,818 | 23,818 | 0 | 23,818 | 0 | 0 | 415 |
| 416 | Kelverton integration software license | 2/29/2016 | 0061W0002321 | 36 | 0 | 18,000 | 0 | 0 | 18,000 | 18,000 | 0 | 18,000 | 0 | 0 | 416 |
| 417 | DATA LOSS PREVENTION SOFTWARE | 3/31/2016 | 0061W0000980 | 60 | 0 | 692,303 | 0 | 0 | 692,303 | 692,303 | 0 | 692,303 | 0 | 0 | 417 |
| 418 | ARM DATA MIGRATION TOOL | 4/1/2016 | 0061W0002116 | 60 | 0 | 105,567 | 0 | 0 | 105,567 | 105,567 | 0 | 105,567 | 0 | 0 | 418 |
| 419 | DPA SOFTWARE | 4/13/2016 | 0061W0002300 | 60 | 0 | 220,423 | 0 | 0 | 220,423 | 220,423 | 0 | 220,423 | 0 | 0 | 419 |
| 420 | MARATHON PATENT | 6/1/2016 | 0073W0000861 | 36 | 0 | 14,722 | 0 | 0 | 14,722 | 14,722 | 0 | 14,722 | 0 | 0 | 420 |
| 421 | NETMOTION LICENSES | 6/7/2016 | 0061W0002590 | 36 | 0 | 77,055 | 0 | 0 | 77,055 | 77,055 | 0 | 77,055 | 0 | 0 | 421 |
| 422 | Corporate Performance Management Project | 6/28/2016 | 0061W0002129 | 60 | 0 | 158,749 | 0 | 0 | 158,749 | 158,749 | 0 | 158,749 | 0 | 0 | 422 |
| 423 | Unified Vulnerability Virtual Appliance | 7/17/2016 | 0061W0002848 | 60 | 0 | 14,211 | 0 | 0 | 14,211 | 14,211 | 0 | 14,211 | 0 | 0 | 423 |
| 424 | PowerBroker with Beyond Insight Licenses | 7/17/2016 | 0061W0002848 | 60 | 0 | 182,942 | 0 | 0 | 182,942 | 182,942 | 0 | 182,942 | 0 | 0 | 424 |
| 425 | PowerBroker Servers with BeyondInsight Prof. | 7/17/2016 | 0061W0002848 | 60 | 0 | 5,043 | 0 | 0 | 5,043 | 5,043 | 0 | 5,043 | 0 | 0 | 425 |
| 426 | Svcs. | 7/31/2016 | 0061W0002336 | 36 | 0 | 32,713 | 0 | 0 | 32,713 | 32,713 | 0 | 32,713 | 0 | 0 | 426 |
| 427 | 150 FUSION LICENSES | 8/15/2016 | 0061W0001961 | 36 | 0 | 386,566 | 0 | 0 | 386,566 | 386,566 | 0 | 386,566 | 0 | 0 | 427 |
| 428 | FOMS SW/CPAUTE Separation | 8/20/2016 | 0061W0002862 | 60 | 0 | 252,075 | 0 | 0 | 252,075 | 252,075 | 0 | 252,075 | 0 | 0 | 428 |
| 429 | ALIVON/CIC LICENSES | 10/31/2016 | 0061W0002459 | 36 | 0 | 23,426 | 0 | 0 | 23,426 | 23,426 | 0 | 23,426 | 0 | 0 | 429 |
| 430 | EnergyCap Software | 11/2/2016 | 0061W0001800 | 36 | 0 | 18,686 | 0 | 0 | 18,686 | 18,686 | 0 | 18,686 | 0 | 0 | 430 |
| 431 | RISKMASTER | | | | | | | | | | | | | | |
| 431 | Config Snapshot Application, to be used with Oracle business Support and Application Service | 12/1/2016 | 0061W0002850 | 60 | 0 | 70,577 | 0 | 0 | 70,577 | 70,577 | 0 | 70,577 | 0 | 0 | 431 |
| 432 | TEAMMATE LICENSES | 12/22/2016 | 0061W0003017 | 36 | 0 | 18,900 | 0 | 0 | 18,900 | 18,900 | 0 | 18,900 | 0 | 0 | 432 |
| 433 | 1450 ALIVON LICENSES | 12/27/2016 | 0061W0003001 | 60 | 0 | 202,220 | 0 | 0 | 202,220 | 202,220 | 0 | 202,220 | 0 | 0 | 433 |
| 434 | VDI AUTO PORTAL | 12/30/2016 | 0061W0002915 | 36 | 0 | 70,684 | 0 | 0 | 70,684 | 70,684 | 0 | 70,684 | 0 | 0 | 434 |
| 435 | EN POINTE SYMANTEC LICENSES | 12/31/2016 | 0061W0002709 | 36 | 0 | 54,520 | 0 | 0 | 54,520 | 54,520 | 0 | 54,520 | 0 | 0 | 435 |
| 436 | ORACLE FAH | 1/22/2017 | 0061W0002709 | 36 | 0 | 12,000 | 0 | 0 | 12,000 | 12,000 | 0 | 12,000 | 0 | 0 | 436 |
| 437 | NEW DIMENSION FUNCTIONALITY | 1/23/2017 | 0061W0002122 | 36 | 0 | 81,837 | 0 | 0 | 81,837 | 81,837 | 0 | 81,837 | 0 | 0 | 437 |
| 438 | CIC2016 UPGRADE | 1/31/2017 | 0061W0001533 | 60 | 0 | 1,366,594 | 0 | 0 | 1,366,594 | 1,366,594 | 0 | 1,366,594 | 0 | 0 | 438 |
| 439 | Informatica Licenses | 3/9/2017 | 0061W0003052 | 36 | 0 | 73,200 | 0 | 0 | 73,200 | 73,200 | 0 | 73,200 | 0 | 0 | 439 |

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16**

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 440 | Public Awareness Manager Program | 4/16/2017 | 0061W0003162 | 36 | 0 | 30,978 | 0 | 0 | 30,978 | 30,978 | 0 | 30,978 | 0 | 0 | 440 |
| 441 | SIEM PROJECT | 5/9/2017 | 0061W0002477 | 60 | 0 | 588,533 | 0 | 0 | 588,533 | 588,533 | 0 | 588,533 | 0 | 0 | 441 |
| 442 | Megitude Software Global View | 5/3/2017 | 0061W0002847 | 60 | 0 | 126,480 | 0 | 0 | 126,480 | 126,480 | 0 | 126,480 | 0 | 0 | 442 |
| 443 | Schneider Electric SCADA License | 7/14/2017 | 0061W0002964 | 36 | 0 | 20,000 | 0 | 0 | 20,000 | 20,000 | 0 | 20,000 | 0 | 0 | 443 |
| 444 | XIA Configuration Server Tool | 7/24/2017 | 0061W0003464 | 36 | 0 | 17,000 | 0 | 0 | 17,000 | 17,000 | 0 | 17,000 | 0 | 0 | 444 |
| 445 | LOST AND UNACCOUNTED FOR GAS | 7/31/2017 | 0061W0002091 | 60 | 0 | 324,373 | 0 | 0 | 324,373 | 324,373 | 0 | 324,373 | 0 | 0 | 445 |
| 446 | VMware Horizon Enterprise Licenses | 8/7/2017 | 0061W0003483 | 60 | 0 | 395,762 | 0 | 0 | 395,762 | 395,762 | 0 | 395,762 | 0 | 0 | 446 |
| 447 | SQUIZ Software | 8/31/2017 | 0061W0003124 | 36 | 0 | 45,342 | 0 | 0 | 45,342 | 45,342 | 0 | 45,342 | 0 | 0 | 447 |
| 448 | Winja LegaSuite Proj-CSS Interface | 9/12/2017 | 0061W0002063 | 60 | 0 | 792,807 | 0 | 0 | 792,807 | 792,807 | 0 | 792,807 | 0 | 0 | 448 |
| 449 | PaperVision Capture License | 9/15/2017 | 0061W0003532 | 36 | 0 | 20,873 | 0 | 0 | 20,873 | 20,873 | 0 | 20,873 | 0 | 0 | 449 |
| 450 | DMC Remedy 9 Upgrade | 9/27/2017 | 0061W0003009 | 60 | 0 | 328,552 | 0 | 0 | 328,552 | 328,552 | 0 | 328,552 | 0 | 0 | 450 |
| 451 | Oracle Identity Management for EBS | 10/12/2017 | 0061W0001977 | 60 | 2 | 231,747 | 0 | 0 | 231,747 | 231,747 | 3,798 | 227,949 | 3,798 | 45,577 | 451 |
| 452 | Fleet Screen Designer Module | 10/12/2017 | 0061W0003653 | 36 | 5 | 6,240 | 0 | 0 | 6,240 | 6,240 | 102 | 5,831 | 409 | 1,227 | 452 |
| 453 | Avecto License | 10/17/2017 | 0061W0003613 | 36 | 0 | 40,000 | 0 | 0 | 40,000 | 40,000 | 0 | 40,000 | 0 | 0 | 453 |
| 454 | Turnkey CFactory Software | 12/12/2017 | 0061W0003318 | 36 | 0 | 1,010,368 | 0 | 0 | 1,010,368 | 1,010,368 | 0 | 1,010,368 | 0 | 0 | 454 |
| 455 | Toad Software Licenses | 12/12/2017 | 0061W0003659 | 36 | 0 | 60,448 | 0 | 0 | 60,448 | 60,448 | 0 | 60,448 | 0 | 0 | 455 |
| 456 | Oracle WebLogic Licenses | 12/18/2017 | 0061W0003696 | 60 | 0 | 292,800 | 0 | 0 | 292,800 | 292,800 | 0 | 292,800 | 0 | 0 | 456 |
| 457 | Oracle Identity and Access Management License | 12/18/2017 | 0061W0003696 | 36 | 0 | 43,212 | 0 | 0 | 43,212 | 43,212 | 0 | 43,212 | 0 | 0 | 457 |
| 458 | Hitachi ID Systems Software | 12/21/2017 | 0061W0002526 | 60 | 0 | 314,761 | 0 | 0 | 314,761 | 314,761 | 0 | 314,761 | 0 | 0 | 458 |
| 459 | SCADA System Monitoring | 12/28/2017 | 0061W0003002 | 60 | 0 | 372,341 | 0 | 0 | 372,341 | 372,341 | 0 | 372,341 | 0 | 0 | 459 |
| 460 | Dispatch Operations Viewer Software | 12/29/2017 | 0061W0002154 | 60 | 0 | 257,364 | 0 | 0 | 257,364 | 257,364 | 0 | 257,364 | 0 | 0 | 460 |
| 461 | Quest Enterprise Reporting License | 12/31/2017 | 0061W0003617 | 60 | 2 | 176,436 | 0 | 0 | 176,436 | 170,653 | 2,892 | 173,544 | 2,892 | 34,699 | 461 |
| 462 | Web Agency Portal Project | 1/12/2018 | 0061W0002823 | 60 | 0 | 288,633 | 0 | 0 | 288,633 | 288,633 | 0 | 288,633 | 0 | 0 | 462 |
| 463 | Licenses for Zerto DR software | 1/16/2018 | 0061W0003726 | 36 | 0 | 269,962 | 0 | 0 | 269,962 | 269,962 | 0 | 269,962 | 0 | 0 | 463 |
| 464 | UPK Developer Perpetual | 1/16/2018 | 0061W0003733 | 36 | 0 | 17,500 | 0 | 0 | 17,500 | 17,500 | 0 | 17,500 | 0 | 0 | 464 |
| 465 | License & Support for EBS CCG | 1/16/2018 | 0061W0003733 | 36 | 0 | 909 | 0 | 0 | 909 | 909 | 0 | 909 | 0 | 0 | 465 |
| 466 | License & Support for Sourcing | 1/16/2018 | 0061W0003733 | 36 | 0 | 3,036 | 0 | 0 | 3,036 | 3,036 | 0 | 3,036 | 0 | 0 | 466 |
| 467 | License & support for EBS AACG | 1/16/2018 | 0061W0003733 | 36 | 0 | 713 | 0 | 0 | 713 | 713 | 0 | 713 | 0 | 0 | 467 |
| 468 | E-Business Suite Professional User | 1/16/2018 | 0061W0003733 | 60 | 0 | 132,000 | 0 | 0 | 132,000 | 132,000 | 0 | 132,000 | 0 | 0 | 468 |
| 469 | Oracle Config Controls for EBS CCG | 1/16/2018 | 0061W0003733 | 36 | 0 | 4,131 | 0 | 0 | 4,131 | 4,131 | 0 | 4,131 | 0 | 0 | 469 |
| 470 | Oracle Preventive Controls Governor | 1/16/2018 | 0061W0003733 | 36 | 0 | 9,315 | 0 | 0 | 9,315 | 9,315 | 0 | 9,315 | 0 | 0 | 470 |
| 471 | SLicense & Support UPK Dev Perpetual | 1/16/2018 | 0061W0003733 | 36 | 0 | 3,850 | 0 | 0 | 3,850 | 3,850 | 0 | 3,850 | 0 | 0 | 471 |
| 472 | Oracle Application Access for EBS AACG | 1/16/2018 | 0061W0003733 | 36 | 0 | 3,240 | 0 | 0 | 3,240 | 3,240 | 0 | 3,240 | 0 | 0 | 472 |
| 473 | License & Support for EBS Ent Trans Gov | 1/16/2018 | 0061W0003733 | 36 | 0 | 392 | 0 | 0 | 392 | 392 | 0 | 392 | 0 | 0 | 473 |
| 474 | License & Support Prev Controls Governor | 1/16/2018 | 0061W0003733 | 36 | 0 | 2,049 | 0 | 0 | 2,049 | 2,049 | 0 | 2,049 | 0 | 0 | 474 |
| 475 | License & Support for Config Controls Gov | 1/16/2018 | 0061W0003733 | 36 | 0 | 1,123 | 0 | 0 | 1,123 | 1,123 | 0 | 1,123 | 0 | 0 | 475 |
| 476 | Oracle Connector to EBS for Ent Trans Gov | 1/16/2018 | 0061W0003733 | 36 | 0 | 1,782 | 0 | 0 | 1,782 | 1,782 | 0 | 1,782 | 0 | 0 | 476 |
| 477 | Oracle Sourcing Opt for Oracle Purchasing | 1/16/2018 | 0061W0003733 | 36 | 0 | 13,800 | 0 | 0 | 13,800 | 13,800 | 0 | 13,800 | 0 | 0 | 477 |
| 478 | Oracle Application Access Controls Governor | 1/16/2018 | 0061W0003733 | 36 | 0 | 14,499 | 0 | 0 | 14,499 | 14,499 | 0 | 14,499 | 0 | 0 | 478 |
| 479 | Oracle Config Controls Governor User Perpetual License & Support Application Access Controls Gov | 1/16/2018 | 0061W0003733 | 36 | 0 | 5,103 | 0 | 0 | 5,103 | 5,103 | 0 | 5,103 | 0 | 0 | 479 |
| 480 | Software Update License & Support - EBS Prof User | 1/16/2018 | 0061W0003733 | 36 | 0 | 3,190 | 0 | 0 | 3,190 | 3,190 | 0 | 3,190 | 0 | 0 | 480 |
| 481 | Windows 10 Enterprise | 1/16/2018 | 0061W0003733 | 36 | 0 | 29,040 | 0 | 0 | 29,040 | 29,040 | 0 | 29,040 | 0 | 0 | 481 |
| 482 | Succession Planning Project | 1/24/2018 | 0061W0003416 | 60 | 0 | 583,895 | 0 | 0 | 583,895 | 583,895 | 0 | 583,895 | 0 | 0 | 482 |
| 483 | Virtual Server Automation Solution | 2/28/2018 | 0061W0002739 | 60 | 0 | 281,870 | 0 | 0 | 281,870 | 281,870 | 0 | 281,870 | 0 | 0 | 483 |
| 484 | Symantec Advanced Threat Protection (EndPoint) | 2/28/2018 | 0061W0003650 | 36 | 0 | 60,940 | 0 | 0 | 60,940 | 60,940 | 0 | 60,940 | 0 | 0 | 484 |
| 485 | HPOC Area License Purchase | 4/12/2018 | 0061W0003720 | 36 | 0 | 80,028 | 0 | 0 | 80,028 | 80,028 | 0 | 80,028 | 0 | 0 | 485 |
| 486 | MAOP Application | 6/30/2018 | 0061W0001096 | 60 | 4 | 1,123,479 | 0 | 0 | 1,123,479 | 1,051,079 | 18,100 | 1,069,179 | 54,300 | 217,198 | 486 |
| 487 | NetMolm Licenses | 8/16/2018 | 0061W0004274 | 36 | 0 | 118,250 | 0 | 0 | 118,250 | 98,542 | 1,971 | 100,512 | 17,738 | 23,650 | 487 |
| 488 | Area Isolation Module (AIM) License | 10/1/2018 | 0061W0002332 | 36 | 0 | 26,177 | 0 | 0 | 26,177 | 24,439 | 0 | 26,177 | 0 | 0 | 488 |
| 489 | Project Hourglass System Implementation | 10/1/2018 | 0061W0002332 | 36 | 0 | 2,099,136 | 0 | 0 | 2,099,136 | 1,867,442 | 33,099 | 1,900,541 | 198,594 | 397,189 | 489 |
| 490 | Area Isolation Module (AIM) License | 10/1/2018 | 0061W0004236 | 36 | 0 | 25,500 | 0 | 0 | 25,500 | 25,500 | 0 | 25,500 | 0 | 0 | 490 |
| 491 | Project Hourglass Referral Program | 10/30/2018 | 0061W0003100 | 60 | 11 | 202,389 | 0 | 0 | 202,389 | 165,024 | 3,397 | 168,421 | 33,968 | 40,761 | 491 |
| 492 | ScienceLogic | 10/30/2018 | 0061W0003100 | 60 | 0 | 1,646,846 | 0 | 0 | 1,646,846 | 1,434,507 | 26,542 | 1,461,050 | 185,796 | 318,508 | 492 |
| 493 | Balancing Report Portal - Imbalance Report | 11/3/2018 | 0061W0001012 | 60 | 8 | 1,387,823 | 0 | 0 | 1,387,823 | 1,205,843 | 22,748 | 1,228,590 | 159,233 | 272,970 | 493 |
| 494 | GTS Purchasing Module | 11/15/2018 | 0061W0004359 | 36 | 0 | 21,679 | 0 | 0 | 21,679 | 21,679 | 0 | 21,679 | 0 | 0 | 494 |
| 495 | NEXUS Service Order Notification | 11/15/2018 | 0061W0004598 | 36 | 0 | 62,311 | 0 | 0 | 62,311 | 62,311 | 0 | 62,311 | 0 | 0 | 495 |
| 496 | PaperVision Licenses | 11/30/2018 | 0061W0003520 | 36 | 0 | 78,580 | 0 | 0 | 78,580 | 78,580 | 0 | 78,580 | 0 | 0 | 496 |
| 497 | Lost and Unaccounted Gas (LUG) | 12/1/2018 | 0061W0004669 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 497 |
| 498 | GTS NextGen Architecture Blueprint | 12/1/2018 | 0061W0004669 | 36 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 498 |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 499 | Adaxes Software | 12/15/2018 | 0061W0004514 | 36 | 0 | 27,226 | 0 | 0 | 27,226 | 27,226 | 0 | 27,226 | 0 | 0 | 499 |
| 500 | Nerby Software | 12/15/2018 | 0061W0004552 | 36 | 0 | 87,350 | 0 | 0 | 87,350 | 28,000 | 0 | 87,350 | 0 | 0 | 500 |
| 501 | Litigation Hold | 12/15/2018 | 0061W0003555 | 60 | 9 | 339,932 | 0 | 0 | 339,932 | 288,943 | 5,666 | 294,608 | 45,324 | 67,987 | 501 |
| 502 | NEXUS Customer Facing Mobile App | 12/27/2018 | 0061W0003360 | 60 | 8 | 1,431,616 | 0 | 0 | 1,431,616 | 1,240,450 | 23,896 | 1,264,346 | 167,270 | 286,748 | 502 |
| 503 | PowerPlan Upgrade | 12/12/2019 | 0061W0003584 | 60 | 10 | 780,443 | 0 | 0 | 780,443 | 648,190 | 13,225 | 661,415 | 119,028 | 158,704 | 503 |
| 504 | Lease Accounting Module License & Implementation | 1/21/2019 | 0061W0003621 | 60 | 9 | 725,751 | 0 | 0 | 725,751 | 614,600 | 12,350 | 626,950 | 98,801 | 148,202 | 504 |
| 505 | GeoData Meddeler Software | 2/1/2019 | 0061W0004670 | 36 | 0 | 28,000 | 0 | 0 | 28,000 | 28,000 | 0 | 28,000 | 0 | 0 | 505 |
| 506 | Brightwork Software | 2/9/2019 | 0061W0004639 | 36 | 0 | 67,848 | 0 | 0 | 67,848 | 67,848 | 0 | 67,848 | 0 | 0 | 506 |
| 507 | Remedy Licenses | 3/11/2019 | 0061W0004863 | 36 | 0 | 27,670 | 0 | 0 | 27,670 | 27,670 | 0 | 27,670 | 0 | 0 | 507 |
| 508 | COYL Phase II | 3/15/2019 | 0061W0003606 | 60 | 11 | 200,198 | 0 | 0 | 200,198 | 163,495 | 3,337 | 166,831 | 33,366 | 40,040 | 508 |
| 509 | FireMon Firewall Management Tool | 3/18/2019 | 0061W0003719 | 36 | 0 | 96,196 | 0 | 0 | 96,196 | 96,196 | 0 | 96,196 | 0 | 0 | 509 |
| 510 | NSX Data Ctr Ent+ Desktop | 3/29/2019 | 0061W0004332 | 60 | 11 | 417,890 | 0 | 0 | 417,890 | 348,240 | 6,965 | 69,649 | 69,649 | 83,579 | 510 |
| 511 | NSX Data Ctr Ent+ Licenses | 3/29/2019 | 0061W0004332 | 60 | 11 | 1,202,813 | 0 | 0 | 1,202,813 | 982,294 | 20,447 | 1,002,341 | 200,472 | 240,566 | 511 |
| 512 | Horizon Enterprise Licenses | 3/29/2019 | 0061W0004332 | 60 | 11 | 698,103 | 0 | 0 | 698,103 | 570,932 | 11,652 | 582,584 | 116,519 | 139,823 | 512 |
| 513 | GRTreasury - Treasury Management System | 4/1/2019 | 0061W0003641 | 60 | 12 | 165,951 | 0 | 0 | 165,951 | 132,761 | 2,766 | 152,527 | 30,424 | 33,190 | 513 |
| 514 | ESRI APR Tool - ArcGIS Pipeline Referencing | 4/4/2019 | 0061W0004870 | 36 | 0 | 37,000 | 0 | 0 | 37,000 | 37,000 | 0 | 37,000 | 0 | 0 | 514 |
| 515 | PowerPlant License NetPPE/BBIL | 4/15/2019 | 0061W0004950 | 36 | 0 | 83,200 | 0 | 0 | 83,200 | 83,200 | 0 | 83,200 | 0 | 0 | 515 |
| 516 | Data Design Collection Application | 4/15/2019 | 0061W0003101 | 60 | 23 | 252,724 | 0 | 0 | 252,724 | 155,846 | 4,212 | 160,058 | 92,665 | 50,545 | 516 |
| 517 | SEW Self Service Accelerator | 6/30/2019 | 0061W0005325 | 60 | 16 | 3,421,000 | 0 | 0 | 3,421,000 | 2,508,733 | 57,017 | 2,565,750 | 855,250 | 884,200 | 517 |
| 518 | ARCS New Mapping Functionality | 6/30/2019 | 0061W0004432 | 36 | 0 | 65,922 | 0 | 0 | 65,922 | 65,922 | 0 | 65,922 | 0 | 0 | 518 |
| 519 | ERP Invoicing Business Improvement - Phase I | 6/30/2019 | 0061W0002687 | 60 | 14 | 602,643 | 0 | 0 | 602,643 | 464,413 | 9,874 | 474,287 | 128,356 | 118,482 | 519 |
| 520 | SCADA SPS online simulation software model | 7/9/2019 | 0055W0003903 | 60 | 15 | 282,919 | 0 | 0 | 282,919 | 212,189 | 4,715 | 216,905 | 66,015 | 56,584 | 520 |
| 521 | Nerby Software License True-Up | 7/30/2019 | 0061W0004937 | 36 | 0 | 13,079 | 0 | 0 | 13,079 | 13,079 | 0 | 13,079 | 0 | 0 | 521 |
| 522 | Zerto licenses for DR | 7/31/2019 | 0061W0004116 | 60 | 19 | 62,128 | 0 | 0 | 62,128 | 42,454 | 1,035 | 43,889 | 18,638 | 12,426 | 522 |
| 523 | IVR Enhancements | 9/1/2019 | 0061W0004443 | 60 | 17 | 275,399 | 0 | 0 | 275,399 | 197,369 | 4,591 | 201,951 | 73,448 | 55,086 | 523 |
| 524 | Scada Upgrade Project | 9/18/2019 | 0061W0003542 | 60 | 23 | 2,113,094 | 0 | 0 | 2,113,094 | 1,329,898 | 34,052 | 1,363,950 | 749,144 | 408,624 | 524 |
| 525 | NEXUS Reclaim & Security Enhancement | 10/1/2019 | 0061W0005143 | 60 | 18 | 126,843 | 0 | 0 | 126,843 | 87,790 | 2,114 | 90,904 | 35,939 | 25,369 | 525 |
| 526 | NEXUS Agent Desktop | 10/9/2019 | 0061W0004363 | 60 | 18 | 2,564,394 | 0 | 0 | 2,564,394 | 1,795,076 | 42,740 | 1,837,816 | 726,578 | \$ 512,878 | 526 |
| 527 | NEXUS Hybris Marketing (MKKT) | 10/9/2019 | 0061W0004364 | 60 | 18 | 648,796 | 0 | 0 | 648,796 | 453,977 | 10,823 | 464,800 | 183,996 | 129,879 | 527 |
| 528 | SAS Forecast Software | 11/1/2019 | 0061W0004358 | 60 | 20 | 713,427 | 0 | 0 | 713,427 | 475,618 | 11,890 | 487,508 | 225,918 | 462,665 | 528 |
| 529 | GTS Purchasing Project Phase II | 11/20/2019 | 0061W0004766 | 60 | 19 | 460,000 | 0 | 0 | 460,000 | 314,333 | 7,667 | 322,000 | 138,000 | 92,000 | 529 |
| 530 | Infonet Home Page Redesign | 11/29/2019 | 0061W0005141 | 36 | 0 | 24,700 | 0 | 0 | 24,700 | 24,700 | 0 | 24,700 | 0 | 0 | 530 |
| 531 | Rightworks SharePoint Solutions Licensing | 11/30/2019 | 0061W0005348 | 36 | 0 | 34,000 | 0 | 0 | 34,000 | 34,000 | 0 | 34,000 | 0 | 0 | 531 |
| 532 | K2 Electronic Form Development | 12/10/2019 | 0061W0005410 | 60 | 29 | 150,000 | 0 | 0 | 150,000 | 77,500 | 2,500 | 80,000 | 70,000 | 30,000 | 532 |
| 533 | Pure Connect Licenses | 12/19/2019 | 0061W0005400 | 36 | 9 | 32,400 | 0 | 0 | 32,400 | 24,300 | 900 | 25,200 | 7,200 | 10,800 | 533 |
| 534 | Data Warehouse Project | 2/5/2020 | 0061W0004361 | 60 | 22 | 2,288,223 | 0 | 0 | 2,288,223 | 1,525,044 | 38,141 | 1,563,545 | 724,678 | 457,691 | 534 |
| 535 | Nexus Tech on Route | 2/5/2020 | 0061W0004361 | 60 | 22 | 1,067,879 | 0 | 0 | 1,067,879 | 676,307 | 17,799 | 694,106 | 373,773 | 213,584 | 535 |
| 536 | WCM Software Automation Solution | 2/28/2020 | 0061W0005414 | 60 | 23 | 194,280 | 0 | 0 | 194,280 | 119,806 | 3,238 | 123,044 | 71,236 | 38,856 | 536 |
| 537 | WCM Enhancements | 3/18/2020 | 0061W0005380 | 60 | 23 | 294,820 | 0 | 0 | 294,820 | 181,806 | 4,914 | 186,719 | 108,101 | 58,364 | 537 |
| 538 | Strategic Financial Planning PH 1 | 3/25/2020 | 0061W0004958 | 60 | 23 | 1,871,247 | 0 | 0 | 1,871,247 | 1,153,936 | 31,187 | 1,185,123 | 686,124 | 374,249 | 538 |
| 539 | Phase 2&3 of firewall implementation | 3/30/2020 | 0061W0005687 | 60 | 31 | 94,480 | 0 | 0 | 94,480 | 42,948 | 1,662 | 44,611 | 49,869 | 19,948 | 539 |
| 540 | Worksoft Automated Testing Licenses | 6/1/2020 | 0061W0005708 | 60 | 27 | 353,750 | 0 | 0 | 353,750 | 194,562 | 5,896 | 153,292 | 70,550 | 70,550 | 540 |
| 541 | Risk Management Information System - Ventu | 7/1/2020 | 0061W0005683 | 36 | 13 | 18,370 | 0 | 0 | 18,370 | 11,736 | 510 | 12,247 | 6,123 | 6,123 | 541 |
| 542 | RMS System Licenses | 8/24/2020 | 0061W0005052 | 60 | 29 | 423,643 | 0 | 0 | 423,643 | 219,670 | 7,034 | 226,703 | 196,939 | 84,403 | 542 |
| 543 | HCM Project | 10/19/2020 | 0061W0005349 | 60 | 30 | 464,225 | 0 | 0 | 464,225 | 232,113 | 7,737 | 464,225 | 224,376 | 92,845 | 543 |
| 544 | Project HCM 2020 - Cloud Based | 10/19/2020 | 0061W0005349 | 60 | 30 | 1,772,382 | 0 | 0 | 1,772,382 | 876,690 | 29,856 | 906,546 | 865,835 | 358,277 | 544 |
| 545 | Fleet Management System Project | 10/26/2020 | 0061W0005362 | 60 | 32 | 570,824 | 0 | 0 | 570,824 | 265,225 | 9,550 | 274,775 | 296,049 | 114,600 | 545 |
| 546 | Outage Management Project | 11/20/2020 | 0061W0003658 | 60 | 31 | 882,340 | 0 | 0 | 882,340 | 426,421 | 14,707 | 441,128 | 441,211 | 176,485 | 546 |
| 547 | Bancsec Archive System | 11/30/2020 | 0061W0006000 | 36 | 10 | 38,500 | 0 | 0 | 38,500 | 27,806 | 1,089 | 28,875 | 9,625 | 12,833 | 547 |
| 548 | Balancing Report II | 12/1/2020 | 0061W0005449 | 36 | 14 | 21,200 | 0 | 0 | 21,200 | 12,956 | 589 | 13,545 | 7,656 | 7,067 | 548 |
| 549 | AVEVA Software Licenses | 12/4/2020 | 0061W0006091 | 36 | 8 | 37,560 | 0 | 0 | 37,560 | 29,118 | 1,055 | 30,173 | 7,367 | 12,663 | 549 |
| 550 | Cloud-Based | 12/15/2020 | 0061W0006068 | 36 | 8 | 25,500 | 0 | 0 | 25,500 | 19,769 | 716 | 20,485 | 5,015 | 8,597 | 550 |
| 551 | DNV GL -DIMP and TRIMP Risk Model Project | 12/31/2020 | 0061W0004323 | 60 | 32 | 1,213,161 | 0 | 0 | 1,213,161 | 566,505 | 20,208 | 586,713 | 626,448 | 242,496 | 551 |
| 552 | DDVA Web-base Learning Training Courses | 3/26/2021 | 0061W0005700 | 36 | 11 | 60,290 | 0 | 0 | 60,290 | 43,351 | 1,694 | 16,939 | 20,326 | 20,326 | 552 |
| 553 | Teammates Cloud+ | 5/1/2021 | 0061W0005286 | 36 | 13 | 15,500 | 0 | 0 | 15,500 | 9,719 | 445 | 10,164 | 5,336 | 5,336 | 553 |
| 554 | Project Horizon Implementation | 5/3/2021 | 0061W0006512 | 60 | 157 | 104,550,624 | 0 | 0 | 104,550,624 | 13,253,148 | 581,513 | 13,834,661 | 90,715,963 | 6,978,151 | 554 |
| 555 | Oracle EBS License True Up | 5/27/2021 | 0061W0006512 | 60 | 40 | 118,230 | 0 | 0 | 118,230 | 61,030 | 3,052 | 72,009 | 17,009 | 33,616 | 555 |
| 556 | Netmon Licenses (laptops)-Durango | 6/1/2021 | 0061W0006567 | 60 | 38 | 118,230 | 0 | 0 | 118,230 | 43,351 | 1,971 | 45,322 | 23,646 | 23,646 | 556 |
| 557 | HCM Phase 2 Project Cloud-based | 6/30/2021 | 0061W0006075 | 60 | 38 | 994,777 | 0 | 0 | 994,777 | 349,857 | 16,972 | 967,929 | 327,949 | 320,659 | 557 |
| 558 | MTP Cancel/Rebill Automation | 9/30/2021 | 0061W0006668 | 60 | 41 | 482,301 | 0 | 0 | 482,301 | 151,916 | 8,058 | 159,974 | 322,327 | 96,668 | 558 |
| 559 | DNV GL -CMM License | 10/1/2021 | 0061W0006179 | 36 | 22 | 51,233 | 0 | 0 | 51,233 | 19,924 | 1,423 | 21,347 | 29,886 | 17,078 | 559 |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF MAY 31, 2023
WORKPAPER SUPPORTING ADJUSTMENT NO. 16

| Line No. | Description (a) | In-Service Date (b) | Work Order Number (c) | Life - Months (d) | Remaining Life - Months (e) | Asset Beginning Balance (f) | Additions (g) | Retirements (h) | Asset Ending Balance (i) | Beginning Reserve Balance (j) | Current Monthly Expense (k) | Ending Reserve Balance (l) | Net Balance (m) | Annualized Amort (n) | Line No. |
|----------|--|---------------------|-----------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|----------------------|----------|
| 560 | Adaptive-Capital Budgeting Improvements | 10/26/2021 | 0061W0006566 | 60 | 42 | 97,290 | 0 | 0 | 97,290 | 29,187 | 1,622 | 30,809 | 66,482 | 19,458 | 560 |
| 561 | Zero Trust ID Mgmt OKTA-Cloud-Based | 12/7/2021 | 0061W0006484 | 60 | 44 | 146,354 | 0 | 0 | 146,354 | 38,436 | 2,453 | 40,888 | 105,465 | 29,432 | 561 |
| 562 | Spanish Bill Development | 12/10/2021 | 0061W0006643 | 60 | 44 | 105,763 | 0 | 0 | 105,763 | 28,081 | 1,766 | 29,846 | 75,917 | 21,186 | 562 |
| 563 | Project Implementation - Radio Console Upgrade | 12/10/2021 | 0061W0006834 | 60 | 44 | 875,993 | 0 | 0 | 875,993 | 233,598 | 14,600 | 248,198 | 627,795 | 175,199 | 563 |
| 564 | Avtec Scoulink Connection License - Radio Console Upgrade | 12/10/2021 | 0061W0006834 | 60 | 44 | 70,164 | 0 | 0 | 70,164 | 18,710 | 1,169 | 19,880 | 50,284 | 14,033 | 564 |
| 565 | Avtec Scout EX Console Pool License - Radio Console Upgrade | 12/10/2021 | 0061W0006834 | 60 | 44 | 362,231 | 0 | 0 | 362,231 | 96,595 | 6,037 | 102,632 | 259,599 | 72,446 | 565 |
| 566 | OQ Mgmt System-Cloud-based | 12/13/2021 | 0061W0006656 | 36 | 20 | 67,300 | 0 | 0 | 67,300 | 28,493 | 1,940 | 30,433 | 36,867 | 23,284 | 566 |
| 567 | Reset In Service Date | 12/27/2021 | 0061W0004622 | 36 | 20 | 0 | 0 | 0 | 0 | (8,756) | 438 | (8,318) | 8,318 | 5,254 | 567 |
| 568 | OSI Soft PI Tags | 12/30/2021 | 0061W0007044 | 36 | 20 | 33,600 | 0 | 0 | 33,600 | 14,720 | 944 | 15,664 | 17,936 | 11,328 | 568 |
| 569 | OSI Soft PI Vision Licenses | 12/30/2021 | 0061W0007044 | 36 | 20 | 33,000 | 0 | 0 | 33,000 | 14,457 | 927 | 15,384 | 17,616 | 11,126 | 569 |
| 570 | HCM Phase III - Benefits Configuration - cloud based | 1/9/2022 | 0061W0006858 | 60 | 45 | 285,547 | 0 | 0 | 285,547 | 71,387 | 4,759 | 76,146 | 209,401 | 57,109 | 570 |
| 571 | Rubrik Backup Software for SCADA | 2/1/2022 | 0061W0006664 | 36 | 22 | 54,192 | 0 | 0 | 54,192 | 20,696 | 1,523 | 22,219 | 31,973 | 18,271 | 571 |
| 572 | Verizon Connect DVR-Cloud | 2/15/2022 | 0061W0007064 | 36 | 22 | 67,333 | 0 | 0 | 67,333 | 25,669 | 1,894 | 27,563 | 39,770 | 22,726 | 572 |
| 573 | Opentext Extended ECM-Cloud-Based | 4/1/2022 | 0061W0006953 | 60 | 48 | 0 | 406,173 | 0 | 406,173 | 0 | 6,923 | 80,808 | 325,365 | 83,072 | 573 |
| 574 | Professional Services to implement Opentext | 4/1/2022 | 0061W0006953 | 60 | 48 | 406,173 | (406,173) | 0 | 0 | 73,885 | 0 | 0 | 0 | 0 | 574 |
| 575 | ASI Software for Tax Remediation Project | 4/29/2022 | 0061W0006855 | 60 | 48 | 1,001,889 | 0 | 0 | 1,001,889 | 200,378 | 16,698 | 217,076 | 784,813 | 200,378 | 575 |
| 576 | CAC Development-AHT Reduction Efforts-Cloud Based | 5/2/2022 | 0061W0007177 | 60 | 49 | 289,000 | 0 | 0 | 289,000 | 52,993 | 4,817 | 57,800 | 231,200 | 57,800 | 576 |
| 577 | HCM Automated Test Configur-Cloud | 5/9/2022 | 0061W0006943 | 36 | 25 | 62,920 | 0 | 0 | 62,920 | 18,726 | 1,768 | 20,494 | 42,426 | 21,213 | 577 |
| 578 | Smartsheet Software Implementation-Cloud | 6/24/2022 | 0061W0007119 | 36 | 26 | 30,933 | 0 | 0 | 30,933 | 8,337 | 869 | 9,206 | 21,727 | 10,429 | 578 |
| 579 | Dialer for Callback Software Development | 7/27/2022 | 0061W0007116 | 36 | 31 | 61,335 | 0 | 0 | 61,335 | 8,519 | 1,704 | 10,223 | 51,113 | 20,445 | 579 |
| 580 | Zero Trust Duo MFA-Cloud Based | 7/31/2022 | 0061W0007353 | 60 | 54 | 419,143 | 0 | 0 | 419,143 | 41,084 | 7,001 | 48,085 | 371,059 | 84,013 | 580 |
| 581 | GasBoy - FIPay CNG Management System-Cloud | 8/12/2022 | 0061W0006708 | 60 | 52 | 138,449 | 0 | 0 | 138,449 | 18,389 | 2,309 | 20,698 | 117,751 | 27,706 | 581 |
| 582 | DateOne VIN Decode Software | 9/1/2022 | 0061W0007347 | 36 | 35 | 10,678 | 0 | 0 | 10,678 | 297 | 297 | 593 | 10,085 | 3,559 | 582 |
| 583 | Strategic Financial UI Planner PH II | 12/15/2022 | 0061W0005647 | 60 | 56 | 7,093,208 | 0 | 0 | 7,093,208 | 472,870 | 118,220 | 591,091 | 6,502,118 | 1,418,644 | 583 |
| 584 | OQ Management/Project Employee-Cloud | 12/22/2022 | 0061W0007431 | 36 | 32 | 34,104 | 0 | 0 | 34,104 | 3,278 | 963 | 4,242 | 29,862 | 11,560 | 584 |
| 585 | HCM Contractor Compliance-Cloud Configuration and implementation costs of the Contractor Compliance Requirements for SWGreat Employee Connect (HCM). | 2/28/2023 | 0061W0006949 | 36 | 34 | 38,342 | 54,460 | 0 | 93,802 | 1,761 | 1,105 | 2,866 | 90,935 | 33,067 | 585 |
| 586 | SWGreat Employee Connect (HCM). | 2/28/2023 | 0061W0006949 | 60 | 58 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 586 |
| 587 | ZScaler-Netmotion (VPN) Replc-Cloud | 3/31/2023 | 0061W0007467 | 60 | 60 | 0 | 218,236 | 0 | 218,236 | 0 | 3,637 | 3,637 | 214,599 | 43,647 | 587 |
| 588 | | | | | | 384,474,834 | 272,696 | 0 | 384,747,530 | 264,935,283 | 1,654,340 | 266,589,623 | 118,157,907 | 19,871,878 | 588 |

Sch I-16, Sh 2

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

| Line No. | Description (a) | Reference (b) | Total (c) (d) + (e) | NNV (d) | SNV (e) | Line No. |
|-------------------------------|--------------------------------|------------------|---------------------------|--------------|---------------------------|------------------|
| 1 | Property Tax Bill | WP 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 | \$ 11,057,427 | \$ 2,146,332 | \$ 8,911,095 | 3 |
| 4 | Less: Allocation to Common [1] | Ln 8 | 368,478 | 0 | 368,478 | 4 |
| 5 | Direct Property Taxes [2] | Ln 3 - Ln 4 | \$ 10,688,950 | \$ 2,146,332 | \$ 8,542,617 | 5 |
| | | | | | Sch I-17, Sh 1 Ln 1(c) | |
| [1] Taxes Allocated to Common | | | | | | SNV to Common |
| 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 | | | \$ 368,478 | 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

| | | NNV | SNV | |
|----|---------------------------------------|------------|---------------------------|----|
| 9 | Capitalized Taxes | \$ 191,321 | \$ 199,585 | 9 |
| 10 | Total Accrued Taxes | 2,162,923 | 9,057,654 | 10 |
| 11 | Portion of Property Taxes Capitalized | 8.85% | 2.20% | 11 |
| | | | Sch I-17, Sh 1 Ln 4(c) | |

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

| Line No. | County | General Billing | Supplemental Billing | Total | Line No. |
|-------------|----------------------------|-----------------------------|--------------------------|-----------------------------|-------------|
| | (a) | (b) [1] | (c) [2] | (d) (b) + (c) | |
| 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 | Humbolt | 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><u>10,449,052</u></u> | \$ <u><u>608,376</u></u> | \$ <u><u>11,057,427</u></u> | 16 |
| | | WP I-17, Sh 1 Ln 1 | WP I-17, Sh 1 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
SOUTHERN 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) | Adjusted At 5/31/2023 (d) | Adjusted At 11/30/2023 (e) | After Final Adjustments (f) | Line No. |
|----------|--|--------------------|-------------------|---------------------------|----------------------------|-----------------------------|----------|
| 1 | <u>Southern Nevada Plant in Service</u> | Account 101 | \$ 2,388,966,891 | \$ 2,555,286,307 | \$ 2,644,365,363 | \$ 2,644,365,363 | 1 |
| | Less: | | | | | | |
| 2 | Depreciation and Amortization | | (580,763,124) | (620,230,145) | (641,721,766) | (641,721,766) | 2 |
| 3 | Vehicles Net Book Value [1] | | (10,753,178) | (10,448,813) | (11,050,742) | (11,050,742) | 3 |
| 4 | Taxable Plant in Service | | \$ 1,797,450,589 | \$ 1,924,607,350 | \$ 1,991,592,855 | \$ 1,991,592,855 | 4 |
| | | | Sch I-17, Sh 1 | Sch I-17, Sh 1 | | | |
| | | | Ln 1(d) | Ln 2(f) | | | |
| 5 | <u>System Allocable Plant in Service</u> | 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) | | | |
| 12 | <u>Computation of Common Allocation Ratios Based on Taxable Plant in Service</u> | Ln 15/(Ln 15+Ln 4) | 4.14% | | | | 12 |
| | | | Sch I-17, Sh 1 | | | | |
| | | | Ln 7(e) | | | | |

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

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

| Line No. | Description (a) | Reference (b) | Substation Incident (c) | Gas Lamps Post-May 2020 to July 2020 (d) | Pre-May 2012 Incremental Pipe Replacement (e) | Gas Lamps Pre-May 2009 (f) | Gas Lamps 5/09-5/12 (g) | Rate Case Expense 5/12-7/18 (h) | Rate Case Expense 8/18-5/20 (i) | Rate Case Expense 5/20-11/21 (j) | Leak Survey Incremental Costs (k) | COYL Replacement Program (l) | Total Regulatory Amortization (m) | Line No. |
|----------|-----------------------------|-----------------------|-------------------------|--|---|----------------------------|-------------------------|---------------------------------|---------------------------------|----------------------------------|-----------------------------------|------------------------------|-----------------------------------|----------|
| 1 | Balance at March 2022 | 21-09001 | \$ 2,656,247 | \$ 338,934 | \$ 58,497 | \$ 83,879 | \$ 872,249 | \$ 121,663 | \$ 362,981 | \$ 427,809 | \$ | N/A | \$ | 1 |
| 2 | Amortization Period (Years) | 21-09001 | | | | | | | | | | | | 2 |
| 3 | Annual Amortization Expense | Ln 1 / Ln 2 | \$ 1,328,124 | \$ 169,467 | \$ 29,249 | \$ 41,940 | \$ 436,125 | \$ 60,832 | \$ 181,491 | \$ 213,905 | \$ | N/A | \$ | 3 |
| | Monthly Amortization | | | | | | | | | | | | | |
| 4 | April 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 4 |
| 5 | May 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 [1] | \$ 15,124 [1] | \$ 17,825 | \$ | N/A | \$ | 5 |
| 6 | June 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 6 |
| 7 | July 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 7 |
| 8 | August 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 [1] | \$ 15,124 [1] | \$ 17,825 | \$ | N/A | \$ | 8 |
| 9 | September 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 9 |
| 10 | October 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 10 |
| 11 | November 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 11 |
| 12 | December 2022 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 12 |
| 13 | January 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 13 |
| 14 | February 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 14 |
| 15 | March 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 15 |
| 16 | April 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 16 |
| 17 | May 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 17 |
| 18 | June 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 18 |
| 19 | July 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 [1] | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 19 |
| 20 | August 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 20 |
| 21 | September 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 21 |
| 22 | October 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 22 |
| 23 | November 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 23 |
| 24 | December 2023 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 24 |
| 25 | January 2024 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 25 |
| 26 | February 2024 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 26 |
| 27 | March 2024 | Ln 3 / 12 | \$ 110,677 | \$ 14,122 | \$ 2,437 | \$ 3,495 | \$ 36,344 | \$ 5,069 | \$ 15,124 | \$ 17,825 | \$ | N/A | \$ | 27 |
| 28 | Balance at April 2024 | Ln 1 - (Sum Lns 4-27) | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 5,546,296 | \$ | \$ | 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

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

| Line No. | Voucher Number (a) | Account (b) | Invoice Amount (c) | Month 1 (d) | Month 2 (e) | Month 3 (f) | Month 4 (g) | Month 5 (h) | Month 6 (i) | Month 7 (j) | Month 8 (k) | Month 9 (l) | Month 10 (m) | Month 11 (n) | Month 12 (o) | Amortized Total (p) | Annualized (q) | Adjustment (f) (e)-(c) | Line No. |
|----------|-------------------------------|-------------|--------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|---------------------|----------------|------------------------|----------|
| 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 | Total Account 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) | 2 |
| | | | | | | | | | | | | | | | | | | | |
| 3 | Total System Allocable | | \$ 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 |

Company Records
Sch I-21, Sh 1
Ln 2(b)

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

| Line No. | Description (a) | Reference (b) | Account (c) | Amount (d) | Line No. |
|--|---|------------------|----------------|---------------|-------------|
| <u>Southern Nevada</u> | | | | | |
| 1 | 0021W0004406 | | 398 | \$ (3,438) | 1 |
| 2 | 0021W3591972 | | 376 | (1,250) | 2 |
| 3 | 0021W0002625 | | 366 | (184) | 3 |
| 4 | 0021W0003867 | | 376 | (22) | 4 |
| 5 | 0021W3374507 | | 376 | (1,085) | 5 |
| 6 | 0021CB090000 | | 381 | (109) | 6 |
| 7 | 0021W4634489 | | 376 | (32) | 7 |
| 8 | 0021W4405797 | | 385 | (2) | 8 |
| <u>System Allocable</u> | | | | | |
| 9 | 0073W0004415 | | 398 | \$ (4,038) | 9 |
| 10 | 0061W0004622 | | 303 | (7) | 10 |
| 11 | 0061W0006966 | | 391.1 | (16) | 11 |
| 12 | 0062W0006104 | [3] | 392.11 | (36,555) | 12 |
| <u>Work Orders Identified in Docket No. 18-05031 [1]</u> | | | | | |
| 13 | 0061W0000511 - FOMS Phase 2 - Work Mgmt | [1] | 303 | \$ (1,900) | 13 |
| 14 | 0061W0001012 - GTS Purchasing Module | [1] | 303 | (1,801) | 14 |
| 15 | 0061W0001059 - Financial Applications Replacement | [1] | 303 | (653,336) | 15 |
| 16 | 0061W0002687 - ERP Invoicing Business Improve | [4] | 303 | - | 16 |
| 17 | 0061W0002738 - OLTE Replacement | [1] | 303 | (2,996) | 17 |
| 18 | 0061W0003100 - Balancing Report Portal | [1] | 303 | (2,667) | 18 |
| 19 | 0061W0003584 - PowerPlan Upgrade | [1] | 303 | (335) | 19 |
| 20 | 0061W0003606 - COYL Phase II | [1] | 303 | (1,463) | 20 |
| 21 | 0061W0003641 - Treasury Management System | [1] | 303 | (1,034) | 21 |
| 22 | Total 303 | [2] | | \$ (665,532) | 22 |
| 23 | 0061W0001875 - SCADA Hdw to Replc H1 and H2 | [1] | 391.1 | \$ (1,696) | 23 |
| 24 | 0061W0002185 - MWS Eval | [1] | 391.1 | (83) | 24 |
| 25 | 0061W0002287 - EWS Replacement at Corporate | [1] | 391.1 | (5,427) | 25 |
| 26 | 0061W0002637 - Next Generation Firewall | [1] | 391.1 | (62) | 26 |
| 27 | 0061W0002785 - F5 Viprion Blades for H1 server | [1] | 391.1 | (4,127) | 27 |
| 28 | Total 391.1 | | | \$ (11,395) | 28 |
| 29 | 0061W0003622 - Video Conferencing Equipment | [1] | 398 | \$ (760) | 29 |
| 30 | Total Adjustment | | | \$ (724,426) | 30 |
| <u>Fully Amortized by November 30,2019</u> | | | | | |
| 31 | 0052W0000885 - MAOP Records Standardization | | 303 | (51) | 31 |
| 32 | 0061W0000669 - SCADA Replacement Project | | 303 | (3,220) | 32 |
| 33 | 0061W0000759 - Purchase Endeavor SCM | | 303 | (692) | 33 |
| 34 | 0061W0000778 - Purchase Exchange Migration | | 303 | (352) | 34 |
| 35 | 0061W0000806 - COYL Application Development | | 303 | (436) | 35 |
| 36 | 0061W0000876 - Web Content Management Design | | 303 | (1,537) | 36 |
| 37 | 0061W0000898 - PaperFlow Capture Upgrade | | 303 | (55) | 37 |
| 38 | 0061W0000934 - Sharepoint 2010 Project | | 303 | (5,141) | 38 |

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

| Line No. | Description (a) | Reference (b) | Account (c) | Amount (d) | Line No. |
|-------------|--|------------------|----------------|---------------|-------------|
| 39 | 0061W0000963 - PowerPlan Tax Repairs | | 303 | (631) | 39 |
| 40 | 0061W0000980 - Data Loss Prevention Software | | 303 | (1,348) | 40 |
| | <u>Fully Amortized by May 30, 2020</u> | | | | |
| 41 | 0061W0000740 - Remedy Upgrade Project | | 303 | (512) | 41 |
| 42 | 0061W0000888 - GIS Mapping Migration Project | | 303 | (13,274) | 42 |
| 43 | 0061W0001101 - Vista Plus forms Pro Installation | | 303 | (89) | 43 |
| | <u>Fully Amortized by May 30, 2021</u> | | | | |
| 44 | 0061W0000980 - Data Loss Prevention Software | | 303 | (1,019) | 44 |
| 45 | 0061W0001120 - Web Content Mgmt Phase II | | 303 | (10,119) | 45 |
| 46 | 0061W0001686 - CPM Solution | | 303 | (5,787) | 46 |
| 47 | 0061W0003124 - Search Software for SWGas.com | | 303 | (83) | 47 |
| | <u>Fully Amortized by November 30, 2021</u> | | | | |
| 48 | 0061W0002129 - CPM Project Phase II | | 303 | (2,818) | 48 |
| | <u>Cancelled</u> | | | | |
| 49 | 0061W0003424 - Text Notifications Project | | 303 | (2,574) | 49 |
| | <u>In CWIP as of May 30, 2021</u> | | | | |
| 50 | 0061W0002490 - CIS Assessment & Strategic Roadmap | | 303 | (12,405) | 50 |
| | <u>Fully Amortized by May 30, 2023</u> | | | | |
| 51 | 0061W0001001 - FOMS Phase 1 - Customer Service | | 303 | (4,758) | 51 |
| 52 | 0061W0001533 - CIC Upgrade | | 303 | (3,981) | 52 |
| 53 | 0061W0002063 - WinJa LegaSuite Proj-CSS Interface | | 303 | (119) | 53 |
| 54 | 0061W0002154 - Dispatch Operations Viewer Proj | | 303 | (301) | 54 |
| 55 | 0061W0002823 - Web Agency Portal Project | | 303 | (667) | 55 |
| 56 | 0061W0003009 - DMC Remedy 9 Upgrade | | 303 | (1,623) | 56 |
| 57 | 0061W0003318 - Turnkey Cfactory Software | | 303 | (9,316) | 57 |
| 58 | 0061W0003416 - Windows 10 Migration | | 303 | (6,140) | 58 |
| 59 | 0061W0003520 - Lost and Unaccounted for Gas Enhanc | | 303 | (111) | 59 |
| | <u>Fully Amortized by November 30, 2023</u> | | | | |
| 60 | 0061W0001096 - MAOP Application | | 303 | (15,367) | 60 |

[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] Removal of aircraft towing vehicle.

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

| Line No. | Description (a) | SNV | | Corporate Direct | | System Allocable | | Total Adjustment | | Line No. |
|----------|------------------|---------------|---------------|------------------|----------------|------------------|----------------|------------------|-----------------|--------------|
| | | Labor (b) | Loading (c) | Labor (d) | Loading (e) | Labor (f) | Loading (g) | Labor (h) | Loading (i) | |
| | | WP 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 | \$ 0 | \$ 0 | \$ 15,739 | \$ 5,066 | \$ 0 | \$ 0 | \$ 15,739 | \$ 5,066 | \$ 20,805 |
| 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 | 6,960 | 2,302 | 0 | 0 | 0 | 0 | 6,960 | 2,302 | 9,261 |
| 6 | Account 851 | 0 | 0 | 11,053 | 3,584 | 0 | 0 | 11,053 | 3,584 | 14,637 |
| 7 | Account 852 | 71 | 21 | 0 | 0 | 0 | 0 | 71 | 21 | 92 |
| 8 | Account 853 | 1,837 | 600 | 0 | 0 | 0 | 0 | 1,837 | 600 | 2,437 |
| 9 | Account 856 | 3,003 | 964 | 0 | 0 | 0 | 0 | 3,003 | 964 | 3,967 |
| 10 | Account 857 | 490 | 158 | 0 | 0 | 0 | 0 | 490 | 158 | 648 |
| 11 | Account 859 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Account 870 | 117,496 | 37,679 | 34 | 12 | 0 | 0 | 117,530 | 37,690 | 155,221 |
| 13 | Account 871 | 2,944 | 973 | 6,126 | 1,976 | 0 | 0 | 9,070 | 2,949 | 12,019 |
| 14 | Account 874 | 47,764 | 15,675 | 7 | 2 | 0 | 0 | 47,772 | 15,677 | 63,449 |
| 15 | Account 875 | 2,581 | 846 | 0 | 0 | 0 | 0 | 2,581 | 846 | 3,427 |
| 16 | Account 878 | 100,737 | 33,118 | 0 | 0 | 0 | 0 | 100,737 | 33,118 | 133,855 |
| 17 | Account 879 | 100,362 | 32,921 | 30,431 | 9,812 | 0 | 0 | 130,793 | 42,733 | 173,526 |
| 18 | Account 880 | 41,035 | 13,426 | 11,698 | 3,777 | 0 | 0 | 52,733 | 17,203 | 69,936 |
| 19 | Account 901 | 0 | 0 | 32,675 | 10,739 | 0 | 0 | 32,675 | 10,739 | 43,414 |
| 20 | Account 902 | 11,215 | 3,683 | (5) | (2) | 0 | 0 | 11,210 | 3,681 | 14,892 |
| 21 | Account 903 | 5,356 | 1,732 | 154,303 | 49,616 | 0 | 0 | 159,659 | 51,348 | 211,006 |
| 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 | 576,907 | 193,232 | 576,907 | 193,232 | 770,140 |
| 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 | \$ 441,851 | \$ 144,096 | \$ 262,062 | \$ 84,582 | \$ 576,907 | \$ 193,232 | \$ 1,280,820 | \$ 421,911 | \$ 1,702,731 |

Cert SNV Sum

SNV 2023 Labor Annualization Cert

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

| Line No. | Description (a) | SNV | | Corporate Direct | | System Allocable | | Total Adjustment | | Line No. |
|----------|--------------------|---------------|---------------|------------------|----------------|------------------|----------------|------------------|-----------------|--------------|
| | | Labor (b) | Loading (c) | Labor (d) | Loading (e) | Labor (f) | Loading (g) | Labor (h) | Loading (i) | |
| | | WP 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) |
| | 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 | 466 | 153 | 0 | 0 | 0 | 0 | 466 | 153 | 619 |
| 10 | Account 863 | 24,160 | 7,955 | 18 | 6 | 0 | 0 | 24,178 | 7,961 | 32,139 |
| 11 | Account 864 | 101 | 35 | 0 | 0 | 0 | 0 | 101 | 35 | 136 |
| 12 | Account 865 | 569 | 188 | 0 | 0 | 0 | 0 | 569 | 188 | 757 |
| 13 | Account 866 | 132 | 44 | 0 | 0 | 0 | 0 | 132 | 44 | 176 |
| 14 | Account 885 | 5,513 | 1,809 | 0 | 0 | 0 | 0 | 5,513 | 1,809 | 7,322 |
| 15 | Account 886 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Account 887 | 35,432 | 11,688 | 0 | 0 | 0 | 0 | 35,432 | 11,688 | 47,121 |
| 17 | Account 889 | 11,819 | 3,874 | 0 | 0 | 0 | 0 | 11,819 | 3,874 | 15,693 |
| 18 | Account 892 | 65,692 | 21,524 | 7 | 2 | 0 | 0 | 65,699 | 21,526 | 87,225 |
| 19 | Account 893 | 40,631 | 13,392 | 0 | 0 | 0 | 0 | 40,631 | 13,392 | 54,023 |
| 20 | Account 894 | 1,834 | 616 | 0 | 0 | 0 | 0 | 1,834 | 616 | 2,450 |
| 21 | Account 935 | 0 | 0 | 0 | 0 | 10,727 | 3,598 | 10,727 | 3,598 | 14,325 |
| 22 | Total Maintenance | \$ 186,348 | \$ 61,278 | \$ 25 | \$ 8 | \$ 10,727 | \$ 3,598 | \$ 197,101 | \$ 64,884 | \$ 261,985 |
| 23 | Total O&M | \$ 628,199 | \$ 205,375 | \$ 262,088 | \$ 84,590 | \$ 587,634 | \$ 196,830 | \$ 1,477,921 | \$ 486,795 | \$ 1,964,716 |

Cert SNV Sum

SNV 2023 Labor Annualization Cert

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

| Line No. | Description (a) | SNV | | Corporate Direct | | System Allocable | | Total Adjustment | | Line No. |
|----------|----------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-----------------------|-------------------|---------------------|
| | | Labor (b) | Loading (c) | Labor (d) | Loading (e) | Labor (f) | Loading (g) | Labor Loading (h) (i) | Total (j) | |
| 1 | Functionalization | | | | | | | | | |
| 2 | Other Gas Supply | \$ 0 | \$ 0 | \$ 15,739 | \$ 5,066 | \$ 0 | \$ 0 | \$ 15,739 | \$ 5,066 | \$ 20,805 |
| 3 | Storage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | Transmission | 37,788 | 12,420 | 11,071 | 3,590 | 0 | 0 | 48,859 | 16,009 | 64,869 |
| 5 | Distribution | 573,840 | 187,540 | 48,303 | 15,582 | 0 | 0 | 622,144 | 203,122 | 825,266 |
| 6 | Customer Accounts | 16,571 | 5,415 | 186,974 | 60,353 | 0 | 0 | 203,544 | 65,768 | 269,312 |
| 7 | Customer Service & Info | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 | Administrative and General | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 | Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | System Allocable | 0 | 0 | 587,634 | 196,830 | 0 | 0 | 587,634 | 196,830 | 784,464 |
| | Total | <u>\$ 628,199</u> | <u>\$ 205,375</u> | <u>\$ 262,088</u> | <u>\$ 84,590</u> | <u>\$ 587,634</u> | <u>\$ 196,830</u> | <u>\$ 1,477,921</u> | <u>\$ 486,795</u> | <u>\$ 1,964,716</u> |

Cert SNV Sum

SNV 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 (a) | Reference (b) | SNV (c) | Corp Direct SNV (d) | Sys Alloc (e) | Line No. |
|----------|--|---------------|----------------------|---------------------|----------------------|----------|
| 1 | Certification Labor | WP I-C2, Sh 5 | \$ 27,901,452 | \$ 7,695,164 | \$ 68,171,879 | 1 |
| 2 | Overtime Percentage | WP I-3, Sh 4 | 12.14% | 1.03% | 2.18% | 2 |
| 3 | Overtime | Ln 1 * Ln 2 | \$ 3,386,831 | \$ 79,378 | \$ 1,485,592 | 3 |
| 4 | Total Certification Labor | Ln 1 + Ln 3 | <u>\$ 31,288,283</u> | <u>\$ 7,774,543</u> | <u>\$ 69,657,471</u> | 4 |
| Less: | | | | | | |
| 5 | Percent Indirect Time | WP I-3, Sh 4 | 13.57% | 13.71% | 13.71% | 5 |
| 6 | Total Indirect Time | Ln 4 * Ln 5 | \$ 4,247,360 | \$ 1,066,232 | \$ 9,553,109 | 6 |
| 7 | Certification Labor less Indirect Time | Ln 4 - Ln 6 | <u>\$ 27,040,922</u> | <u>\$ 6,708,310</u> | <u>\$ 60,104,363</u> | 7 |
| 8 | Number of Employees | WP I-C2, Sh 5 | 340 | 71 | 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) | GB (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 | \$ 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 |
| Allocation of Corporate Labor and Employees | | | | | | | | | | | | |
| 4 | Annualized Corporate Labor (Ln 1 (f)) | | | | | | | | | | 94,777,210 | 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 | \$ 68,171,879 | \$ 94,777,210 | 6 |
| 7 | Number of Employees | | | | | | | | | | 870 | 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 |

**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 (a) | SNV | | | Line No. |
|----------|--------------------|------------------------------------|---------------------------------------|--------------------------------|----------|
| | | Annualized (b) WP I-3, Sh 10 | Certification (c) WP I-C2, Sh 4 | Adjustment (d) (c) - (b) | |
| 1 | Annualized Labor | | \$ 27,040,922 | | 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 | 181,931 | 188,891 | 6,960 | 5 |
| 6 | Account 851 | 0 | 0 | 0 | 6 |
| 7 | Account 852 | 1,864 | 1,935 | 71 | 7 |
| 8 | Account 853 | 48,021 | 49,858 | 1,837 | 8 |
| 9 | Account 856 | 78,513 | 81,517 | 3,003 | 9 |
| 10 | Account 857 | 12,810 | 13,300 | 490 | 10 |
| 11 | Account 859 | 0 | 0 | 0 | 11 |
| 12 | Account 870 | 3,071,513 | 3,189,009 | 117,496 | 12 |
| 13 | Account 871 | 76,960 | 79,904 | 2,944 | 13 |
| 14 | Account 874 | 1,248,625 | 1,296,390 | 47,764 | 14 |
| 15 | Account 875 | 67,468 | 70,049 | 2,581 | 15 |
| 16 | Account 878 | 2,633,399 | 2,734,136 | 100,737 | 16 |
| 17 | Account 879 | 2,623,598 | 2,723,959 | 100,362 | 17 |
| 18 | Account 880 | 1,072,720 | 1,113,755 | 41,035 | 18 |
| 19 | Account 901 | 0 | 0 | 0 | 19 |
| 20 | Account 902 | 293,175 | 304,390 | 11,215 | 20 |
| 21 | Account 903 | 140,012 | 145,368 | 5,356 | 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 | \$ 11,550,612 | \$ 11,992,462 | \$ 441,851 | 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 (a) | SNV | | | Line No. |
|---------------------------|-------------------------|-------------------|----------------------|-------------------|----------|
| | | Annualized (b) | Certification (c) | Adjustment (d) | |
| | | WP I-3, Sh 11 | WP I-C2, Sh 4 | (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 | 12,170 | 12,636 | 466 | 9 |
| 10 | Account 863 | 631,581 | 655,741 | 24,160 | 10 |
| 11 | Account 864 | 2,631 | 2,732 | 101 | 11 |
| 12 | Account 865 | 14,867 | 15,436 | 569 | 12 |
| 13 | Account 866 | 3,440 | 3,572 | 132 | 13 |
| 14 | Account 885 | 144,105 | 149,617 | 5,513 | 14 |
| 15 | Account 886 | 0 | 0 | 0 | 15 |
| 16 | Account 887 | 926,255 | 961,687 | 35,432 | 16 |
| 17 | Account 889 | 308,972 | 320,791 | 11,819 | 17 |
| 18 | Account 892 | 1,717,275 | 1,782,967 | 65,692 | 18 |
| 19 | Account 893 | 1,062,160 | 1,102,792 | 40,631 | 19 |
| 20 | Account 894 | 47,955 | 49,790 | 1,834 | 20 |
| 21 | Account 935 | 0 | 0 | 0 | 21 |
| 22 | Total Maintenance | \$ 4,871,412 | \$ 5,057,760 | \$ 186,348 | 22 |
| 23 | Total O&M | \$ 16,422,023 | \$ 17,050,222 | \$ 628,199 | 23 |
| 24 | % O&M to Total | 63.05% | 63.05% | 63.05% | 24 |
| <u>Deferred and Other</u> | | | | | |
| 25 | Account 146 | \$ 0 | \$ 0 | \$ 0 | 25 |
| 26 | Account 163 | 728,055 | 755,905 | 27,851 | 26 |
| 27 | Account 182.3 | 857,042 | 889,827 | 32,785 | 27 |
| 28 | Account 183.2 | 0 | 0 | 0 | 28 |
| 29 | Account 184 | 435,519 | 452,179 | 16,660 | 29 |
| 30 | Account 186 | 16,736 | 17,376 | 640 | 30 |
| 31 | Account 426 | 0 | 0 | 0 | 31 |
| 32 | Total Deferred | \$ 2,037,351 | \$ 2,115,287 | \$ 77,936 | 32 |
| <u>Capital</u> | | | | | |
| 33 | Account 107 | \$ 7,176,010 | \$ 7,450,517 | \$ 274,507 | 33 |
| 34 | Account 108 | 409,241 | 424,896 | 15,655 | 34 |
| 35 | Total Capital | \$ 7,585,251 | \$ 7,875,413 | \$ 290,162 | 35 |
| 36 | Total | \$ 26,044,626 | \$ 27,040,922 | \$ 996,297 | 36 |
| 37 | Account 242 | 4,090,870 | 4,247,360 | 156,490 | 37 |
| 38 | Total Incl. Account 242 | \$ 30,135,496 | \$ 31,288,283 | \$ 1,152,787 | 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 (a) | SNV | | | Line No. |
|-------------|--------------------------|----------------------|-----------------------|------------------|-------------|
| | | Annualized | Certification | Adjustment | |
| | | (b) WP I-3, Sh 12 | (c) WP I-C2, Sh 18 | (d) (c) - (b) | |
| 1 | Annualized Labor Loading | | \$ 16,448,903 | | 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 | 114,154 | 116,456 | 2,302 | 5 |
| 6 | Account 851 | 0 | 0 | 0 | 6 |
| 7 | Account 852 | 1,024 | 1,044 | 21 | 7 |
| 8 | Account 853 | 29,762 | 30,362 | 600 | 8 |
| 9 | Account 856 | 47,784 | 48,748 | 964 | 9 |
| 10 | Account 857 | 7,844 | 8,002 | 158 | 10 |
| 11 | Account 859 | 0 | 0 | 0 | 11 |
| 12 | Account 870 | 1,868,645 | 1,906,324 | 37,679 | 12 |
| 13 | Account 871 | 48,251 | 49,224 | 973 | 13 |
| 14 | Account 874 | 777,367 | 793,042 | 15,675 | 14 |
| 15 | Account 875 | 41,972 | 42,819 | 846 | 15 |
| 16 | Account 878 | 1,642,457 | 1,675,575 | 33,118 | 16 |
| 17 | Account 879 | 1,632,698 | 1,665,619 | 32,921 | 17 |
| 18 | Account 880 | 665,830 | 679,255 | 13,426 | 18 |
| 19 | Account 901 | 0 | 0 | 0 | 19 |
| 20 | Account 902 | 182,647 | 186,330 | 3,683 | 20 |
| 21 | Account 903 | 85,883 | 87,615 | 1,732 | 21 |
| 22 | Account 905 | 0 | 0 | 0 | 22 |
| 23 | Account 908 | 0 | 0 | 0 | 23 |
| 24 | Account 910 | 0 | 0 | 0 | 24 |
| 25 | Account 920 | 0 | 0 | 0 | 25 |
| 26 | Account 922 | 0 | 0 | 0 | 26 |
| 27 | Account 930.2 | 0 | 0 | 0 | 27 |
| 28 | Total Operations | \$ 7,146,318 | \$ 7,290,414 | \$ 144,096 | 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 (a) | SNV | | | Line No. |
|---------------------------|--------------------|------------------------------------|--|--------------------------------|----------|
| | | Annualized (b) WP I-3, Sh 13 | Certification (c) WP I-C2, Sh 18 | Adjustment (d) (c) - (b) | |
| <u>Maintenance</u> | | | | | |
| 1 | Account 843.1 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Account 843.2 | 0 | 0 | 0 | 2 |
| 3 | Account 843.3 | 0 | 0 | 0 | 3 |
| 4 | Account 843.5 | 0 | 0 | 0 | 4 |
| 5 | Account 843.6 | 0 | 0 | 0 | 5 |
| 6 | Account 843.7 | 0 | 0 | 0 | 6 |
| 7 | Account 843.8 | 0 | 0 | 0 | 7 |
| 8 | Account 843.9 | 0 | 0 | 0 | 8 |
| 9 | Account 861 | 7,599 | 7,752 | 153 | 9 |
| 10 | Account 863 | 394,509 | 402,464 | 7,955 | 10 |
| 11 | Account 864 | 1,747 | 1,782 | 35 | 11 |
| 12 | Account 865 | 9,318 | 9,506 | 188 | 12 |
| 13 | Account 866 | 2,196 | 2,241 | 44 | 13 |
| 14 | Account 885 | 89,737 | 91,547 | 1,809 | 14 |
| 15 | Account 886 | 0 | 0 | 0 | 15 |
| 16 | Account 887 | 579,670 | 591,358 | 11,688 | 16 |
| 17 | Account 889 | 192,114 | 195,988 | 3,874 | 17 |
| 18 | Account 892 | 1,067,462 | 1,088,986 | 21,524 | 18 |
| 19 | Account 893 | 664,167 | 677,559 | 13,392 | 19 |
| 20 | Account 894 | 30,532 | 31,148 | 616 | 20 |
| 21 | Account 935 | 0 | 0 | 0 | 21 |
| 22 | Total Maintenance | \$ 3,039,052 | \$ 3,100,331 | \$ 61,278 | 22 |
| 23 | Total O&M | \$ 10,185,370 | \$ 10,390,745 | \$ 205,375 | 23 |
| 24 | % O&M to Total | 63.17% | 63.17% | 63.17% | 24 |
| <u>Deferred and Other</u> | | | | | |
| 25 | Account 146 | \$ 0 | \$ 0 | \$ 0 | 25 |
| 26 | Account 163 | 449,931 | 459,003 | 9,072 | 26 |
| 27 | Account 182.3 | 514,853 | 525,234 | 10,381 | 27 |
| 28 | Account 183.2 | 0 | 0 | 0 | 28 |
| 29 | Account 184 | 248,967 | 253,987 | 5,020 | 29 |
| 30 | Account 186 | 10,032 | 10,234 | 202 | 30 |
| 31 | Account 426 | 0 | 0 | 0 | 31 |
| 32 | Total Deferred | \$ 1,223,783 | \$ 1,248,459 | \$ 24,676 | 32 |
| <u>Capital</u> | | | | | |
| 33 | Account 107 | \$ 4,460,177 | \$ 4,550,110 | \$ 89,934 | 33 |
| 34 | Account 108 | 254,458 | 259,589 | 5,131 | 34 |
| 35 | Total Capital | \$ 4,714,635 | \$ 4,809,700 | \$ 95,064 | 35 |
| 36 | Total | \$ 16,123,788 | \$ 16,448,903 | \$ 325,115 | 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 (a) | Corporate Direct to SNV | | | Line No. |
|----------|--------------------|------------------------------------|---------------------------------------|--------------------------------|----------|
| | | Annualized (b) WP I-3, Sh 17 | Certification (c) WP I-C2, Sh 4 | Adjustment (d) (c) - (b) | |
| 1 | Annualized Labor | | \$ 6,708,310 | | 1 |
| | <u>Operations</u> | | | | |
| 2 | Account 813 | \$ 376,643 | \$ 392,382 | \$ 15,739 | 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 | 264,501 | 275,554 | 11,053 | 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 | 821 | 855 | 34 | 12 |
| 13 | Account 871 | 146,590 | 152,716 | 6,126 | 13 |
| 14 | Account 874 | 174 | 182 | 7 | 14 |
| 15 | Account 875 | 0 | 0 | 0 | 15 |
| 16 | Account 878 | 0 | 0 | 0 | 16 |
| 17 | Account 879 | 728,221 | 758,652 | 30,431 | 17 |
| 18 | Account 880 | 279,933 | 291,631 | 11,698 | 18 |
| 19 | Account 901 | 781,926 | 814,601 | 32,675 | 19 |
| 20 | Account 902 | (108) | (112) | (5) | 20 |
| 21 | Account 903 | 3,692,483 | 3,846,786 | 154,303 | 21 |
| 22 | Account 905 | 0 | 0 | 0 | 22 |
| 23 | Account 908 | 0 | 0 | 0 | 23 |
| 24 | Account 910 | 0 | 0 | 0 | 24 |
| 25 | Account 920 | 0 | 0 | 0 | 25 |
| 26 | Account 922 | 0 | 0 | 0 | 26 |
| 27 | Account 930.2 | 0 | 0 | 0 | 27 |
| 28 | Total Operations | \$ 6,271,184 | \$ 6,533,247 | \$ 262,062 | 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 (a) | Corporate Direct to SNV | | | Line No. |
|---------------------------|-------------------------|-------------------------|----------------------|-------------------|----------|
| | | Annualized (b) | Certification (c) | Adjustment (d) | |
| | | WP I-3, Sh 18 | WP I-C2, Sh 4 | (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 | 439 | 458 | 18 | 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 | 169 | 176 | 7 | 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 | \$ 608 | \$ 633 | \$ 25 | 22 |
| 23 | Total O&M | \$ 6,271,792 | \$ 6,533,880 | \$ 262,088 | 23 |
| 24 | % O&M to Total | 97.40% | 97.40% | 97.40% | 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 | \$ 167,431 | \$ 174,427 | \$ 6,997 | 33 |
| 34 | Account 108 | 3 | 3 | 0 | 34 |
| 35 | Total Capital | \$ 167,433 | \$ 174,430 | \$ 6,997 | 35 |
| 36 | Total | \$ 6,439,226 | \$ 6,708,310 | \$ 269,084 | 36 |
| 37 | Account 242 | 1,023,464 | 1,066,232 | 42,769 | 37 |
| 38 | Total Incl. Account 242 | \$ 7,462,689 | \$ 7,774,543 | \$ 311,853 | 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 (a) | Corporate Direct to SNV | | | Line No. |
|-------------|--------------------|-------------------------|-----------------------|------------------|-------------|
| | | Annualized | Certification | Adjustment | |
| | | (b) WP I-3, Sh 26 | (c) WP I-C2, Sh 18 | (d) (c) - (b) | |
| 1 | Annualized Labor | | \$ 4,079,880 | | 1 |
| | <u>Operations</u> | | | | |
| 2 | Account 813 | \$ 233,409 | \$ 238,475 | \$ 5,066 | 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 | 165,121 | 168,704 | 3,584 | 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 | 538 | 550 | 12 | 12 |
| 13 | Account 871 | 91,053 | 93,029 | 1,976 | 13 |
| 14 | Account 874 | 114 | 117 | 2 | 14 |
| 15 | Account 875 | 0 | 0 | 0 | 15 |
| 16 | Account 878 | 0 | 0 | 0 | 16 |
| 17 | Account 879 | 452,113 | 461,925 | 9,812 | 17 |
| 18 | Account 880 | 174,052 | 177,829 | 3,777 | 18 |
| 19 | Account 901 | 494,830 | 505,569 | 10,739 | 19 |
| 20 | Account 902 | (71) | (72) | (2) | 20 |
| 21 | Account 903 | 2,286,188 | 2,335,804 | 49,616 | 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 | \$ 3,897,348 | \$ 3,981,930 | \$ 84,582 | 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 (a) | Corporate Direct to SNV | | | Line No. |
|---------------------------|--------------------|------------------------------------|--|--------------------------------|----------|
| | | Annualized (b) WP I-3, Sh 27 | Certification (c) WP I-C2, Sh 18 | Adjustment (d) (c) - (b) | |
| <u>Maintenance</u> | | | | | |
| 1 | Account 843.1 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Account 843.2 | 0 | 0 | 0 | 2 |
| 3 | Account 843.3 | 0 | 0 | 0 | 3 |
| 4 | Account 843.5 | 0 | 0 | 0 | 4 |
| 5 | Account 843.6 | 0 | 0 | 0 | 5 |
| 6 | Account 843.7 | 0 | 0 | 0 | 6 |
| 7 | Account 843.8 | 0 | 0 | 0 | 7 |
| 8 | Account 843.9 | 0 | 0 | 0 | 8 |
| 9 | Account 861 | 0 | 0 | 0 | 9 |
| 10 | Account 863 | 288 | 294 | 6 | 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 | 93 | 95 | 2 | 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 | \$ 381 | \$ 389 | \$ 8 | 22 |
| 23 | Total O&M | \$ 3,897,729 | \$ 3,982,319 | \$ 84,590 | 23 |
| 24 | % O&M to Total | 97.61% | 97.61% | 97.61% | 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 | \$ 95,487 | \$ 97,559 | \$ 2,072 | 33 |
| 34 | Account 108 | 1 | 1 | 0 | 34 |
| 35 | Total Capital | \$ 95,488 | \$ 97,560 | \$ 2,072 | 35 |
| 36 | Total | \$ 3,993,217 | \$ 4,079,880 | \$ 86,663 | 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 (a) | Annualized (b) WP I-3, Sh 19 | Certification (c) WP I-C2, Sh 4 | Adjustment (d) (c) - (b) | Net of GB and SGTC (e) (d) | Allocation Factor (f) WP I-3, Sh 21 | Allocated Adjustment (g) (e) * (f) | Line No. |
|----------|-------------------|---------------------------------|------------------------------------|-----------------------------|-------------------------------|--|---------------------------------------|----------|
| 1 | Annualized Labor | | \$ 60,104,363 | | | | | 1 |
| | <u>Operations</u> | | | | | | | |
| 2 | Account 813 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 28.19% | \$ 0 | 2 |
| 3 | Account 840 | 0 | 0 | 0 | 0 | 28.19% | 0 | 3 |
| 4 | Account 841 | 0 | 0 | 0 | 0 | 28.19% | 0 | 4 |
| 5 | Account 850 | 0 | 0 | 0 | 0 | 28.19% | 0 | 5 |
| 6 | Account 851 | 0 | 0 | 0 | 0 | 28.19% | 0 | 6 |
| 7 | Account 852 | 0 | 0 | 0 | 0 | 28.19% | 0 | 7 |
| 8 | Account 853 | 0 | 0 | 0 | 0 | 28.19% | 0 | 8 |
| 9 | Account 856 | 0 | 0 | 0 | 0 | 28.19% | 0 | 9 |
| 10 | Account 857 | 0 | 0 | 0 | 0 | 28.19% | 0 | 10 |
| 11 | Account 859 | 0 | 0 | 0 | 0 | 28.19% | 0 | 11 |
| 12 | Account 870 | 0 | 0 | 0 | 0 | 28.19% | 0 | 12 |
| 13 | Account 871 | 0 | 0 | 0 | 0 | 28.19% | 0 | 13 |
| 14 | Account 874 | 0 | 0 | 0 | 0 | 28.19% | 0 | 14 |
| 15 | Account 875 | 0 | 0 | 0 | 0 | 28.19% | 0 | 15 |
| 16 | Account 878 | 0 | 0 | 0 | 0 | 28.19% | 0 | 16 |
| 17 | Account 879 | 0 | 0 | 0 | 0 | 28.19% | 0 | 17 |
| 18 | Account 880 | 0 | 0 | 0 | 0 | 28.19% | 0 | 18 |
| 19 | Account 901 | 0 | 0 | 0 | 0 | 32.49% | 0 | 19 |
| 20 | Account 902 | 0 | 0 | 0 | 0 | 32.49% | 0 | 20 |
| 21 | Account 903 | 0 | 0 | 0 | 0 | 32.49% | 0 | 21 |
| 22 | Account 905 | 0 | 0 | 0 | 0 | 32.49% | 0 | 22 |
| 23 | Account 908 | 0 | 0 | 0 | 0 | 32.49% | 0 | 23 |
| 24 | Account 910 | 0 | 0 | 0 | 0 | 32.49% | 0 | 24 |
| 25 | Account 920 | 50,898,032 | 53,024,975 | 2,126,944 | 2,046,244 | 28.19% | 576,907 | 25 |
| 26 | Account 922 | 0 | 0 | 0 | 0 | 28.98% | 0 | 26 |
| 27 | Account 930.2 | 0 | 0 | 0 | 0 | 28.19% | 0 | 27 |
| 28 | Total Operations | \$ 50,898,032 | \$ 53,024,975 | \$ 2,126,944 | \$ 2,046,244 | | \$ 576,907 | 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) WP I-3, Sh 20 | Certification (c) WP I-C2, Sh 4 | Adjustment (d) (c) - (b) | Net of GB and SGTC (e) (d) | Allocation Factor (f) WP I-3, Sh 21 | Allocated Adjustment (g) (e) * (f) | Line No. |
|---------------------------|-------------------------|---------------------------------|------------------------------------|-----------------------------|-------------------------------|--|---------------------------------------|----------|
| <u>Maintenance</u> | | | | | | | | |
| 1 | Account 843.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 28.19% | \$ 0 | 1 |
| 2 | Account 843.2 | 0 | 0 | 0 | 0 | 28.19% | 0 | 2 |
| 3 | Account 843.3 | 0 | 0 | 0 | 0 | 28.19% | 0 | 3 |
| 4 | Account 843.5 | 0 | 0 | 0 | 0 | 28.19% | 0 | 4 |
| 5 | Account 843.6 | 0 | 0 | 0 | 0 | 28.19% | 0 | 5 |
| 6 | Account 843.7 | 0 | 0 | 0 | 0 | 28.19% | 0 | 6 |
| 7 | Account 843.8 | 0 | 0 | 0 | 0 | 28.19% | 0 | 7 |
| 8 | Account 843.9 | 0 | 0 | 0 | 0 | 28.19% | 0 | 8 |
| 9 | Account 861 | 0 | 0 | 0 | 0 | 28.19% | 0 | 9 |
| 10 | Account 863 | 0 | 0 | 0 | 0 | 28.19% | 0 | 10 |
| 11 | Account 864 | 0 | 0 | 0 | 0 | 28.19% | 0 | 11 |
| 12 | Account 865 | 0 | 0 | 0 | 0 | 28.19% | 0 | 12 |
| 13 | Account 866 | 0 | 0 | 0 | 0 | 28.19% | 0 | 13 |
| 14 | Account 885 | 0 | 0 | 0 | 0 | 28.19% | 0 | 14 |
| 15 | Account 886 | 0 | 0 | 0 | 0 | 28.19% | 0 | 15 |
| 16 | Account 887 | 0 | 0 | 0 | 0 | 28.19% | 0 | 16 |
| 17 | Account 889 | 0 | 0 | 0 | 0 | 28.19% | 0 | 17 |
| 18 | Account 892 | 0 | 0 | 0 | 0 | 28.19% | 0 | 18 |
| 19 | Account 893 | 0 | 0 | 0 | 0 | 28.19% | 0 | 19 |
| 20 | Account 894 | 0 | 0 | 0 | 0 | 28.19% | 0 | 20 |
| 21 | Account 935 | 946,403 | 985,952 | 39,549 | 38,048 | 28.19% | 10,727 | 21 |
| 22 | Total Maintenance | \$ 946,403 | \$ 985,952 | \$ 39,549 | \$ 38,048 | | \$ 10,727 | 22 |
| 23 | Total O&M | \$ 51,844,435 | \$ 54,010,927 | \$ 2,166,492 | \$ 2,084,292 | | \$ 587,634 | 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 | 28.19% | \$ 0 | 25 |
| 26 | Account 163 | 966,272 | 1,006,651 | 40,379 | 40,379 | 28.19% | 11,384 | 26 |
| 27 | Account 182.3 | (7,418) | (7,728) | (310) | (310) | 28.19% | (87) | 27 |
| 28 | Account 183.2 | 0 | 0 | 0 | 0 | 28.19% | 0 | 28 |
| 29 | Account 184 | 223,290 | 232,621 | 9,331 | 9,331 | 28.19% | 2,631 | 29 |
| 30 | Account 186 | 20,174 | 21,017 | 843 | 843 | 28.19% | 238 | 30 |
| 31 | Account 426 | 179,092 | 186,576 | 7,484 | 7,484 | 28.19% | 2,110 | 31 |
| 32 | Account 920 HoldCo | 3,863,671 | 4,025,127 | 161,456 | 161,456 | 28.19% | 45,520 | 32 |
| 33 | Total Deferred | \$ 5,245,081 | \$ 5,464,264 | \$ 219,183 | \$ 219,183 | | \$ 61,795 | 33 |
| <u>Capital</u> | | | | | | | | |
| 34 | Account 107 | \$ 603,934 | \$ 629,171 | \$ 25,237 | \$ 25,237 | 28.19% | \$ 7,115 | 34 |
| 35 | Account 108 | 0 | 0 | 0 | 0 | 28.19% | 0 | 35 |
| 36 | Total Capital | \$ 603,934 | \$ 629,171 | \$ 25,237 | \$ 25,237 | | \$ 7,115 | 36 |
| 37 | Total | \$ 57,693,450 | \$ 60,104,363 | \$ 2,410,913 | \$ 2,328,713 | | \$ 656,545 | 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 | | \$ 656,545 | 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 | 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 28 | WP I-C2, Sh 18 | (c) - (b) | (d) | WP I-3, Sh 21 | (e) * (f) | |
| 1 | Annualized Labor | | \$ 36,311,025 | | | | | 1 |
| | <u>Operations</u> | | | | | | | |
| 2 | Account 813 | \$ 0 | \$ 0 | \$ 0 | 0 | 28.19% | \$ 0 | 2 |
| 3 | Account 840 | 0 | 0 | 0 | 0 | 28.19% | 0 | 3 |
| 4 | Account 841 | 0 | 0 | 0 | 0 | 28.19% | 0 | 4 |
| 5 | Account 850 | 0 | 0 | 0 | 0 | 28.19% | 0 | 5 |
| 6 | Account 851 | 0 | 0 | 0 | 0 | 28.19% | 0 | 6 |
| 7 | Account 852 | 0 | 0 | 0 | 0 | 28.19% | 0 | 7 |
| 8 | Account 853 | 0 | 0 | 0 | 0 | 28.19% | 0 | 8 |
| 9 | Account 856 | 0 | 0 | 0 | 0 | 28.19% | 0 | 9 |
| 10 | Account 857 | 0 | 0 | 0 | 0 | 28.19% | 0 | 10 |
| 11 | Account 859 | 0 | 0 | 0 | 0 | 28.19% | 0 | 11 |
| 12 | Account 870 | 0 | 0 | 0 | 0 | 28.19% | 0 | 12 |
| 13 | Account 871 | 0 | 0 | 0 | 0 | 28.19% | 0 | 13 |
| 14 | Account 874 | 0 | 0 | 0 | 0 | 28.19% | 0 | 14 |
| 15 | Account 875 | 0 | 0 | 0 | 0 | 28.19% | 0 | 15 |
| 16 | Account 878 | 0 | 0 | 0 | 0 | 28.19% | 0 | 16 |
| 17 | Account 879 | 0 | 0 | 0 | 0 | 28.19% | 0 | 17 |
| 18 | Account 880 | 0 | 0 | 0 | 0 | 28.19% | 0 | 18 |
| 19 | Account 901 | 0 | 0 | 0 | 0 | 32.49% | 0 | 19 |
| 20 | Account 902 | 0 | 0 | 0 | 0 | 32.49% | 0 | 20 |
| 21 | Account 903 | 0 | 0 | 0 | 0 | 32.49% | 0 | 21 |
| 22 | Account 905 | 0 | 0 | 0 | 0 | 32.49% | 0 | 22 |
| 23 | Account 908 | 0 | 0 | 0 | 0 | 32.49% | 0 | 23 |
| 24 | Account 910 | 0 | 0 | 0 | 0 | 32.49% | 0 | 24 |
| 25 | Account 920 | 32,689,648 | 33,402,058 | 712,410 | 685,380 | 28.19% | 193,232 | 25 |
| 26 | Account 922 | 0 | 0 | 0 | 0 | 28.98% | 0 | 26 |
| 27 | Account 930.2 | 0 | 0 | 0 | 0 | 28.19% | 0 | 27 |
| 28 | Total Operations | \$ 32,689,648 | \$ 33,402,058 | \$ 712,410 | \$ 685,380 | | \$ 193,232 | 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 | 28.19% | \$ 0 | 1 |
| 2 | Account 843.2 | 0 | 0 | 0 | 0 | 28.19% | 0 | 2 |
| 3 | Account 843.3 | 0 | 0 | 0 | 0 | 28.19% | 0 | 3 |
| 4 | Account 843.5 | 0 | 0 | 0 | 0 | 28.19% | 0 | 4 |
| 5 | Account 843.6 | 0 | 0 | 0 | 0 | 28.19% | 0 | 5 |
| 6 | Account 843.7 | 0 | 0 | 0 | 0 | 28.19% | 0 | 6 |
| 7 | Account 843.8 | 0 | 0 | 0 | 0 | 28.19% | 0 | 7 |
| 8 | Account 843.9 | 0 | 0 | 0 | 0 | 28.19% | 0 | 8 |
| 9 | Account 861 | 0 | 0 | 0 | 0 | 28.19% | 0 | 9 |
| 10 | Account 863 | 0 | 0 | 0 | 0 | 28.19% | 0 | 10 |
| 11 | Account 864 | 0 | 0 | 0 | 0 | 28.19% | 0 | 11 |
| 12 | Account 865 | 0 | 0 | 0 | 0 | 28.19% | 0 | 12 |
| 13 | Account 866 | 0 | 0 | 0 | 0 | 28.19% | 0 | 13 |
| 14 | Account 885 | 0 | 0 | 0 | 0 | 28.19% | 0 | 14 |
| 15 | Account 886 | 0 | 0 | 0 | 0 | 28.19% | 0 | 15 |
| 16 | Account 887 | 0 | 0 | 0 | 0 | 28.19% | 0 | 16 |
| 17 | Account 889 | 0 | 0 | 0 | 0 | 28.19% | 0 | 17 |
| 18 | Account 892 | 0 | 0 | 0 | 0 | 28.19% | 0 | 18 |
| 19 | Account 893 | 0 | 0 | 0 | 0 | 28.19% | 0 | 19 |
| 20 | Account 894 | 0 | 0 | 0 | 0 | 28.19% | 0 | 20 |
| 21 | Account 935 | 608,640 | 621,904 | 13,264 | 12,761 | 28.19% | 3,598 | 21 |
| 22 | Total Maintenance | \$ 608,640 | \$ 621,904 | \$ 13,264 | \$ 12,761 | | \$ 3,598 | 22 |
| 23 | Total O&M | \$ 33,298,288 | \$ 34,023,962 | \$ 725,674 | \$ 698,141 | | \$ 196,830 | 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 | 28.19% | \$ 0 | 25 |
| 26 | Account 163 | 619,630 | 633,133 | 13,504 | 13,504 | 28.19% | 3,807 | 26 |
| 27 | Account 182.3 | (4,831) | (4,936) | (105) | (105) | 28.19% | (30) | 27 |
| 28 | Account 183.2 | 0 | 0 | 0 | 0 | 28.19% | 0 | 28 |
| 29 | Account 184 | 143,174 | 146,295 | 3,120 | 3,120 | 28.19% | 880 | 29 |
| 30 | Account 186 | 12,523 | 12,796 | 273 | 273 | 28.19% | 77 | 30 |
| 31 | Account 426 | 120,098 | 122,715 | 2,617 | 2,617 | 28.19% | 738 | 31 |
| 32 | Account 920 | 964,008 | 985,017 | 21,009 | 21,009 | 28.19% | 5,923 | 32 |
| 33 | Total Deferred | \$ 1,854,602 | \$ 1,895,020 | \$ 40,418 | \$ 40,418 | | \$ 11,395 | 33 |
| <u>Capital</u> | | | | | | | | |
| 34 | Account 107 | \$ 383,682 | \$ 392,044 | \$ 8,362 | \$ 8,362 | 28.19% | \$ 2,357 | 34 |
| 35 | Account 108 | 0 | 0 | 0 | 0 | 28.19% | 0 | 35 |
| 36 | Total Capital | \$ 383,682 | \$ 392,044 | \$ 8,362 | \$ 8,362 | | \$ 2,357 | 36 |
| 37 | Total | \$ 35,536,572 | \$ 36,311,025 | \$ 774,453 | \$ 746,920 | | \$ 210,583 | 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) | SNV (c) | Corp. Dir. SNV (d) | System Allocable (e) | Line No. |
|----------------------------------|---|------------------|---------------|--------------------|----------------------|----------|
| 1 | Test Year Adjusted Employee Benefits | WP I-3, Sh 32 | \$ 16,123,788 | \$ 3,993,217 | \$ 35,536,572 | 1 |
| <u>Certification Adjustments</u> | | | | | | |
| 2 | Social Security and Medicare | Ln 14 | \$ 84,464 | \$ 20,761 | \$ 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 | 84,162 | 23,133 | 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] | 156,490 | 42,769 | 383,195 | 9 |
| 10 | Total Certification Adjustments | Sum Lns 2 thru 9 | \$ 325,115 | \$ 86,663 | \$ 774,453 | 10 |
| 11 | Employee Benefits at Certification | Ln 1 + Ln 10 | \$ 16,448,903 | \$ 4,079,880 | \$ 36,311,025 | 11 |
| DETAILS: | | | | | | |
| <u>FICA</u> | | | | | | |
| 12 | Test Year | WP I-3, Sh 33 | \$ 2,285,419 | \$ 544,305 | \$ 4,879,475 | 12 |
| 13 | Certification | WP I-C2, Sh 19 | 2,369,883 | 565,066 | 5,065,798 | 13 |
| 14 | Certification Adjustment | Ln 13 - Ln 12 | \$ 84,464 | \$ 20,761 | \$ 186,323 | 14 |
| | | | Ln 2 | Ln 2 | Ln 2 | |
| <u>FUI</u> | | | | | | |
| 15 | Test Year | WP I-3, Sh 34 | \$ 14,280 | \$ 2,967 | \$ 26,283 | 15 |
| 16 | Certification | WP I-C2, Sh 20 | 14,280 | 2,967 | 26,283 | 16 |
| 17 | Certification Adjustment | Ln 16 - Ln 15 | 0 | 0 | 0 | 17 |
| | | | Ln 3 | Ln 3 | Ln 3 | |
| <u>SUI</u> | | | | | | |
| 18 | Test Year | WP I-3, Sh 34 | \$ 122,706 | \$ 25,493 | \$ 225,843 | 18 |
| 19 | Certification | WP I-C2, Sh 20 | 122,706 | 25,493 | 225,843 | 19 |
| 20 | Certification Adjustment | Ln 19 - Ln 18 | 0 | 0 | 0 | 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) | SNV (c) | Corp. Dir. SNV (d) | System Allocable (e) | Line No. |
|----------|--|-----------------|---------------|--------------------|----------------------|----------|
| | <u>Annualized Social Security (SS)</u> | | | | | |
| 1 | Annualized Labor | WP I-C2, Sh 4 | \$ 31,288,283 | \$ 7,774,543 | \$ 69,657,471 | 1 |
| 2 | Salaries not Subject to SS | Ln 12 | 381,790 | 478,822 | 4,241,913 | 2 |
| 3 | Labor Subject to SS | Ln 1 - Ln 2 | \$ 30,906,492 | \$ 7,295,720 | \$ 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 | \$ 1,916,203 | \$ 452,335 | \$ 4,055,765 | 5 |
| | <u>Annualized Medicare</u> | | | | | |
| 6 | Annualized Labor | Ln 1 | \$ 31,288,283 | \$ 7,774,543 | \$ 69,657,471 | 6 |
| 7 | Medicare Rate | WP I-3, Sh 33 | 1.45% | 1.45% | 1.45% | 7 |
| 8 | Total Annualized Medicare | Ln 6 * Ln 7 | \$ 453,680 | \$ 112,731 | \$ 1,010,033 | 8 |
| 9 | Annualized FICA | Ln 5 + Ln 8 | \$ 2,369,883 | \$ 565,066 | \$ 5,065,798 | 9 |
| | <u>Ineligible Salaries</u> | | | | | |
| 10 | Ineligible Salaries | Company Records | \$ 381,790 | \$ 5,897,398 | \$ 5,897,398 | 10 |
| 11 | Historical Distribution | WP I-3, Sh 33 | N/A | 8.12% | 71.93% | 11 |
| 12 | Total | Ln 10 * Ln 11 | \$ 381,790 | \$ 478,822 | \$ 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 (a) | Reference (b) | SNV (c) | Corp. Dir. SNV (d) | System Allocable (e) | Line No. |
|----------|---------------------------------------|---------------|---------------|--------------------|----------------------|----------|
| 1 | <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 | 340 | 71 | 626 | 2 |
| 3 | Tax Base | Ln 1 * Ln 2 | \$ 2,380,000 | \$ 494,460 | \$ 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 | \$ 14,280 | \$ 2,967 | \$ 26,283 | 5 |
| 6 | <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 | 340 | 71 | 626 | 7 |
| 8 | Tax Base | Ln 6 * Ln 7 | \$ 13,634,000 | \$ 2,832,550 | \$ 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 | \$ 122,706 | \$ 25,493 | \$ 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) | SNV (d) | Corporate Direct SNV (e) | Other Jurisdictions (f) | System Allocable (g) | Line No. |
|----------|--|---------------|----------------|--------------|--------------------------|-------------------------|----------------------|----------|
| 1 | Employee Investment Plan | WP I-3, Sh 42 | \$ 7,468,648 | \$ 954,460 | \$ 262,345 | \$ 3,927,714 | \$ 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 | \$ 1,012,223 | \$ 278,222 | \$ 4,165,411 | \$ 2,464,781 | 6 |
| 7 | Plus: Other EIP Plan Expenses | Ln 3 | 206,575 | 26,399 | 7,256 | 108,637 | 64,283 | 7 |
| 8 | Total Adjusted EIP | Ln 6 + Ln 7 | \$ 8,127,212 | \$ 1,038,622 | \$ 285,478 | \$ 4,274,048 | \$ 2,529,064 | 8 |
| 9 | EIP Adjustment | Ln 8 - Ln 1 | \$ 658,564 | \$ 84,162 | \$ 23,133 | \$ 346,334 | \$ 204,935 | 9 |
| 10 | Percent to Total Labor | WP I-3, Sh 6 | 100.00% | 12.78% | 3.51% | 52.59% | 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 No. | Description (a) | Corporate Labor (b) | Corporate Loadings (c) | Total (d) | Line 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
SOUTHERN NEVADA
SUMMARY OF CHANGES TO DIRECT NET GAS PLANT
FOR THE CERTIFICATION PERIOD
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

| Line No. | Description (a) | Account Number (b) | Gross Plant In-Service | | | Accumulated Provision | | | | Line No. |
|---------------------------|------------------------------------|--------------------|------------------------|-----------------|---------------|-----------------------|-----------------|-----------------------|-----------------|----------|
| | | | Additions (c) | Retirements (d) | Total (e) | Provision (f) | Retirements (g) | Other Adjustments (h) | Total (i) | |
| | | | WP I-C6, Sh 2 | WP I-C6, Sh 4 | (c) + (d) | WP I-C6, Sh 3 | (d) | WP I-C6, Sh 5 | (f) + (g) + (h) | |
| Intangible Plant | | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Franchise and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 |
| Transmission Plant | | | | | | | | | | |
| 5 | Land & Land Rights | 365.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 5 |
| 6 | Rights of Way | 365.2 | 0 | 0 | 0 | 2,896 | 0 | 0 | 2,896 | 6 |
| 7 | Structures - Compressor Stations | 366.1 | 0 | 0 | 0 | 3,758 | 0 | 0 | 3,758 | 7 |
| 8 | Structures | 366.2 | 0 | 0 | 0 | 13,967 | 0 | 0 | 13,967 | 8 |
| 9 | Mains | 367 | 0 | 0 | 0 | 922,918 | 0 | 0 | 922,918 | 9 |
| 10 | Mains - Bridge | 367.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 11 | Compressor Stations | 368 | 0 | 0 | 0 | 64,306 | 0 | 0 | 64,306 | 11 |
| 12 | Measuring and Reg. Stations | 369 | 360,627 | 0 | 360,627 | 317,611 | 0 | 0 | 317,611 | 12 |
| 13 | Communication Equipment | 370 | 11,763 | 0 | 11,763 | 7,860 | 0 | 0 | 7,860 | 13 |
| 14 | Other Equipment | 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Total Transmission Plant | | \$ 372,390 | \$ 0 | \$ 372,390 | \$ 1,333,315 | \$ 0 | \$ 0 | \$ 1,333,315 | 15 |
| Distribution Plant | | | | | | | | | | |
| 16 | Land & Land Rights | 374.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 16 |
| 17 | Rights of Way | 374.2 | 0 | 0 | 0 | 10,286 | 0 | 0 | 10,286 | 17 |
| 18 | Structures & Improvements | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Mains | 376 | 59,995,872 | (1,591,926) | 58,403,946 | 14,747,386 | (1,591,926) | (732,230) | 12,423,231 | 19 |
| 20 | Measuring and Reg. Stations | 378 | 383,234 | (38,118) | 345,115 | 487,022 | (38,118) | (51,883) | 397,021 | 20 |
| 21 | Services | 380 | 15,096,763 | (869,722) | 14,227,042 | 7,435,032 | (869,722) | (4,464,993) | 2,100,317 | 21 |
| 22 | Meters | 381 | 15,363,984 | (972,042) | 14,391,941 | 4,952,345 | (972,042) | (325) | 3,979,977 | 22 |
| 23 | Industrial Measuring and Reg. Sta. | 385 | 135,008 | 0 | 135,008 | 123,156 | 0 | 0 | 123,156 | 23 |
| 24 | Miscellaneous Equipment | 387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 25 | Total Distribution Plant | | \$ 90,974,860 | \$ (3,471,808) | \$ 87,503,052 | \$ 27,755,226 | \$ (3,471,808) | \$ (5,249,431) | \$ 19,033,988 | 25 |
| General Plant | | | | | | | | | | |
| 26 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 26 |
| 27 | Structures & Improv - Co. Owned | 390.1 | 281,635 | (106,364) | 175,271 | 467,372 | (106,364) | 0 | 361,009 | 27 |
| 28 | Structures & Improv - Leasehold | 390.2 | 0 | 0 | 0 | 40,185 | 0 | 0 | 40,185 | 28 |
| 29 | Office Furniture & Fixtures | 391 | 3,955 | 0 | 3,955 | 79,661 | 0 | 0 | 79,661 | 29 |
| 30 | Computer Software & Hardware | 391.1 | 68,414 | (5,663) | 62,751 | 167,320 | (5,663) | 0 | 161,657 | 30 |
| 31 | Transportation Equipment - Light | 392.11 | 702,461 | (590,818) | 111,644 | 585,736 | (590,818) | 74,400 | 69,318 | 31 |
| 32 | Transportation Equipment - Heavy | 392.12 | 857,442 | (253,156) | 604,285 | 269,488 | (253,156) | 28,350 | 44,682 | 32 |
| 33 | Stores Equipment | 393 | 6,944 | 0 | 6,944 | 13,768 | 0 | 0 | 13,768 | 33 |
| 34 | Tool, Shop, & Garage Equip. | 394 | 283,607 | (43,411) | 240,196 | 361,916 | (43,411) | 0 | 318,505 | 34 |
| 35 | Laboratory Equipment | 395 | 0 | (9,929) | (9,929) | 7,424 | (9,929) | 0 | (2,505) | 35 |
| 36 | Power-Operated Equipment | 396 | 315,113 | (297,881) | 17,232 | 137,018 | (297,881) | 55,150 | (105,713) | 36 |
| 37 | Communication Equipment | 397 | 0 | 0 | 0 | 86,010 | 0 | 0 | 86,010 | 37 |
| 38 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 159 | 0 | 0 | 159 | 38 |
| 39 | Miscellaneous Equipment | 398 | 2,203 | (10,938) | (8,736) | 68,522 | (10,938) | 0 | 57,583 | 39 |
| 40 | Total General Plant | | \$ 2,521,774 | \$ (1,318,161) | \$ 1,203,613 | \$ 2,284,579 | \$ (1,318,161) | \$ 157,900 | \$ 1,124,318 | 40 |
| 41 | Total Gas Plant in Service | | \$ 93,869,024 | \$ (4,789,968) | \$ 89,079,055 | \$ 31,373,120 | \$ (4,789,968) | \$ (5,091,531) | \$ 21,491,621 | 41 |

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

| Line No. | Description (a) | Account Number (b) | Actual | | | | | | Certification Total (i) Sum (c) thru (h) | Line No. |
|---------------------------|---|-----------------------|------------------|------------------|--------------------|-----------------------|---------------------|----------------------|--|----------|
| | | | June 2023 (c) | July 2023 (d) | August 2023 (e) | September 2023 (f) | October 2023 (g) | November 2023 (h) | | |
| Company Records | | | | | | | | | | |
| <u>Intangible Plant</u> | | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 1 |
| 2 | Franchise and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 4 |
| <u>Transmission Plant</u> | | | | | | | | | | |
| 5 | Land & Land Rights | 365.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 5 |
| 6 | Rights of Way | 365.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 7 | Structures - Compressor Stations | 366.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | Structures | 366.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 9 | Mains | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | Mains - Bridge | 367.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 11 | Compressor Stations | 368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Measuring and Reg. Stations [1] | 369 | 0 | 351,221 | 0 | 9,406 | 0 | 0 | 360,627 | 12 |
| 13 | Communication Equipment | 370 | 0 | 0 | 11,763 | 0 | 0 | 0 | 11,763 | 13 |
| 14 | Other Equipment | 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Total Transmission Plant | | \$ 0 | \$ 351,221 | \$ 11,763 | \$ 9,406 | \$ 0 | \$ 0 | \$ 372,390 | 15 |
| <u>Distribution Plant</u> | | | | | | | | | | |
| 16 | Land & Land Rights | 374.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 16 |
| 17 | Rights of Way | 374.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 18 | Structures & Improvements | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Mains | 376 | 16,984,479 | 10,158,577 | 7,874,991 | 9,271,199 | 8,188,196 | 7,518,430 | 59,995,872 | 19 |
| 20 | Measuring and Reg. Stations [1] | 378 | 252,422 | 1,152 | 93,186 | 44,834 | (34,726) | 26,366 | 383,234 | 20 |
| 21 | Services | 380 | 1,401,516 | 2,060,276 | 825,280 | 4,080,536 | 3,641,489 | 3,087,666 | 15,096,763 | 21 |
| 22 | Meters | 381 | 2,485,439 | 4,727,546 | 648,091 | 3,878,085 | 1,351,964 | 2,272,860 | 15,363,984 | 22 |
| 23 | Industrial Measuring and Reg. Sta. | 385 | 4,102 | (27,057) | 131,142 | 16,181 | 2,065 | 8,575 | 135,008 | 23 |
| 24 | Miscellaneous Equipment | 387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 25 | Total Distribution Plant | | \$ 21,127,958 | \$ 16,920,494 | \$ 9,572,690 | \$ 17,290,835 | \$ 13,148,988 | \$ 12,913,896 | \$ 90,974,860 | 25 |
| <u>General Plant</u> | | | | | | | | | | |
| 26 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 26 |
| 27 | Structures & Improv - Co. Owned | 390.1 | 0 | 2,673 | 145,049 | 0 | 139,289 | (5,376) | 281,635 | 27 |
| 28 | Structures & Improv - Leasehold | 390.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 29 | Office Furniture & Fixtures | 391 | 0 | 0 | 0 | 3,955 | 0 | 0 | 3,955 | 29 |
| 30 | Computer Software & Hardware | 391.1 | 14,778 | 0 | 0 | 0 | 0 | 53,635 | 68,414 | 30 |
| 31 | Transportation Equipment - Light ⁽²⁾ | 392.11 | 128,242 | 0 | 65,741 | 317,667 | 149,674 | 41,138 | 702,461 | 31 |
| 32 | Transportation Equipment - Heavy | 392.12 | 103,154 | 0 | 754,288 | 0 | 0 | 0 | 857,442 | 32 |
| 33 | Stores Equipment | 393 | 0 | 0 | 0 | 3,509 | 3,435 | 0 | 6,944 | 33 |
| 34 | Tool, Shop, & Garage Equip. | 394 | 7,468 | 229,056 | 6,232 | 0 | 24,650 | 16,202 | 283,607 | 34 |
| 35 | Laboratory Equipment | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 36 | Power-Operated Equipment | 396 | 0 | 24,104 | 0 | 14,013 | 276,996 | 0 | 315,113 | 36 |
| 37 | Communication Equipment | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37 |
| 38 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 39 | Miscellaneous Equipment | 398 | 0 | 0 | 0 | 0 | 2,203 | 0 | 2,203 | 39 |
| 40 | Total General Plant | | \$ 253,643 | \$ 255,833 | \$ 971,309 | \$ 339,143 | \$ 596,247 | \$ 105,599 | \$ 2,521,774 | 40 |
| 41 | Total Gas Plant in Service | | \$ 21,381,600 | \$ 17,527,548 | \$ 10,555,762 | \$ 17,639,384 | \$ 13,745,234 | \$ 13,019,496 | \$ 93,869,024 | 41 |

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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) | | |
| | Company Records | | | | | | | Sum (c) thru (h) | |
| | <u>Intangible Plant</u> | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Franchise and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 |
| | <u>Transmission Plant</u> | | | | | | | | |
| 5 | Land & Land Rights | 365.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 5 |
| 6 | Rights of Way | 365.2 | 483 | 483 | 483 | 483 | 483 | 483 | 2,896 |
| 7 | Structures - Compressor Stations | 366.1 | 626 | 626 | 626 | 626 | 626 | 626 | 3,758 |
| 8 | Structures | 366.2 | 2,328 | 2,328 | 2,328 | 2,328 | 2,328 | 2,328 | 13,967 |
| 9 | Mains | 367 | 153,820 | 153,820 | 153,820 | 153,820 | 153,820 | 153,820 | 922,918 |
| 10 | Mains - Bridge | 367.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | Compressor Stations | 368 | 10,718 | 10,718 | 10,718 | 10,718 | 10,718 | 10,718 | 64,306 |
| 12 | Measuring and Reg. Stations | 369 | 52,451 | 52,451 | 53,168 | 53,168 | 53,187 | 53,187 | 317,611 |
| 13 | Communication Equipment | 370 | 1,299 | 1,299 | 1,299 | 1,321 | 1,321 | 1,321 | 7,860 |
| 14 | Other Equipment | 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Total Transmission Plant | | \$ 221,723 | \$ 221,723 | \$ 222,441 | \$ 222,463 | \$ 222,482 | \$ 222,482 | \$ 1,333,315 |
| | <u>Distribution Plant</u> | | | | | | | | |
| 16 | Land & Land Rights | 374.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 17 | Rights of Way | 374.2 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 1,714 | 10,286 |
| 18 | Structures & Improvements | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Mains | 376 | 2,409,652 | 2,437,514 | 2,454,301 | 2,466,930 | 2,482,559 | 2,496,430 | 14,747,386 |
| 20 | Measuring and Reg. Stations | 378 | 80,365 | 81,127 | 81,130 | 81,411 | 81,547 | 81,442 | 487,022 |
| 21 | Services | 380 | 1,230,296 | 1,232,561 | 1,236,224 | 1,237,552 | 1,245,629 | 1,252,771 | 7,435,032 |
| 22 | Meters | 381 | 803,807 | 810,322 | 825,552 | 827,660 | 840,299 | 844,705 | 4,952,345 |
| 23 | Industrial Measuring and Reg. Sta. | 385 | 20,417 | 20,425 | 20,373 | 20,625 | 20,656 | 20,660 | 123,156 |
| 24 | Miscellaneous Equipment | 387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Total Distribution Plant | | \$ 4,546,251 | \$ 4,583,662 | \$ 4,619,294 | \$ 4,635,893 | \$ 4,672,404 | \$ 4,697,723 | \$ 27,755,226 |
| | <u>General Plant</u> | | | | | | | | |
| 26 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 27 | Structures & Improv - Co. Owned | 390.1 | 77,801 | 77,801 | 77,806 | 77,917 | 77,917 | 78,132 | 467,372 |
| 28 | Structures & Improv - Leasehold | 390.2 | 6,698 | 6,698 | 6,698 | 6,698 | 6,698 | 6,698 | 40,185 |
| 29 | Office Furniture & Fixtures | 391 | 13,271 | 13,271 | 13,271 | 13,271 | 13,288 | 13,288 | 79,661 |
| 30 | Computer Software & Hardware | 391.1 | 27,683 | 27,927 | 27,927 | 27,927 | 27,927 | 27,927 | 167,320 |
| 31 | Transportation Equipment - Light | 392.11 | 98,068 | 98,339 | 98,339 | 94,855 | 97,413 | 98,722 | 585,736 |
| 32 | Transportation Equipment - Heavy | 392.12 | 43,723 | 43,015 | 43,015 | 46,579 | 46,579 | 46,579 | 269,488 |
| 33 | Stores Equipment | 393 | 2,289 | 2,289 | 2,289 | 2,289 | 2,301 | 2,312 | 13,768 |
| 34 | Tool, Shop, & Garage Equip. | 394 | 59,565 | 59,524 | 60,670 | 60,673 | 60,673 | 60,810 | 361,916 |
| 35 | Laboratory Equipment | 395 | 1,258 | 1,258 | 1,258 | 1,217 | 1,217 | 1,217 | 7,424 |
| 36 | Power-Operated Equipment | 396 | 23,625 | 22,398 | 22,512 | 22,355 | 22,422 | 23,706 | 137,018 |
| 37 | Communication Equipment | 397 | 14,335 | 14,335 | 14,335 | 14,335 | 14,335 | 14,335 | 86,010 |
| 38 | Telemetry Equipment | 397.2 | 26 | 26 | 26 | 26 | 26 | 26 | 159 |
| 39 | Miscellaneous Equipment | 398 | 11,459 | 11,459 | 11,398 | 11,398 | 11,398 | 11,410 | 68,522 |
| 40 | Total General Plant | | \$ 379,801 | \$ 378,339 | \$ 379,544 | \$ 379,540 | \$ 382,192 | \$ 385,162 | \$ 2,284,579 |
| 41 | Total Gas Plant in Service | | \$ 5,147,775 | \$ 5,183,725 | \$ 5,221,278 | \$ 5,237,896 | \$ 5,277,078 | \$ 5,305,367 | \$ 31,373,120 |

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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) | November 2023 (h) | | |
| | Company Records | | | | | | | | Sum (c) thru (h) | |
| | <u>Intangible Plant</u> | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Franchise and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3 |
| 4 | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 |
| | <u>Transmission Plant</u> | | | | | | | | | |
| 5 | Land & Land Rights | 365.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 5 |
| 6 | Rights of Way | 365.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 7 | Structures - Compressor Stations | 366.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | Structures | 366.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| 9 | Mains | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9 |
| 10 | Mains - Bridge | 367.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 11 | Compressor Stations | 368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Measuring and Reg. Stations | 369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | Communication Equipment | 370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13 |
| 14 | Other Equipment | 371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Total Transmission Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 15 |
| | <u>Distribution Plant</u> | | | | | | | | | |
| 16 | Land & Land Rights | 374.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 16 |
| 17 | Rights of Way | 374.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 18 | Structures & Improvements | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Mains | 376 | (595,176) | (283,599) | (446,406) | (77,840) | (28,404) | (160,501) | (1,591,926) | 19 |
| 20 | Measuring and Reg. Stations | 378 | 0 | 0 | 0 | 0 | 0 | (38,118) | (38,118) | 20 |
| 21 | Services | 380 | (268,951) | (228,601) | (161,449) | (41,953) | (70,468) | (98,300) | (869,722) | 21 |
| 22 | Meters | 381 | (491,052) | (65,329) | (2,633) | (9,031) | (3,093) | (400,904) | (972,042) | 22 |
| 23 | Industrial Measuring and Reg. Sta. | 385 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 24 | Miscellaneous Equipment | 387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 25 | Total Distribution Plant | | \$ (1,355,179) | \$ (577,529) | \$ (610,488) | \$ (128,824) | \$ (101,965) | \$ (697,823) | \$ (3,471,808) | 25 |
| | <u>General Plant</u> | | | | | | | | | |
| 26 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 26 |
| 27 | Structures & Improv - Co. Owned | 390.1 | 0 | 0 | (84,598) | 0 | (21,766) | 0 | (106,364) | 27 |
| 28 | Structures & Improv - Leasehold | 390.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 29 | Office Furniture & Fixtures | 391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 30 | Computer Software & Hardware | 391.1 | 0 | 0 | 0 | 0 | 0 | (5,663) | (5,663) | 30 |
| 31 | Transportation Equipment - Light | 392.11 | (99,010) | 0 | (441,330) | (41,887) | (8,591) | 0 | (590,818) | 31 |
| 32 | Transportation Equipment - Heavy | 392.12 | (253,156) | 0 | 0 | 0 | 0 | 0 | (253,156) | 32 |
| 33 | Stores Equipment | 393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 34 | Tool, Shop, & Garage Equip. | 394 | (14,921) | (22,843) | (5,647) | 0 | 0 | 0 | (43,411) | 34 |
| 35 | Laboratory Equipment | 395 | 0 | 0 | (9,929) | 0 | 0 | 0 | (9,929) | 35 |
| 36 | Power-Operated Equipment | 396 | (259,588) | 0 | (33,139) | 0 | (5,154) | 0 | (297,881) | 36 |
| 37 | Communication Equipment | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37 |
| 38 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 39 | Miscellaneous Equipment | 398 | 0 | (10,938) | 0 | 0 | 0 | 0 | (10,938) | 39 |
| 40 | Total General Plant | | \$ (626,675) | \$ (33,781) | \$ (574,642) | \$ (41,887) | \$ (35,511) | \$ (5,663) | \$ (1,318,161) | 40 |
| 41 | Total Gas Plant in Service | | \$ (1,981,854) | \$ (611,310) | \$ (1,185,130) | \$ (170,712) | \$ (137,476) | \$ (703,486) | \$ (4,789,968) | 41 |

SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
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) | | | November 2023 (h) |
| | Company Records | | | | | | | Sum (c) thru (h) | | |
| | <u>Intangible Plant</u> | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 | |
| 2 | Franchise and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 2 | |
| 3 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 3 | |
| 4 | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 | |
| | <u>Transmission Plant</u> | | | | | | | | | |
| 5 | Land & Land Rights | 365.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 5 | |
| 6 | Rights of Way | 365.2 | 0 | 0 | 0 | 0 | 0 | 0 | 6 | |
| 7 | Structures - Compressor Stations | 366.1 | 0 | 0 | 0 | 0 | 0 | 0 | 7 | |
| 8 | Structures | 366.2 | 0 | 0 | 0 | 0 | 0 | 0 | 8 | |
| 9 | Mains | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 9 | |
| 10 | Mains - Bridge | 367.2 | 0 | 0 | 0 | 0 | 0 | 0 | 10 | |
| 11 | Compressor Stations | 368 | 0 | 0 | 0 | 0 | 0 | 0 | 11 | |
| 12 | Measuring and Reg. Stations | 369 | 0 | 0 | 0 | 0 | 0 | 0 | 12 | |
| 13 | Communication Equipment | 370 | 0 | 0 | 0 | 0 | 0 | 0 | 13 | |
| 14 | Other Equipment | 371 | 0 | 0 | 0 | 0 | 0 | 0 | 14 | |
| 15 | Total Transmission Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 15 | |
| | <u>Distribution Plant</u> | | | | | | | | | |
| 16 | Land & Land Rights | 374.1 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 16 | |
| 17 | Rights of Way | 374.2 | 0 | 0 | 0 | 0 | 0 | 0 | 17 | |
| 18 | Structures & Improvements | 375 | 0 | 0 | 0 | 0 | 0 | 0 | 18 | |
| 19 | Mains | 376 | (472,022) | (41,135) | (79,955) | (39,226) | (71,429) | (28,463) | (732,230) | 19 |
| 20 | Measuring and Reg. Stations | 378 | (3) | 0 | (49,132) | 0 | 0 | (2,748) | (51,883) | 20 |
| 21 | Services | 380 | (1,041,758) | (571,377) | (712,904) | (854,957) | (382,916) | (901,081) | (4,464,993) | 21 |
| 22 | Meters | 381 | 0 | (325) | 0 | 0 | 0 | 0 | (325) | 22 |
| 23 | Industrial Measuring and Reg. Sta. | 385 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 23 |
| 24 | Miscellaneous Equipment | 387 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 24 |
| 25 | Total Distribution Plant | | \$ (1,513,783) | \$ (612,837) | \$ (841,991) | \$ (894,184) | \$ (454,345) | \$ (932,291) | \$ (5,249,431) | 25 |
| | <u>General Plant</u> | | | | | | | | | |
| 26 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 26 |
| 27 | Structures & Improv - Co. Owned | 390.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27 |
| 28 | Structures & Improv - Leasehold | 390.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 28 |
| 29 | Office Furniture & Fixtures | 391 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 29 |
| 30 | Computer Software & Hardware | 391.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30 |
| 31 | Transportation Equipment - Light | 392.11 | 7,350 | 0 | 11,850 | 55,200 | 0 | 0 | 74,400 | 31 |
| 32 | Transportation Equipment - Heavy | 392.12 | 0 | 0 | 0 | 28,350 | 0 | 0 | 28,350 | 32 |
| 33 | Stores Equipment | 393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33 |
| 34 | Tool, Shop, & Garage Equip. | 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34 |
| 35 | Laboratory Equipment | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35 |
| 36 | Power-Operated Equipment | 396 | 0 | 0 | 0 | 51,550 | 0 | 3,600 | 55,150 | 36 |
| 37 | Communication Equipment | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 37 |
| 38 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 38 |
| 39 | Miscellaneous Equipment | 398 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 39 |
| 40 | Total General Plant | | \$ 7,350 | \$ 0 | \$ 11,850 | \$ 135,100 | \$ 0 | \$ 3,600 | \$ 157,900 | 40 |
| 41 | Total Gas Plant in Service | | \$ (1,506,433) | \$ (612,837) | \$ (830,141) | \$ (759,084) | \$ (454,345) | \$ (928,691) | \$ (5,091,531) | 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 | | Provision | | Accumulated Provision | | Total (i) | Line No. |
|-------------------------|--|--------------------|------------------------|--------------------|--------------------|-------------------|-----------------------|------------------|-------------------|----------|
| | | | Additions (c) | Retirements (d) | Total (e) | WP I-C6, Sh 7 | WP I-C6, Sh 8 | Retirements (g) | | |
| Intangible Plant | | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Miscellaneous Intangible | 303 | 4,103,280 | 0 | 4,103,280 | 9,935,343 | 0 | (503,907) | 9,431,436 | 2 |
| 3 | Total Intangible Plant | | <u>4,103,280</u> | <u>0</u> | <u>4,103,280</u> | <u>9,935,343</u> | <u>0</u> | <u>(503,907)</u> | <u>9,431,436</u> | 3 |
| General Plant | | | | | | | | | | |
| 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 | (23,878) | 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 | | <u>861,265</u> | <u>(2,123,669)</u> | <u>(1,262,404)</u> | <u>3,310,818</u> | <u>(2,123,669)</u> | <u>12,938</u> | <u>1,200,086</u> | 20 |
| 21 | Total | | <u>4,964,545</u> | <u>(2,123,669)</u> | <u>2,840,876</u> | <u>13,246,161</u> | <u>(2,123,669)</u> | <u>(490,969)</u> | <u>10,631,522</u> | 21 |
| 22 | 4-Factor | | | | | | | | 28.19% | 22 |
| 23 | After Allocation | | | | | | | | <u>2,997,395</u> | 23 |

**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) | November 2023 (h) | | |
| | | | | | | | | | Sum (c) thru (h) | |
| Intangible Plant | | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 2 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | 61,130 | 4,027,750 | 14,400 | 4,103,280 | 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>4,103,280</u> | 3 |
| General Plant | | | | | | | | | | |
| 4 | Land & Land Rights | 389 | \$ 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 5 | Structures & Improv - Co. Owned | 390.1 | 0 | 15,959 | 24,928 | 0 | 0 | 20,276 | 61,163 | 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 | 64,574 | 0 | 0 | 0 | 2,708 | 0 | 67,282 | 8 |
| 9 | Computer Software & Hardware | 391.1 | 0 | 0 | 0 | 7,450 | 582,495 | 30,945 | 620,890 | 9 |
| 10 | Transportation Equipment-Light | 392.11 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10 |
| 11 | Transportation Equipment-Heavy | 392.12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Transportation Equipment-Aircraft | 392.21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | Stores Equipment | 393 | 0 | 0 | 8,370 | 0 | 0 | 0 | 8,370 | 13 |
| 14 | Tool, Shop, & Garage Equip. | 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Laboratory Equipment | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 16 | Power-Operated Equipment | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 17 | Communication Equipment | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 17 |
| 18 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Miscellaneous Equipment | 398 | 0 | 0 | 4,322 | 78,972 | 20,267 | 0 | 103,561 | 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>861,265</u> | 20 |
| 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> | 21 |

[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) | November 2023 (h) | | |
| | | | | | | | | | Sum (c) thru (h) | |
| 1 | Intangible Plant | | | | | | | | | |
| 2 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 |
| 3 | Miscellaneous Intangible | 303 | 1,655,990 | 1,649,300 | 1,649,300 | 1,623,025 | 1,622,923 | 1,734,805 | 9,935,343 | 2 |
| | Total Intangible Plant | | \$ 1,655,990 | \$ 1,649,300 | \$ 1,649,300 | \$ 1,623,025 | \$ 1,622,923 | \$ 1,734,805 | \$ 9,935,343 | 3 |
| 4 | General Plant | | | | | | | | | |
| 5 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 |
| 6 | Structures & Improv - Co. Owned | 390.1 | 75,700 | 75,700 | 75,725 | 75,728 | 75,728 | 75,728 | 454,310 | 5 |
| 7 | Structures & Improv - Leasehold | 390.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 8 | Structures and Improv - Leasehold Fully Amort. | 390.21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 9 | Office Furniture & Fixtures | 391 | 51,455 | 51,605 | 51,179 | 51,179 | 51,179 | 51,194 | 307,791 | 8 |
| 10 | Computer Software & Hardware | 391.1 | 295,855 | 283,616 | 282,056 | 282,056 | 275,115 | 284,726 | 1,703,424 | 9 |
| 11 | Transportation Equipment-Light | 392.11 | 15,960 | 15,960 | 15,125 | 15,125 | 15,125 | 14,639 | 91,934 | 10 |
| 12 | Transportation Equipment-Heavy | 392.12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 13 | Transportation Equipment-Aircraft | 392.21 | 27,405 | 27,405 | 27,405 | 27,405 | 27,405 | 27,405 | 164,427 | 12 |
| 14 | Stores Equipment | 393 | 370 | 370 | 416 | 416 | 256 | 256 | 2,037 | 13 |
| 15 | Tool, Shop, & Garage Equip. | 394 | 7,133 | 7,133 | 7,133 | 7,133 | 7,133 | 42,796 | 205,428 | 14 |
| 16 | Laboratory Equipment | 395 | 11,097 | 11,097 | 11,097 | 11,097 | 11,097 | 11,097 | 66,584 | 15 |
| 17 | Power-Operated Equipment | 396 | 1,226 | 1,226 | 1,226 | 1,226 | 1,226 | 1,226 | 7,355 | 16 |
| 18 | Communication Equipment | 397 | 44,327 | 44,327 | 44,019 | 44,019 | 44,019 | 44,019 | 264,731 | 17 |
| 19 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 20 | Miscellaneous Equipment | 398 | 34,109 | 34,093 | 34,048 | 34,072 | 34,497 | 34,609 | 205,428 | 19 |
| | Total General Plant | | \$ 564,636 | \$ 552,531 | \$ 549,383 | \$ 549,457 | \$ 542,780 | \$ 552,032 | \$ 3,310,818 | 20 |
| 21 | Total Gas Plant in Service | | \$ 2,220,626 | \$ 2,201,831 | \$ 2,198,683 | \$ 2,172,482 | \$ 2,165,703 | \$ 2,286,837 | \$ 13,246,161 | 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) | June 2023 (c) | July 2023 (d) | August 2023 (e) | September 2023 (f) | October 2023 (g) | November 2023 (h) | Certification Total (i) | Line No. |
|-------------------------|--|--------------------|---------------|---------------|-----------------|--------------------|------------------|-------------------|-------------------------|----------|
| | [1] | | | | | | | | Sum (c) thru (h) | |
| Intangible Plant | | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2 |
| 3 | Total Intangible Plant | | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 3 |
| General Plant | | | | | | | | | | |
| 4 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 |
| 5 | Structures & Improv - Co. Owned | 390.1 | 0 | (2,579) | (23,043) | 0 | 0 | (11,824) | (37,446) | 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 | (37,713) | (76,609) | 0 | 0 | 0 | 0 | (114,322) | 8 |
| 9 | Computer Software & Hardware | 391.1 | (741,746) | (94,555) | 0 | (428,122) | 0 | (462,698) | (1,727,121) | 9 |
| 10 | Transportation Equipment-Light | 392.11 | 0 | (98,827) | 0 | 0 | (28,823) | 0 | (127,650) | 10 |
| 11 | Transportation Equipment-Heavy | 392.12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11 |
| 12 | Transportation Equipment-Aircraft | 392.21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12 |
| 13 | Stores Equipment | 393 | 0 | 0 | 0 | (28,869) | 0 | 0 | (28,869) | 13 |
| 14 | Tool, Shop, & Garage Equip. | 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14 |
| 15 | Laboratory Equipment | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15 |
| 16 | Power-Operated Equipment | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16 |
| 17 | Communication Equipment | 397 | 0 | (55,329) | 0 | 0 | 0 | (19,446) | (74,774) | 17 |
| 18 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18 |
| 19 | Miscellaneous Equipment | 398 | (2,794) | (8,118) | 0 | (2,575) | 0 | 0 | (13,487) | 19 |
| 20 | Total General Plant | | \$ (782,253) | \$ (336,017) | \$ (23,043) | \$ (459,566) | \$ (28,823) | \$ (493,968) | \$ (2,123,669) | 20 |
| 21 | Total Gas Plant in Service | | \$ (782,253) | \$ (336,017) | \$ (23,043) | \$ (459,566) | \$ (28,823) | \$ (493,968) | \$ (2,123,669) | 21 |

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

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

| Line No. | Description (a) | Account Number (b) | Actual | | | | | Certification Total (i) Sum (c) thru (h) | Line No. |
|-------------------------|--|-----------------------|------------------|------------------|--------------------|-----------------------|---------------------|--|------------------|
| | | | June 2023 (c) | July 2023 (d) | August 2023 (e) | September 2023 (f) | October 2023 (g) | | |
| Intangible Plant | | | | | | | | | |
| 1 | Organization | 301 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 1 |
| 2 | Miscellaneous Intangible | 303 | 0 | 0 | 0 | (503,907) | 0 | 0 | (503,907) |
| 3 | Total Intangible Plant | | <u>0</u> | <u>0</u> | <u>0</u> | <u>(503,907)</u> | <u>0</u> | <u>0</u> | <u>(503,907)</u> |
| General Plant | | | | | | | | | |
| 4 | Land & Land Rights | 389 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 4 |
| 5 | Structures & Improv - Co. Owned | 390.1 | 0 | 0 | 0 | 0 | 0 | 0 | 5 |
| 6 | Structures & Improv - Leasehold | 390.2 | 0 | 0 | 0 | 0 | 0 | 0 | 6 |
| 7 | Structures and Improv - Leasehold Fully Amort. | 390.21 | 0 | 0 | 0 | 0 | 0 | 0 | 7 |
| 8 | Office Furniture & Fixtures | 391 | 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) | 0 | 11,838 |
| 11 | Transportation Equipment-Heavy | 392.12 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Transportation Equipment-Aircraft | 392.21 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Stores Equipment | 393 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Tool, Shop, & Garage Equip. | 394 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Laboratory Equipment | 395 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Power-Operated Equipment | 396 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Communication Equipment | 397 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Telemetry Equipment | 397.2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Miscellaneous Equipment | 398 | 0 | 0 | 1,100 | 0 | 0 | 0 | 1,100 |
| 20 | Total General Plant | | <u>9,733</u> | <u>0</u> | <u>8,450</u> | <u>0</u> | <u>(5,245)</u> | <u>0</u> | <u>12,938</u> |
| 21 | Total Gas Plant in Service | | <u>9,733</u> | <u>0</u> | <u>8,450</u> | <u>(503,907)</u> | <u>(5,245)</u> | <u>0</u> | <u>(490,969)</u> |

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

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
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) 12 | Line No. |
|----------|----------------------------|-----------------|-------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|--------------------------|----------|
| 1 | 401k Plan Software | 11/15/1985 | 61-1237-03 | 60 | 0 | 0 | 280,015 | 0 | 0 | 280,015 | 0 | 0 | 280,015 | 0 | 1 |
| 2 | General Ledger System | 6/15/1986 | 61-1868-03 | 60 | 0 | 2,098,477 | 0 | 0 | 2,098,477 | 2,098,477 | 0 | 2,098,477 | 0 | 0 | 2 |
| 3 | Stock Transfer Software | 10/15/1987 | 70-1240-03 | 60 | 0 | 320,762 | 0 | 0 | 320,762 | 320,762 | 0 | 320,762 | 0 | 0 | 3 |
| 4 | Walker Table Manager Lite | 10/15/1988 | 61-1251-03 | 60 | 0 | 18,000 | 0 | 0 | 18,000 | 18,000 | 0 | 18,000 | 0 | 0 | 4 |
| 5 | Interact Mvixa Software | 12/15/1988 | 61-1252-03 | 60 | 0 | 26,712 | 0 | 0 | 26,712 | 26,712 | 0 | 26,712 | 0 | 0 | 5 |
| 6 | Primark Sales Software | 11/15/1989 | 61-2382-00 | 60 | 0 | 53,850 | 0 | 0 | 53,850 | 53,850 | 0 | 53,850 | 0 | 0 | 6 |
| 7 | Customer Service System | 11/15/1990 | 61-2382-10 | 60 | 0 | 91,425 | 0 | 0 | 91,425 | 91,425 | 0 | 91,425 | 0 | 0 | 7 |
| 8 | Work Order System (Wos) S | 11/15/1990 | 61-2392-10 | 120 | 0 | 12,131,211 | 0 | 0 | 12,131,211 | 12,131,211 | 0 | 12,131,211 | 0 | 0 | 8 |
| 9 | Systems Management Project | 9/15/1991 | 61-C110000 | 60 | 0 | 509,585 | 0 | 0 | 509,585 | 509,585 | 0 | 509,585 | 0 | 0 | 9 |
| 10 | Configuration Management | 12/15/1991 | 61-C110018 | 60 | 0 | 90,708 | 0 | 0 | 90,708 | 90,708 | 0 | 90,708 | 0 | 0 | 10 |
| 11 | Cas Implementation And Tr | 12/15/1991 | 61-C110018 | 120 | 0 | 3,506,418 | 0 | 0 | 3,506,418 | 3,506,418 | 0 | 3,506,418 | 0 | 0 | 11 |
| 12 | Zip-4 Barcode On Bills | 9/15/1992 | 61-C210002 | 60 | 0 | 56,451 | 0 | 0 | 56,451 | 56,451 | 0 | 56,451 | 0 | 0 | 12 |
| 13 | Contract Billing (Ole) | 11/15/1992 | 61-C210013 | 60 | 0 | 21,456 | 0 | 0 | 21,456 | 21,456 | 0 | 21,456 | 0 | 0 | 13 |
| 14 | Oracle Database Software | 11/15/1994 | 061C3100107 | 60 | 0 | 108,512 | 0 | 0 | 108,512 | 108,512 | 0 | 108,512 | 0 | 0 | 14 |
| 15 | (Fes) Field Order System | 6/11/1995 | 061C3100164 | 60 | 0 | 809,651 | 0 | 0 | 809,651 | 809,651 | 0 | 809,651 | 0 | 0 | 15 |
| 16 | Customer Shareholder Syst | 6/28/1996 | 065C3100199 | 60 | 0 | 10,625 | 0 | 0 | 10,625 | 10,625 | 0 | 10,625 | 0 | 0 | 16 |
| 17 | GA Build - Stage 1 | 8/31/1998 | 065C3100111 | 60 | 0 | 2,485,720 | 0 | 0 | 2,485,720 | 2,485,720 | 0 | 2,485,720 | 0 | 0 | 17 |
| 18 | Met Reading Replacment | 5/15/1997 | 061C3100686 | 60 | 0 | 23,252 | 0 | 0 | 23,252 | 23,252 | 0 | 23,252 | 0 | 0 | 18 |
| 19 | Contract Billing Project | 7/31/1997 | 061C3100044 | 60 | 0 | 97,968 | 0 | 0 | 97,968 | 97,968 | 0 | 97,968 | 0 | 0 | 19 |
| 20 | Web Homepage | 4/11/1998 | 061C7100044 | 60 | 0 | 19,015 | 0 | 0 | 19,015 | 19,015 | 0 | 19,015 | 0 | 0 | 20 |
| 21 | Quest Software | 4/11/1998 | 061C7100056 | 60 | 0 | 8,692 | 0 | 0 | 8,692 | 8,692 | 0 | 8,692 | 0 | 0 | 21 |
| 22 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 22 |
| 23 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 23 |
| 24 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 24 |
| 25 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 25 |
| 26 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 26 |
| 27 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 27 |
| 28 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 28 |
| 29 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 29 |
| 30 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 30 |
| 31 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 31 |
| 32 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 32 |
| 33 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 33 |
| 34 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 34 |
| 35 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 35 |
| 36 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 36 |
| 37 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 37 |
| 38 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 38 |
| 39 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 39 |
| 40 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 40 |
| 41 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 41 |
| 42 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 42 |
| 43 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 43 |
| 44 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 44 |
| 45 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 45 |
| 46 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 46 |
| 47 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 47 |
| 48 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 48 |
| 49 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 49 |
| 50 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 50 |
| 51 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 51 |
| 52 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 52 |
| 53 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 53 |
| 54 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 54 |
| 55 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 55 |
| 56 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 56 |
| 57 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 57 |
| 58 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 58 |
| 59 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 59 |
| 60 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 60 |
| 61 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 61 |
| 62 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 62 |
| 63 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 63 |
| 64 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 64 |
| 65 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 65 |
| 66 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 66 |
| 67 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 67 |
| 68 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 68 |
| 69 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 69 |
| 70 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 70 |
| 71 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 71 |
| 72 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 72 |
| 73 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 73 |
| 74 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 74 |
| 75 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 75 |
| 76 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 76 |
| 77 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 77 |
| 78 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 78 |
| 79 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 79 |
| 80 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 80 |
| 81 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | 81 |
| 82 | Oracle Solaris Security So | 4/11/1998 | 061C7100053 | 60 | 0 | 17,703 | 0 | 0 | 17,703 | 17,703 | 0 | 17,703 | 0 | 0 | |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

| Line No. | Description | In-Service Date | Work Order Number | Life - Months (g) | 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) 12 | Line No. |
|----------|-----------------------------|-----------------|-------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|--------------------------|----------|
| 87 | 165 Perpetual Licenses Fo | 8/10/2001 | 085C1100125 | 36 | 0 | 44,418 | 0 | 0 | 44,418 | 44,418 | 0 | 0 | 0 | 0 | 87 |
| 88 | Microsoft Software | 9/25/2001 | 085C1100116 | 36 | 0 | 618,633 | 0 | 0 | 618,633 | 618,633 | 0 | 0 | 0 | 0 | 88 |
| 89 | Teller Terminal Software | 9/25/2001 | 085C1100142 | 36 | 0 | 405,000 | 0 | 0 | 405,000 | 405,000 | 0 | 0 | 0 | 0 | 89 |
| 90 | Purchase Source Code From | 9/25/2001 | 085C1100112 | 36 | 0 | 820,000 | 0 | 0 | 820,000 | 820,000 | 0 | 0 | 0 | 0 | 90 |
| 91 | Credit Card System | 2/14/2002 | 085C1100019 | 36 | 0 | 200,000 | 0 | 0 | 200,000 | 200,000 | 0 | 0 | 0 | 0 | 91 |
| 92 | Online Help System | 2/14/2002 | 085C1100017 | 36 | 0 | 255,000 | 0 | 0 | 255,000 | 255,000 | 0 | 0 | 0 | 0 | 92 |
| 93 | Oracle Software | 4/22/2002 | 058C1100193 | 36 | 0 | 28,263 | 0 | 0 | 28,263 | 28,263 | 0 | 0 | 0 | 0 | 93 |
| 94 | Ampl Software Conversion | 4/22/2002 | 058C1100193 | 36 | 0 | 28,263 | 0 | 0 | 28,263 | 28,263 | 0 | 0 | 0 | 0 | 94 |
| 95 | PI System S/cada Historian | 4/12/2002 | 052C1100189 | 36 | 0 | 298,832 | 0 | 0 | 298,832 | 298,832 | 0 | 0 | 0 | 0 | 95 |
| 96 | Veritas Advanced Reporter | 5/21/2002 | 085C1100222 | 36 | 0 | 16,614 | 0 | 0 | 16,614 | 16,614 | 0 | 0 | 0 | 0 | 96 |
| 97 | Commw Software | 6/11/2002 | 052C1100072 | 36 | 0 | 530,528 | 0 | 0 | 530,528 | 530,528 | 0 | 0 | 0 | 0 | 97 |
| 98 | Oracle 11i - Name | 7/8/2002 | 065C1100128 | 84 | 0 | 10,183,646 | 0 | 0 | 10,183,646 | 10,183,646 | 0 | 0 | 0 | 0 | 98 |
| 99 | Oracle 11i - Name | 7/8/2002 | 065C1100128 | 84 | 0 | 10,183,646 | 0 | 0 | 10,183,646 | 10,183,646 | 0 | 0 | 0 | 0 | 99 |
| 100 | Novell Software Licenses | 8/29/2002 | 081C2100044 | 36 | 0 | 34,260 | 0 | 0 | 34,260 | 34,260 | 0 | 0 | 0 | 0 | 100 |
| 101 | Hummingbird Exceed Licenses | 8/29/2002 | 081C2100028 | 36 | 0 | 16,034 | 0 | 0 | 16,034 | 16,034 | 0 | 0 | 0 | 0 | 101 |
| 102 | Unaccounted Gas Software | 9/18/2002 | 085C1100216 | 36 | 0 | 136,800 | 0 | 0 | 136,800 | 136,800 | 0 | 0 | 0 | 0 | 102 |
| 103 | Interactive Voice Response | 10/15/2002 | 085C1100038 | 36 | 0 | 472,515 | 0 | 0 | 472,515 | 472,515 | 0 | 0 | 0 | 0 | 103 |
| 104 | Kirana/Oracle T11 Software | 1/19/2002 | 085C1100062 | 36 | 0 | 135,624 | 0 | 0 | 135,624 | 135,624 | 0 | 0 | 0 | 0 | 104 |
| 105 | Oracle 11i - Name | 12/1/2002 | 085C1100114 | 36 | 0 | 107,017 | 0 | 0 | 107,017 | 107,017 | 0 | 0 | 0 | 0 | 105 |
| 106 | Mailman Centralization | 12/1/2002 | 085C1100014 | 36 | 0 | 107,017 | 0 | 0 | 107,017 | 107,017 | 0 | 0 | 0 | 0 | 106 |
| 107 | Report Output Management | 12/1/2002 | 085C1100078 | 36 | 0 | 26,759 | 0 | 0 | 26,759 | 26,759 | 0 | 0 | 0 | 0 | 107 |
| 108 | Data Relocation Emrs | 12/31/2002 | 052C2100132 | 36 | 0 | 19,750 | 0 | 0 | 19,750 | 19,750 | 0 | 0 | 0 | 0 | 108 |
| 109 | 2003 Functional Software | 12/31/2002 | 052C1100133 | 36 | 0 | 27,000 | 0 | 0 | 27,000 | 27,000 | 0 | 0 | 0 | 0 | 109 |
| 110 | Emms Software Enhancement | 12/31/2002 | 052C1100209 | 36 | 0 | 21,425 | 0 | 0 | 21,425 | 21,425 | 0 | 0 | 0 | 0 | 110 |
| 111 | Oracle 11i - Name | 1/19/2003 | 085C1100114 | 36 | 0 | 64,713 | 0 | 0 | 64,713 | 64,713 | 0 | 0 | 0 | 0 | 111 |
| 112 | Oracle 11i - Name | 1/19/2003 | 085C1100114 | 36 | 0 | 64,713 | 0 | 0 | 64,713 | 64,713 | 0 | 0 | 0 | 0 | 112 |
| 113 | Patrol WebSphere | 3/7/2003 | 081C2100145 | 36 | 0 | 43,030 | 0 | 0 | 43,030 | 43,030 | 0 | 0 | 0 | 0 | 113 |
| 114 | MainView For Linux | 3/7/2003 | 081C2100143 | 36 | 0 | 34,126 | 0 | 0 | 34,126 | 34,126 | 0 | 0 | 0 | 0 | 114 |
| 115 | Mq Series Software | 3/7/2003 | 081C2100086 | 36 | 0 | 68,657 | 0 | 0 | 68,657 | 68,657 | 0 | 0 | 0 | 0 | 115 |
| 116 | Navision Software | 3/7/2003 | 085C1100118 | 36 | 0 | 64,210 | 0 | 0 | 64,210 | 64,210 | 0 | 0 | 0 | 0 | 116 |
| 117 | Alt Designer/Act Fortimas | 3/7/2003 | 081C2100090 | 36 | 0 | 42,280 | 0 | 0 | 42,280 | 42,280 | 0 | 0 | 0 | 0 | 117 |
| 118 | Oracle 11i - Name | 3/7/2003 | 085C1100114 | 36 | 0 | 28,489 | 0 | 0 | 28,489 | 28,489 | 0 | 0 | 0 | 0 | 118 |
| 119 | LVV Virtualization Call | 3/24/2003 | 085C1100032 | 36 | 0 | 446,679 | 0 | 0 | 446,679 | 446,679 | 0 | 0 | 0 | 0 | 119 |
| 120 | Ces To Emrs Interface | 3/24/2003 | 052C2100043 | 36 | 0 | 545,169 | 0 | 0 | 545,169 | 545,169 | 0 | 0 | 0 | 0 | 120 |
| 121 | Oracle Comp Workbench | 4/28/2003 | 085C1100021 | 36 | 0 | 22,653 | 0 | 0 | 22,653 | 22,653 | 0 | 0 | 0 | 0 | 121 |
| 122 | Ar System Licenses | 5/8/2003 | 085C1100033 | 36 | 0 | 12,227 | 0 | 0 | 12,227 | 12,227 | 0 | 0 | 0 | 0 | 122 |
| 123 | Wms (Work Management Syst | 6/20/2003 | 052C3100137 | 180 | 0 | 28,878,245 | 0 | 0 | 28,878,245 | 28,878,245 | 0 | 0 | 0 | 0 | 123 |
| 124 | Oracle 11i - Name | 6/20/2003 | 085C1100114 | 36 | 0 | 32,413 | 0 | 0 | 32,413 | 32,413 | 0 | 0 | 0 | 0 | 124 |
| 125 | Big Professional Web Serv | 9/15/2003 | 081C3100055 | 36 | 0 | 32,413 | 0 | 0 | 32,413 | 32,413 | 0 | 0 | 0 | 0 | 125 |
| 126 | IBM Tivoli Software | 9/18/2003 | 081C3100051 | 36 | 0 | 130,965 | 0 | 0 | 130,965 | 130,965 | 0 | 0 | 0 | 0 | 126 |
| 127 | Via Perpetual Licenses | 9/18/2003 | 081C3100049 | 36 | 0 | 41,156 | 0 | 0 | 41,156 | 41,156 | 0 | 0 | 0 | 0 | 127 |
| 128 | Sever Protection Softwar | 9/18/2003 | 085C3100061 | 36 | 0 | 10,725 | 0 | 0 | 10,725 | 10,725 | 0 | 0 | 0 | 0 | 128 |
| 129 | Republisher Software | 9/24/2003 | 085C3100026 | 36 | 0 | 17,617 | 0 | 0 | 17,617 | 17,617 | 0 | 0 | 0 | 0 | 129 |
| 130 | Oracle 11i - Name | 9/24/2003 | 085C1100114 | 36 | 0 | 28,489 | 0 | 0 | 28,489 | 28,489 | 0 | 0 | 0 | 0 | 130 |
| 131 | Microsoft Office Licenses | 9/28/2003 | 081C3100047 | 36 | 0 | 28,489 | 0 | 0 | 28,489 | 28,489 | 0 | 0 | 0 | 0 | 131 |
| 132 | Novell Licenses | 12/8/2003 | CONV | 36 | 0 | 15,694 | 0 | 0 | 15,694 | 15,694 | 0 | 0 | 0 | 0 | 132 |
| 133 | Letter Generation System | 12/8/2003 | CONV | 36 | 0 | 45,900 | 0 | 0 | 45,900 | 45,900 | 0 | 0 | 0 | 0 | 133 |
| 134 | Archiver Software License | 12/8/2003 | CONV | 36 | 0 | 97,022 | 0 | 0 | 97,022 | 97,022 | 0 | 0 | 0 | 0 | 134 |
| 135 | BrightStor Storage Recou | 12/8/2003 | CONV | 36 | 0 | 198,996 | 0 | 0 | 198,996 | 198,996 | 0 | 0 | 0 | 0 | 135 |
| 136 | Emp Express Software | 12/18/2003 | CONV | 36 | 0 | 13,013 | 0 | 0 | 13,013 | 13,013 | 0 | 0 | 0 | 0 | 136 |
| 137 | Oracle 11i - Name | 12/18/2003 | 085C1100114 | 36 | 0 | 1,539,638 | 0 | 0 | 1,539,638 | 1,539,638 | 0 | 0 | 0 | 0 | 137 |
| 138 | Reser Verification Projec | 12/22/2003 | CONV | 36 | 0 | 490,334 | 0 | 0 | 490,334 | 490,334 | 0 | 0 | 0 | 0 | 138 |
| 139 | Emms Software | 1/9/2004 | 052C3100058 | 36 | 0 | 35,566 | 0 | 0 | 35,566 | 35,566 | 0 | 0 | 0 | 0 | 139 |
| 140 | Logica Arm Web Portal | 1/30/2004 | 085C3100097 | 36 | 0 | 393,517 | 0 | 0 | 393,517 | 393,517 | 0 | 0 | 0 | 0 | 140 |
| 141 | Ilg Licenses | 2/9/2004 | 085C3100100 | 36 | 0 | 64,500 | 0 | 0 | 64,500 | 64,500 | 0 | 0 | 0 | 0 | 141 |
| 142 | IBM Licenses | 2/9/2004 | 085C3100083 | 36 | 0 | 5,208 | 0 | 0 | 5,208 | 5,208 | 0 | 0 | 0 | 0 | 142 |
| 143 | IBM Licenses Recovery | 2/9/2004 | 085C3100083 | 36 | 0 | 137,381 | 0 | 0 | 137,381 | 137,381 | 0 | 0 | 0 | 0 | 143 |
| 144 | Mainframe Upgrade License | 2/9/2004 | 081C3100103 | 36 | 0 | 147,381 | 0 | 0 | 147,381 | 147,381 | 0 | 0 | 0 | 0 | 144 |
| 145 | Vivare License | 4/29/2004 | 085C4100053 | 36 | 0 | 24,446 | 0 | 0 | 24,446 | 24,446 | 0 | 0 | 0 | 0 | 145 |
| 146 | Citrix License | 7/22/2004 | 085C4100067 | 36 | 0 | 11,886 | 0 | 0 | 11,886 | 11,886 | 0 | 0 | 0 | 0 | 146 |
| 147 | Bnc Patrol Licenses | 7/22/2004 | 085C4100066 | 36 | 0 | 58,394 | 0 | 0 | 58,394 | 58,394 | 0 | 0 | 0 | 0 | 147 |
| 148 | Patchlink 5.0 Licenses | 7/22/2004 | 085C4100054 | 36 | 0 | 35,398 | 0 | 0 | 35,398 | 35,398 | 0 | 0 | 0 | 0 | 148 |
| 149 | Oracle 11i - Name | 7/22/2004 | 085C1100114 | 36 | 0 | 61,542 | 0 | 0 | 61,542 | 61,542 | 0 | 0 | 0 | 0 | 149 |
| 150 | Veritas Downgrade License | 7/22/2004 | 085C4100065 | 36 | 0 | 61,542 | 0 | 0 | 61,542 | 61,542 | 0 | 0 | 0 | 0 | 150 |
| 151 | Pc Duo Meeting & Invento | 8/16/2004 | 085C4100043 | 36 | 0 | 51,111 | 0 | 0 | 51,111 | 51,111 | 0 | 0 | 0 | 0 | 151 |
| 152 | Pi-Loe Software | 8/31/2004 | 056C3100099 | 36 | 0 | 20,850 | 0 | 0 | 20,850 | 20,850 | 0 | 0 | 0 | 0 | 152 |
| 153 | Mapframe Software | 8/31/2004 | 085C3100085 | 36 | 0 | 284,455 | 0 | 0 | 284,455 | 284,455 | 0 | 0 | 0 | 0 | 153 |
| 154 | Emms Software | 8/31/2004 | 052C3100035 | 36 | 0 | 642,048 | 0 | 0 | 642,048 | 642,048 | 0 | 0 | 0 | 0 | 154 |
| 155 | Oracle 11i - Name | 9/15/2004 | 085C1100114 | 36 | 0 | 212,459 | 0 | 0 | 212,459 | 212,459 | 0 | 0 | 0 | 0 | 155 |
| 156 | Oracle 11i - Name | 10/22/2004 | 052C3100025 | 36 | 0 | 212,459 | 0 | 0 | 212,459 | 212,459 | 0 | 0 | 0 | 0 | 156 |
| 157 | Mobile Facility Data Mgmt | 11/1/2004 | 085C4100078 | 36 | 0 | 454,500 | 0 | 0 | 454,500 | 454,500 | 0 | 0 | 0 | 0 | 157 |
| 158 | Symmetric Software | 11/23/2004 | 085C4100094 | 36 | 0 | 35,188 | 0 | 0 | 35,188 | 35,188 | 0 | 0 | 0 | 0 | 158 |
| 159 | Com System Upgrade | 11/23/2004 | 085C4100080 | 36 | 0 | 44,579 | 0 | 0 | 44,579 | 44,579 | 0 | 0 | 0 | 0 | 159 |
| 160 | Db Microware Software | 12/22/2004 | 085C4100071 | 36 | 0 | 267,153 | 0 | 0 | 267,153 | 267,153 | 0 | 0 | 0 | 0 | 160 |
| 161 | IBM Software | 4/20/2005 | 085C3100016 | 36 | 0 | 60,826 | 0 | 0 | 60,826 | 60,826 | 0 | 0 | 0 | 0 | 161 |
| 162 | IBM Software | 4/20/2005 | 085C3100015 | 36 | 0 | 31,014 | 0 | 0 | 31,014 | 31,014 | 0 | 0 | 0 | 0 | 162 |
| 163 | Exrav/Periscope License | 4/20/2005 | 085C4100128 | 36 | 0 | 16,197 | 0 | 0 | 16,197 | 16,197 | 0 | 0 | 0 | 0 | 163 |
| 164 | Security Patch Management | 5/12/2005 | 085C4100131 | 36 | 0 | 21,216 | 0 | 0 | 21,216 | 21,216 | 0 | 0 | 0 | 0 | 164 |
| 165 | Second Firewall | 5/12/2005 | 085C4100027 | 36 | 0 | 42,600 | 0 | 0 | 42,600 | 42,600 | 0 | 0 | 0 | 0 | 165 |
| 166 | Dep-32 Connect Module | 6/8/2005 | 085C4100130 | 36 | 0 | 63,385 | 0 | 0 | 63,385 | 63,385 | 0 | 0 | 0 | 0 | 166 |
| 167 | Oracle 11i - Name | 6/29/2005 | 085C1100114 | 36 | 0 | 23,684 | 0 | 0 | 23,684 | 23,684 | 0 | 0 | 0 | 0 | 167 |
| 168 | Oracle 11i - Name | 6/29/2005 | 085C1100114 | 36 | 0 | 23,684 | 0 | 0 | 23,684 | 23,684 | 0 | 0 | 0 | 0 | 168 |
| 169 | Identity Manager License | 6/29/2005 | 085C5100042 | 36 | 0 | 103,847 | 0 | 0 | 103,847 | 103,847 | 0 | 0 | 0 | 0 | 169 |
| 170 | Sun6900/E4900 Veritas Sof | 6/29/2005 | 085C5100039 | 36 | 0 | 215,084 | 0 | 0 | 215,084 | 215,084 | 0 | | | | |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTING ENTRY 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. |
|----------|---|-----------------|-------------------|---------------|-------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|-------------------|----------|
| | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) (12) | |
| 173 | Purchase Remedial Licenses | 9/29/2005 | 061C5100063 | 36 | 0 | 22,000 | 0 | 0 | 22,000 | 22,000 | 0 | 22,000 | 0 | 0 | 173 |
| 174 | Purchase Microsoft Licns | 9/29/2005 | 061C5100068 | 36 | 0 | 36,591 | 0 | 0 | 36,591 | 36,591 | 0 | 36,591 | 0 | 0 | 174 |
| 175 | Gas Batch Post Processor | 11/9/2005 | 052C5100098 | 36 | 0 | 14,345 | 0 | 0 | 14,345 | 14,345 | 0 | 14,345 | 0 | 0 | 175 |
| 176 | log License | 12/2/2005 | 061C5100091 | 36 | 0 | 12,908 | 0 | 0 | 12,908 | 12,908 | 0 | 12,908 | 0 | 0 | 176 |
| 177 | Auto Cad Licenses | 12/19/2005 | 052C5100066 | 36 | 0 | 389,254 | 0 | 0 | 389,254 | 389,254 | 0 | 389,254 | 0 | 0 | 177 |
| 178 | Pics License | 12/29/2005 | 061C5100116 | 36 | 0 | 1,228,369 | 0 | 0 | 1,228,369 | 1,228,369 | 0 | 1,228,369 | 0 | 0 | 178 |
| 179 | AutoCAD LT License | 12/29/2005 | 061C5100115 | 36 | 0 | 1,228,369 | 0 | 0 | 1,228,369 | 1,228,369 | 0 | 1,228,369 | 0 | 0 | 179 |
| 180 | Quest Tool Licenses | 12/29/2005 | 061C5100100 | 36 | 0 | 39,231 | 0 | 0 | 39,231 | 39,231 | 0 | 39,231 | 0 | 0 | 180 |
| 181 | Khace Payroll & H/ Toolki | 12/29/2005 | 061C5100096 | 36 | 0 | 85,250 | 0 | 0 | 85,250 | 85,250 | 0 | 85,250 | 0 | 0 | 181 |
| 182 | Riser Verification Progic | 12/31/2005 | 052C5100102 | 36 | 0 | 756,043 | 0 | 0 | 756,043 | 756,043 | 0 | 756,043 | 0 | 0 | 182 |
| 183 | Clrx Licenses | 2/19/2006 | 061C5100148 | 36 | 0 | 17,852 | 0 | 0 | 17,852 | 17,852 | 0 | 17,852 | 0 | 0 | 183 |
| 184 | Microsoft Visio Licenses | 2/19/2006 | 061C5100136 | 36 | 0 | 120,161 | 0 | 0 | 120,161 | 120,161 | 0 | 120,161 | 0 | 0 | 184 |
| 185 | Microsoft Project Licenses | 2/19/2006 | 061C5100137 | 36 | 0 | 120,161 | 0 | 0 | 120,161 | 120,161 | 0 | 120,161 | 0 | 0 | 185 |
| 186 | Windows Server Cal Licns | 7/27/2006 | 061C5100033 | 36 | 0 | 33,629 | 0 | 0 | 33,629 | 33,629 | 0 | 33,629 | 0 | 0 | 186 |
| 187 | Upgrade 30 Autocad Licns | 11/14/2006 | 052C5100053 | 36 | 0 | 37,659 | 0 | 0 | 37,659 | 37,659 | 0 | 37,659 | 0 | 0 | 187 |
| 188 | Bnc Remedial License | 12/19/2006 | 061C5100068 | 36 | 0 | 17,240 | 0 | 0 | 17,240 | 17,240 | 0 | 17,240 | 0 | 0 | 188 |
| 189 | Commvault Software | 12/19/2006 | 061C5100022 | 36 | 0 | 52,411 | 0 | 0 | 52,411 | 52,411 | 0 | 52,411 | 0 | 0 | 189 |
| 190 | Commvault Software | 12/19/2006 | 061C5100022 | 36 | 0 | 164,426 | 0 | 0 | 164,426 | 164,426 | 0 | 164,426 | 0 | 0 | 190 |
| 191 | Microsoft Office 2007 | 12/19/2006 | 061C5100022 | 36 | 0 | 17,710 | 0 | 0 | 17,710 | 17,710 | 0 | 17,710 | 0 | 0 | 191 |
| 192 | Statask Software | 12/19/2006 | 061C5100092 | 36 | 0 | 37,702 | 0 | 0 | 37,702 | 37,702 | 0 | 37,702 | 0 | 0 | 192 |
| 193 | Mackney Vsi/Cabod Licns | 12/19/2006 | 061C5100020 | 36 | 0 | 17,590 | 0 | 0 | 17,590 | 17,590 | 0 | 17,590 | 0 | 0 | 193 |
| 194 | Emns Software | 2/21/2007 | 052C5100077 | 36 | 0 | 266,637 | 0 | 0 | 266,637 | 266,637 | 0 | 266,637 | 0 | 0 | 194 |
| 195 | Autocad Drawing Processor | 2/21/2007 | 052C5100015 | 36 | 0 | 259,074 | 0 | 0 | 259,074 | 259,074 | 0 | 259,074 | 0 | 0 | 195 |
| 196 | Wms/Emns Database Interfa | 2/21/2007 | 052C5100056 | 36 | 0 | 292,484 | 0 | 0 | 292,484 | 292,484 | 0 | 292,484 | 0 | 0 | 196 |
| 197 | Microsoft Natural Gas Ai | 4/27/2007 | 061C5100177 | 36 | 0 | 102,886 | 0 | 0 | 102,886 | 102,886 | 0 | 102,886 | 0 | 0 | 197 |
| 198 | Powerbroker Licenses | 4/27/2007 | 061C5100113 | 36 | 0 | 37,626 | 0 | 0 | 37,626 | 37,626 | 0 | 37,626 | 0 | 0 | 198 |
| 199 | Vista Plus License | 4/27/2007 | 061C5100113 | 36 | 0 | 37,626 | 0 | 0 | 37,626 | 37,626 | 0 | 37,626 | 0 | 0 | 199 |
| 200 | Livestate Data Recovery S | 4/27/2007 | 061C5100115 | 36 | 0 | 139,789 | 0 | 0 | 139,789 | 139,789 | 0 | 139,789 | 0 | 0 | 200 |
| 201 | Ethink Enterprise S/w | 4/30/2007 | 061C5100088 | 36 | 0 | 104,766 | 0 | 0 | 104,766 | 104,766 | 0 | 104,766 | 0 | 0 | 201 |
| 202 | Load Balancer | 5/24/2007 | 061C7100026 | 36 | 0 | 37,780 | 0 | 0 | 37,780 | 37,780 | 0 | 37,780 | 0 | 0 | 202 |
| 203 | Clrx Licenses | 5/24/2007 | 061C7100026 | 36 | 0 | 62,628 | 0 | 0 | 62,628 | 62,628 | 0 | 62,628 | 0 | 0 | 203 |
| 204 | Clrx Licenses | 5/24/2007 | 061C7100026 | 36 | 0 | 62,628 | 0 | 0 | 62,628 | 62,628 | 0 | 62,628 | 0 | 0 | 204 |
| 205 | SanI Lethland Network Epa | 5/24/2007 | 061C7100030 | 36 | 0 | 15,489 | 0 | 0 | 15,489 | 15,489 | 0 | 15,489 | 0 | 0 | 205 |
| 206 | PI Data Access | 6/27/2007 | 052C7100008 | 36 | 0 | 25,900 | 0 | 0 | 25,900 | 25,900 | 0 | 25,900 | 0 | 0 | 206 |
| 207 | Autocad Training | 6/28/2007 | 052C5100077 | 36 | 0 | 128,129 | 0 | 0 | 128,129 | 128,129 | 0 | 128,129 | 0 | 0 | 207 |
| 208 | Receivables Software | 6/29/2007 | 061C5100109 | 36 | 0 | 76,084 | 0 | 0 | 76,084 | 76,084 | 0 | 76,084 | 0 | 0 | 208 |
| 209 | Ac Reporting Licenses | 8/27/2007 | 061C7100047 | 36 | 0 | 20,678 | 0 | 0 | 20,678 | 20,678 | 0 | 20,678 | 0 | 0 | 209 |
| 210 | Microsoft Office Suite Li | 10/31/2007 | 061C7100059 | 36 | 0 | 10,926 | 0 | 0 | 10,926 | 10,926 | 0 | 10,926 | 0 | 0 | 210 |
| 211 | Powerbroker Licenses | 10/31/2007 | 061C7100059 | 36 | 0 | 10,926 | 0 | 0 | 10,926 | 10,926 | 0 | 10,926 | 0 | 0 | 211 |
| 212 | Travel Workload Scheduler | 10/31/2007 | 061C7100060 | 36 | 0 | 110,638 | 0 | 0 | 110,638 | 110,638 | 0 | 110,638 | 0 | 0 | 212 |
| 213 | Powerbroker Licenses | 11/30/2007 | 061C7100062 | 36 | 0 | 11,960 | 0 | 0 | 11,960 | 11,960 | 0 | 11,960 | 0 | 0 | 213 |
| 214 | Talent One/Em Licenses | 11/30/2007 | 061C7100035 | 36 | 0 | 55,300 | 0 | 0 | 55,300 | 55,300 | 0 | 55,300 | 0 | 0 | 214 |
| 215 | Ujk Software | 12/17/2007 | 061C7100035 | 36 | 0 | 189,398 | 0 | 0 | 189,398 | 189,398 | 0 | 189,398 | 0 | 0 | 215 |
| 216 | Ujk Software | 12/17/2007 | 061C7100035 | 36 | 0 | 189,398 | 0 | 0 | 189,398 | 189,398 | 0 | 189,398 | 0 | 0 | 216 |
| 217 | Max Gas Software | 12/22/2007 | 061C7100104 | 36 | 0 | 35,031 | 0 | 0 | 35,031 | 35,031 | 0 | 35,031 | 0 | 0 | 217 |
| 218 | Ops Mgr Server Licenses | 12/22/2007 | 061C7100120 | 36 | 0 | 61,265 | 0 | 0 | 61,265 | 61,265 | 0 | 61,265 | 0 | 0 | 218 |
| 219 | Oracle Internet Licenses | 12/22/2007 | 061C7100084 | 36 | 0 | 49,177 | 0 | 0 | 49,177 | 49,177 | 0 | 49,177 | 0 | 0 | 219 |
| 220 | Oracle Internet Licenses | 12/22/2007 | 061C7100084 | 36 | 0 | 49,177 | 0 | 0 | 49,177 | 49,177 | 0 | 49,177 | 0 | 0 | 220 |
| 221 | Wms/Emns Interface Phase | 1/22/2008 | 052C7100013 | 36 | 0 | 301,580 | 0 | 0 | 301,580 | 301,580 | 0 | 301,580 | 0 | 0 | 221 |
| 222 | Wms/Emns Interface Phase | 1/22/2008 | 052C7100013 | 36 | 0 | 316,502 | 0 | 0 | 316,502 | 316,502 | 0 | 316,502 | 0 | 0 | 222 |
| 223 | Emns Software | 2/19/2008 | 061C5100165 | 36 | 0 | 156,130 | 0 | 0 | 156,130 | 156,130 | 0 | 156,130 | 0 | 0 | 223 |
| 224 | Microsoft License For Com | 2/29/2008 | 061C7100132 | 36 | 0 | 74,937 | 0 | 0 | 74,937 | 74,937 | 0 | 74,937 | 0 | 0 | 224 |
| 225 | Sun Memory For Oracle | 4/8/2008 | 061C7100131 | 36 | 0 | 9,138 | 0 | 0 | 9,138 | 9,138 | 0 | 9,138 | 0 | 0 | 225 |
| 226 | Visto And Office Licenses | 4/8/2008 | 061C7100133 | 36 | 0 | 106,726 | 0 | 0 | 106,726 | 106,726 | 0 | 106,726 | 0 | 0 | 226 |
| 227 | On Demand Personal Naviga | 5/23/2008 | 061C7100130 | 36 | 0 | 192,348 | 0 | 0 | 192,348 | 192,348 | 0 | 192,348 | 0 | 0 | 227 |
| 228 | Veritas Cluster File Syst | 7/21/2008 | 061C5100031 | 36 | 0 | 22,488 | 0 | 0 | 22,488 | 22,488 | 0 | 22,488 | 0 | 0 | 228 |
| 229 | Veritas Cluster File Syst | 7/21/2008 | 061C5100031 | 36 | 0 | 146,297 | 0 | 0 | 146,297 | 146,297 | 0 | 146,297 | 0 | 0 | 229 |
| 230 | Proof of concept for EMRS Corflation Project | 12/16/2008 | 052C7100126 | 36 | 0 | 58,377 | 0 | 0 | 58,377 | 58,377 | 0 | 58,377 | 0 | 0 | 230 |
| 231 | For Temp Gas Plot | 1/22/2009 | 052C7100056 | 36 | 0 | 206,679 | 0 | 0 | 206,679 | 206,679 | 0 | 206,679 | 0 | 0 | 231 |
| 232 | Purch Frontline Energy Services Document Altn | 1/22/2009 | 052C7100056 | 36 | 0 | 15,323 | 0 | 0 | 15,323 | 15,323 | 0 | 15,323 | 0 | 0 | 232 |
| 233 | And Intellectual Property | 1/22/2009 | 052C7100056 | 36 | 0 | 15,323 | 0 | 0 | 15,323 | 15,323 | 0 | 15,323 | 0 | 0 | 233 |
| 234 | Microsoft Office Software | 2/19/2009 | 061C5100020 | 36 | 0 | 1,580,329 | 0 | 0 | 1,580,329 | 1,580,329 | 0 | 1,580,329 | 0 | 0 | 234 |
| 235 | Purch Design Instat Call Center Software | 2/19/2009 | 061C5100020 | 60 | 0 | 383,703 | 0 | 0 | 383,703 | 383,703 | 0 | 383,703 | 0 | 0 | 235 |
| 236 | Wms/Emns Interface Ph3 | 2/19/2009 | 052C5100064 | 36 | 0 | 5,819 | 0 | 0 | 5,819 | 5,819 | 0 | 5,819 | 0 | 0 | 236 |
| 237 | Purch Ms Licenses - Visto | 2/19/2009 | 061C5100068 | 36 | 0 | 18,371 | 0 | 0 | 18,371 | 18,371 | 0 | 18,371 | 0 | 0 | 237 |
| 238 | Purch Ms Licenses - Server | 2/19/2009 | 061C5100068 | 36 | 0 | 267,459 | 0 | 0 | 267,459 | 267,459 | 0 | 267,459 | 0 | 0 | 238 |
| 239 | Purchase Software For Emns | 2/19/2009 | 052C5100006 | 36 | 0 | 14,317 | 0 | 0 | 14,317 | 14,317 | 0 | 14,317 | 0 | 0 | 239 |
| 240 | Purchase Oracle Licenses For Network Servers | 2/19/2009 | 061C5100046 | 36 | 0 | 14,317 | 0 | 0 | 14,317 | 14,317 | 0 | 14,317 | 0 | 0 | 240 |
| 241 | Preliminary Plan And Design For A Virtual Call Center | 2/19/2009 | 061C7100041 | 36 | 0 | 811,474 | 0 | 0 | 811,474 | 811,474 | 0 | 811,474 | 0 | 0 | 241 |
| 242 | Purch 25 Powerbroker Licenses | 2/26/2009 | 061C5100053 | 36 | 0 | 48,488 | 0 | 0 | 48,488 | 48,488 | 0 | 48,488 | 0 | 0 | 242 |
| 243 | Purch Additional Licensing For Novel Ide Nifty | 2/26/2009 | 061C5100032 | 36 | 0 | 96,797 | 0 | 0 | 96,797 | 96,797 | 0 | 96,797 | 0 | 0 | 243 |
| 244 | AngenOpen Workgroup Suite And Promotion | 3/9/2009 | 061C7100117 | 60 | 0 | 402,359 | 0 | 0 | 402,359 | 402,359 | 0 | 402,359 | 0 | 0 | 244 |
| 245 | Software & Convert From Accufix | 4/6/2009 | 061C5100075 | 36 | 0 | 240,837 | 0 | 0 | 240,837 | 240,837 | 0 | 240,837 | 0 | 0 | 245 |
| 246 | PURCHASE DATAAGENT FOR ORACLE | 4/28/2009 | 061W0000082 | 36 | 0 | 23,683 | 0 | 0 | 23,683 | 23,683 | 0 | 23,683 | 0 | 0 | 246 |
| 247 | Upgrade Energy Management System At Corp | 4/28/2009 | 065C5100077 | 36 | 0 | 37,300 | 0 | 0 | 37,300 | 37,300 | 0 | 37,300 | 0 | 0 | 247 |
| 248 | PURCHASE LUPK DEVELOPER REPTUAL | 4/30/2009 | 061W0000076 | 36 | 0 | 23,065 | 0 | 0 | 23,065 | 23,065 | 0 | 23,065 | 0 | 0 | 248 |
| 249 | MODULE IMPLEMENTATION ORACLE SUPPLIER PORTAL | 4/30/2009 | 061W0000078 | 36 | 0 | 24,547 | 0 | 0 | 24,547 | 24,547 | 0 | 24,547 | 0 | 0 | 249 |
| 250 | GPS Resource Viewer Software | 9/12/2009 | 061W0000137 | 36 | 0 | 970,151 | 0 | 0 | 970,151 | 970,151 | 0 | 970,151 | 0 | 0 | 250 |
| 251 | Purchase News-PDF upgrade | 10/12/2009 | 061W0000128 | 36 | 0 | 51,704 | 0 | 0 | 51,704 | 51,704 | 0 | 51,704 | 0 | 0 | 251 |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

| Line No. | Description | In-Service Date | Work Order Number | Life - Months | 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. |
|----------|---|-----------------|-------------------|---------------|---------------|-------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|-------------------|----------|
| | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | |
| 252 | Audit Control Software | 10/29/2009 | 06521W00000885 | 36 | 0 | 0 | 52,764 | 0 | 0 | 52,764 | 0 | 0 | 52,764 | 0 | 0 | 252 |
| 253 | Purchase 100 Oracle Professional User Licenses | 10/29/2009 | 0651W00000228 | 36 | 0 | 0 | 422,022 | 0 | 0 | 422,022 | 0 | 0 | 422,022 | 0 | 0 | 253 |
| 254 | Upgrade Risk Master X | 11/5/2009 | 0651W00000444 | 36 | 0 | 0 | 64,944 | 0 | 0 | 64,944 | 0 | 0 | 64,944 | 0 | 0 | 254 |
| 255 | Purchase Weblog - Standard Edition for On-Line | 12/8/2009 | 0651W00000240 | 36 | 0 | 0 | 25,295 | 0 | 0 | 25,295 | 0 | 0 | 25,295 | 0 | 0 | 255 |
| 256 | Singleid Securities Interlink | 12/8/2009 | 0651W00000081 | 36 | 0 | 0 | 24,800 | 0 | 0 | 24,800 | 0 | 0 | 24,800 | 0 | 0 | 256 |
| 257 | Purchase Symantec PowerBroker Licenses | 12/1/2009 | 0651W00000233 | 36 | 0 | 0 | 70,616 | 0 | 0 | 70,616 | 0 | 0 | 70,616 | 0 | 0 | 257 |
| 258 | Purchase Oracle Database Enterprise Software | 1/4/2010 | 0651W00000178 | 60 | 0 | 0 | 1,693,860 | 0 | 0 | 1,693,860 | 0 | 0 | 1,693,860 | 0 | 0 | 258 |
| 259 | WMS/EMRS Interface - Phase 4 | 1/14/2010 | 06521W0000073 | 36 | 0 | 0 | 360,888 | 0 | 0 | 360,888 | 0 | 0 | 360,888 | 0 | 0 | 259 |
| 260 | Purchase and Install Software for EMRS | 1/14/2010 | 06521W0000095 | 36 | 0 | 0 | 289,694 | 0 | 0 | 289,694 | 0 | 0 | 289,694 | 0 | 0 | 260 |
| 261 | Integrate a New Module into EMRS to Incorporate | 1/14/2010 | 06521W0000055 | 36 | 0 | 0 | 89,924 | 0 | 0 | 89,924 | 0 | 0 | 89,924 | 0 | 0 | 261 |
| 262 | Phase One of BOATS Quality Assurance Testing | 1/13/2010 | 0659W00000300 | 36 | 0 | 0 | 86,745 | 0 | 0 | 86,745 | 0 | 0 | 86,745 | 0 | 0 | 262 |
| 263 | Methodology project | 3/31/2010 | 0651W00000195 | 36 | 0 | 0 | 1,429,754 | 0 | 0 | 1,429,754 | 0 | 0 | 1,429,754 | 0 | 0 | 263 |
| 264 | On-Line Customer Service System (OCS) - Phase 1. | 4/14/2010 | 0651W00000131 | 60 | 0 | 0 | 1,054,027 | 0 | 0 | 1,054,027 | 0 | 0 | 1,054,027 | 0 | 0 | 264 |
| 265 | Start/Stop/Move functionality. | 5/4/2010 | 0651W00000201 | 36 | 0 | 0 | 37,650 | 0 | 0 | 37,650 | 0 | 0 | 37,650 | 0 | 0 | 265 |
| 266 | Purchase software and professional services to establish the evaluation environment for enhanced Work Management System | 5/7/2010 | 0651W00000387 | 60 | 0 | 0 | 2,566,724 | 0 | 0 | 2,566,724 | 0 | 0 | 2,566,724 | 0 | 0 | 266 |
| 267 | Execution of the FEC/MEC Process Redesign | 5/15/2010 | 0651W00000120 | 60 | 0 | 0 | 231,732 | 0 | 0 | 231,732 | 0 | 0 | 231,732 | 0 | 0 | 267 |
| 268 | Project (PowerPlant Reimbursees | 6/17/2010 | 0651W00000018 | 36 | 0 | 0 | 25,000 | 0 | 0 | 25,000 | 0 | 0 | 25,000 | 0 | 0 | 268 |
| 269 | Purchase Helpdesk software license | 6/23/2010 | 0651W00000122 | 36 | 0 | 0 | 138,097 | 0 | 0 | 138,097 | 0 | 0 | 138,097 | 0 | 0 | 269 |
| 270 | Purchase Quest Migration Tools, Windows Software | 7/1/2010 | 0653W00000243 | 36 | 0 | 0 | 186,637 | 0 | 0 | 186,637 | 0 | 0 | 186,637 | 0 | 0 | 270 |
| 271 | Purchase Image Cash Letter Software | 7/19/2010 | 0651W00000160 | 36 | 0 | 0 | 79,838 | 0 | 0 | 79,838 | 0 | 0 | 79,838 | 0 | 0 | 271 |
| 272 | MS Client Licensing CALLS | 7/19/2010 | 0651W00000426 | 36 | 0 | 0 | 19,534 | 0 | 0 | 19,534 | 0 | 0 | 19,534 | 0 | 0 | 272 |
| 273 | Microsoft Visio Software (59) | 7/26/2010 | 0651W00000456 | 36 | 0 | 0 | 22,084 | 0 | 0 | 22,084 | 0 | 0 | 22,084 | 0 | 0 | 273 |
| 274 | Microsoft Project Software (29) | 7/26/2010 | 0651W00000456 | 36 | 0 | 0 | 12,126 | 0 | 0 | 12,126 | 0 | 0 | 12,126 | 0 | 0 | 274 |
| 275 | Implement OCS MyAccount functionality in the On-line Customer Service (OCS) system | 7/29/2010 | 0651W00000242 | 36 | 0 | 0 | 367,170 | 0 | 0 | 367,170 | 0 | 0 | 367,170 | 0 | 0 | 275 |
| 276 | line Customer Service (OCS) system | 7/29/2010 | 0651W00000359 | 60 | 0 | 0 | 984,261 | 0 | 0 | 984,261 | 0 | 0 | 984,261 | 0 | 0 | 276 |
| 277 | Purchase VMware Enterprise License Agreement | 8/19/2010 | 0651W00000429 | 36 | 0 | 0 | 1,061,800 | 0 | 0 | 1,061,800 | 0 | 0 | 1,061,800 | 0 | 0 | 277 |
| 278 | software. | 8/19/2010 | 0651W00000427 | 36 | 0 | 0 | 48,268 | 0 | 0 | 48,268 | 0 | 0 | 48,268 | 0 | 0 | 278 |
| 279 | Implement additional functionality into the On-line Customer Service (OCS) MyAccount application | 10/1/2010 | 0651W00000380 | 36 | 0 | 0 | 567,944 | 0 | 0 | 567,944 | 0 | 0 | 567,944 | 0 | 0 | 279 |
| 280 | WebSphere MQ software | 12/8/2010 | 0651W00000613 | 36 | 0 | 0 | 237,279 | 0 | 0 | 237,279 | 0 | 0 | 237,279 | 0 | 0 | 280 |
| 281 | Purchase Mainframe Defrag Software | 12/8/2010 | 0651W00000644 | 36 | 0 | 0 | 25,092 | 0 | 0 | 25,092 | 0 | 0 | 25,092 | 0 | 0 | 281 |
| 282 | distributed system software for mainframe and | 12/8/2010 | 0651W00000419 | 36 | 0 | 0 | 22,473 | 0 | 0 | 22,473 | 0 | 0 | 22,473 | 0 | 0 | 282 |
| 283 | Purchase Doc Minder PRO Level 3 software. | 12/29/2010 | 0651W00000444 | 36 | 0 | 0 | 19,800 | 0 | 0 | 19,800 | 0 | 0 | 19,800 | 0 | 0 | 283 |
| 284 | Purchase 20 licenses of ebox dm and Contracted services | 12/29/2010 | 0651W00000121 | 36 | 0 | 0 | 39,566 | 0 | 0 | 39,566 | 0 | 0 | 39,566 | 0 | 0 | 284 |
| 285 | Purchase AseetWorks for the Fleet Management | 12/29/2010 | 0651W00000329 | 36 | 0 | 0 | 284,925 | 0 | 0 | 284,925 | 0 | 0 | 284,925 | 0 | 0 | 285 |
| 286 | Application of PRMS DOC Managing Software from Docs Open 4.0 to eDOCs DNS.2 | 12/29/2010 | 0651W00000304 | 36 | 0 | 0 | 43,731 | 0 | 0 | 43,731 | 0 | 0 | 43,731 | 0 | 0 | 286 |
| 287 | Software development of EMRS. This will include modules for support of division operations, TRIMP, DMP, WMS Interface, Outage Management, automatic protection and task survey operations. | 12/29/2010 | 06521W00000313 | 36 | 0 | 0 | 162,976 | 0 | 0 | 162,976 | 0 | 0 | 162,976 | 0 | 0 | 287 |
| 288 | Locate and identify transmission LMR's vintage 1993 or later and post them to EMRS if identified LMR has not already been posted. This process will utilize the recently developed Maintenance Action Item in the EMRS system. WMS/EMRS Interface - Phase 4 - Identify EMRS Objects (Regulator Stations, Rectifiers, CP Test Points, Valves, etc.) which do not currently have a WMS FID/ID. Assign the FID/ID to each identified object. Identify WMS facilities (Regulator Stations, Acquire, configure and implement Ausus Intelligent Communications Management Software to perform call detail recording and produce management reports about voice telephone call which use the company PBX | 12/29/2010 | 06521W00000310 | 36 | 0 | 0 | 95,606 | 0 | 0 | 95,606 | 0 | 0 | 95,606 | 0 | 0 | 288 |
| 289 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 289 |
| 290 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 290 |
| 291 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 291 |
| 292 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 292 |
| 293 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 293 |
| 294 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 294 |
| 295 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 295 |
| 296 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 296 |
| 297 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 297 |
| 298 | Active Directory Migration project | 12/29/2010 | 06521W00000311 | 36 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 217,547 | 0 | 0 | 298 |

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
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) |
| 299 | SYSTEM CENTER OPS MANAGER | 8/31/2011 | 0651W0000820 | 36 | 0 | 11,685 | 0 | 0 | 11,685 | 0 | 0 | 11,685 | 0 | 0 | 299 |
| 300 | WINDOWS SERVER ENTERPRISE | 8/31/2011 | 0651W0000820 | 36 | 0 | 29,612 | 0 | 0 | 29,612 | 0 | 0 | 29,612 | 0 | 0 | 300 |
| 301 | SQL SERVER STANDARD EDITION | 8/31/2011 | 0651W0000820 | 36 | 0 | 1,714 | 0 | 0 | 1,714 | 0 | 0 | 1,714 | 0 | 0 | 301 |
| 302 | Purchase PI 2010 | 10/28/2011 | 0651W0000853 | 36 | 0 | 252,701 | 0 | 0 | 252,701 | 0 | 0 | 252,701 | 0 | 0 | 302 |
| 303 | Microsoft Active Directory | 10/31/2011 | 0651W0000967 | 36 | 0 | 419,951 | 0 | 0 | 419,951 | 0 | 0 | 419,951 | 0 | 0 | 303 |
| 304 | HP Discovery and Dependency Mapping Application | 11/2/2011 | 0651W0000842 | 36 | 0 | 504,407 | 0 | 0 | 504,407 | 0 | 0 | 504,407 | 0 | 0 | 304 |
| 305 | Purchase PowerBroker software | 11/4/2011 | 0651W0000819 | 36 | 0 | 97,043 | 0 | 0 | 97,043 | 0 | 0 | 97,043 | 0 | 0 | 305 |
| 306 | Purchase Comm Vault Backup | 11/14/2011 | 0651W0000595 | 36 | 0 | 356,637 | 0 | 0 | 356,637 | 0 | 0 | 356,637 | 0 | 0 | 306 |
| 307 | OPNET 2100 | 11/21/2011 | 0651W0000843 | 36 | 0 | 60,675 | 0 | 0 | 60,675 | 0 | 0 | 60,675 | 0 | 0 | 307 |
| 308 | Purchase OPNET Tools | 11/21/2011 | 0651W0000943 | 36 | 0 | 261,386 | 0 | 0 | 261,386 | 0 | 0 | 261,386 | 0 | 0 | 308 |
| 309 | Notification for Mobile Office | 11/21/2011 | 0651W0000943 | 36 | 0 | 346,347 | 0 | 0 | 346,347 | 0 | 0 | 346,347 | 0 | 0 | 309 |
| 310 | PowerBroker Server Licenses | 11/21/2011 | 0651W0000866 | 36 | 0 | 175,000 | 0 | 0 | 175,000 | 0 | 0 | 175,000 | 0 | 0 | 310 |
| 311 | PowerBroker Server Licenses | 11/29/2011 | 0651W0000866 | 36 | 0 | 175,000 | 0 | 0 | 175,000 | 0 | 0 | 175,000 | 0 | 0 | 311 |
| 312 | PowerBroker Server Licenses | 12/1/2011 | 0651W0000743 | 60 | 0 | 271,988 | 0 | 0 | 271,988 | 0 | 0 | 271,988 | 0 | 0 | 312 |
| 313 | Oracle WebLogic Suite Licenses | 12/1/2011 | 0651W0000743 | 60 | 0 | 920,158 | 0 | 0 | 920,158 | 0 | 0 | 920,158 | 0 | 0 | 313 |
| 314 | DA-Oracle Database Protection Client, Linux | 12/1/2011 | 0651W0000743 | 36 | 0 | 76,145 | 0 | 0 | 76,145 | 0 | 0 | 76,145 | 0 | 0 | 314 |
| 315 | Oracle Security Business Intelligence Software | 12/29/2011 | 0651W0000636 | 60 | 0 | 1,120,249 | 0 | 0 | 1,120,249 | 0 | 0 | 1,120,249 | 0 | 0 | 315 |
| 316 | PowerCenter Software for EIMS - 2011 | 12/29/2011 | 0651W0000825 | 36 | 0 | 254,225 | 0 | 0 | 254,225 | 0 | 0 | 254,225 | 0 | 0 | 316 |
| 317 | PowerCenter Software | 12/29/2011 | 0651W0000825 | 36 | 0 | 254,225 | 0 | 0 | 254,225 | 0 | 0 | 254,225 | 0 | 0 | 317 |
| 318 | PowerExchange Software | 12/29/2011 | 0651W0000825 | 36 | 0 | 95,515 | 0 | 0 | 95,515 | 0 | 0 | 95,515 | 0 | 0 | 318 |
| 319 | Mozart to LegSuite GUI migration licenses. | 12/31/2011 | 0651W0000888 | 60 | 0 | 292,526 | 0 | 0 | 292,526 | 0 | 0 | 292,526 | 0 | 0 | 319 |
| 320 | TeamMate Software to implement the COH Inc - Internal Audit | 2/1/2012 | 0652W0000487 | 36 | 0 | 50,882 | 0 | 0 | 50,882 | 0 | 0 | 50,882 | 0 | 0 | 320 |
| 321 | Internal Audit | 2/1/2012 | 0652W0000487 | 36 | 0 | 50,882 | 0 | 0 | 50,882 | 0 | 0 | 50,882 | 0 | 0 | 321 |
| 322 | PowerPlant Depreciation Module | 5/31/2012 | 0651W0000687 | 36 | 0 | 2,663,809 | 0 | 0 | 2,663,809 | 0 | 0 | 2,663,809 | 0 | 0 | 322 |
| 323 | CIC Refresh software | 5/31/2012 | 0651W0000782 | 36 | 0 | 69,943 | 0 | 0 | 69,943 | 0 | 0 | 69,943 | 0 | 0 | 323 |
| 324 | CIC Refresh software | 5/31/2012 | 0651W0000782 | 36 | 0 | 69,943 | 0 | 0 | 69,943 | 0 | 0 | 69,943 | 0 | 0 | 324 |
| 325 | Novel upgrade licensing | 5/31/2012 | 0651W0000815 | 36 | 0 | 165,354 | 0 | 0 | 165,354 | 0 | 0 | 165,354 | 0 | 0 | 325 |
| 326 | Novel upgrade licensing | 5/31/2012 | 0651W0000815 | 36 | 0 | 165,354 | 0 | 0 | 165,354 | 0 | 0 | 165,354 | 0 | 0 | 326 |
| 327 | Interdependency Analyzer and CICS Deployment Assistant Software | 5/31/2012 | 0651W0000793 | 36 | 0 | 45,452 | 0 | 0 | 45,452 | 0 | 0 | 45,452 | 0 | 0 | 327 |
| 328 | PowerPlant Depreciation Module | 6/15/2012 | 0651W0000687 | 60 | 0 | 159,638 | 0 | 0 | 159,638 | 0 | 0 | 159,638 | 0 | 0 | 328 |
| 329 | ZONAR and AssetWorks Fleet Focus MS Comm Vault Licenses | 7/18/2012 | 0651W0000732 | 60 | 0 | 17,940 | 0 | 0 | 17,940 | 0 | 0 | 17,940 | 0 | 0 | 329 |
| 330 | MOVER DMZ Software from IPSWITCH | 8/22/2012 | 0651W0000841 | 60 | 0 | 76,567 | 0 | 0 | 76,567 | 0 | 0 | 76,567 | 0 | 0 | 330 |
| 331 | Enterprise vCenter Operations Management | 8/24/2012 | 0651W0000869 | 60 | 0 | 15,000 | 0 | 0 | 15,000 | 0 | 0 | 15,000 | 0 | 0 | 331 |
| 332 | Enterprise Suite 5.0 | 8/24/2012 | 0651W0000869 | 60 | 0 | 523,850 | 0 | 0 | 523,850 | 0 | 0 | 523,850 | 0 | 0 | 332 |
| 333 | adP Trimble units | 9/13/2012 | 0651W0000837 | 36 | 0 | 154,340 | 0 | 0 | 154,340 | 0 | 0 | 154,340 | 0 | 0 | 333 |
| 334 | Bascom Turner software upgrade | 10/3/2012 | 0651W0000816 | 36 | 0 | 33,079 | 0 | 0 | 33,079 | 0 | 0 | 33,079 | 0 | 0 | 334 |
| 335 | Windows Server Data Center Software ACP-B | 10/10/2012 | 0651W0000866 | 36 | 0 | 224,359 | 0 | 0 | 224,359 | 0 | 0 | 224,359 | 0 | 0 | 335 |
| 336 | System Center Data Center Software ANLG M/L | 10/10/2012 | 0651W0000866 | 36 | 0 | 150,247 | 0 | 0 | 150,247 | 0 | 0 | 150,247 | 0 | 0 | 336 |
| 337 | FSBGL-TMVE Software License (6) | 10/10/2012 | 0651W0000873 | 36 | 0 | 39,319 | 0 | 0 | 39,319 | 0 | 0 | 39,319 | 0 | 0 | 337 |
| 338 | Endicott SCAN | 11/1/2012 | 0651W0000759 | 60 | 0 | 222,032 | 0 | 0 | 222,032 | 0 | 0 | 222,032 | 0 | 0 | 338 |
| 339 | Data & Dependency Mapping License | 11/21/2012 | 0651W0000891 | 60 | 0 | 361,042 | 0 | 0 | 361,042 | 0 | 0 | 361,042 | 0 | 0 | 339 |
| 340 | Microsoft Project 2010 | 11/30/2012 | 0651W0000872 | 36 | 0 | 24,000 | 0 | 0 | 24,000 | 0 | 0 | 24,000 | 0 | 0 | 340 |
| 341 | CIC Phone system software in the Dispatch | 12/18/2012 | 0651W0000791 | 36 | 0 | 4,075 | 0 | 0 | 4,075 | 0 | 0 | 4,075 | 0 | 0 | 341 |
| 342 | Solarwinds Software - IP address Mgmt | 12/28/2012 | 0651W0000856 | 60 | 0 | 17,815 | 0 | 0 | 17,815 | 0 | 0 | 17,815 | 0 | 0 | 342 |
| 343 | IBM Tivoli Storage Manager | 12/28/2012 | 0651W0000856 | 60 | 0 | 155,794 | 0 | 0 | 155,794 | 0 | 0 | 155,794 | 0 | 0 | 343 |
| 344 | 2012 EIMS Software License | 12/28/2012 | 0651W0000887 | 36 | 0 | 250,000 | 0 | 0 | 250,000 | 0 | 0 | 250,000 | 0 | 0 | 344 |
| 345 | BlueZone Integration Server Software | 2/28/2013 | 0651W0000844 | 36 | 0 | 25,944 | 0 | 0 | 25,944 | 0 | 0 | 25,944 | 0 | 0 | 345 |
| 346 | BMC Middleware Management software licensing | 3/7/2013 | 0651W0000956 | 36 | 0 | 48,000 | 0 | 0 | 48,000 | 0 | 0 | 48,000 | 0 | 0 | 346 |
| 347 | GS/Asset Manager Licenses | 4/1/2013 | 0651W0000972 | 60 | 0 | 20,000 | 0 | 0 | 20,000 | 0 | 0 | 20,000 | 0 | 0 | 347 |
| 348 | Field Operations Management System (FOMS) | 4/1/2013 | 0651W0000972 | 60 | 0 | 20,000 | 0 | 0 | 20,000 | 0 | 0 | 20,000 | 0 | 0 | 348 |
| 349 | IBM Phasor Measurement Service | 4/1/2013 | 0651W0001001 | 120 | 0 | 13,313,529 | 0 | 0 | 13,313,529 | 0 | 0 | 13,313,529 | 0 | 0 | 349 |
| 350 | PTNEY/BOVES LICENSES FOR MAINFRAME | 4/25/2013 | 0651W0000873 | 36 | 0 | 79,613 | 0 | 0 | 79,613 | 0 | 0 | 79,613 | 0 | 0 | 350 |
| 351 | SCADA Monitoring System | 5/13/2013 | 0651W0000689 | 60 | 0 | 3,442,625 | 0 | 0 | 3,442,625 | 0 | 0 | 3,442,625 | 0 | 0 | 351 |
| 352 | Faccom | 5/30/2013 | 0651W0000482 | 60 | 0 | 15,555 | 0 | 0 | 15,555 | 0 | 0 | 15,555 | 0 | 0 | 352 |
| 353 | Iron Field Collection System | 6/7/2013 | 0651W0000810 | 60 | 0 | 283,237 | 0 | 0 | 283,237 | 0 | 0 | 283,237 | 0 | 0 | 353 |
| 354 | 2010 Sharepoint Project | 6/14/2013 | 0651W0000894 | 60 | 0 | 2,072,981 | 0 | 0 | 2,072,981 | 0 | 0 | 2,072,981 | 0 | 0 | 354 |
| 355 | CIC Software Licenses | 8/1/2013 | 0651W0000975 | 60 | 0 | 30,300 | 0 | 0 | 30,300 | 0 | 0 | 30,300 | 0 | 0 | 355 |
| 356 | Microsoft CSC DataCenter Software Licensing | 8/1/2013 | 0651W0001030 | 60 | 0 | 348,430 | 0 | 0 | 348,430 | 0 | 0 | 348,430 | 0 | 0 | 356 |
| 357 | Licenses for Delphix database virtualization software | 8/1/2013 | 0651W0001038 | 36 | 0 | 216,200 | 0 | 0 | 216,200 | 0 | 0 | 216,200 | 0 | 0 | 357 |
| 358 | ACL Licenses | 8/23/2013 | 0651W0000979 | 60 | 0 | 11,543 | 0 | 0 | 11,543 | 0 | 0 | 11,543 | 0 | 0 | 358 |
| 359 | Microsoft SQL Server Licenses | 8/23/2013 | 0651W0001022 | 36 | 0 | 25,046 | 0 | 0 | 25,046 | 0 | 0 | 25,046 | 0 | 0 | 359 |
| 360 | CIC/Call dispatch candidate testing software | 8/23/2013 | 0651W0001022 | 36 | 0 | 25,046 | 0 | 0 | 25,046 | 0 | 0 | 25,046 | 0 | 0 | 360 |
| 361 | Microsoft SQL Database Licensing | 8/30/2013 | 0651W0001005 | 60 | 0 | 153,915 | 0 | 0 | 153,915 | 0 | 0 | 153,915 | 0 | 0 | 361 |
| 362 | PowerPlan Tax Repairs Module and 10.4 Software Upgrade | 9/15/2013 | 0651W0000863 | 60 | 0 | 563,076 | 0 | 0 | 563,076 | 0 | 0 | 563,076 | 0 | 0 | 362 |
| 363 | Locality software licenses | 9/25/2013 | 0651W0001021 | 60 | 0 | 99,452 | 0 | 0 | 99,452 | 0 | 0 | 99,452 | 0 | 0 | 363 |
| 364 | Mailbox/IDM Software License | 10/1/2013 | 0651W0000816 | 60 | 0 | 216,957 | 0 | 0 | 216,957 | 0 | 0 | 216,957 | 0 | 0 | 364 |
| 365 | IBM Business Partner License | 12/1/2013 | 0651W0001100 | 60 | 0 | 216,955 | 0 | 0 | 216,955 | 0 | 0 | 216,955 | 0 | 0 | 365 |
| 366 | IBM Central Center Software | 12/9/2013 | 0651W0000891 | 60 | 0 | 22,000 | 0 | 0 | 22,000 | 0 | 0 | 22,000 | 0 | 0 | 366 |
| 367 | Outlook Project | 12/11/2013 | 0651W0000778 | 60 | 0 | 802,068 | 0 | 0 | 802,068 | 0 | 0 | 802,068 | 0 | 0 | 367 |
| 368 | COYL Application Development | 12/11/2013 | 0651W0000806 | 60 | 0 | 573,377 | 0 | 0 | 573,377 | 0 | 0 | 573,377 | 0 | 0 | 368 |
| 369 | MACP records standardization | 12/11/2013 | 0652W0000885 | 60 | 0 | 2,531,394 | 0 | 0 | 2,531,394 | 0 | 0 | 2,531,394 | 0 | 0 | 369 |
| 370 | Web Content Mgmt Phase 2 Software | 1/31/2014 | 0651W0001018 | 60 | 0 | 756,278 | 0 | 0 | 756,278 | 0 | 0 | 756,278 | 0 | 0 | 370 |
| 371 | | | | | | | | | | | | | | | |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

| Line No. | Description | In-Service Date | Work Order Number | Life - Months | 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) | (q) |
| 375 | MICROSOFT CIS DATA CENTER LICENSING | 7/1/2014 | 0651W0001403 | 60 | 0 | 0 | 271,366 | 0 | 0 | 271,366 | 0 | 0 | 271,366 | 0 | 0 | 375 |
| 376 | GIS Mapping Migration Project | 10/8/2014 | 0651W0008888 | 36 | 0 | 0 | 6,530,306 | 0 | 0 | 6,530,306 | 0 | 0 | 6,530,306 | 0 | 0 | 376 |
| 377 | VWare Software Licenses | 7/31/2014 | 0651W0001409 | 60 | 0 | 0 | 1,189,763 | 0 | 0 | 1,189,763 | 0 | 0 | 1,189,763 | 0 | 0 | 377 |
| 378 | Metric Athlete Software | 8/1/2014 | 0651W0004339 | 36 | 0 | 0 | 79,805 | 0 | 0 | 79,805 | 0 | 0 | 79,805 | 0 | 0 | 378 |
| 379 | FOMS Ph2 | 8/1/2014 | 0651W0000511 | 120 | 10 | 10 | 9,784,956 | (1,900) | 0 | 9,783,056 | 8,018,333 | 8,018,333 | 9,784,956 | 725,414 | 969,751 | 379 |
| 380 | Oracle Based Procedures for FOMS Phase II Software for mainframe, Vitaleigns IP, Vitaleigns FTP | 8/1/2014 | 0651W0000668 | 60 | 0 | 0 | 150,000 | 0 | 0 | 150,000 | 0 | 0 | 150,000 | 0 | 0 | 380 |
| 381 | AUTO DESK/AUDIT SOFTWARE | 9/1/2014 | 0651W0001474 | 36 | 0 | 0 | 43,000 | 0 | 0 | 43,000 | 0 | 0 | 43,000 | 0 | 0 | 381 |
| 382 | AUTO DESK/AUDIT SOFTWARE | 9/8/2014 | 0651W0001478 | 36 | 0 | 0 | 15,339 | 0 | 0 | 15,339 | 0 | 0 | 15,339 | 0 | 0 | 382 |
| 383 | Workstation Licensing for Windows 7 Enterprise, Exchange System Center, Configuration Manager, RemoteApp and Desktop Connections, Remote Desktop Gateway | 6/29/2014 | 0651W0009647 | 60 | 0 | 0 | 552,637 | 0 | 0 | 552,637 | 0 | 0 | 552,637 | 0 | 0 | 383 |
| 384 | Remote Application to BMC's Item Suite | 10/1/2014 | 0651W0000740 | 60 | 0 | 0 | 541,415 | 0 | 0 | 541,415 | 0 | 0 | 541,415 | 0 | 0 | 384 |
| 385 | Performance Manager Implementation | 10/1/2014 | 0651W0001438 | 36 | 0 | 0 | 37,500 | 0 | 0 | 37,500 | 0 | 0 | 37,500 | 0 | 0 | 385 |
| 386 | 10 additional HP Quality Center licenses | 10/8/2014 | 0651W0001481 | 36 | 0 | 0 | 65,412 | 0 | 0 | 65,412 | 0 | 0 | 65,412 | 0 | 0 | 386 |
| 387 | SUSE LINUX OPS SYSTEM | 10/30/2014 | 0651W0001116 | 36 | 0 | 0 | 14,400 | 0 | 0 | 14,400 | 0 | 0 | 14,400 | 0 | 0 | 387 |
| 388 | IBM PureSystem System | 11/1/2014 | 0651W0000888 | 36 | 0 | 0 | 88,954 | 0 | 0 | 88,954 | 0 | 0 | 88,954 | 0 | 0 | 388 |
| 389 | PowerView Enterprise Application | 12/1/2014 | 0651W000888 | 36 | 0 | 0 | 88,954 | 0 | 0 | 88,954 | 0 | 0 | 88,954 | 0 | 0 | 389 |
| 390 | VISTA PLUS FORMS APP | 12/31/2014 | 0651W0001101 | 60 | 0 | 0 | 64,680 | 0 | 0 | 64,680 | 0 | 0 | 64,680 | 0 | 0 | 390 |
| 391 | 2013 EMRS SOFTWARE DEVELOP | 12/31/2014 | 0652W0000977 | 36 | 0 | 0 | 500,000 | 0 | 0 | 500,000 | 0 | 0 | 500,000 | 0 | 0 | 391 |
| 392 | Business Intelligence License | 11/4/2015 | 0651W0001684 | 36 | 0 | 0 | 11,135 | 0 | 0 | 11,135 | 0 | 0 | 11,135 | 0 | 0 | 392 |
| 393 | CYBERARK SOFTWARE FOR LINUX | 12/2/2015 | 0651W0001121 | 60 | 0 | 0 | 110,391 | 0 | 0 | 110,391 | 0 | 0 | 110,391 | 0 | 0 | 393 |
| 394 | IBM PureSystem System | 11/1/2014 | 0651W0000888 | 36 | 0 | 0 | 88,954 | 0 | 0 | 88,954 | 0 | 0 | 88,954 | 0 | 0 | 394 |
| 395 | IBM PureSystem System | 3/2/2015 | 0651W0001656 | 60 | 0 | 0 | 148,724 | 0 | 0 | 148,724 | 0 | 0 | 148,724 | 0 | 0 | 395 |
| 396 | MAOP Records Standardization | 6/8/2015 | 0651W0000915 | 60 | 0 | 0 | 1,181,291 | 0 | 0 | 1,181,291 | 0 | 0 | 1,181,291 | 0 | 0 | 396 |
| 397 | CPM SOLUTIONS | 6/10/2015 | 0651W0001686 | 36 | 0 | 0 | 475,988 | 0 | 0 | 475,988 | 0 | 0 | 475,988 | 0 | 0 | 397 |
| 398 | UPK LICENSES | 6/30/2015 | 0651W0001975 | 36 | 0 | 0 | 64,050 | 0 | 0 | 64,050 | 0 | 0 | 64,050 | 0 | 0 | 398 |
| 399 | NETBRAIN SOFTWARE | 7/15/2015 | 0651W0001593 | 36 | 0 | 0 | 55,200 | 0 | 0 | 55,200 | 0 | 0 | 55,200 | 0 | 0 | 399 |
| 400 | ORACLE FLOW SOFTWARE | 8/1/2015 | 0651W0001583 | 60 | 0 | 0 | 353,091 | 0 | 0 | 353,091 | 0 | 0 | 353,091 | 0 | 0 | 400 |
| 401 | ORACLE FLOW SOFTWARE | 10/1/2015 | 0651W0002149 | 36 | 0 | 0 | 12,628 | 0 | 0 | 12,628 | 0 | 0 | 12,628 | 0 | 0 | 401 |
| 402 | PaperVision Capture License | 10/1/2015 | 0651W0002069 | 36 | 0 | 0 | 159,259 | 0 | 0 | 159,259 | 0 | 0 | 159,259 | 0 | 0 | 402 |
| 403 | Windows DataCenter Enterprise | 10/1/2015 | 0651W0002069 | 36 | 0 | 0 | 23,129 | 0 | 0 | 23,129 | 0 | 0 | 23,129 | 0 | 0 | 403 |
| 404 | Microsoft Exchange Server License | 10/1/2015 | 0651W0002069 | 36 | 0 | 0 | 51,753 | 0 | 0 | 51,753 | 0 | 0 | 51,753 | 0 | 0 | 404 |
| 405 | Microsoft SharePoint Server License | 10/2/2015 | 0651W0002293 | 36 | 0 | 0 | 67,550 | 0 | 0 | 67,550 | 0 | 0 | 67,550 | 0 | 0 | 405 |
| 406 | Steelhead InterCEPT Software Licensing | 10/2/2015 | 0651W0001686 | 36 | 0 | 0 | 160,667 | 0 | 0 | 160,667 | 0 | 0 | 160,667 | 0 | 0 | 406 |
| 407 | Oracle VM Agent for Linux | 11/20/2015 | 0651W0001686 | 60 | 0 | 0 | 160,667 | 0 | 0 | 160,667 | 0 | 0 | 160,667 | 0 | 0 | 407 |
| 408 | Oracle VM Agent for Linux | 11/20/2015 | 0651W0001686 | 60 | 0 | 0 | 160,667 | 0 | 0 | 160,667 | 0 | 0 | 160,667 | 0 | 0 | 408 |
| 409 | Aveco Defenpoint software licenses | 12/10/2015 | 0651W0002036 | 36 | 0 | 0 | 82,500 | 0 | 0 | 82,500 | 0 | 0 | 82,500 | 0 | 0 | 409 |
| 410 | WEB CONTENT MGMT PH II | 12/15/2015 | 0651W0001120 | 60 | 0 | 0 | 3,479,565 | 0 | 0 | 3,479,565 | 0 | 0 | 3,479,565 | 0 | 0 | 410 |
| 411 | ORACLE PORTAL/DEM MGMT | 12/23/2015 | 0651W0002277 | 60 | 0 | 0 | 775,398 | 0 | 0 | 775,398 | 0 | 0 | 775,398 | 0 | 0 | 411 |
| 412 | Vyumba Metric Edge TSM | 1/1/2016 | 0651W0002016 | 36 | 0 | 0 | 10,000 | 0 | 0 | 10,000 | 0 | 0 | 10,000 | 0 | 0 | 412 |
| 413 | IBM PureSystem System | 1/1/2016 | 0651W0001686 | 36 | 0 | 0 | 17,446,480 | (653,350) | 0 | 16,793,130 | 19,939,850 | 149,480 | 14,939,650 | 3,382,300 | 1,795,650 | 413 |
| 414 | IBM PureSystem System | 1/1/2016 | 0652W0001714 | 60 | 20 | 20 | 274,448 | 0 | 0 | 274,448 | 0 | 0 | 274,448 | 0 | 0 | 414 |
| 415 | IBM PureSystem System | 2/25/2016 | 0651W0002314 | 36 | 0 | 0 | 23,818 | 0 | 0 | 23,818 | 0 | 0 | 23,818 | 0 | 0 | 415 |
| 416 | PRIMARY RATE INTERFACE SOFTWARE | 2/29/2016 | 0651W0002321 | 36 | 0 | 0 | 18,000 | 0 | 0 | 18,000 | 0 | 0 | 18,000 | 0 | 0 | 416 |
| 417 | DATA LOSS PREVENTION SOFTWARE | 3/31/2016 | 0651W0002890 | 60 | 0 | 0 | 692,303 | 0 | 0 | 692,303 | 0 | 0 | 692,303 | 0 | 0 | 417 |
| 418 | ARM DATA MIGRATION TOOL | 4/1/2016 | 0651W0002116 | 60 | 0 | 0 | 105,567 | 0 | 0 | 105,567 | 0 | 0 | 105,567 | 0 | 0 | 418 |
| 419 | ARM DATA MIGRATION TOOL | 4/1/2016 | 0651W0002116 | 60 | 0 | 0 | 220,220 | 0 | 0 | 220,220 | 0 | 0 | 220,220 | 0 | 0 | 419 |
| 420 | ARM DATA MIGRATION TOOL | 4/1/2016 | 0651W0002116 | 60 | 0 | 0 | 220,220 | 0 | 0 | 220,220 | 0 | 0 | 220,220 | 0 | 0 | 420 |
| 421 | MARATHON PATENT | 6/7/2016 | 0651W0002590 | 36 | 0 | 0 | 77,055 | 0 | 0 | 77,055 | 0 | 0 | 77,055 | 0 | 0 | 421 |
| 422 | NETMOTION LICENSES | 6/28/2016 | 0651W0002129 | 60 | 0 | 0 | 158,749 | 0 | 0 | 158,749 | 0 | 0 | 158,749 | 0 | 0 | 422 |
| 423 | Corporate Performance Management Project | 7/1/2016 | 0651W0002848 | 60 | 0 | 0 | 14,211 | 0 | 0 | 14,211 | 0 | 0 | 14,211 | 0 | 0 | 423 |
| 424 | Unified Vulnerability Virtual Appliance | 7/1/2016 | 0651W0002848 | 60 | 0 | 0 | 182,942 | 0 | 0 | 182,942 | 0 | 0 | 182,942 | 0 | 0 | 424 |
| 425 | PowerBroker Servers with Beyond Insight Prot. Svcs. | 7/1/2016 | 0651W0002848 | 60 | 0 | 0 | 5,043 | 0 | 0 | 5,043 | 0 | 0 | 5,043 | 0 | 0 | 425 |
| 426 | 150 FLUION LICENSES | 7/31/2016 | 0651W0002336 | 36 | 0 | 0 | 32,713 | 0 | 0 | 32,713 | 0 | 0 | 32,713 | 0 | 0 | 426 |
| 427 | FOMS SWG/PALUTE Separation | 8/15/2016 | 0651W0001981 | 36 | 0 | 0 | 386,566 | 0 | 0 | 386,566 | 0 | 0 | 386,566 | 0 | 0 | 427 |
| 428 | ALIVONIC LICENSES | 8/20/2016 | 0651W0002862 | 60 | 0 | 0 | 252,075 | 0 | 0 | 252,075 | 0 | 0 | 252,075 | 0 | 0 | 428 |
| 429 | EnergyCap Software | 10/31/2016 | 0651W0002459 | 36 | 0 | 0 | 23,426 | 0 | 0 | 23,426 | 0 | 0 | 23,426 | 0 | 0 | 429 |
| 430 | RISKMASTER | 11/2/2016 | 0651W0001600 | 36 | 0 | 0 | 18,686 | 0 | 0 | 18,686 | 0 | 0 | 18,686 | 0 | 0 | 430 |
| 431 | PowerBroker Servers with Beyond Insight Prot. Svcs. business Support and Application Service | 12/1/2016 | 0651W0002950 | 60 | 0 | 0 | 70,577 | 0 | 0 | 70,577 | 0 | 0 | 70,577 | 0 | 0 | 431 |
| 432 | TEAMMATE LICENSES | 12/22/2016 | 0651W0003017 | 36 | 0 | 0 | 18,900 | 0 | 0 | 18,900 | 0 | 0 | 18,900 | 0 | 0 | 432 |
| 433 | 1450 ALIVONIC LICENSES | 12/27/2016 | 0651W0003001 | 60 | 0 | 0 | 202,220 | 0 | 0 | 202,220 | 0 | 0 | 202,220 | 0 | 0 | 433 |
| 434 | VDI AUTO PORTAL | 12/30/2016 | 0651W0002915 | 36 | 0 | 0 | 70,684 | 0 | 0 | 70,684 | 0 | 0 | 70,684 | 0 | 0 | 434 |
| 435 | EN POINT SYMANTEC LICENSES | 12/31/2016 | 0651W0003905 | 36 | 0 | 0 | 54,520 | 0 | 0 | 54,520 | 0 | 0 | 54,520 | 0 | 0 | 435 |
| 436 | EN POINT SYMANTEC LICENSES | 12/31/2016 | 0651W0003905 | 36 | 0 | 0 | 54,520 | 0 | 0 | 54,520 | 0 | 0 | 54,520 | 0 | 0 | 436 |
| 437 | NEW DIMENSION FUNCTIONALITY | 1/23/2017 | 0651W0002122 | 36 | 0 | 0 | 81,837 | 0 | 0 | 81,837 | 0 | 0 | 81,837 | 0 | 0 | 437 |
| 438 | CIC2016 UPGRADE | 1/31/2017 | 0651W0001533 | 60 | 0 | 0 | 1,366,594 | 0 | 0 | 1,366,594 | 0 | 0 | 1,366,594 | 0 | 0 | 438 |
| 439 | Informatica Licenses | 3/3/2017 | 0651W0003552 | 36 | 0 | 0 | 73,200 | 0 | 0 | 73,200 | 0 | 0 | 73,200 | 0 | 0 | 439 |
| 440 | Public Awareness Manager Program | 4/16/2017 | 0651W0003162 | 60 | 0 | 0 | 30,978 | 0 | 0 | 30,978 | 0 | 0 | 30,978 | 0 | 0 | 440 |
| 441 | SIEM PROJECT | 5/9/2017 | 0651W0002477 | 36 | 0 | 0 | 588,533 | 0 | 0 | 588,533 | 0 | 0 | 588,533 | 0 | 0 | 441 |
| 442 | Signage Software | 5/16/2017 | 0651W0002477 | 36 | 0 | 0 | 19,000 | 0 | 0 | 19,000 | 0 | 0 | 19,000 | 0 | 0 | 442 |
| 443 | Signage Software | 7/24/2017 | 0651W0002984 | 36 | 0 | 0 | 20,000 | 0 | 0 | 20,000 | | | | | | |

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
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. |
|----------|---|-----------------|-------------------|---------------|-------------------------|-------------------------|-----------|-------------|----------------------|---------------------------|-------------------------|------------------------|-------------|-------------------|----------|
| | | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | |
| 454 | Tunkey C/Factory Software | 12/1/2017 | 0651W0003818 | 60 | 0 | 1,010,368 | 0 | 0 | 1,010,368 | 1,010,368 | 0 | 0 | 0 | 0 | 454 |
| 455 | Todd Software Licenses | 12/1/2017 | 0651W0003899 | 36 | 0 | 60,448 | 0 | 0 | 60,448 | 60,448 | 0 | 0 | 0 | 0 | 455 |
| 456 | Oracle WebLogic Licenses | 12/1/2017 | 0651W0003896 | 60 | 0 | 292,800 | 0 | 0 | 292,800 | 292,800 | 0 | 0 | 0 | 0 | 456 |
| 457 | Oracle Identity and Access Management License | 12/1/2017 | 0651W0003896 | 36 | 0 | 43,212 | 0 | 0 | 43,212 | 43,212 | 0 | 0 | 0 | 0 | 457 |
| 458 | Oracle ID Systems Software | 12/1/2017 | 0651W0002526 | 60 | 0 | 314,761 | 0 | 0 | 314,761 | 314,761 | 0 | 0 | 0 | 0 | 458 |
| 459 | Oracle Identity Governance License | 12/1/2017 | 0651W0002526 | 60 | 0 | 257,364 | 0 | 0 | 257,364 | 257,364 | 0 | 0 | 0 | 0 | 459 |
| 460 | Oracle Operations Viewer Software | 12/29/2017 | 0651W0002154 | 60 | 0 | 257,364 | 0 | 0 | 257,364 | 257,364 | 0 | 0 | 0 | 0 | 460 |
| 461 | Quest Enterprise Reporting License | 12/31/2017 | 0651W0003817 | 60 | 0 | 176,436 | 0 | 0 | 176,436 | 176,436 | 0 | 0 | 0 | 0 | 461 |
| 462 | Web Agency Portal Project | 1/1/2018 | 0651W0003823 | 60 | 0 | 288,633 | 0 | 0 | 288,633 | 288,633 | 0 | 0 | 0 | 0 | 462 |
| 463 | Licenses for Zoho DR software | 1/1/2018 | 0651W0003726 | 60 | 0 | 269,962 | 0 | 0 | 269,962 | 269,962 | 0 | 0 | 0 | 0 | 463 |
| 464 | UPK Developer Perpetual License | 1/1/2018 | 0651W0003733 | 36 | 0 | 17,500 | 0 | 0 | 17,500 | 17,500 | 0 | 0 | 0 | 0 | 464 |
| 465 | Oracle Primavera P6 EPPC License | 1/1/2018 | 0651W0003733 | 36 | 0 | 3,036 | 0 | 0 | 3,036 | 3,036 | 0 | 0 | 0 | 0 | 465 |
| 466 | License & Support for Saurlich | 1/1/2018 | 0651W0003733 | 36 | 0 | 3,036 | 0 | 0 | 3,036 | 3,036 | 0 | 0 | 0 | 0 | 466 |
| 467 | License & support for EBS AAGC | 1/1/2018 | 0651W0003733 | 36 | 0 | 713 | 0 | 0 | 713 | 713 | 0 | 0 | 0 | 0 | 467 |
| 468 | E-Business Suite Professional User | 1/1/2018 | 0651W0003733 | 60 | 0 | 132,000 | 0 | 0 | 132,000 | 132,000 | 0 | 0 | 0 | 0 | 468 |
| 469 | Oracle Config Controls for EBS CCG | 1/1/2018 | 0651W0003733 | 36 | 0 | 4,131 | 0 | 0 | 4,131 | 4,131 | 0 | 0 | 0 | 0 | 469 |
| 470 | Oracle Preventive Controls Governor | 1/1/2018 | 0651W0003733 | 36 | 0 | 9,315 | 0 | 0 | 9,315 | 9,315 | 0 | 0 | 0 | 0 | 470 |
| 471 | Oracle Preventive Controls Governor | 1/1/2018 | 0651W0003733 | 36 | 0 | 3,340 | 0 | 0 | 3,340 | 3,340 | 0 | 0 | 0 | 0 | 471 |
| 472 | Oracle Application Access for EBS AAGC | 1/1/2018 | 0651W0003733 | 36 | 0 | 3,340 | 0 | 0 | 3,340 | 3,340 | 0 | 0 | 0 | 0 | 472 |
| 473 | License & Support for EBS Ent Trans Gov | 1/1/2018 | 0651W0003733 | 36 | 0 | 392 | 0 | 0 | 392 | 392 | 0 | 0 | 0 | 0 | 473 |
| 474 | License & Support Prev Controls Governor | 1/1/2018 | 0651W0003733 | 36 | 0 | 2,049 | 0 | 0 | 2,049 | 2,049 | 0 | 0 | 0 | 0 | 474 |
| 475 | License & Support for Config Controls Gov | 1/1/2018 | 0651W0003733 | 36 | 0 | 1,123 | 0 | 0 | 1,123 | 1,123 | 0 | 0 | 0 | 0 | 475 |
| 476 | Oracle Connector to EBS for Ent Trans Gov | 1/1/2018 | 0651W0003733 | 36 | 0 | 1,782 | 0 | 0 | 1,782 | 1,782 | 0 | 0 | 0 | 0 | 476 |
| 477 | NEXUS Staining Oil for Oracle Primavera | 1/1/2018 | 0651W0003733 | 36 | 0 | 14,490 | 0 | 0 | 14,490 | 14,490 | 0 | 0 | 0 | 0 | 477 |
| 478 | Oracle Primavera P6 EPPC License | 1/1/2018 | 0651W0003733 | 36 | 0 | 1,569 | 0 | 0 | 1,569 | 1,569 | 0 | 0 | 0 | 0 | 478 |
| 479 | Oracle Config Controls Governor User Perpetual | 1/1/2018 | 0651W0003733 | 36 | 0 | 5,103 | 0 | 0 | 5,103 | 5,103 | 0 | 0 | 0 | 0 | 479 |
| 480 | License & Support Application Access Controls Gov | 1/1/2018 | 0651W0003733 | 36 | 0 | 3,190 | 0 | 0 | 3,190 | 3,190 | 0 | 0 | 0 | 0 | 480 |
| 481 | Software Update License & Support - EBS Prof User | 1/1/2018 | 0651W0003733 | 36 | 0 | 29,040 | 0 | 0 | 29,040 | 29,040 | 0 | 0 | 0 | 0 | 481 |
| 482 | Oracle Primavera P6 EPPC License | 1/1/2018 | 0651W0003733 | 36 | 0 | 563,996 | 0 | 0 | 563,996 | 563,996 | 0 | 0 | 0 | 0 | 482 |
| 483 | Succession Planning Project | 1/1/2018 | 0651W0002759 | 60 | 0 | 281,870 | 0 | 0 | 281,870 | 281,870 | 0 | 0 | 0 | 0 | 483 |
| 484 | Virtual Server Automation Solution | 2/28/2018 | 0651W0003650 | 36 | 0 | 60,940 | 0 | 0 | 60,940 | 60,940 | 0 | 0 | 0 | 0 | 484 |
| 485 | Symantec Advanced Threat Protection (EndPoint) | 4/1/2018 | 0651W0003720 | 36 | 0 | 80,028 | 0 | 0 | 80,028 | 80,028 | 0 | 0 | 0 | 0 | 485 |
| 486 | HPCC Area License Purchase | 4/28/2018 | 0651W0004142 | 36 | 0 | 99,743 | 0 | 0 | 99,743 | 99,743 | 0 | 0 | 0 | 0 | 486 |
| 487 | Oracle Primavera P6 EPPC License | 6/30/2018 | 0651W0004263 | 60 | 4 | 118,250 | 0 | 0 | 118,250 | 118,250 | 1,971 | 0 | 5,913 | 23,650 | 487 |
| 488 | Oracle Primavera P6 EPPC License | 6/30/2018 | 0651W0004263 | 60 | 4 | 118,250 | 0 | 0 | 118,250 | 118,250 | 1,971 | 0 | 5,913 | 23,650 | 488 |
| 489 | Area Isolation Module (AM) License | 8/16/2018 | 0651W0004274 | 36 | 0 | 24,439 | 0 | 0 | 24,439 | 24,439 | 0 | 0 | 0 | 0 | 489 |
| 490 | EGIA (gas) contractor Referral Program | 10/1/2018 | 0651W0002332 | 36 | 0 | 26,177 | 0 | 0 | 26,177 | 26,177 | 0 | 0 | 0 | 0 | 490 |
| 491 | Project Hourglass System Implementation | 10/1/2018 | 0651W0002738 | 60 | 1 | 2,099,136 | 0 | 0 | 2,099,136 | 2,099,136 | 0 | 0 | 0 | 0 | 491 |
| 492 | Scientific Log | 10/1/2018 | 0651W0004296 | 36 | 0 | 25,500 | 0 | 0 | 25,500 | 25,500 | 0 | 0 | 0 | 0 | 492 |
| 493 | Oracle Primavera P6 EPPC License | 10/31/2018 | 0651W0004296 | 60 | 2 | 186,846 | 0 | 0 | 186,846 | 186,846 | 0 | 0 | 0 | 0 | 493 |
| 494 | GTS Purchasing Module | 11/1/2018 | 0651W0004159 | 60 | 2 | 1,846,846 | 0 | 0 | 1,846,846 | 1,846,846 | 0 | 0 | 0 | 0 | 494 |
| 495 | NEXUS Service Order Notification | 11/1/2018 | 0651W0004559 | 60 | 2 | 1,387,823 | 0 | 0 | 1,387,823 | 1,387,823 | 0 | 0 | 0 | 0 | 495 |
| 496 | Paper/Vison Licenses | 11/15/2018 | 0651W0004588 | 36 | 0 | 21,679 | 0 | 0 | 21,679 | 21,679 | 0 | 0 | 0 | 0 | 496 |
| 497 | Lost and Unaccounted Gas (LUG) Fee | 11/30/2018 | 0651W0003520 | 36 | 0 | 62,311 | 0 | 0 | 62,311 | 62,311 | 0 | 0 | 0 | 0 | 497 |
| 498 | GTS NextGen Architecture Blueprint | 12/1/2018 | 0651W0004669 | 36 | 0 | 78,580 | 0 | 0 | 78,580 | 78,580 | 0 | 0 | 0 | 0 | 498 |
| 499 | Adaptive Software | 12/20/2018 | 0651W0004669 | 36 | 0 | 87,250 | 0 | 0 | 87,250 | 87,250 | 0 | 0 | 0 | 0 | 499 |
| 500 | Oracle Primavera P6 EPPC License | 1/2/2019 | 0651W0004669 | 36 | 0 | 87,250 | 0 | 0 | 87,250 | 87,250 | 0 | 0 | 0 | 0 | 500 |
| 501 | Litigation Hold | 1/2/2019 | 0651W0004669 | 36 | 0 | 339,932 | 0 | 0 | 339,932 | 339,932 | 0 | 0 | 0 | 0 | 501 |
| 502 | NEXUS Customer Facing Mobile App | 12/27/2018 | 0651W0004360 | 60 | 2 | 1,431,616 | 0 | 0 | 1,431,616 | 1,431,616 | 0 | 0 | 0 | 0 | 502 |
| 503 | Powerplant Upgrade | 1/21/2019 | 0651W0003584 | 60 | 4 | 780,443 | (335) | 0 | 780,108 | 727,542 | 13,225 | 0 | 38,341 | 158,704 | 503 |
| 504 | Lease Accounting Module License & Implementation | 1/21/2019 | 0651W0003821 | 60 | 3 | 725,751 | 0 | 0 | 725,751 | 688,701 | 12,350 | 0 | 24,700 | 148,252 | 504 |
| 505 | Oracle Primavera P6 EPPC License | 2/9/2019 | 0651W0004639 | 36 | 0 | 67,848 | 0 | 0 | 67,848 | 67,848 | 0 | 0 | 0 | 0 | 505 |
| 506 | Brightwork Software | 2/9/2019 | 0651W0004639 | 36 | 0 | 67,848 | 0 | 0 | 67,848 | 67,848 | 0 | 0 | 0 | 0 | 506 |
| 507 | Remedy Licenses | 3/11/2019 | 0651W0004683 | 36 | 0 | 27,670 | 0 | 0 | 27,670 | 27,670 | 0 | 0 | 0 | 0 | 507 |
| 508 | COYL Phase II | 3/15/2019 | 0651W0004683 | 36 | 5 | 200,188 | (1,683) | 0 | 198,734 | 183,515 | 3,337 | 0 | 11,883 | 40,039 | 508 |
| 509 | FileNet FileWalk Management Tool | 3/18/2019 | 0651W0003719 | 36 | 0 | 96,196 | 0 | 0 | 96,196 | 96,196 | 0 | 0 | 0 | 0 | 509 |
| 510 | NSX Data CH EMT Desktop | 3/29/2019 | 0651W0004382 | 60 | 5 | 417,880 | 0 | 0 | 417,880 | 383,095 | 6,965 | 0 | 27,860 | 85,979 | 510 |
| 511 | Oracle Primavera P6 EPPC License | 3/29/2019 | 0651W0004382 | 60 | 5 | 417,880 | 0 | 0 | 417,880 | 383,095 | 6,965 | 0 | 27,860 | 85,979 | 511 |
| 512 | Horizon Enterprise Licenses | 3/29/2019 | 0651W0004332 | 60 | 5 | 688,183 | 0 | 0 | 688,183 | 649,844 | 11,652 | 0 | 46,868 | 139,823 | 512 |
| 513 | GTTreasury - Treasury Management System | 4/1/2019 | 0651W0003841 | 60 | 6 | 164,951 | (1,034) | 0 | 164,918 | 149,358 | 2,766 | 0 | 12,796 | 33,190 | 513 |
| 514 | ESRI APR Tool - ArcGIS Pipeline Referencing | 4/4/2019 | 0651W0004870 | 36 | 0 | 37,000 | 0 | 0 | 37,000 | 37,000 | 0 | 0 | 0 | 0 | 514 |
| 515 | PowerPlant License NHPPE/78L | 4/15/2019 | 0651W0003101 | 36 | 0 | 83,200 | 0 | 0 | 83,200 | 83,200 | 0 | 0 | 0 | 0 | 515 |
| 516 | Data Design Collection Application | 4/15/2019 | 0651W0003101 | 17 | 0 | 252,724 | 0 | 0 | 252,724 | 181,119 | 4,212 | 0 | 185,331 | 50,545 | 516 |
| 517 | ARCS New Mapping Functionality | 6/30/2019 | 0651W0004332 | 36 | 0 | 655,922 | 0 | 0 | 655,922 | 570,163 | 5,070 | 0 | 684,267 | 188,050 | 517 |
| 518 | SCADA SPS online simulation software model | 6/30/2019 | 0651W0004332 | 36 | 0 | 655,922 | 0 | 0 | 655,922 | 570,163 | 5,070 | 0 | 684,267 | 188,050 | 518 |
| 519 | SCADA SPS online simulation software model | 7/9/2019 | 0651W0003803 | 60 | 9 | 262,919 | 0 | 0 | 262,919 | 240,481 | 4,715 | 0 | 37,723 | 56,594 | 519 |
| 520 | Netwix Software License Truck-Up | 7/31/2019 | 0651W0004637 | 36 | 0 | 13,079 | 0 | 0 | 13,079 | 13,079 | 0 | 0 | 0 | 0 | 520 |
| 521 | Zerb Licenses for DR | 9/1/2019 | 0651W0004116 | 60 | 13 | 62,128 | 0 | 0 | 62,128 | 48,667 | 1,035 | 0 | 12,426 | 12,426 | 521 |
| 522 | IVR Enhancements | 9/1/2019 | 0651W0004443 | 60 | 11 | 275,399 | 0 | 0 | 275,399 | 228,494 | 4,591 | 0 | 55,086 | 55,086 | 522 |
| 523 | Oracle Primavera P6 EPPC License | 10/1/2019 | 0651W0004142 | 60 | 12 | 1,504,000 | 0 | 0 | 1,504,000 | 1,346,520 | 1,584 | 0 | 59,896 | 27,860 | 523 |
| 524 | NEXUS Agent Desktop | 10/1/2019 | 0651W0004384 | 60 | 12 | 2,108,943 | 0 | 0 | 2,108,943 | 1,933,854 | 1,714 | 0 | 23,955 | 23,955 | |

SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE
ACCOUNT 303 - MISCELLANEOUS INTANGIBLE PLANT
AS OF NOVEMBER 30, 2021
WORKPAPER SUPPORTING ADJUSTMENT NO. C6

| Line No. | Description | In-Service Date | Work Order Number | Life - Months (g) | 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 Annot. (n) | Line No. |
|----------|---|-----------------|-------------------|-------------------|-----------------------------|-----------------------------|---------------|-----------------|--------------------------|-------------------------------|-----------------------------|----------------------------|-----------------|-----------------------|----------|
| 535 | SAP Software Automation Solution | 2/28/2020 | 0651W000514 | 60 | 17 | 194,280 | 0 | 0 | 194,280 | 139,234 | 9,238 | 142,472 | 51,898 | 38,866 | 535 |
| 536 | WCM Enhancements | 3/19/2020 | 0651W000590 | 60 | 17 | 294,820 | 0 | 0 | 294,820 | 211,269 | 4,914 | 216,201 | 78,619 | 56,964 | 536 |
| 537 | Strategic Financial Planning PH 1 | 3/25/2020 | 0651W000458 | 60 | 17 | 1,871,247 | 0 | 0 | 1,871,247 | 1,311,060 | 31,187 | 1,372,248 | 488,999 | 374,249 | 537 |
| 538 | Phase 2&3 of firewall implementation | 3/30/2020 | 0651W000587 | 60 | 25 | 94,480 | 0 | 0 | 94,480 | 52,822 | 1,662 | 54,585 | 38,896 | 19,948 | 538 |
| 539 | Workset Automated Testing Licenses | 6/10/2020 | 0651W000578 | 60 | 21 | 353,750 | 0 | 0 | 353,750 | 229,937 | 5,896 | 352,370 | 117,917 | 70,750 | 539 |
| 540 | Iron Security Manager (ISM) implementation | 7/12/2020 | 0651W000583 | 36 | 7 | 18,370 | 0 | 0 | 18,370 | 14,798 | 510 | 15,308 | 3,052 | 6,123 | 540 |
| 541 | System Licenses | 8/24/2020 | 0651W000592 | 60 | 23 | 424,643 | 0 | 0 | 424,643 | 281,871 | 7,034 | 298,905 | 154,738 | 84,402 | 541 |
| 542 | HCM Project | 10/19/2020 | 0651W000549 | 60 | 24 | 464,225 | 0 | 0 | 464,225 | 278,535 | 7,737 | 286,272 | 177,953 | 92,845 | 542 |
| 543 | Project HCM 2020 - Cloud Based | 10/19/2020 | 0651W000583 | 60 | 24 | 1,772,382 | 0 | 0 | 1,772,382 | 1,085,685 | 28,856 | 1,085,685 | 686,697 | 358,277 | 543 |
| 544 | Fleet Management System Project | 10/28/2020 | 0651W000582 | 60 | 25 | 9,524 | 0 | 0 | 9,524 | 322,524 | 9,550 | 328,570 | 114,600 | 114,600 | 544 |
| 545 | Outage Management System | 11/20/2020 | 0651W000585 | 60 | 25 | 882,340 | 0 | 0 | 882,340 | 514,663 | 14,707 | 529,370 | 352,969 | 178,485 | 545 |
| 546 | IT Security System | 12/1/2020 | 0651W000584 | 36 | 8 | 21,200 | 0 | 0 | 21,200 | 16,469 | 589 | 17,078 | 14,222 | 14,222 | 546 |
| 547 | Balancing Report II | 12/4/2020 | 0651W000549 | 36 | 2 | 37,560 | 0 | 0 | 37,560 | 35,449 | 1,055 | 36,505 | 1,055 | 12,663 | 547 |
| 548 | AVEVA Software Licenses | 12/15/2020 | 0651W000608 | 36 | 2 | 25,500 | 0 | 0 | 25,500 | 24,784 | 716 | 26,500 | 1,055 | 12,663 | 548 |
| 549 | Cloud-Based | 12/15/2020 | 0651W0004323 | 36 | 2 | 1,213,161 | 0 | 0 | 1,213,161 | 687,753 | 20,208 | 707,961 | 505,200 | 242,496 | 549 |
| 550 | DNV GL-DIMP and TRIMP Risk Model Project | 3/29/2021 | 0651W0005700 | 36 | 5 | 60,290 | 0 | 0 | 60,290 | 51,821 | 1,694 | 53,115 | 6,775 | 20,326 | 550 |
| 551 | DNV GL-Web-based Learning Training Courses | 5/27/2021 | 0651W000595 | 36 | 15 | 104,559,624 | 0 | 0 | 104,559,624 | 16,732,225 | 591,513 | 17,323,738 | 87,226,886 | 6,978,135 | 551 |
| 552 | Oracle EBS License True Up | 5/27/2021 | 0651W000595 | 180 | 151 | 183,060 | 0 | 0 | 183,060 | 79,339 | 3,052 | 82,391 | 100,700 | 36,618 | 552 |
| 553 | Oracle EBS License True Up | 6/1/2021 | 0651W000567 | 60 | 34 | 118,230 | 0 | 0 | 118,230 | 55,174 | 1,971 | 61,086 | 23,646 | 23,646 | 553 |
| 554 | Navigation Licenses (laptops)-Durango | 6/30/2021 | 0651W000875 | 60 | 32 | 994,777 | 0 | 0 | 994,777 | 451,687 | 4,058 | 468,658 | 528,119 | 203,659 | 554 |
| 555 | HCM Phase 2 Project Cloud-based | 9/30/2021 | 0651W000668 | 60 | 35 | 482,301 | 0 | 0 | 482,301 | 200,265 | 6,923 | 208,333 | 273,978 | 96,689 | 555 |
| 556 | MTP Center/Robot Automation | 10/1/2021 | 0651W000589 | 60 | 35 | 1,427,300 | 0 | 0 | 1,427,300 | 814,747 | 14,777 | 1,442,527 | 527,779 | 263,846 | 556 |
| 557 | AV-GL - Cloud Licenses | 10/29/2021 | 0651W000569 | 60 | 36 | 97,280 | 0 | 0 | 97,280 | 54,916 | 1,622 | 40,539 | 56,752 | 10,458 | 557 |
| 558 | AV-GL - Cloud Licenses | 10/29/2021 | 0651W000569 | 60 | 36 | 97,280 | 0 | 0 | 97,280 | 54,916 | 1,622 | 40,539 | 56,752 | 10,458 | 558 |
| 559 | AV-GL - Cloud Licenses | 10/29/2021 | 0651W000569 | 60 | 36 | 97,280 | 0 | 0 | 97,280 | 54,916 | 1,622 | 40,539 | 56,752 | 10,458 | 559 |
| 560 | AV-GL - Cloud Licenses | 10/29/2021 | 0651W000569 | 60 | 36 | 97,280 | 0 | 0 | 97,280 | 54,916 | 1,622 | 40,539 | 56,752 | 10,458 | 560 |
| 561 | Spanish Bill Development | 12/1/2021 | 0651W0008643 | 60 | 38 | 148,354 | 0 | 0 | 148,354 | 55,162 | 2,453 | 55,604 | 90,749 | 29,432 | 561 |
| 562 | Project Implementation - Ratio Console Upgrade | 12/1/2021 | 0651W000834 | 60 | 38 | 105,763 | 0 | 0 | 105,763 | 38,674 | 1,766 | 40,439 | 65,324 | 21,186 | 562 |
| 563 | AV-GL - Cloud Licenses | 12/1/2021 | 0651W000834 | 60 | 38 | 875,583 | 0 | 0 | 875,583 | 321,188 | 14,600 | 335,797 | 540,196 | 175,199 | 563 |
| 564 | AV-GL - Cloud Licenses | 12/1/2021 | 0651W000834 | 60 | 38 | 70,164 | 0 | 0 | 70,164 | 25,727 | 1,169 | 26,896 | 43,268 | 14,033 | 564 |
| 565 | Oracle EBS License True Up | 12/1/2021 | 0651W000834 | 60 | 38 | 362,231 | 0 | 0 | 362,231 | 132,818 | 6,037 | 138,855 | 223,376 | 72,446 | 565 |
| 566 | Oracle EBS License True Up | 12/1/2021 | 0651W000834 | 60 | 38 | 362,231 | 0 | 0 | 362,231 | 132,818 | 6,037 | 138,855 | 223,376 | 72,446 | 566 |
| 567 | Oracle EBS License True Up | 12/1/2021 | 0651W000834 | 60 | 38 | 362,231 | 0 | 0 | 362,231 | 132,818 | 6,037 | 138,855 | 223,376 | 72,446 | 567 |
| 568 | Oracle EBS License True Up | 12/1/2021 | 0651W000834 | 60 | 38 | 362,231 | 0 | 0 | 362,231 | 132,818 | 6,037 | 138,855 | 223,376 | 72,446 | 568 |
| 569 | Oracle EBS License True Up | 12/1/2021 | 0651W000834 | 60 | 38 | 362,231 | 0 | 0 | 362,231 | 132,818 | 6,037 | 138,855 | 223,376 | 72,446 | 569 |
| 570 | RuhK Backup Software for SCADA | 2/1/2022 | 0651W000684 | 36 | 16 | 54,192 | 0 | 0 | 54,192 | 29,832 | 1,523 | 31,354 | 22,838 | 16,271 | 570 |
| 571 | Verizon Connect DVR-Cloud | 2/1/2022 | 0651W000704 | 36 | 16 | 67,333 | 0 | 0 | 67,333 | 37,022 | 1,894 | 38,926 | 28,407 | 22,726 | 571 |
| 572 | OpenText Extended ECM-Cloud-Based | 4/1/2022 | 0651W000853 | 60 | 42 | 406,173 | 0 | 0 | 406,173 | 115,421 | 6,923 | 122,344 | 283,829 | 83,072 | 572 |
| 573 | AS1 Software for Tax Remediation Project | 4/29/2022 | 0651W000855 | 60 | 42 | 1,001,889 | 0 | 0 | 1,001,889 | 300,567 | 16,698 | 317,265 | 684,624 | 200,378 | 573 |
| 574 | AS1 Software for Tax Remediation Project | 5/2/2022 | 0651W000717 | 60 | 43 | 289,000 | 0 | 0 | 289,000 | 81,883 | 4,817 | 86,700 | 202,300 | 57,800 | 574 |
| 575 | HCM Automated Test Config-Cloud | 5/9/2022 | 0651W000843 | 36 | 19 | 62,920 | 0 | 0 | 62,920 | 29,333 | 1,768 | 31,100 | 31,920 | 21,213 | 575 |
| 576 | SmartSheet Software Implementation-Cloud | 6/24/2022 | 0651W000719 | 36 | 20 | 30,833 | 0 | 0 | 30,833 | 13,552 | 869 | 14,421 | 16,512 | 10,429 | 576 |
| 577 | Dialer for Callback Software Development | 7/27/2022 | 0651W000716 | 36 | 25 | 61,335 | 0 | 0 | 61,335 | 18,741 | 1,704 | 20,445 | 40,890 | 20,445 | 577 |
| 578 | Zero Trust-Duo MFA-Cloud Based | 7/31/2022 | 0651W0007353 | 60 | 48 | 419,143 | 0 | 0 | 419,143 | 83,090 | 7,001 | 329,052 | 329,052 | 84,013 | 578 |
| 579 | GasBoy - FPEY CNG Management System-Cloud | 8/12/2022 | 0651W0006708 | 60 | 46 | 138,449 | 0 | 0 | 138,449 | 32,343 | 2,309 | 34,551 | 103,898 | 27,706 | 579 |
| 580 | DialOne VIN Decode Software | 9/1/2022 | 0651W000747 | 36 | 29 | 10,678 | 0 | 0 | 10,678 | 2,076 | 237 | 8,305 | 3,559 | 3,559 | 580 |
| 581 | Strategic Financial M Planner PH II | 12/15/2022 | 0651W000847 | 60 | 50 | 7,093,208 | 0 | 0 | 7,093,208 | 1,82,192 | 118,220 | 1,900,413 | 5,792,796 | 1,418,644 | 581 |
| 582 | OC Management Project Employee-Cloud | 12/22/2022 | 0651W0007431 | 36 | 26 | 34,104 | 0 | 0 | 34,104 | 9,658 | 963 | 10,021 | 24,082 | 11,559 | 582 |
| 583 | HCM Contractor Compliance-Cloud | 2/28/2023 | 0651W0006949 | 60 | 28 | 93,802 | 0 | 0 | 93,802 | 16,644 | 2,756 | 19,400 | 74,402 | 33,067 | 583 |
| 584 | 2-SCALE-Nextion (VPN) Right-Cloud | 3/31/2023 | 0651W0007467 | 60 | 34 | 218,236 | 0 | 0 | 218,236 | 21,624 | 3,637 | 25,461 | 192,775 | 49,847 | 584 |
| 585 | Oracle EBS License True Up | 4/1/2023 | 0651W000834 | 60 | 38 | 3,166,000 | 0 | 0 | 3,166,000 | 1,345,968 | 11,882 | 1,118,882 | 1,817,112 | 585 | |
| 586 | VMware Cloud Subscription Licensing | 10/12/2023 | 0651W0008254 | 36 | 36 | 4,027,750 | 0 | 0 | 4,027,750 | 0 | 0 | 0 | 3,915,968 | 1,345,963 | 586 |
| 587 | Approved small project to move the current on-premise SQUIZ application to a hosted solution. This Work Order will support the Professional Services for the migration. The number of hours was 4% contig for a cost of 314,336. I have added a | 11/28/2023 | 0651W0008142 | 60 | 60 | 0 | 14,400 | 0 | 14,400 | 0 | 0 | 14,400 | 0 | 0 | 587 |
| 588 | Total 303 | | | | | 385,233,088 | 651,1393 | 0 | 387,884,281 | 274,266,254 | 1,724,805 | 276,021,058 | 111,561,570 | 20,817,658 | 588 |

[1] Account 303 manually adjusted to remove amounts from work order 0651W000051 and 0651W0001059 that were originally capitalized instead of expensed.

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

| Line No. | Description (a) | Reference (b) | SNV (c) | System Allocable (d) | Line No. |
|------------------------------------|-------------------------------|-----------------------|------------------|----------------------------|-------------|
| <u>Annualized at Certification</u> | | | | | |
| 1 | Net Taxable Plant in Service | WP I-17, Sh 3 | \$ 1,991,592,855 | \$ 176,619,247 | 1 |
| 2 | Property Tax Rate | Sch I-17, Sh 1 | 0.4753% | 0.4753% | 2 |
| 3 | Property Tax | Ln 1 * Ln 2 | \$ 9,465,304 | \$ 839,406 | 3 |
| 4 | Capitalized Property Tax Rate | Sch I-17, Sh 1 | 2.20% | N/A | 4 |
| 5 | Property Tax Expense | Ln 3 * (1 - Ln 4) | \$ 9,256,736 | \$ 839,406 | 5 |
| 6 | 4-Factor | Stmt N, Sh 8, Ln 9(g) | N/A | 28.19% | 6 |
| 7 | After Allocation | | \$ 9,256,736 | \$ 236,658 | 7 |
| 8 | Annualized at Test Year | Sch I-17, Sh 1 | 8,945,393 | 246,958 | 8 |
| 9 | Adjustment | Ln 7 - Ln 8 | \$ 311,342 | \$ (10,300) | 9 |

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

| Line No. | Description (a) | Reference (b) | Test Year 5/31/2023 (c) | Certification Adjustment (d) (e) - (c) | Certification 11/30/2023 (e) | Line No. |
|-------------|---|-----------------------------|-------------------------------|---|------------------------------------|-------------|
| 1 | Materials and Supplies | Sch G-4 | \$ 18,167,467 | \$ (676,379) | \$ 17,491,088 | 1 |
| 2 | Cash Working Capital | Sch G-5 | \$ 7,319,695 | \$ 71,780 | \$ 7,391,475 | 2 |
| | <u>Other Working Capital Required</u> | Sch G-5 | | | | |
| 3 | Account 135 Working Funds | | \$ 0 | \$ 0 | \$ 0 | 3 |
| 4 | Account 165 Prepayments | | 6,987,481 | 10,351 | 6,997,832 | 4 |
| 5 | Account 165 Expenses Reclassified to Prepays | | 122,442 | 0 | 122,442 | 5 |
| 6 | Account 174 Misc. Current and Accrued Assets | | 0 | 0 | 0 | 6 |
| 7 | Account 182.3 Other Regulatory Assets | | 709,185 | 1,567,547 | 2,276,731 | 7 |
| 8 | Account 186 - Miscellaneous Deferred Debits | | 67,988 | 1,841 | 69,828 | 8 |
| 9 | Account 190 Alternative Minimum Tax | | 0 | 0 | 0 | 9 |
| 10 | Account 228.2 Injuries and Damages | | (1,335,100) | (322,431) | (1,657,532) | 10 |
| 11 | Account 242 Misc. Current and Accrued Liabilities | | 38,753,186 | 4,743,655 | 43,496,841 | 11 |
| 12 | Account 242 Accrued SERP | | (6,513,214) | (14,707) | (6,527,921) | 12 |
| 13 | Account 253 Other Deferred Credits | | (9,416,482) | 71,453 | (9,345,029) | 13 |
| 14 | Account 254 Other Regulatory Liabilities | | 0 | 0 | 0 | 14 |
| 15 | Total Other Working Capital Required | Sum Lns 3 - 14 | \$ 29,375,485 | \$ 6,057,707 | \$ 35,433,192 | 15 |
| 16 | Customer Advances | Sch G-6 | \$ (70,519,748) | \$ (1,328,771) | \$ (71,848,519) | 16 |
| 17 | Deferred Taxes | Sch M-4, Sh 4 | \$ (263,048,493) | \$ 2,554,679 | \$ (260,493,814) | 17 |
| 18 | Total Other Rate Base | Ln 1+Ln 2+Ln 15+Ln 16+Ln 17 | \$ (278,705,593) | \$ 6,679,015 | \$ (272,026,578) | 18 |