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21-09001

Public Utilities Commission of Nevada
Electronic Filing

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Reference: b505586c-8ca2-4090-94df-002fa9c38764

Reference:

Filed For: Southwest Gas Corporation

In accordance with NRS Chapter 719,
this filing has been electronically signed and filed
by: /s Tashia Garry

By electronically filing the document(s),
the filer attests to the authenticity of the electronic signature(s) contained therein.

This filing has been electronically filed and deemed to be signed by an authorized
agent or
representative of the signer(s) and
Southwest Gas Corporation



SOUTHWEST GAS CORPORATION

February 11, 2022

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

Re: Docket No. 21-09001
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.

Dear Ms. Osborne:

Southwest Gas Corporation herewith submits for electric filing its late filed Exhibit No.202
in the above-referenced docket. Please note, that the executable version of this exhibit
will be hand-delivered to the Commission via USB Drive.

Respectfully submitted,

Tashia Garry
Regulation and Litigation

Enclosure

cc: Parties of Record

**SOUTHWEST GAS CORPORATION
NO COVID REGULATORY ASSET
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
SINGLE-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
1	Single-Family Residential Gas Service						
2	<u>Summer (May - October)</u>						
3	50 Percent of Average Use	12	\$ 23.37	\$ 23.79	\$ 0.42	1.80%	3
4	Average Summer Use [1]	25	36.51	37.36	0.85	2.33%	4
5	150 Percent of Average Use	37	49.55	50.84	1.29	2.60%	5
6	<u>Winter (November - April)</u>						6
7	50 Percent of Average Use	50	\$ 63.17	\$ 64.91	\$ 1.74	2.75%	7
8	Average Winter Use [1]	100	115.03	118.50	3.47	3.02%	8
9	150 Percent of Average Use	149	166.85	172.06	5.21	3.12%	9

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	62
Basic Service Charge	\$	10.80	Current Bill	\$ 75.77
Commodity Charge			New Avg. Mthly Bill	\$ 77.93
All Usage	\$	1.04734	Increase \$	\$ 2.16
			% Increase	2.85%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	10.80		
Commodity Charge				
All Usage	\$	1.08226		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
NO COVID REGULATORY ASSET
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
MULTI-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Multi-Family Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	8	\$ 19.31	\$ 19.62	\$ 0.31	1.61%	1
2	Average Summer Use [1]	16	27.36	27.97	0.61	2.23%	2
3	150 Percent of Average Use	23	35.26	36.15	0.89	2.52%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	26	\$ 38.45	\$ 39.46	\$ 1.01	2.63%	4
5	Average Winter Use [1]	53	66.80	68.84	2.04	3.05%	5
6	150 Percent of Average Use	79	94.82	97.88	3.06	3.23%	6

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	
Basic Service Charge	\$	10.80	Current Bill	\$ 47.08
Commodity Charge			New Avg. Mthly Bill	\$ 48.40
All Usage	\$	1.06352	Increase \$	\$ 1.32
			% Increase	2.80%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	10.80		
Commodity Charge				
All Usage	\$	1.10231		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Air Conditioning Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	9	\$ 21.51	\$ 22.26	\$ 0.75	3.49%	1
2	Average Summer Use [1]	18	32.15	33.65	1.50	4.67%	2
3	150 Percent of Average Use	27	42.93	45.18	2.25	5.24%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	44	\$ 63.16	\$ 66.83	\$ 3.67	5.81%	4
5	Average Winter Use [1]	87	114.47	121.73	7.26	6.34%	5
6	150 Percent of Average Use	131	166.70	177.62	10.92	6.55%	6

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	53
Basic Service Charge	\$	10.80	Current Bill	\$ 73.31
Commodity Charge			New Avg. Mthly Bill	\$ 77.69
All Usage	\$	1.19005	Increase \$	\$ 4.38
			% Increase	5.97%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	10.80		
Commodity Charge				
All Usage	\$	1.27345		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
 [2] Statement O, Sheets 2 - 3, Column (d).
 [3] Statement O, Sheets 2 - 3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 1</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	20	\$ 46.99	\$ 47.41	\$ 0.42	0.89%	1
2	Average Summer Use [1]	39	64.33	65.15	0.82	1.27%	2
3	150 Percent of Average Use	59	82.47	83.70	1.23	1.49%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	103	\$ 122.49	\$ 124.64	\$ 2.15	1.76%	4
5	Average Winter Use [1]	205	215.64	219.93	4.29	1.99%	5
6	150 Percent of Average Use	308	308.96	315.38	6.42	2.08%	6

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	122
Basic Service Charge	\$	28.80	Current Bill	\$ 139.99
Commodity Charge			New Avg. Mthly Bill	\$ 142.54
All Usage	\$	0.90960	Increase \$	\$ 2.55
			% Increase	1.82%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	28.80		
Commodity Charge				
All Usage	\$	0.93045		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 2</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	305	\$ 403.41	\$ 383.85	\$ (19.56)	(4.85%)	1
2	Average Summer Use [1]	611	647.30	633.19	(14.11)	(2.18%)	2
3	150 Percent of Average Use	916	891.03	882.37	(8.66)	(0.97%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	1,001	\$ 958.87	\$ 951.73	\$ (7.14)	(0.74%)	4
5	Average Winter Use [1]	2,002	1,757.91	1,768.63	10.72	0.61%	5
6	150 Percent of Average Use	3,003	2,556.60	2,585.18	28.58	1.12%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Monthly Therms	
Basic Service Charge	\$ 160.00	1,306	Current Bill \$ 1,202.60
Commodity Charge			New Avg. Mthly Bill \$ 1,200.91
All Usage	\$ 0.79807		Increase \$ (1.69)
			% Increase -0.14%
<u>Proposed Tariff Rates [3]</u>			
Basic Service Charge	\$ 135.00		
Commodity Charge			
All Usage	\$ 0.81591		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 3</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	3,074	\$ 2,760.20	\$ 2,755.25	\$ (4.95)	(0.18%)	1
2	Average Summer Use [1]	6,147	5,170.00	5,160.10	(9.90)	(0.19%)	2
3	150 Percent of Average Use	9,221	7,579.82	7,564.97	(14.85)	(0.20%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	5,175	\$ 4,407.51	\$ 4,399.18	\$ (8.33)	(0.19%)	4
5	Average Winter Use [1]	10,350	8,465.05	8,448.39	(16.66)	(0.20%)	5
6	150 Percent of Average Use	15,525	12,522.53	12,497.54	(24.99)	(0.20%)	6

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	8,249
Basic Service Charge	\$	350.00	Current Bill	\$ 6,817.53
Commodity Charge			New Avg. Mthly Bill	\$ 6,804.25
All Usage	\$	0.78406	Increase \$	\$ (13.28)
			% Increase	-0.19%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	350.00		
Commodity Charge				
All Usage	\$	0.78245		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
1	Single-Family Residential Gas Service						
2	<u>Summer (May - October)</u>						
3	50 Percent of Average Use	12	\$ 23.37	\$ 23.81	\$ 0.44	1.88%	3
4	Average Summer Use [1]	25	36.51	37.42	0.91	2.49%	4
5	150 Percent of Average Use	37	49.55	50.93	1.38	2.79%	5
6	<u>Winter (November - April)</u>						6
7	50 Percent of Average Use	50	\$ 63.17	\$ 65.03	\$ 1.86	2.94%	7
8	Average Winter Use [1]	100	115.03	118.73	3.70	3.22%	8
9	150 Percent of Average Use	149	166.85	172.40	5.55	3.33%	9

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	62
Basic Service Charge	\$	10.80	Current Bill	\$ 75.77
Commodity Charge			New Avg. Mthly Bill	\$ 78.08
All Usage	\$	1.04734	Increase \$	\$ 2.31
			% Increase	3.05%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	10.80		
Commodity Charge				
All Usage	\$	1.08456		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
 [2] Statement O, Sheets 2 - 3, Column (d).
 [3] Statement O, Sheets 2 - 3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Multi-Family Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	8	\$ 19.31	\$ 19.64	\$ 0.33	1.71%	1
2	Average Summer Use [1]	16	27.36	28.01	0.65	2.38%	2
3	150 Percent of Average Use	23	35.26	36.22	0.96	2.72%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	26	\$ 38.45	\$ 39.53	\$ 1.08	2.81%	4
5	Average Winter Use [1]	53	66.80	68.99	2.19	3.28%	5
6	150 Percent of Average Use	79	94.82	98.11	3.29	3.47%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Monthly Therms	
Basic Service Charge	\$ 10.80	Current Bill	\$ 47.08
Commodity Charge		New Avg. Mthly Bill	\$ 48.50
All Usage	\$ 1.06352	Increase \$	\$ 1.42
		% Increase	3.02%
<u>Proposed Tariff Rates [3]</u>			
Basic Service Charge	\$ 10.80		
Commodity Charge			
All Usage	\$ 1.10513		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
WITH COVID REGULATORY ASSET
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
AIR CONDITIONING RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Air Conditioning Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	9	\$ 21.51	\$ 22.29	\$ 0.78	3.63%	1
2	Average Summer Use [1]	18	32.15	33.71	1.56	4.85%	2
3	150 Percent of Average Use	27	42.93	45.27	2.34	5.45%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	44	\$ 63.16	\$ 66.98	\$ 3.82	6.05%	4
5	Average Winter Use [1]	87	114.47	122.02	7.55	6.60%	5
6	150 Percent of Average Use	131	166.70	178.05	11.35	6.81%	6

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	
Basic Service Charge	\$	10.80	Current Bill	\$ 73.31
Commodity Charge			New Avg. Mthly Bill	\$ 77.86
All Usage	\$	1.19005	Increase \$	\$ 4.55
			% Increase	6.21%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	10.80		
Commodity Charge				
All Usage	\$	1.27671		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
 [2] Statement O, Sheets 2 - 3, Column (d).
 [3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
WITH COVID REGULATORY ASSET
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 1**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 1</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	20	\$ 46.99	\$ 47.45	\$ 0.46	0.98%	1
2	Average Summer Use [1]	39	64.33	65.23	0.90	1.40%	2
3	150 Percent of Average Use	59	82.47	83.81	1.34	1.62%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	103	\$ 122.49	\$ 124.84	\$ 2.35	1.92%	4
5	Average Winter Use [1]	205	215.64	220.33	4.69	2.17%	5
6	150 Percent of Average Use	308	308.96	315.98	7.02	2.27%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Monthly Therms	122
Basic Service Charge	\$ 28.80	Current Bill	\$ 139.99
Commodity Charge		New Avg. Mthly Bill	\$ 142.78
All Usage	\$ 0.90960	Increase \$	\$ 2.79
		% Increase	1.99%
<u>Proposed Tariff Rates [3]</u>			
Basic Service Charge	\$ 28.80		
Commodity Charge			
All Usage	\$ 0.93240		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

**SOUTHWEST GAS CORPORATION
WITH COVID REGULATORY ASSET
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 2**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 2</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	305	\$ 403.41	\$ 384.13	\$ (19.28)	(4.78%)	1
2	Average Summer Use [1]	611	647.30	633.75	(13.55)	(2.09%)	2
3	150 Percent of Average Use	916	891.03	883.22	(7.81)	(0.88%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	1,001	\$ 958.87	\$ 952.65	\$ (6.22)	(0.65%)	4
5	Average Winter Use [1]	2,002	1,757.91	1,770.47	12.56	0.71%	5
6	150 Percent of Average Use	3,003	2,556.60	2,587.94	31.34	1.23%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Monthly Therms	
Basic Service Charge	\$ 160.00	1,306	Current Bill \$1,202.60
Commodity Charge			New Avg. Mthly Bill \$1,202.11
All Usage	\$ 0.79807		Increase \$ (0.49)
			% Increase -0.04%
<u>Proposed Tariff Rates [3]</u>			
Basic Service Charge	\$ 135.00		
Commodity Charge			
All Usage	\$ 0.81683		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 3</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	3,074	\$ 2,760.20	\$ 2,756.63	\$ (3.57)	(0.13%)	1
2	Average Summer Use [1]	6,147	5,170.00	5,162.87	(7.13)	(0.14%)	2
3	150 Percent of Average Use	9,221	7,579.82	7,569.12	(10.70)	(0.14%)	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	5,175	\$ 4,407.51	\$ 4,401.51	\$ (6.00)	(0.14%)	4
5	Average Winter Use [1]	10,350	8,465.05	8,453.05	(12.00)	(0.14%)	5
6	150 Percent of Average Use	15,525	12,522.53	12,504.52	(18.01)	(0.14%)	6

<u>Effective Tariff Rates [2]</u>		Tariff Rate	Monthly Therms	8,249
Basic Service Charge	\$	350.00	Current Bill	\$6,817.53
Commodity Charge			New Avg. Mthly Bill	\$6,807.96
All Usage	\$	0.78406	Increase \$	\$ (9.57)
			% Increase	-0.14%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	350.00		
Commodity Charge				
All Usage	\$	0.78290		

[1] Workpaper Schedule J-1, Sheets 10 - 12.
[2] Statement O, Sheets 2 - 3, Column (d).
[3] Statement O, Sheets 2 - 3, Column (h).

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SINGLE-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
1	Single-Family Residential Gas Service						
2	<u>Summer (May - October)</u>						
3	50 Percent of Average Use	11	\$ 19.87	\$ 20.50	\$ 0.63	3.17%	3
4	Average Summer Use [1]	21	28.28	29.50	1.22	4.31%	4
5	150 Percent of Average Use	32	37.19	39.03	1.84	4.95%	5
6	<u>Winter (November - April)</u>						6
7	50 Percent of Average Use	31	\$ 36.36	\$ 38.15	\$ 1.79	4.92%	7
8	Average Winter Use [1]	62	61.86	65.43	3.57	5.77%	8
9	150 Percent of Average Use	93	87.48	92.84	5.36	6.13%	9

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Avg Monthly Therms	
Basic Service Charge	\$ 10.80	Current Bill	42
Commodity Charge		New Avg. Mthly Bill	\$45.07
All Usage	\$ 0.82455	Increase	\$2.39
		% Increase	5.30%

<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 0.88218

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

**SOUTHWEST GAS CORPORATION
NO COVID REGULATORY ASSET
SOUTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
MULTI-FAMILY RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
Multi-Family Residential Gas Service							
<u>Summer (May - October)</u>							
				10.8			
1	50 Percent of Average Use	8	\$ 15.91	\$ 16.26	\$ 0.35	2.20%	1
2	Average Summer Use [1]	15	22.36	23.05	0.69	3.09%	2
3	150 Percent of Average Use	23	28.86	29.88	1.02	3.53%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	15	\$ 21.95	\$ 22.62	\$ 0.67	3.05%	4
5	Average Winter Use [1]	30	34.49	35.80	1.31	3.80%	5
6	150 Percent of Average Use	44	46.99	48.94	1.95	4.15%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Avg Monthly Therms	
Basic Service Charge	\$ 9.00	Current Bill	23
Commodity Charge		New Avg. Mthly Bill	\$28.43
All Usage	\$ 0.86338	Increase	\$1.00
		% Increase	3.52%

<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 9.00
Commodity Charge	
All Usage	\$ 0.90780

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

**SOUTHWEST GAS CORPORATION
NO COVID REGULATORY ASSET
SOUTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
AIR CONDITIONING RESIDENTIAL GAS SERVICE**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Air Conditioning Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	440	\$ 243.25	\$ 250.16	\$ 6.91	2.84%	1
2	Average Summer Use [1]	880	475.67	489.50	13.83	2.91%	2
3	150 Percent of Average Use	1320	708.14	728.88	20.74	2.93%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	392	\$ 217.89	\$ 224.05	\$ 6.16	2.83%	4
5	Average Winter Use [1]	783	424.48	436.79	12.31	2.90%	5
6	150 Percent of Average Use	1175	631.54	650.00	18.46	2.92%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	<u>Avg Monthly Therms</u>	<u>832</u>
Basic Service Charge	\$ 10.80	Current Bill	\$450.08
Commodity Charge		New Avg. Mthly Bill	\$463.14
All Usage	\$ 0.52829	Increase	\$13.06
		% Increase	2.90%
<u>Proposed Tariff Rates [3]</u>			
Basic Service Charge	\$ 10.80		
Commodity Charge			
All Usage	\$ 0.54400		

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

**SOUTHWEST GAS CORPORATION
NO COVID REGULATORY ASSET
SOUTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 1**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 1</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	31	\$ 50.61	\$ 52.07	\$ 1.46	2.88%	1
2	Average Summer Use [1]	61	74.62	77.50	2.88	3.86%	2
3	150 Percent of Average Use	92	99.43	103.77	4.34	4.36%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	71	\$ 82.62	\$ 85.98	\$ 3.36	4.07%	4
5	Average Winter Use [1]	141	138.65	145.30	6.65	4.80%	5
6	150 Percent of Average Use	212	195.47	205.48	10.01	5.12%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Avg Monthly Therms	
Basic Service Charge	\$ 25.80	Current Bill	101
Commodity Charge		New Avg. Mthly Bill	\$106.63
All Usage	\$ 0.80032	Increase	\$4.77
		% Increase	4.47%

<u>Proposed Tariff Rates [3]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 25.80
Commodity Charge	
All Usage	\$ 0.84755

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

**SOUTHWEST GAS CORPORATION
NO COVID REGULATORY ASSET
SOUTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 2**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 2</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	409	\$ 377.25	\$ 364.24	\$ (13.01)	(3.45%)	1
2	Average Summer Use [1]	817	593.97	592.92	(1.05)	(0.18%)	2
3	150 Percent of Average Use	1226	811.23	822.16	10.93	1.35%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	756	\$ 561.57	\$ 558.73	\$ (2.84)	(0.51%)	4
5	Average Winter Use [1]	1,511	962.61	981.90	19.29	2.00%	5
6	150 Percent of Average Use	2267	1,364.19	1,405.63	41.44	3.04%	6

<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>	Avg Monthly Therms	
Basic Service Charge	\$	160.00	Current Bill	1,164
Commodity Charge			New Avg. Mthly Bill	\$778.29
All Usage	\$	0.53118	Increase	\$9.12
			% Increase	1.17%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	135.00		
Commodity Charge				
All Usage	\$	0.56049		

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

**SOUTHWEST GAS CORPORATION
NO COVID REGULATORY ASSET
SOUTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 3**

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 3</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	2064	\$ 1,444.54	\$ 1,481.03	\$ 36.49	2.53%	1
2	Average Summer Use [1]	4,127	2,538.55	2,611.51	72.96	2.87%	2
3	150 Percent of Average Use	6191	3,633.09	3,742.54	109.45	3.01%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	3895	\$ 2,415.52	\$ 2,484.38	\$ 68.86	2.85%	4
5	Average Winter Use [1]	7,789	4,480.51	4,618.22	137.71	3.07%	5
6	150 Percent of Average Use	11684	6,546.03	6,752.60	206.57	3.16%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	<u>Avg Monthly Therms</u>	
Basic Service Charge	\$ 350.00	Current Bill	5,958
Commodity Charge		New Avg. Mthly Bill	\$3,509.53
All Usage	\$ 0.53030	Increase	\$3,614.86
		% Increase	\$105.33
			3.00%
<u>Proposed Tariff Rates [3]</u>			
Basic Service Charge	\$ 350.00		
Commodity Charge			
All Usage	\$ 0.54798		

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

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

Line No.	Description	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
1	Single-Family Residential Gas Service						
2	<u>Summer (May - October)</u>						
3	50 Percent of Average Use	11	\$ 19.87	\$ 20.55	\$ 0.68	3.42%	3
4	Average Summer Use [1]	21	28.28	29.58	1.30	4.60%	4
5	150 Percent of Average Use	32	37.19	39.15	1.96	5.27%	5
6	<u>Winter (November - April)</u>						6
7	50 Percent of Average Use	31	\$ 36.36	\$ 38.27	\$ 1.91	5.25%	7
8	Average Winter Use [1]	62	61.86	65.66	3.80	6.14%	8
9	150 Percent of Average Use	93	87.48	93.20	5.72	6.54%	9

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Avg Monthly Therms	
Basic Service Charge	\$ 10.80	Current Bill	42
Commodity Charge		New Avg. Mthly Bill	\$45.07
All Usage	\$ 0.82455	Increase	\$47.62
		% Increase	\$2.55
			5.66%

<u>Proposed Tariff Rates [3]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 0.88598

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

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
Multi-Family Residential Gas Service							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	8	\$ 10.8 15.91	\$ 16.30	\$ 0.39	2.45%	1
2	Average Summer Use [1]	15	22.36	23.11	0.75	3.35%	2
3	150 Percent of Average Use	23	28.86	29.98	1.12	3.88%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	15	\$ 21.95	\$ 22.68	\$ 0.73	3.33%	4
5	Average Winter Use [1]	30	34.49	35.93	1.44	4.18%	5
6	150 Percent of Average Use	44	46.99	49.13	2.14	4.55%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Avg Monthly Therms	
Basic Service Charge	\$ 9.00	Current Bill	23 \$28.43
Commodity Charge		New Avg. Mthly Bill	\$29.52
All Usage	\$ 0.86338	Increase	\$1.09
		% Increase	3.83%

<u>Proposed Tariff Rates [3]</u>	<u>Tariff Rate</u>
Basic Service Charge	\$ 9.00
Commodity Charge	
All Usage	\$ 0.91209

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

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>Air Conditioning Residential Gas Service</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	440	\$ 243.25	\$ 250.48	\$ 7.23	2.97%	1
2	Average Summer Use [1]	880	475.67	490.13	14.46	3.04%	2
3	150 Percent of Average Use	1320	708.14	729.83	21.69	3.06%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	392	\$ 217.89	\$ 224.33	\$ 6.44	2.96%	4
5	Average Winter Use [1]	783	424.48	437.35	12.87	3.03%	5
6	150 Percent of Average Use	1175	631.54	650.85	19.31	3.06%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Avg Monthly Therms	832
Basic Service Charge	\$ 10.80	Current Bill	\$450.08
Commodity Charge		New Avg. Mthly Bill	\$463.74
All Usage	\$ 0.52829	Increase	\$13.66
		% Increase	3.04%

<u>Proposed Tariff Rates [3]</u>	
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 0.54472

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

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 1</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	31	\$ 50.61	\$ 52.19	\$ 1.58	3.12%	1
2	Average Summer Use [1]	61	74.62	77.74	3.12	4.18%	2
3	150 Percent of Average Use	92	99.43	104.13	4.70	4.73%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	71	\$ 82.62	\$ 86.25	\$ 3.63	4.39%	4
5	Average Winter Use [1]	141	138.65	145.85	7.20	5.19%	5
6	150 Percent of Average Use	212	195.47	206.30	10.83	5.54%	6

<u>Effective Tariff Rates [2]</u>	<u>Tariff Rate</u>	Avg Monthly Therms	
Basic Service Charge	\$ 25.80	Current Bill	101
Commodity Charge		New Avg. Mthly Bill	\$106.63
All Usage	\$ 0.80032	Increase	\$5.16
		% Increase	4.84%
<u>Proposed Tariff Rates [3]</u>			
Basic Service Charge	\$ 25.80		
Commodity Charge			
All Usage	\$ 0.85140		

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

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 2</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	409	\$ 377.25	\$ 364.83	\$ (12.42)	(3.29%)	1
2	Average Summer Use [1]	817	593.97	594.09	0.12	0.02%	2
3	150 Percent of Average Use	1226	811.23	823.91	12.68	1.56%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	756	\$ 561.57	\$ 559.81	\$ (1.76)	(0.31%)	4
5	Average Winter Use [1]	1,511	962.61	984.06	21.45	2.23%	5
6	150 Percent of Average Use	2267	1,364.19	1,408.87	44.68	3.28%	6

<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>	Avg Monthly Therms	1,164
Basic Service Charge	\$	160.00	Current Bill	\$778.29
Commodity Charge			New Avg. Mthly Bill	\$789.07
All Usage	\$	0.53118	Increase	\$10.78
			% Increase	1.39%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	135.00		
Commodity Charge				
All Usage	\$	0.56192		

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

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

Line No.	Description (a)	Monthly Consumption (Therms) (b)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
<u>General Gas Service - 3</u>							
<u>Summer (May - October)</u>							
1	50 Percent of Average Use	2064	\$ 1,444.54	\$ 1,483.14	\$ 38.60	2.67%	1
2	Average Summer Use [1]	4,127	2,538.55	2,615.72	77.17	3.04%	2
3	150 Percent of Average Use	6191	3,633.09	3,748.86	115.77	3.19%	3
<u>Winter (November - April)</u>							
4	50 Percent of Average Use	3895	\$ 2,415.52	\$ 2,488.36	\$ 72.84	3.02%	4
5	Average Winter Use [1]	7,789	4,480.51	4,626.16	145.65	3.25%	5
6	150 Percent of Average Use	11684	6,546.03	6,764.52	218.49	3.34%	6

<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>	<u>Avg Monthly Therms</u>	
Basic Service Charge	\$	350.00	Current Bill	5,958
Commodity Charge			New Avg. Mthly Bill	\$3,509.53
All Usage	\$	0.53030	Increase	\$3,620.94
			% Increase	\$111.41
				3.17%
<u>Proposed Tariff Rates [3]</u>				
Basic Service Charge	\$	350.00		
Commodity Charge				
All Usage	\$	0.54900		

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