

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Application of Southwest Gas Corporation for)	
authority to increase its retail natural gas utility)	
service rates for Southern and Northern Nevada.)	Docket No. 21-09001
_____)	

At a general session of the Public Utilities
Commission of Nevada, held at its offices
on March 8, 2022.

PRESENT: Chair Hayley Williamson
 Commissioner C.J. Manthe
 Commissioner Tammy Cordova
 Assistant Commission Secretary Trisha Osborne

ORDER

The Public Utilities Commission of Nevada (“Commission”) makes the following
findings of fact and conclusions of law:

I. INTRODUCTION

On September 1, 2021, Southwest Gas Corporation (“SWG”) filed with the Commission an application, designated as Docket No. 21-09001 (“Application”), for authority to increase its retail natural gas utility service rates for Southern and Northern Nevada.

In its Application, SWG states that existing rates do not provide SWG with sufficient revenue to allow it a fair and reasonable return on its investments. SWG states that its revenue deficiencies are largely attributable to the following: 1) a change in the cost of capital; 2) costs related to capital investments; 3) incremental operations and maintenance expense related to its Customer Data Modernization Initiative; 4) increases in expenses due to capital investments, operations and maintenance, wages, benefits, and inflation; 5) the regulatory asset related to the COVID-19 pandemic; and 6) updated customer counts and customer volumes.

On February 7, 2022, SWG, the Nevada Bureau of Consumer Protection (“BCP”), and the Regulatory Operations Staff (“Staff”) of the Commission filed a stipulation (the “Stipulation”)¹ resolving all issues related to the Application.

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¹ It is the collective understanding of SWG, Staff, and BCP that Nevada Cogeneration Associates #1 and #2 and Nevada Power Company d/b/a NV Energy, parties to this proceeding, do not oppose the Stipulation.

II. SUMMARY

The Commission accepts the Stipulation, attached hereto as Attachment 1, and grants the Application as modified by the Stipulation and this Order.

III. PROCEDURAL HISTORY

- On September 1, 2021, SWG filed its Application.
- SWG filed the Application pursuant to the Nevada Revised Statutes (“NRS”) and the Nevada Administrative Code (“NAC”) Chapters 703 and 704, including, but not limited to, NRS 704.110 and 704.992. Pursuant to NAC 703.5274, SWG requested confidential treatment of certain information.
- Staff participates as a matter of right pursuant to NRS 703.301.
- On September 3, 2021, BCP filed a Notice of Intent to Intervene pursuant to Chapter 228 of the NRS.
- On September 10, 2021, SWG filed an Errata to Application.
- On September 15, 2021, the Commission issued a Notice of Application for Authorization to Increase Rates and Charges for Natural Gas Service and a Notice of Prehearing Conference. On the same day, SWG filed Errata #2 to the Application.
- On October 5, 2021, Nevada Cogeneration Associates #1 and #2 (“NCA”) filed a petition for leave to intervene (“PLTI”).
- On October 6, 2021, Nevada Power Company d/b/a NV Energy (“NPC”) filed a PLTI.
- On October 12, 2021, the Commission held a prehearing conference. SWG, Staff, BCP, NCA, and NPC made appearances. The parties discussed NCA’s and NPC’s PLTI and a procedural schedule.
- October 19, 2021, the Commission issued Procedural Order No. 1 and an Order granting NCA and NPC’s PLTIs.
- On November 18, 2021, the Commission issued a Notice of Consumer Session and Notice of Hearing.
- On November 22, 2021, Carol Lezniewicz filed comments.
- On November 29, 2021, Eric Heinbaugh filed comments.
- On December 9, 2021, Marie Tedesco filed comments.

- On December 15, 2021, the Commission conducted a consumer session. On the same day, Chispa Nevada, Sierra Club, CHR, Inc., Faith Organizing Alliance, and Southwest Energy Efficiency Project filed comments.
- On December 16, 2021, Western Resource Advocates and Nevada Conservation League filed comments.
- On December 20, 2021, SWG filed its certification filing.
- On December 29, 2021, SWG filed an errata to its certification filing.
- On January 14, 2022, Staff and BCP filed direct testimony.
- On January 26, 2022, the Commission issued Procedural Order No. 2.
- On January 31, 2022, SWG filed rebuttal testimony.
- On February 3, 2022, SWG, Staff, and BCP filed Exhibit Lists and Cross Examination statements requested by Procedural Order No. 2. NPC filed a Cross Examination Statement as requested by Procedural Order No. 2.
- On February 7, 2022, the Commission held a hearing. SWG, Staff, BCP, NPC, and NCA made appearances and provided an update on a proposed stipulation. Later that day, SWG, Staff and BCP (the “Signatories”) filed the Stipulation.
- On February 8, 2022, the Commission held a continued hearing. SWG, Staff, BCP, NPC, and NCA made appearances. The Signatories presented the Stipulation. Pursuant to NAC 703.730, the Presiding Officer accepted Exhibits 100-102, 109-110, 198-201, and Late-filed Exhibit 202.
- On February 11, 2022, SWG filed Late-filed Exhibit No. 202.²
- On February 15, 2022, BCP filed comments on Late-filed Exhibit No. 202.

IV. APPLICABLE LAW

The Commission must ensure just and reasonable rates.

1. The Commission’s primary statutory responsibility in general rate case (“GRC”) proceedings³ is to ensure that rates charged for service by public utilities in Nevada are just and

² Late-filed Exhibit No. 202 is attached hereto as Attachment 2 to memorialize the bill impacts of the COVID-19 Regulatory Asset in the Southern and Northern Nevada Divisions.

³Pursuant to NRS 704.110, a public utility may file a general rate application to make changes to any rate or schedule.

reasonable.⁴ In carrying out this statutory responsibility, the Commission must “balance the interests of customers and shareholders of public utilities by providing public utilities with the opportunity to earn a fair return on their investments while providing customers with just and reasonable rates.”⁵ Moreover, “[i]f, upon any hearing and after due investigation, the rates, tolls, charges, schedules or joint rates shall be found to be unjust, unreasonable or unjustly discriminatory, or to be preferential, or otherwise in violation of any of the provisions of [Chapter 704 of the NRS], the Commission shall have the power to fix and order substituted therefor such rate or rates, tolls, charges or schedules as shall be just and reasonable.”⁶

2. Notably, with regard to the Commission’s statutory authority and duty to regulate utility rates, the Supreme Court of Nevada has described the Commission’s power as “plenary,” meaning that it is “broadly construed.”⁷ Additionally, the Supreme Court of Nevada has emphasized the Commission’s broad discretion in setting utility rates and practices, stating, for example, that “[t]he only limit on the [Commission’s] authority to regulate utility rates is the legislative directive that rates charged for services provided by a public utility must be ‘just and reasonable’ and that it is unlawful for a public utility to charge an unjust or unreasonable rate.”⁸

V. STIPULATION

The Signatories’ Position

3. The Signatories agree that the Stipulation provides a reasonable resolution to SWG’s Application and is in the public interest. (Ex. 201 at 1.) The Signatories agree and request that the Commission approve the Stipulation. (*Id.* at 3.)

⁴ See NRS 703.150, 704.001, 704.110, 704.120.

⁵ NRS 704.001.

⁶ NRS 704.120.

⁷ See *Nevada Power Co. v. Eighth Judicial Dist. Court of Nevada*, 120 Nev. 948, 957, 102 P.3d 578, 584 (2004); *Consumers League v. Southwest Gas*, 94 Nev. 153, 157, 576 P.2d 737, 739 (1978); NRS 704.040.

⁸ *Nevada Power Co.* 102 P.3d at 584 (citing NRS 704.040).

Cost of Capital

4. The Signatories agree that SWG's Return on Equity will be set at 9.40 percent. (*Id.* at 3.)

5. The Signatories agree that SWG's capital structure will consist of 50 percent common equity and 50 percent debt. (*Id.*)

6. The Signatories agree that SWG's total cost of debt will be set at 3.19 percent for its Southern Nevada rate jurisdiction and 3.71 percent for its Northern Nevada rate jurisdiction. (*Id.*)

Revenue Requirement

7. The Signatories agree to a "black box" statewide revenue requirement increase of \$14.05 million, comprised of \$12.75 million in Southern Nevada and \$1.30 million in Northern Nevada. (*Id.*)

8. The Signatories agree that the "black box" revenue requirement includes the removal of \$2,207 in general rate case expense; an adjustment of approximately \$1.6 million (\$1.29 million net of tax) to the Lead/Lag study to account for the District 22 regulatory liability; and a regulatory amortization period of 2 years. (*Id.*)

9. The Signatories agree that SWG will establish a regulatory liability account to record any amounts related to previously-authorized regulatory amortizations potentially amortized beyond the two-year amortization period agreed to herein. (*Id.*)

10. The Signatories agree that in future GRC filings, as a directive, any previously authorized regulatory assets and liabilities that SWG seeks to re-amortize will be included by SWG in rate base at the fully amortized balance as of the rate effective date. (*Id.* at 3-4.)

11. The Signatories agree that, as a directive, SWG will file in its next general rate case a ledger of adjusted expenses for the following items for which SWG is seeking recovery: food and beverage, travel, lodging, incidentals, real estate, and entertainment. (*Id.* at 4.)

12. The Signatories agree that, as a directive, SWG will file in its next general rate case a schedule delineating every Board of Directors (“BOD”) charge included for recovery, including reference to the schedule that each BOD charge is itemized on and the amount requested for recovery in Southern Nevada and Northern Nevada revenue requirements, respectively, with corresponding allocation factors. (*Id.*)

13. The Signatories agree that, as a compliance item, SWG will file in this docket an accounting of the final costs incurred to prepare and present this general rate case within 90 days of the final Commission Order approving this Stipulation. (*Id.*)

COVID Regulatory Asset

14. The Signatories agree that “late-payment charges” were not specifically identified by the Commission in its March 27, 2020, Order and request that the Commission determine whether suppressed late-pay charges are an eligible item to be included in the COVID Regulatory Asset. (*Id.* at 5.)

15. The Signatories agree that, if the Commission determines that suppressed late-pay charges are not eligible to be included in the COVID Regulatory Asset, the \$6.6 million will not be recovered by SWG. (*Id.*)

16. The Signatories agree that, if the Commission determines that suppressed late-pay charges are eligible to be included in the COVID Regulatory Asset, the \$6.6 million will be recovered by SWG as follows:

- a. The \$6.6 million COVID Regulatory Asset balance will be amortized over 4 years, at approximately \$1.65 million per year (approximately \$1.45 million in Southern Nevada and approximately \$194,000 in Northern Nevada).
- b. The amounts will not include carrying charges or be included in rate base.

(*Id.*)

Cost of Service / Rate Design

17. The Signatories agree for this proceeding to adopt SWG's billing determinants, Class Cost of Service Study ("CCOSS"), and rate design as filed at Certification, except as otherwise modified herein. (*Id.* at 6.)

18. The Signatories agree that BCP's agreement to this Stipulation is not an agreement by BCP to SWG's classification of the costs of distribution mains as 50 percent customer and 50 percent demand. (*Id.*) The Signatories agree that BCP reserves its right in the next GRC to recommend a classification of the costs of distribution mains consistent with BCP's direct testimony in this proceeding or Staff's direct testimony in Docket No. 20-02023 or some other classification. (*Id.*)

19. The Signatories agree that SWG will maintain its decoupled rate structure and decouple its SG-G4 and NG-G4 rate schedules. (*Id.*)

20. The Signatories agree that SWG will combine its SG-G7 customer class with its SG-G6 customer class and eliminate its SG-G7 customer class. (*Id.*)

21. The Signatories agree that SWG will decrease the basic service charge for its SG-G2 and NG-G2 customer classes as recommended by Staff. (*Id.*)

22. The Signatories agree that SWG will move City Center Cogen to the SG-EG rate schedule. (*Id.*)

23. The Signatories agree that SWG will revise its full margin tariff rates such that, for the SG/NG-G4 through SG/NG-G6 customer classes, rates will be calculated as the basic service charge, and demand rates will recover 50 percent of the class revenue requirement, with the remaining 50 percent recovered through the commodity rate. (*Id.*)

24. The Signatories agree that the maximum tariff rates for each recourse rate schedule will be derived from revenues allocated to that customer class in the recourse CCOSS, unless the increase in rates for a recourse customer class exceeds the system average rate increase plus 10 percent of the imputed annual revenues from the current Commission-approved tariff rates for that customer class. (*Id.*)

25. The Signatories agree that the minimum tariff rates for each of the recourse rate schedules will be set at 50 percent of the maximum tariff rates of the respective rate schedules. (*Id.*)

26. The Signatories agree that, as a directive, SWG will include the following weather normalization information in its next GRC:

- a. A proposed method to incorporate the warming trend into the weather normalization process and support the proposal with an analysis containing at least 20 years of historical data.
- b. A weather normalization adjustment to transportation volumes if the transportation service customer is in a similar category as a weather-normalized general sales service category.
- c. A weather normalization adjustment to the commercial A/C schedule.

- d. A weather normalization adjustment to the transportation small electric generation service schedule and the contracts for special services transportation electric generation service schedule.

(*Id.* at 7.)

27. The Signatories agree that, as a directive, SWG will meet with Staff, BCP, and any other interested parties to this proceeding to explain and demonstrate the inputs necessary to calculate its Rule No. 9 allowances within 180 days of the final Commission order approving this Stipulation. (*Id.*)

28. The Signatories agree to adopt SWG's proposed tariff modifications, with the exception of SWG's proposed modifications to Rule No. 16. (*Id.*)

29. The Signatories agree that SWG will incorporate the anti-bypass tariff language proposed by BCP to Schedule No. ST-1/NT-1, which clarifies rate schedule eligibility for anti-bypass rates. (*Id.*)

NPC's Position

30. NPC does not oppose the Stipulation. (Tr. at 16.)

NCA's Position

31. NCA does not oppose the Stipulation. (Tr. at 18.)

Commission Discussion and Findings

32. The Commission finds that the Stipulation complies with the requirements of NAC 703.845 in that it settles only issues relating to the instant proceeding and does not seek relief that the Commission is not otherwise empowered to grant. The Stipulation is a consensus resolution of the issues pursuant to the Parties' negotiations and is a reasonable recommendation and resolution of the issues in this proceeding.

33. All arguments of the Parties raised in these proceedings not expressly addressed herein have been considered and either rejected or found to be non-essential for further discussion in this Order. Any agreements and recommendations contained in the Stipulation, but not expressly addressed herein, are either agreements by the Parties regarding matters non-essential to the disposition of this docket or are recommendations for specific findings that do not require delineation given the Commission's acceptance of the Stipulation and corresponding approval of the Application.

VI. COVID-19 REGULATORY ASSET LATE-PAYMENT CHARGES

Commission Discussion and Findings

34. The Stipulation proposes that the Commission determine whether the suppressed late-payment charges of approximately \$6.6 million are eligible to be included in the COVID-19 regulatory asset pursuant to the Commission's March 27, 2020, Emergency Order in Docket No. 20-03021 ("Emergency Order") related to utility service and COVID-19. The Emergency Order directed all rate-regulated public utilities in Nevada "to begin recording, as of March 12, 2020, in regulatory asset accounts, amounts that reflect the costs of maintaining service to customers affected by COVID-19 whose service would have been terminated, discontinued, and/or disconnected under normally-applicable terms of service." The Emergency Order states that such "regulatory asset accounts must be maintained in a manner that will allow costs to be readily identified." Further, the Emergency Order permits only "prudently incurred costs" associated with suspending the termination, discontinuance, and/or disconnection of services to customers affected by COVID-19 to be placed in a regulatory asset account.

35. Based on the record, the Commission finds that SWG's late-payment charges do not qualify as costs of maintaining service to customers affected by the COVID-19 pandemic.

Therefore, in accordance with the terms of the Stipulation, the Commission finds that SWG's late-payment charges amounting to \$6.6 million are not eligible to be included in the COVID-19 Regulatory Asset.

THEREFORE, it is ORDERED:

1. The Stipulation filed by Southwest Gas Corporation, the Nevada Bureau of Consumer Protection, and the Regulatory Operations Staff of the Commission, attached hereto as attachment 1, is ACCEPTED.

2. The Application of Southwest Gas Corporation, designated as Docket No. 21-09001, is GRANTED as provided by the Stipulation and this Order.

Compliances

3. Southwest Gas Corporation shall provide an accounting of the final costs incurred to present and prepare this general rate case within 90 days of the date of issuance of this Order.

Directives

4. In future general rate case filings, Southwest Gas Corporation shall include any previously-authorized regulatory assets and liabilities that it seeks to re-amortize in rate base at the fully-amortized balance as of the rate-effective date.

5. In its next general rate case, Southwest Gas Corporation shall file a ledger of adjusted expenses for the following items for which it is seeking recovery: food and beverage, travel, lodging incidentals, real estate, and entertainment. The ledger will be filed as a separate volume and will include a cumulative summary sheet of the costs being requested by account, which references back to the adjusted expenses included in the ledger.

6. In its next general rate case, Southwest Gas Corporation shall file a schedule delineating every Board of Director charge included for recovery, including reference to the

schedule that each Board of Director charge is itemized on and the amount requested for recovery in Southern Nevada and Northern Nevada revenue requirements, respectively, with corresponding allocation factors.

7. In its next general rate case, Southwest Gas Corporation shall include the following weather normalization information:

- a. A proposed method to incorporate the warming trend into the weather normalization process and support the proposal with an analysis containing at least 20 years of historical data.
- b. A weather normalization adjustment to transportation volumes if the transportation service customer is in a similar category as a weather-normalized general sales service category.
- c. A weather normalization adjustment to the commercial A/C schedule.
- d. A weather normalization adjustment to the transportation small electric generation service schedule and the contracts for special services transportation electric generation service schedule.

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8. Southwest Gas Corporation shall meet with the Regulatory Operations Staff of the Commission, the Nevada Bureau of Consumer Protection, and any other interested parties to this proceeding to explain and demonstrate the inputs necessary to calculate its Rule No. 9 allowances within 180 days of issuance of this Order.

By the Commission,


HAYLEY WILLIAMSON, Chair

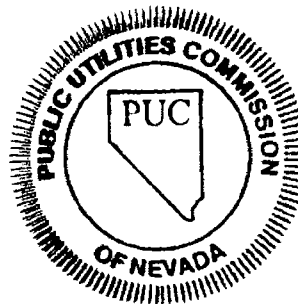

C.J. MANTIE, Commissioner and Presiding Officer


TAMMY CORDOVA, Commissioner

Attest: 
TRISHA OSBORNE,
Assistant Commission Secretary

Dated: Carson City, Nevada

3/22/22
(SEAL)



ATTACHMENT 1

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10 **PUBLIC UTILITIES COMMISSION OF NEVADA**

11
12 In the Matter of the Application of
13 Southwest Gas Corporation for Authority to
14 Increase its Retail Natural Gas Utility
Service Rates in its Southern and Northern
Nevada Rate Jurisdictions.

Docket No. 21-09001

15
16 **STIPULATION**

17 Pursuant to Nevada Administrative Code (NAC) 703.750 and 703.845, Southwest Gas
18 Corporation (Southwest Gas or Company), the Regulatory Operations Staff (Staff) of the
19 Public Utilities Commission of Nevada (Commission), and the Office of the Attorney General's
20 Bureau of Consumer Protection (BCP) (collectively referred to as Signatories) enter into this
21 Stipulation to resolve all issues related to the Company's Application for Authority to Increase
22 its Retail Natural Gas Utility Service Rates in its Southern and Northern Nevada Rate
23 Jurisdictions (Application).¹

24 **SUMMARY OF STIPULATION**

25 The Signatories agree that this Stipulation provides a reasonable resolution to the
26 Company's Application and is in the public interest. Specifically, the Stipulation reflects the

27
28 ¹ Nevada Cogeneration Associates #1 and #2 (NCA) and Nevada Power Company (NPC) are also parties
to this proceeding. While neither NCA nor NPC are Signatories, it is the collective understanding of the
Company, Staff and BCP that NCA and NPC do not oppose the Stipulation.

1 Signatories' agreement that the Company's return on common equity (ROE) will be set at 9.40
2 percent on a capital structure consisting of 50 percent common equity. The Stipulation also
3 provides for an annual revenue increase of \$14.05 million, comprised of an increase of \$12.75
4 million in the Company's Southern Nevada rate jurisdiction and \$1.30 million in the Company's
5 Northern Nevada rate jurisdiction.

6 This Stipulation only resolves issues related to this Application and only seeks relief
7 the Commission is empowered to grant. As such, the Signatories recommend the Commission
8 approve the Stipulation, with rates taking effect on April 1, 2022.

9 **RECITALS**

- 10 1. Southwest Gas is a public utility subject to the jurisdiction of the Commission
11 pursuant to Chapter 704 of the Nevada Revised Statutes (NRS). Southwest Gas
12 is engaged in the retail transmission, distribution, transportation, and sale of natural
13 gas for domestic, commercial, agricultural, and industrial uses.
- 14 2. Southwest Gas filed its Application September 1, 2021.
- 15 3. Staff participates as a matter of right pursuant to NRS 703.301.
- 16 4. On September 3, 2021, BCP filed its Notice of Intent to Intervene pursuant to NRS
17 Chapter 228 and participates as a matter of right.
- 18 5. On September 15, 2021, the Commission issued a Notice of Application and Notice
19 of Prehearing Conference.
- 20 6. On October 5, 2021, NCA filed its Petition for Leave to Intervene.
- 21 7. On October 6, 2021, NPC filed its Petition for Leave to Intervene.
- 22 8. On October 12, 2021, the Commission held a Prehearing Conference to determine
23 a procedural schedule and consider the Petitions for Leave to Intervene. A
24 Procedural Order and Order granting the Petitions for Leave to Intervene filed by
25 NCA and NPC was issued October 19, 2021.
- 26 9. On November 18, 2021, the Commission issued a Notice of Consumer Session and
27 Notice of Hearing.

1 10. On December 15, 2021, the Commission held a consumer session regarding the
2 Application.

3 11. On December 17, 2021, the Company made its Certification filing.

4 12. On January 14, 2022, Staff and BCP filed direct testimony.

5 13. On January 31, 2022, the Company filed rebuttal testimony.

6 14. On January 26, 2022, the Commission issued Procedural Order No. 2.

7 **AGREEMENT**

8 The Signatories agree, and request the Commission approve, this Stipulation as
9 follows:

10 **Cost of Capital**

- 11 1. The Company's ROE will be set at 9.40 percent.
- 12 2. The Company's capital structure will consist of 50 percent common equity and 50
13 percent debt.
- 14 3. The Company's total cost of debt will be set at 3.19 percent for its Southern Nevada
15 rate jurisdiction and 3.71 percent for its Northern Nevada rate jurisdiction.

16 **Revenue Requirement**

- 17 1. The Signatories agree to a "black box" statewide revenue requirement increase of
18 \$14.05 million, comprised of \$12.75 million in Southern Nevada and \$1.30 million
19 in Northern Nevada.
- 20 2. The "black box" revenue requirement includes the removal of \$2,207 in general rate
21 case expense; an adjustment of approximately \$1.6 million (\$1.29 million net of tax)
22 to the Lead/Lag study to account for the District 22 regulatory liability; and a
23 regulatory amortization period of 2 years.
- 24 3. Southwest Gas agrees to establish a regulatory liability account to record any
25 amounts related to previously authorized regulatory amortizations potentially
26 amortized beyond the 2-year amortization period agreed to herein.
- 27 4. As a directive, Southwest Gas agrees that in future general rate case filings, any
28 previously authorized regulatory assets and liabilities that the Company seeks to

1 re-amortize will be included in rate base at the fully amortized balance as of the rate
2 effective date.

- 3 5. As a directive, Southwest Gas agrees to file in its next general rate case, a ledger
4 of adjusted expenses for the following items that Southwest Gas is seeking
5 recovery of: food and beverage, travel, lodging, incidentals, real estate, and
6 entertainment. The ledger will be filed as a separate volume and will include a
7 cumulative summary sheet of the costs being requested by account, which
8 references back to the adjusted expenses included in the ledger.
- 9 6. As a directive, Southwest Gas agrees to file in its next general rate case, a schedule
10 delineating every Board of Directors (BOD) charge included for recovery, including
11 reference to the schedule that each BOD charge is itemized on and the amount
12 requested for recovery in Southern Nevada and Northern Nevada revenue
13 requirements, respectively, with corresponding allocation factors.
- 14 7. As a compliance item, Southwest Gas agrees to file in this Docket an accounting of
15 the final costs incurred to prepare and present this general rate case (Docket No.
16 21-09001) within 90 days of the final Commission Order approving this Stipulation.

17 **COVID Regulatory Asset**

- 18 1. On March 13, 2020, Southwest Gas voluntarily implemented a moratorium on
19 disconnections of service for non-payment in response to the COVID-19 pandemic.
- 20 2. On March 27, 2020, the Commission issued an Emergency Order in Docket No.
21 20-03021, "...to facilitate the review and recovery of prudently-incurred costs
22 associated with utilities' efforts to accommodate customers...including costs
23 associated with suspending the termination, discontinuance, and/or disconnection
24 of services..." The Commission ordered all rate-regulated public utilities to establish
25 regulatory asset accounts, "...for the purpose of recording amounts that reflect the
26 costs, beginning March 12, 2020, of maintaining service to customers affected by
27 COVID-19 whose service would have been terminated, discontinued and/or
28 disconnected under normally-applicable terms of service."

- 1 3. From April 1, 2020 through March 31, 2021, Southwest Gas deferred suppressed
2 late pay charges to the regulatory asset established pursuant to the Commission's
3 Order (COVID Regulatory Asset).² The suppressed late pay charges were
4 suppressed and not applied to customer accounts to avoid having those customers
5 disconnected for non-payment upon the lifting of the Company's voluntary
6 moratorium.
- 7 4. Southwest Gas' Application seeks to recover approximately \$6.6 million in
8 suppressed late pay charges recorded to its COVID Regulatory Asset. No party to
9 this proceeding disputes the amount in question, but some parties questioned
10 whether "late pay charges" were intended by the Commission to be an eligible item
11 for recovery in the COVID Regulatory Asset.
- 12 5. The Signatories agree that "late pay charges" were not specifically identified by the
13 Commission in its March 27, 2020 Order. Therefore, the Signatories respectfully
14 request that the Commission determine whether suppressed late pay charges are
15 an eligible item to be included in the COVID Regulatory Asset.
- 16 6. The Signatories agree that if the Commission determines that suppressed late pay
17 charges are not eligible to be included in the COVID Regulatory Asset, the \$6.6
18 million will not be recovered by the Company.
- 19 7. The Signatories agree that if the Commission determines that suppressed late pay
20 charges are eligible to be included in the COVID Regulatory Asset, the \$6.6 million
21 will be recovered by the Company as follows:
- 22 a. The \$6.6 million COVID Regulatory Asset balance will be amortized over 4
23 years, at approximately \$1.65 million per year (approximately \$1.45 million
24 in Southern Nevada and approximately \$194,000 in Northern Nevada).
- 25 b. These amounts will not include carrying charges or be included in rate base.
- 26

27 ² For purposes of this proceeding, suppressed late pay charges are defined as past due receivables that
28 were calculated and assessed pursuant to the Company's tariff, and would have resulted in disconnection
of service but for the Company's voluntary moratorium on disconnections.

1 **Cost of Service / Rate Design**

- 2 1. The Signatories agree for this proceeding to adopt Southwest Gas' billing
3 determinants, Class Cost of Service Study (CCOSS), and rate design as filed at
4 Certification, except as otherwise modified herein.
- 5 2. BCP's agreement to this stipulation is not an agreement by BCP to SWG's
6 classification of the costs of distribution mains as 50 percent customer and 50
7 percent demand. BCP reserves its right in the next general rate case to recommend
8 a classification of the costs of distribution mains consistent with BCP's direct
9 testimony in this proceeding or Staff's direct testimony in Docket No. 20-02023 or
10 some other classification.
- 11 3. Southwest Gas will maintain its decoupled rate structure and decouple its SG-G4
12 and NG-G4 rate schedules.
- 13 4. Southwest Gas will combine its SG-G7 customer class with its SG-G6 customer
14 class and eliminate its SG-G7 customer class.
- 15 5. Southwest Gas will decrease the basic service charge for its SG-G2 and NG-G2
16 customer classes as recommended by Staff.
- 17 6. Southwest Gas will move City Center Cogen to the SG-EG rate schedule.
- 18 7. Southwest Gas will revise its full margin tariff rates such that for the SG/NG-G4
19 through SG/NG-G6 customer classes, rates will be calculated as the basic service
20 charge, and demand rates will recover 50 percent of the class revenue requirement,
21 with the remaining 50 percent recovered through the commodity rate.
- 22 8. The maximum tariff rates for each recourse rate schedule will be derived from the
23 revenues allocated to that customer class in the recourse CCOSS, unless the
24 increase in rates for a recourse customer class exceeds the system average rate
25 increase plus 10 percent of the imputed annual revenues from the current
26 Commission-approved tariff rates for that customer class.
- 27 9. The minimum tariff rates for each of the recourse rate schedules will be set at 50
28 percent of the maximum tariff rates of the respective rate schedule.

1 10. As a directive, Southwest Gas agrees to include the following weather normalization
2 information in its next general rate case:

- 3 a. Propose a method to incorporate the warming trend into the weather
4 normalization process and support the proposal with an analysis containing
5 at least 20 years of historical data.
- 6 b. Make a weather normalization adjustment to transportation volumes if the
7 transportation service customer is in a similar category as a weather-
8 normalized general sales service category.
- 9 c. Make a weather normalization adjustment to the commercial A/C schedule.
- 10 d. Make a weather normalization adjustment to the transportation small electric
11 generation service schedule and the contracts for special services
12 transportation electric generation service schedule.

13 11. As a directive, Southwest Gas agrees to meet with Staff, BCP and any other
14 interested parties to this proceeding to explain and demonstrate the inputs
15 necessary to calculate its Rule No. 9 allowances within 180 days of the final
16 Commission order approving this Stipulation.

17 12. The Signatories agree to adopt Southwest Gas' proposed tariff modifications, with
18 the exception of Southwest Gas' proposed modifications to Rule No. 16.

19 13. Southwest Gas will incorporate the anti-bypass tariff language proposed by BCP to
20 Schedule No. ST-1/NT-1, which clarifies rate schedule eligibility for anti-bypass
21 rates.

22 **GENERAL PROVISIONS**

- 23 1. This Stipulation is entered into with the express understanding that it is a negotiated
24 resolution of the issues in this proceeding. The provisions of this Stipulation are
25 not severable. If the Commission does not accept this Stipulation, it shall be
26 withdrawn without prejudice to any claim made by any party to this proceeding.
- 27 2. This Stipulation represents a compromise of the positions of the Signatories. As
28 such, the conduct, statements and documents disclosed in the confidential

1 negotiation of this Stipulation shall not be admissible as evidence in this Docket or
2 in any other proceeding. Unless otherwise stated herein, neither this Stipulation
3 nor its terms, nor the Commission's acceptance or rejection of this Stipulation and
4 its terms, shall have any precedential effect in future proceedings.

5 3. Except as otherwise stated in this Stipulation, the requests set forth in the
6 Company's Application will be deemed approved as filed.³

7 4. This Signatories agree and represent that all terms in this Stipulation are
8 reasonable and in the public interest, and that this Stipulation only grants relief that
9 the Commission is empowered to grant.

10 5. This Stipulation may be executed in counterparts, all of which together shall
11 constitute the original executed agreement. Signatories may execute this
12 Stipulation by electronic transmission, which signatures shall be as binding and
13 effective as original signatures.

14
15 [signature pages to follow]
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26 ³ The Signatories agree that the Application's request to adjust test year revenues—attributable to
27 Southwest Gas overstating revenues in Southern Nevada and understating revenues in Northern Nevada—
28 shall not be deemed approved as filed. Southwest Gas shall not request relief for these revenue errors,
which were described in an August 7, 2020, Errata that Southwest Gas filed in Docket No. 20-02023.

1 This Stipulation is entered into by each Signatory as of the date entered below.

3 SOUTHWEST GAS CORPORATION

5 Date: 02/07/2022



Catherine M. Mazzeo, Esq.
Managing Counsel
Kyle O. Stephens, Esq.
Managing Counsel
Andrew V. Hall, Esq.
Associate General Counsel

10 REGULATORY OPERATIONS STAFF OF
11 THE PUBLIC UTILITIES COMMISSION
12 OF NEVADA

13 Date: _____

Meredith Barnett, Esq.
Assistant Staff Counsel
Jesse Panoff, Esq.
Assistant Staff Counsel
Donald Lomoljo, Esq.
Staff Counsel

18 BUREAU OF CONSUMER PROTECTION

20 Date: _____

Paul Stuhff, Esq.
Senior Deputy Attorney General
Michael Saunders, Esq.
Senior Deputy Attorney General
Whitney Digesti, Esq.
Senior Deputy Attorney General
Michelle Newman, Esq.
Senior Deputy Attorney General

1 This Stipulation is entered into by each Signatory as of the date entered below.

2
3 SOUTHWEST GAS CORPORATION

4
5 Date: _____

6 _____
Catherine M. Mazzeo, Esq.
Managing Counsel
7 Kyle O. Stephens, Esq.
Managing Counsel
8 Andrew V. Hall, Esq.
Associate General Counsel
9

10 REGULATORY OPERATIONS STAFF OF
11 THE PUBLIC UTILITIES COMMISSION
12 OF NEVADA

13 Date: 02/07/2022

14 /s/ Meredith Barnett
Meredith Barnett, Esq.
Assistant Staff Counsel
15 Jesse Panoff, Esq.
Assistant Staff Counsel
16 Donald Lomoljo, Esq.
Staff Counsel
17

18 BUREAU OF CONSUMER PROTECTION

19
20 Date: _____

21 _____
Paul Stuhff, Esq.
Senior Deputy Attorney General
22 Michael Saunders, Esq.
Senior Deputy Attorney General
23 Whitney Digesti, Esq.
Senior Deputy Attorney General
24 Michelle Newman, Esq.
Senior Deputy Attorney General
25
26
27
28

1 This Stipulation is entered into by each Signatory as of the date entered below.

2
3 SOUTHWEST GAS CORPORATION

4
5 Date: _____

6 Catherine M. Mazzeo, Esq.
7 Managing Counsel
8 Kyle O. Stephens, Esq.
9 Managing Counsel
10 Andrew V. Hall, Esq.
11 Associate General Counsel

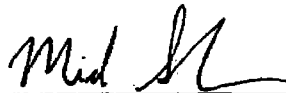
12
13 REGULATORY OPERATIONS STAFF OF
14 THE PUBLIC UTILITIES COMMISSION
15 OF NEVADA

16
17 Date: _____

18 Meredith Barnett, Esq.
19 Assistant Staff Counsel
20 Jesse Panoff, Esq.
21 Assistant Staff Counsel
22 Donald Lomoljo, Esq.
23 Staff Counsel

24
25 BUREAU OF CONSUMER PROTECTION

26
27 Date: 2/7/2022

28

Paul Stuhff, Esq.
Senior Deputy Attorney General
Michael Saunders, Esq.
Senior Deputy Attorney General
Whitney Digesti, Esq.
Senior Deputy Attorney General
Michelle Newman, Esq.
Senior Deputy Attorney General

1 **CERTIFICATE OF SERVICE**

2 I hereby certify that on the 7th day of February, and pursuant to the rules and
3 regulations of the Public Utilities Commission of Nevada, I served a copy of the foregoing
4 Stipulation upon all parties identified below via email electronic service:

5
6 Public Utilities Commission of Nevada
7 1150 E. William St.
8 Carson City, NV 89701

Bureau of Consumer Protection
100 N. Carson St.
Carson City, NV 89701

9 with a copy to:
10 pucn.sc@puc.nv.gov
11 mbarnett@puc.nv.gov
12 jpanoff@puc.nv.gov

with a copy to:
bcpserv@ag.nv.gov
msaunders@ag.nv.gov
pstuhff@ag.nv.gov
mnewman@ag.nv.gov
wdigesti@ag.nv.gov

13 Nevada CoGeneration 1 & 2
14 Donald Brookhyser
15 Michael Alcantar
16 Alcantar Law Group
17 19381 SW Laurelhurst Way
18 Bend, OR 97702
19 deb@alcantar-law.com

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Sierra Pacific Power Company
6100 Neil Road
Reno, NV 89511
regulatory@nvenergy.com

20
21
22
23
24 
25 an employee of Southwest Gas Corporation
26
27
28

ATTACHMENT 2

**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

Effective Tariff Rates [2]

Basic Service Charge

Tariff Rate
\$ 10.80

Commodity Charge

All Usage \$ 1.04734

Monthly Therms

62

Current Bill

\$ 75.77

New Avg. Mthly Bill

\$ 77.93

Increase \$

\$ 2.16

% Increase

2.85%

Proposed Tariff Rates [3]

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	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
			(c)	(d)	(e) (d)-(c)	(f) (e)/(c)	
Multi-Family Residential Gas Service							
<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
<hr/>							
<u>Effective Tariff Rates [2]</u>		Tariff Rate		Monthly Therms		34	
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
NO 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)	
Air Conditioning Residential Gas Service							
<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
<hr/>							
<u>Effective Tariff Rates [2]</u>		Tariff Rate		Monthly Therms		53	
Basic Service Charge		\$ 10.80		Current Bill		\$ 73.31	
Commodity Charge		\$ 1.19005		New Avg. Mthly Bill		\$ 77.69	
All Usage				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
NO COVID REGULATORY ASSET
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 1

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.			
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent				
			(b)	(c)	(d)	(e)		(f)		
	(a)				(d)-(c)	(e)/(c)				
General Gas Service - 1										
<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
<hr/>										
<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%				
<hr/>										
<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
NO COVID REGULATORY ASSET
NORTHERN NEVADA
PROPOSED vs. CURRENTLY EFFECTIVE RATE BILL COMPARISONS
GENERAL GAS SERVICE - 2**

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
			(c)	(d)	(e) (d)-(c)	(f) (e)/(c)	
General Gas Service - 2							
<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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>		Monthly Therms		1,306	
Basic Service Charge		\$ 160.00		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
NO COVID REGULATORY ASSET
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)	
General Gas Service - 3							
<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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>		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
WITH 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	\$ 23.81	\$ 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

Effective Tariff Rates [2]

	Tariff Rate
Basic Service Charge	\$ 10.80
Commodity Charge	
All Usage	\$ 1.04734

Monthly Therms	62
Current Bill	\$ 75.77
New Avg. Mthly Bill	\$ 78.08
Increase \$	\$ 2.31
% Increase	3.05%

Proposed Tariff Rates [3]

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

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.			
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent				
			(b)	(c)	(d)	(e)		(f)		
	(a)				(d)-(c)	(e)/(c)				
Multi-Family Residential Gas Service										
<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
<hr/>										
<u>Effective Tariff Rates [2]</u>		Tariff Rate		Monthly Therms		34				
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)	
Air Conditioning Residential Gas Service							
<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
<hr/>							
<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		\$ 77.86	
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	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
			(c)	(d)	(e) (d)-(c)	(f) (e)/(c)	
General Gas Service - 1							
<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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>		<u>Monthly Therms</u>		122	
Basic Service Charge		\$ 28.80		Current Bill		\$ 139.99	
Commodity Charge		\$ 0.90960		New Avg. Mthly Bill		\$ 142.78	
All Usage				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	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
			(c)	(d)	(e)	(f)	
	(a)	(b)			(d)-(c)	(e)/(c)	
General Gas Service - 2							
<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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>		Monthly Therms		1,306	
Basic Service Charge		\$ 160.00		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
WITH COVID REGULATORY ASSET
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)	
General Gas Service - 3							
<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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>		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).

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

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill					Line No.		
			At Currently Effective Rates	At Proposed Tariff Rates	Increase/(Decrease)					
					Dollars	Percent				
							(e)		(f)	
(a)	(b)	(c)	(d)	(d)-(c)	(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
<hr/>										
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>		Avg Monthly Therms				42		
Basic Service Charge		\$ 10.80		Current Bill				\$45.07		
Commodity Charge				New Avg. Mthly Bill				\$47.46		
All Usage		\$ 0.82455		Increase				\$2.39		
				% Increase				5.30%		
<hr/>										
<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	At Proposed Tariff Rates	Dollars	Percent	
			(c)	(d)	(e) (d)-(c)	(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

Effective Tariff Rates [2]

	Tariff Rate
Basic Service Charge	\$ 9.00
Commodity Charge	
All Usage	\$ 0.86338

Avg Monthly Therms	23
Current Bill	\$28.43
New Avg. Mthly Bill	\$29.43
Increase	\$1.00
% Increase	3.52%

Proposed Tariff Rates [3]

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
<hr/>							
<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		\$463.14		
All Usage		\$ 0.52829	Increase		\$13.06		
			% Increase		2.90%		
<hr/>							
<u>Proposed Tariff Rates [3]</u>							
Basic Service Charge		\$ 10.80					
Commodity Charge							
All Usage		\$ 0.54400					
<hr/>							
[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	Monthly Consumption (Therms)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
			(c)	(d)	(e)	(f)	
					(d)-(c)	(e)/(c)	
General Gas Service - 1							
<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

Effective Tariff Rates [2]

	Tariff Rate		
Basic Service Charge	\$ 25.80	Avg Monthly Therms	101
Commodity Charge		Current Bill	\$106.63
All Usage	\$ 0.80032	New Avg. Mthly Bill	\$111.40
		Increase	\$4.77
		% Increase	4.47%

Proposed Tariff Rates [3]

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
<hr/>							
<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		\$787.41		
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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>		Avg Monthly Therms		5,958	
Basic Service Charge		\$ 350.00		Current Bill		\$3,509.53	
Commodity Charge				New Avg. Mthly Bill		\$3,614.86	
All Usage		\$ 0.53030		Increase		\$105.33	
				% Increase		3.00%	
<hr/>							
<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)	Monthly Bill		Increase/(Decrease)		Line No.
			At Currently Effective Rates	At Proposed Tariff Rates	Dollars	Percent	
	(a)	(b)	(c)	(d)	(d)-(c)	(e)/(c)	
1	Single-Family Residential Gas Service						
2	Summer (May - October)						
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	Winter (November - April)						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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>	Avg Monthly Therms				42
Basic Service Charge		\$ 10.80	Current Bill				\$45.07
Commodity Charge			New Avg. Mthly Bill				\$47.62
All Usage		\$ 0.82455	Increase				\$2.55
			% Increase				5.66%
<hr/>							
<u>Proposed Tariff Rates [3]</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)	Percent (f)	
					(d)-(c)	(f)/(c)	
Multi-Family Residential Gas Service							
<u>Summer (May - October)</u>							
			10.8				
1	50 Percent of Average Use	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

Effective Tariff Rates [2]

	Tariff Rate
Basic Service Charge	\$ 9.00
Commodity Charge All Usage	\$ 0.86338

Avg Monthly Therms	23
Current Bill	\$28.43
New Avg. Mthly Bill	\$29.52
Increase	\$1.09
% Increase	3.83%

Proposed Tariff Rates [3]

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)	
Air Conditioning Residential Gas Service							
<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
<hr/>							
<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%	
<hr/>							
<u>Proposed Tariff Rates [3]</u>							
Basic Service Charge		\$ 10.80					
Commodity Charge							
All Usage		\$ 0.54472					
<hr/>							
[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

Effective Tariff Rates [2]

	Tariff Rate	Avg Monthly Therms	
Basic Service Charge	\$ 25.80	Current Bill	101
Commodity Charge		New Avg. Mthly Bill	\$106.63
All Usage	\$ 0.80032	Increase	\$111.79
		% Increase	\$5.16
			4.84%

Proposed Tariff Rates [3]

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				Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Increase/(Decrease)		
					Dollars (e) (d)-(c)	Percent (f) (e)/(c)	
	General Gas Service - 2						
	<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
<hr/>							
	<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				Line No.
			At Currently Effective Rates (c)	At Proposed Tariff Rates (d)	Increase/(Decrease)		
					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
<hr/>							
<u>Effective Tariff Rates [2]</u>		<u>Tariff Rate</u>					
Basic Service Charge		\$ 350.00					
Commodity Charge							
All Usage		\$ 0.53030					
			Avg Monthly Therms			5,958	
			Current Bill			\$3,509.53	
			New Avg. Mthly Bill			\$3,620.94	
			Increase			\$111.41	
			% Increase			3.17%	
<hr/>							
<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).