

PAIUTE PIPELINE COMPANY
LABOR AND LABOR LOADING ADJUSTMENT DETAIL

Line No.	Account (a)	Paiute (1)		Corporate Direct		Total Direct		System Allocable		Total After Allocation		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor (d)	Loading (e)	Labor (f)	Loading (g)	Labor (h)	Loading (i)	Labor (j)	Loading (k)	Labor (l)	Loading (m)	
						(b)+(d)	(c)+(e)					(f)+(l)	(g)+(k)	
Deferred and Other														
1	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,604	\$ 502	\$ 0	\$ 0	\$ 0	\$ 0	1
2	Account 163	0	0	0	0	0	0	55,718	10,381	0	0	0	0	2
3	Account 182.3	0	0	0	0	0	0	2,507	470	0	0	0	0	3
4	Account 184	0	0	0	0	0	0	12,574	2,324	0	0	0	0	4
5	Account 186	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Account 426	0	0	0	0	0	0	13,537	2,547	0	0	0	0	6
7	Total Deferred and Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 86,940	\$ 16,224	\$ 0	\$ 0	\$ 0	\$ 0	7
Capital														
8	Account 107	\$ 22,287	\$ 5,748	\$ 0	\$ 0	\$ 22,287	\$ 5,748	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,287	\$ 5,748	8
9	Account 108	170	8	0	0	170	8	0	0	0	0	170	8	9
10	Total Capital	\$ 22,457	\$ 5,756	\$ 0	\$ 0	\$ 22,457	\$ 5,756	\$ 0	\$ 0	\$ 0	\$ 0	\$ 22,457	\$ 5,756	10
11	Percent Capital & Other (4)	8.29%	7.78%	0.00%	0.00%	8.03%	7.62%	4.40%	4.38%	0.00%	0.00%	6.19%	6.33%	11
Operations														
12	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	12
13	Account 840	7,371	2,005	0	0	7,371	2,005	0	0	0	0	7,371	2,005	13
14	Account 841	51,123	14,122	0	0	51,123	14,122	0	0	0	0	51,123	14,122	14
15	Account 850	27,414	7,439	0	0	27,414	7,439	0	0	0	0	27,414	7,439	15
16	Account 851	33,258	9,122	8,489	1,546	41,747	10,667	0	0	0	0	41,747	10,667	16
17	Account 852	1,093	293	0	0	1,093	293	0	0	0	0	1,093	293	17
18	Account 853	3	1	0	0	3	1	0	0	0	0	3	1	18
19	Account 856	545	155	0	0	545	155	0	0	0	0	545	155	19
20	Account 857	1,593	415	0	0	1,593	415	0	0	0	0	1,593	415	20
21	Account 859	7,236	1,916	0	0	7,236	1,916	0	0	0	0	7,236	1,916	21
22	Account 901	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Account 902	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Account 903	0	0	151	27	151	27	96,520	17,905	0	0	151	27	24
25	Account 905	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Account 908	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Account 911	0	0	0	0	0	0	0	0	0	0	0	0	27
28	Account 920	0	0	0	0	0	0	2,076,456	386,878	85,538	15,937	85,538	15,937	28
29	Account 922	0	0	0	0	0	0	(285,212)	(53,140)	(2,995)	(558)	(2,995)	(558)	29
30	Account 930	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Total Operating Expense	\$ 129,636	\$ 35,468	\$ 8,641	\$ 1,573	\$ 138,277	\$ 37,042	\$ 1,887,764	\$ 351,643	\$ 82,543	\$ 15,379	\$ 220,820	\$ 52,421	31

[1] Paiute labor adjustment calculated in WP Sh 13-14, Col (d). Paiute loading adjustment calculated in WP Sh 13-14, Col (g).
[2] Corporate Direct labor adjustment calculated in WP Sh 17-18, Col (d). System Allocable labor adjustment is calculated in WP Sh 17-18, Col (g). the adjustment after allocation is calculated in Col (i) of the worksheet.
[3] Corporate Direct loading adjustment calculated in WP Sh 21-22, Col (d). System Allocable loading adjustment is calculated in WP Sh 21-22, Col (g), the adjustment after allocation is calculated in Col (i) of the worksheet.
[4] Amount charged to capital, deferred, and other, as a percent of the total. (Ln 7 + Ln 10)/WP Sh 2, Ln 11.

PAIUTE PIPELINE COMPANY
LABOR AND LABOR LOADING ADJUSTMENT DETAIL

Line No.	Account (a)	Paiute [1]		Corporate Direct		Total Direct		System Allocable		Total After Allocation		Total Adjustment		Line No.
		Labor (b)	Loading (c)	Labor [2] (d)	Loading [3] (e)	Labor (f)	Loading (g)	Labor [2] (h)	Loading [3] (i)	Labor [2] (j)	Loading [3] (k)	Labor (l)	Loading (m)	
						(b)+(d)	(c)+(e)					(f)+(l)	(g)+(k)	
1	Maintenance													1
2	Account 843	\$ 16,681	\$ 4,735	\$ 0	\$ 0	\$ 16,681	\$ 4,735	\$ 0	\$ 0	\$ 0	\$ 0	\$ 16,681	\$ 4,735	2
3	Account 861	24,428	6,675	0	0	24,428	6,675	0	0	0	0	24,428	6,675	3
4	Account 863	30,524	8,312	0	0	30,524	8,312	0	0	0	0	30,524	8,312	4
5	Account 864	20,298	5,558	0	0	20,298	5,558	0	0	0	0	20,298	5,558	5
6	Account 865	24,475	6,741	0	0	24,475	6,741	0	0	0	0	24,475	6,741	6
7	Account 866	2,467	701	0	0	2,467	701	0	0	0	0	2,467	701	7
8	Account 935	0	0	0	0	0	0	560	2,503	560	103	560	103	8
	Total Maintenance Expense	\$ 118,873	\$ 32,722	\$ 0	\$ 0	\$ 118,873	\$ 32,722	\$ 560	\$ 2,503	\$ 560	\$ 103	\$ 119,433	\$ 32,825	
9	Total O & M	\$ 248,509	\$ 68,191	\$ 8,641	\$ 1,573	\$ 257,150	\$ 69,764	\$ 1,888,324	\$ 354,146	\$ 83,103	\$ 15,482	\$ 340,253	\$ 85,246	9
10	Percent O & M to Total [4]	91.71%	92.22%	100.00%	100.00%	91.97%	92.38%	95.60%	95.62%	100.00%	100.00%	93.81%	93.67%	10
11	Total	\$ 270,966	\$ 73,947	\$ 8,641	\$ 1,573	\$ 279,606	\$ 75,520	\$ 1,975,264	\$ 370,370	\$ 83,103	\$ 15,482	\$ 362,709	\$ 91,002	11
												Adj. 7 Col (b)	Adj. 7 Col (c)	

- [1] Paiute labor adjustment calculated in WP Sh 13-14, Col (d). Paiute loading adjustment calculated in WP Sh 13-14, Col (g).
[2] Corporate Direct labor adjustment calculated in WP Sh 17-18, Col (d). System Allocable labor adjustment is calculated in WP Sh 17-18, Col (g). the adjustment after allocation is calculated in Col (i) of the worksheet.
[3] Corporate Direct loading adjustment calculated in WP Sh 21-22, Col (d). System Allocable loading adjustment is calculated in WP Sh 21-22, Col (g). the adjustment after allocation is calculated in Col (i) of the worksheet.
[4] Amount charged to operations and maintenance, as a percent of the total. Ln 9/Ln 11. Only O & M is included in the labor annualization adjustment.

**PAIUTE PIPELINE COMPANY
ANNUALIZED LABOR**

Line No.	Description (a)	Paiute (b)	Corporate Staff (c)	Corporate Direct (d)	System Allocable (e)	Line No.
<u>Annualized Labor</u>						
1	Annualized Salaries [1]	\$ 12,298,446	\$ 49,362,238	\$ 49,362,238	\$ 49,362,238	1
2	Historical Distribution [2]	24.37%	100.00%	0.25%	89.02%	2
3	Subtotal (Ln 1 * Ln 2)	\$ 2,997,734	\$ 49,362,238	121,040	43,942,767	3
4	Vacant Position Salaries	249,359	616,848	1,513	549,124	4
5	Subtotal Including Vacancies (Ln 3 + Ln 4)	\$ 3,247,093	\$ 49,979,086	122,553	44,491,892	5
6	Wage Increase	3%	3%	3%	3%	6
7	Total Including Indirect Time (Ln 5 * Ln 6)	\$ 3,344,505	\$ 51,478,459	\$ 126,229	\$ 45,826,648	7
8	Overtime Percentage [3]	15.49%		2.73%	0.58%	8
9	Overtime (Ln 7 * Ln 8)	\$ 518,002		\$ 3,449	\$ 266,891	9
10	Total Paiute Annualized Labor (Ln 7 + Ln 9)	\$ 3,862,507		\$ 129,678	\$ 46,093,540	10
Less:						
11	Percent Indirect Time [4]	11.94%		12.36%	12.36%	11
12	Total Indirect Time (Ln 10 * Ln 11)	\$ 461,195		\$ 16,023	\$ 5,695,388	12
13	Annualized Labor less Indirect Time (Ln 10 - Ln 12)	\$ 3,401,313		\$ 113,655	\$ 40,398,152	13
<u>Number of Employees</u>						
14	Employees Before Allocation	204		600	600	14
15	Historical Distribution (Ln 2)	24.37%		0.25%	89.02%	15
16	Employees After Allocation (Ln 14 * Ln 15)	50		1	534	16

[1] Company Records

[2] The Historical Distribution represents, for Paiute Pipeline, the percentage of time that employees of the Northern Nevada Operating Division charged to Paiute Pipeline during the test year. These same employees can also charge their time to Northern Nevada, Northern California or South Lake Tahoe. See WP Sh 11, Ln 1(b).

The "Corporate Direct" allocation is the percentage of time that corporate staff employees charged directly to Paiute Pipeline during the base year. The System Allocable allocation represents the percentage of time that corporate staff employees did not charge to a specific jurisdiction. See WP Sh 15, Ln 1(b) and Ln 1(i) for detailed calculations of corporate staff historical distribution factors.

[3] Based on overtime paid as follows:

Twelve Months Ended	Paiute	Total Company	Corporate Direct	System Allocable
<u>Overtime</u>				
November 30, 2008	433,894	9,024,049	6,877	253,316
<u>Regular Pay</u>				
November 30, 2008	2,801,459	161,391,875	251,691	43,495,679
<u>Overtime Percentage</u>				
November 30, 2008	15.49%	5.59%	2.73%	0.58%

Source: Company Records

[4] Indirect time is based on the amount of indirect pay as a percentage of total labor. This percentage is calculated for Paiute Pipeline on WP Sh 12, Ln 21, and for corporate employees on WP Sh 16, Ln 9.

PAIUTE PIPELINE COMPANY
ANNUALIZED EMPLOYEE BENEFITS SUMMARY

Line No.	Description (a)	Reference (b)	Paiute (c)	Corporate Direct (d)	System Allocable [1] (e)	Line No.
1	FICA and Medicare	Sh 5	\$ 293,186	\$ 9,371	\$ 3,326,799	1
2	Federal Unemployment Insurance	Sh 6	2,785	82	29,911	2
3	State Unemployment Insurance	Sh 6	3,968	117	42,623	3
4	Pension Benefits	Sh 7	379,478	11,228	4,076,221	4
5	Post Employment Benefits Other than Pension	Sh 7	56,028	1,658	601,829	5
6	Professional Services	Sh 7	1,000	30	10,737	6
7	Indirect Time (Holidays, Vacation, Other Leave)	Sh 3	461,195	16,023	5,695,388	7
8	Medical Benefits	Sh 8	261,236	7,729	2,806,104	8
9	Dental Benefits	Sh 8	28,831	853	309,690	9
10	Life, AD&D, and Travel Insurance	Sh 8	8,853	262	95,097	10
11	Long Term Disability Insurance	Sh 8	12,383	366	133,009	11
12	Employee Assistance Program	Sh 8	3,088	91	33,173	12
13	Deferred Comp/SERP	Sh 8	124,485	3,683	1,337,175	13
14	Employee Communications	Sh 8	3,199	95	34,365	14
15	Flex Benefits	Sh 8	18,740	554	201,296	15
16	Tuition Reimbursements	Sh 8	5,804	172	62,346	16
17	Miscellaneous Benefits	Sh 8	29,362	869	315,395	17
18	Employees' Investment Plan	Sh 9	90,684	3,423	1,242,554	18
19	Total Employee Benefits		\$ 1,784,304	\$ 56,607	\$ 20,353,712	19
			WP Sh 13	WP Sh 21	WP Sh 21	
			Ln 1(f)	Ln 1(c)	Ln 1(f)	

[1] Amounts before allocation to Paiute Pipeline Company.

**PAIUTE PIPELINE COMPANY
ANNUALIZED FICA AND MEDICARE**

Line No.	Description (a)	Paiute (b)	Corporate Direct (c)	System Allocable (d)	Line No.
<u>Annualized FICA</u>					
1	Annualized Labor [1]	\$ 3,862,507	\$ 129,678	\$ 46,093,540	1
2	Salaries not Subject to FICA [2]	37,025	8,857	3,215,437	2
3	Labor Subject to FICA	\$ 3,825,483	\$ 120,821	\$ 42,878,103	3
4	FICA rate	6.20%	6.20%	6.20%	4
5	Total Annualized FICA	\$ 237,180	\$ 7,491	\$ 2,658,442	5
<u>Annualized Medicare</u>					
6	Annualized Labor [1]	\$ 3,862,507	\$ 129,678	\$ 46,093,540	6
7	Medicare Rate	1.45%	1.45%	1.45%	7
8	Total Annualized Medicare	\$ 56,006	\$ 1,880	\$ 668,356	8
9	Annualized FICA and Medicare [3]	\$ 293,186	\$ 9,371	\$ 3,326,799	9

[1] Annualized Labor is calculated on WP Sh 3, Ln 10.

[2] FICA is paid on the first \$106,800 per employee. Salaries not subject to FICA have been calculated by adding annualized regular pay plus overtime recorded during the base year. These amounts are subject to the historical distribution at WP Sh 3 Ln 2 as follows:

Ineligible Salaries	\$ 151,897	\$ 3,611,998	\$ 3,611,998
Historical Distribution	24.37%	0.25%	89.02%
Total	37,025	8,857	3,215,437

[3] Annualized FICA and Medicare is the sum of Lns 5 and 8. This line carries forward to the Benefits Summary, WP Sh 4, Ln 1.

**PAIUTE PIPELINE COMPANY
FEDERAL AND STATE UNEMPLOYMENT INSURANCE**

Line No.	Description (a)	Paiute (b)	Corporate Direct (c)	System Allocable (d)	Line No.
<u>Federal Unemployment Insurance [1]</u>					
1	Tax Base Factor	\$ 7,000	\$ 7,000	\$ 7,000	1
2	Number of Employees [2]	50	1	534	2
3	Tax Base	\$ 348,074	\$ 10,299	\$ 3,738,883	3
4	Federal Unemployment Insurance Rate	0.80%	0.80%	0.80%	4
5	Total Federal Unemployment Insurance [3]	\$ 2,785	\$ 82	\$ 29,911	5
<u>State Unemployment Insurance [4]</u>					
6	Tax Base Factor	\$ 26,600	\$ 26,600	\$ 26,600	6
7	Number of Employees [2]	50	1	534	7
8	Tax Base	\$ 1,322,679	\$ 39,135	\$ 14,207,755	8
9	State Unemployment Insurance Rate	0.30%	0.30%	0.30%	9
10	Total State Unemployment Insurance [5]	\$ 3,968	\$ 117	\$ 42,623	10

[1] Federal Unemployment Insurance is calculated by multiplying the federal tax base factor by the number of employees. The resulting tax base is then multiplied by the federal unemployment tax rate.

[2] The number of employees is calculated on WP Sh 3, Ln 16.

[3] Total Federal Unemployment Insurance carries forward to the Benefits Summary, WP Sh 4, Ln 2.

[4] State Unemployment Insurance is calculated by multiplying the state tax base factor by the number of employees. The resulting tax base is then multiplied by the state unemployment tax rate.

[5] Total State Unemployment Insurance carries forward to the Benefits Summary, WP Sh 4, Ln 3.

PAIUTE PIPELINE COMPANY
PAIUTE PIPELINE COMPANY AND CORPORATE STAFF
POST EMPLOYMENT BENEFITS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Total Cost (b)	Average Number of Employees [3] (c)	Average Cost Per Employee [4] (d)	Paiute [5] (e)	Corporate Direct [5] (f)	System Allocable [5] (g)	Line No.
1	Pension [1] Post Employment Benefits	\$ 18,947,164	2,482.7	\$ 7,632	\$ 379,478	\$ 11,228	\$ 4,076,221	1
2	Other than Pension [1]	\$ 2,797,432	2,482.7	\$ 1,127	\$ 56,028	\$ 1,658	\$ 601,829	2
3	Professional Services [2]	\$ 49,908	2,482.7	\$ 20	\$ 1,000	\$ 30	\$ 10,737	3
4	Number of Employees [6]				50	1	534	4

[1] Cost based on 2009 Pension/Retiree Welfare Expense Summary.

[2] Test year costs related to professional services and mail carrier expenses.

[3] Average number of employees as calculated on WP Sh 24.

[4] Average cost per employee calculated as total benefit cost (Col (b)) divided by average number of employees (Col (c)).

[5] Pension and PBOP expense is calculated for Paiute, Corporate Direct, and System Allocable by multiplying the average cost per employee (Col (d)) by the number of employees (Ln 4). These amounts carry forward to the Benefits Summary, WP Sh 4, Lns 4, 5 and 6.

[6] The number of employees is calculated on WP Sh 3, Ln 16.

**PAUTE PIPELINE COMPANY
OTHER EMPLOYEE BENEFITS
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008**

Line No.	Description (a)	Total Cost [1] (b)	Average Number of Employees [2] (c)	Average Cost Per Employee [3] (d)	Paiute (e)	Corporate Direct Paiute Pipeline (f)	System Allocable (g)	Line No.
Other Employee Benefits [4]								
1	Medical Benefits	\$ 13,043,382	2,482.7	\$ 5,254	\$ 261,236	\$ 7,729	\$ 2,806,104	1
2	Dental Benefits	1,439,507	2,482.7	580	28,831	853	309,690	2
3	Life Insurance	442,033	2,482.7	178	8,853	262	95,097	3
4	Long Term Disability Insurance	618,257	2,482.7	249	12,383	366	133,009	4
5	Employee Assistance Program	154,193	2,482.7	62	3,088	91	33,173	5
6	Deferred Comp/SERP	6,215,479	2,482.7	2,503	124,485	3,683	1,337,175	6
7	Employee Communications	159,737	2,482.7	64	3,199	95	34,365	7
8	Flex Benefits	935,670	2,482.7	377	18,740	554	201,296	8
9	Tuition Reimbursements	289,799	2,482.7	117	5,804	172	62,346	9
10	Miscellaneous Benefits	1,466,025	2,482.7	590	29,362	869	315,395	10
11	Total Other Employee Benefits	\$ 24,764,081		\$ 9,975	\$ 495,981	\$ 14,675	\$ 5,327,651	11
12	Number of Employees [5]				50	1	534	12

[1] Employee benefits as recorded. Base year adjustment to Medical Benefits calculated on WP Sh 26 Col (c).

[2] Average number of employees as calculated on WP Sh 24.

[3] Average cost per employee calculated as total benefit cost (Col (b)) divided by average number of employees (Col (c)).

[4] Other benefit cost is calculated for Paiute, Corporate Direct, and System Allocable by multiplying the average cost per employee (Col (d)) by the average number of employees (Ln 12). These amounts carry forward to the Benefits Summary, WP Sh 4, Lns 8-17.

[5] The number of employees is calculated on WP Sh 3, Ln 16.

PAIUTE PIPELINE COMPANY
EMPLOYEE INVESTMENT PLAN ANNUALIZATION
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Total Cost (b)	Paiute (c) (b) * Ln 10(c)	Corporate Direct Paiute Pipeline (d) (b) * Ln 10(d)	Other Jurisdictions (e) (b) * Ln 10(e)	System Allocable (f) (b) * Ln 10(f)	Line No.
1	Employee Investment Plan [1]	\$ 4,383,452	\$ 87,326	\$ 3,296	\$ 3,096,287	\$ 1,196,544	1
2	EIP Employer Match [1]	4,191,150					2
3	Other EIP Expenses (Ln 1 - Ln 2)	\$ 192,302					3
4	Ratio of EIP Employer Match to Labor [2]	2.46%					4
5	Annualized Labor (Includes OT)	\$ 177,269,590					5
6	Adjusted EIP Employer Match (Ln 4 * Ln 5)	\$ 4,359,707	\$ 86,853	\$ 3,278	\$ 3,079,514	\$ 1,190,062	6
7	Plus: Other EIP Plan Expenses (Ln 3)	192,302	3,831	145	135,834	52,492	7
8	Total Adjusted EIP (Ln 6 + Ln 7) [3]	\$ 4,552,009	\$ 90,684	\$ 3,423	\$ 3,215,348	\$ 1,242,554	8
9	EIP Adjustment (Ln 8 - Ln 1)	\$ 168,557	\$ 3,358	\$ 127	\$ 119,061	\$ 46,011	9
		WP Sh 9, Ln 7(c)					
10	Percent of Total Labor [4]	100.00%	1.99%	0.08%	70.64%	27.30%	10

[1] Expense as recorded during the twelve months ended November 30, 2008.

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

	Recorded Labor & OT [1]	Recorded EIP Match	Ratio
Twelve Months Ended November 30, 2008	\$ 170,415,924	\$ 4,191,150	2.46%
		Ln 2(b)	Ln 4(b)

[3] Flows to Benefits Summary, WP Sh 4, Ln 18.

[4] Percent of total labor based on calculations from the distribution of annualized labor sheet, WP Sh 10.

Ln 10(c) = WP Sh 10, Ln 2(b). Ln 10(d) = WP Sh 10, Ln 2(c) * WP Sh 10, Ln 5(b).

Ln 10(f) = WP Sh 10, Ln 2(c) * WP Sh 10, Ln 5(d).

**PAIUTE PIPELINE COMPANY
DISTRIBUTION OF ANNUALIZED LABOR**

Line No.	Description (a)	Paiute (b)	Corporate Staff (c)	Other Jurisdictions (d)	Total (e)	Line No.
1	Annualized Labor [1]	\$ 3,344,505	\$ 51,478,459	\$ 113,059,654	\$ 167,882,618	1
2	Percent of Total Labor (Ln 1/Ln 1(e))	1.99%	30.66%	67.34%	100.00%	2
3	Number of Employees [2]	204	600	1,674	2,478	3
<u>Allocation of Corporate Labor</u>						
		Corporate Staff				
		Paiute	Other Jurisdictions	System Allocable	Total	
4	Annualized Corporate Labor (Ln 1(c))	\$ 51,478,459	\$ 51,478,459	\$ 51,478,459	\$ 51,478,459	4
5	Historical Distribution [3]	0.25%	10.73%	89.02%	100.00%	5
6	Allocation (Ln 4 * Ln 5)	\$ 126,229	\$ 5,525,581	\$ 45,826,648	\$ 51,478,459	6
7	Number of Employees (Ln 3(c))	600	600	600	600	7
8	Historical Distribution (Ln 5)	0.25%	10.73%	89.02%	100.00%	8
9	Allocation (Ln 7 * Ln 8)	1	64	534	600	9

[1] Annualized labor as calculated on WP Sh 3, Ln 7.

[2] Annualized employees as calculated on WP Sh 3, Ln 14.

[3] Historical Distribution as calculated on WP Sh 15, Ln 1(b).

PAIUTE PIPELINE COMPANY
DIRECT LABOR AND LOADING, AS RECORDED
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Labor [1]				Loading [1]				Line No.		
		Paiute (b)	Northern California (c)	South Lake Tahoe (d)	Northern Nevada (e)	Subtotal (f)	Paiute (g)	Northern California (h)	South Lake Tahoe (i)		Northern Nevada (j)	Subtotal (k)
		24.37%	11.59%	8.68%	55.35%	100.00%	26.34%	11.52%	8.69%	53.45%	(g)+(h)+(i)+(j)	(f)+(k)
		(b)+(c)+(d)+(e)						(g)+(h)+(i)+(j)				
		100.00%						100.00%				

PAIUTE PIPELINE COMPANY
ANNUALIZED DIRECT LABOR AND LOADING
BY ACCOUNT

Line No.	Description (a)	Recorded Labor [1] (b)	Annualized Labor [2] (c)	Labor Adjustment (d) (c)-(b)	Recorded Loading [1] (e)	Annualized Loading [3] (f)	Loading Adjustment (g) (f)-(e)	Total Adjustment (h) (d)+(g)	Line No.
1	Annualized Labor and Labor Loadings	\$ 3,401,313			\$ 1,784,304				1
	<u>Deferred and Other</u>								
2	Account 163	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	2
3	Account 182	0	0	0	0	0	0	0	3
4	Account 184	0	0	0	0	0	0	0	4
5	Total Deferred and Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	5
	<u>Capital</u>								
6	Account 107	\$ 257,470	\$ 279,757	\$ 22,287	\$ 132,952	\$ 138,700	\$ 5,748	\$ 28,035	6
7	Account 108	1,962	2,132	170	183	191	8	178	7
8	Total Capital	\$ 259,432	\$ 281,889	\$ 22,457	\$ 133,135	\$ 138,891	\$ 5,756	\$ 28,213	8
9	Percent Capital & Other to Total [4]	8.29%	8.29%	8.29%	7.78%	7.78%	7.78%	8.18%	9
	<u>Operations</u>								
10	Account 840	\$ 85,152	\$ 92,523	\$ 7,371	\$ 46,372	\$ 48,377	\$ 2,005	\$ 9,376	10
11	Account 841	590,607	641,730	51,123	326,641	340,763	14,122	65,246	11
12	Account 850	316,700	344,114	27,414	172,052	179,491	7,439	34,852	12
13	Account 851	384,214	417,472	33,258	210,984	220,106	9,122	42,380	13
14	Account 852	12,627	13,720	1,093	6,772	7,065	293	1,386	14
15	Account 853	36	39	3	21	22	1	4	15
16	Account 856	6,298	6,843	545	3,596	3,751	155	701	16
17	Account 857	18,402	19,995	1,593	9,607	10,022	415	2,008	17
18	Account 859	83,591	90,827	7,236	44,326	46,242	1,916	9,152	18
19	Account 870	0	0	0	0	0	0	0	19
20	Account 871	0	0	0	0	0	0	0	20
21	Account 874	0	0	0	0	0	0	0	21
22	Account 875	0	0	0	0	0	0	0	22
23	Account 878	0	0	0	0	0	0	0	23
24	Account 879	0	0	0	0	0	0	0	24
25	Account 880	0	0	0	0	0	0	0	25
26	Account 901	0	0	0	0	0	0	0	26
27	Account 902	0	0	0	0	0	0	0	27
28	Account 903	0	0	0	0	0	0	0	28
29	Account 905	0	0	0	0	0	0	0	29
30	Account 911	0	0	0	0	0	0	0	30
31	Total Operating Expense	\$ 1,497,627	\$ 1,627,263	\$ 129,636	\$ 820,371	\$ 855,839	\$ 35,468	\$ 165,104	31

[1] Recorded Labor and Loadings as presented in WP Sh 11-12, Col (b) and (g).
[2] Annualized labor as presented in WP Sh 3, Ln 13(b), allocated to each account based on the distribution experienced during the base period.
[3] Annualized loading as presented in WP Sh 4, Ln 19(c).
[4] Amount charged to capital, deferred, and other, as a percent of the total. (Ln 5 + Ln 8)/WP Sh 14, Ln 18.

PAIUTE PIPELINE COMPANY
ANNUALIZED DIRECT LABOR AND LOADING
BY ACCOUNT

Line No.	Description (a)	Recorded Labor [1] (b)	Annualized Labor [2] (c)	Labor Adjustment (d) (c)-(b)	Recorded Loading [1] (e)	Annualized Loading [3] (f)	Loading Adjustment (g) (f)-(e)	Total Adjustment (h) (d)+(g)	Line No.
	<u>Maintenance</u>								
1	Account 843	\$ 192,710	\$ 209,391	\$ 16,681	\$ 109,511	\$ 114,246	\$ 4,735	\$ 21,416	1
2	Account 861	282,202	306,630	24,428	154,390	161,065	6,675	31,103	2
3	Account 863	352,635	383,159	30,524	192,256	200,568	8,312	38,837	3
4	Account 864	234,491	254,789	20,298	128,563	134,121	5,558	25,856	4
5	Account 865	282,747	307,222	24,475	155,916	162,657	6,741	31,216	5
6	Account 866	28,503	30,970	2,467	16,215	16,916	701	3,168	6
7	Account 885	0	0	0	0	0	0	0	7
8	Account 886	0	0	0	0	0	0	0	8
9	Account 887	0	0	0	0	0	0	0	9
10	Account 889	0	0	0	0	0	0	0	10
11	Account 892	0	0	0	0	0	0	0	11
12	Account 893	0	0	0	0	0	0	0	12
13	Account 894	0	0	0	0	0	0	0	13
14	Account 935	0	0	0	0	0	0	0	14
15	Total Maintenance Expense	\$ 1,373,288	\$ 1,492,161	\$ 118,873	\$ 756,851	\$ 789,573	\$ 32,722	\$ 151,595	15
16	Total O & M	\$ 2,870,915	\$ 3,119,424	\$ 248,509	\$ 1,577,222	\$ 1,645,413	\$ 68,191	\$ 316,700	16
17	Percent O & M to Total	91.71%	91.71%	91.71%	92.22%	92.22%	92.22%	91.82%	17
18	Total	\$ 3,130,347	\$ 3,401,313	\$ 270,966	\$ 1,710,357	\$ 1,784,304	\$ 73,947	\$ 344,912	18
	<u>Indirect Time</u>								
19	Account 242 [4]	\$ 0	\$ 461,195						19
20	Total Indirect Time	\$ 0	\$ 461,195						20
21	Total Incl. Account 242	\$ 3,130,347	\$ 3,862,507						21

[1] Recorded Labor and Loadings as presented in WP Sh 11-12, Col (b) and (g).
 [2] Annualized labor as presented in WP Sh 3, Ln 13(b), allocated to each account based on the distribution experienced during the base period.
 [3] Annualized loading as presented in WP Sh 4, Ln 19(c).
 [4] Indirect time is calculated as a percentage of labor based on the percentage experienced during the test period. See WP Sh 3, Ln 12(b).

PAIUTE PIPELINE COMPANY
CHARGED LABOR - CORPORATE
BY JURISDICTION AND BY ACCOUNT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Paiute [1] (b)	Northern California [1] (c)	South Lake Tahoe [1] (d)	Northern Nevada [1] (e)	Southern Nevada [1] (f)	Arizona [1] (g)	Southern California [1] (h)	System Allocable [1] (i)	Total (j)	Line No.
1	Historical Distribution [2]	0.25%	0.12%	0.10%	0.61%	3.51%	5.78%	0.61%	89.02%	100.00%	1
2	Deferred and Other										2
3	Account 146	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	43,671 \$	43,671	3
4	Account 163	0	0	0	0	0	0	0	934,337	934,337	4
5	Account 182.3	0	0	0	0	0	0	0	42,033	42,033	5
6	Account 184	0	0	0	0	0	0	0	210,860	210,860	6
7	Account 186	0	0	0	0	0	0	0	-	-	7
8	Account 426	0	0	0	0	0	0	0	227,010	227,010	8
	Total Deferred and Other	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	1,457,911 \$	1,457,911	
9	Capital										9
	Account 107	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	
10	Total Capital	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0 \$	0	10
11	Percent Capital & Other [3]	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.82%	3.40%	11
12	Operations										12
	Account 813	\$ 0 \$	12,482 \$	9,886 \$	46,764 \$	289,476 \$	502,609 \$	69,633 \$	0	930,850	12
13	Account 851	103,174	0	0	0	357,872	0	0	0	461,046	13
14	Account 870	0	1,200	150	1,300	(12,450)	(13,800)	(2,350)	0	(25,950)	14
15	Account 871	0	13,284	13,284	53,801	278,009	243,171	44,123	0	645,672	15
16	Account 880	0	0	0	0	0	502,410	0	0	502,410	16
17	Account 901	0	0	0	0	0	0	0	0	0	17
18	Account 903	1,840	22,791	18,739	146,188	511,397	1,087,390	129,007	1,618,550	3,535,902	18
19	Account 908	0	3,150	2,496	11,803	73,037	126,832	17,573	0	234,891	19
20	Account 920	0	0	0	0	0	0	0	34,820,316	34,820,316	20
21	Account 922	0	0	0	0	0	0	0	0	0	21
22	Account 930	0	0	0	0	0	0	0	0	0	22
23	Total Operating Expense	\$ 105,014 \$	52,907 \$	44,555 \$	259,856 \$	1,497,341 \$	2,448,612 \$	257,986 \$	36,438,866 \$	41,105,137	23

WP Sh 17
Ln 22, Col (b)

WP Sh 17
Ln 22, Col (e)

- [1] Source: Company Records
[2] Historical distribution represents the distribution of corporate labor charged: WP Sh 16, Ln 6, Col (b) through Col (i) divided by Col (j).
[3] Amount charged to capital, deferred, and other, as a percent of the total. (Ln 8 + Ln 10)/WP Sh 16, Ln 6.

PAIUTE PIPELINE COMPANY
CHARGED LABOR - CORPORATE
BY JURISDICTION AND BY ACCOUNT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Paiute [1] (b)	Northern California [1] (c)	South Lake Tahoe [1] (d)	Northern Nevada [1] (e)	Southern Nevada [1] (f)	Arizona [1] (g)	Southern California [1] (h)	System Allocable [1] (i)	Total (j)	Line No.
1	<u>Maintenance</u>										1
2	Account 885	\$ 0	\$ (100)	\$ (400)	\$ 800	\$ 4,750	\$ 26,650	\$ 3,950	\$ 0	\$ 35,650	2
3	Account 935	0	0	0	0	0	0	0	227,870	227,870	3
	Total Maintenance Expense	0	(100)	(400)	800	4,750	26,650	3,950	227,870	263,520	4
4	Total O & M	\$ 105,014	\$ 52,807	\$ 44,155	\$ 260,656	\$ 1,502,091	\$ 2,475,262	\$ 261,936	\$ 36,666,736	\$ 41,368,657	5
5	Percent O & M to Total [2]	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	96.18%	96.60%	6
6	Total	\$ 105,014	\$ 52,807	\$ 44,155	\$ 260,656	\$ 1,502,091	\$ 2,475,262	\$ 261,936	\$ 38,124,647	\$ 42,826,568	7
	<u>Indirect Time</u>										8
7	Account 242	\$ 14,805	\$ 7,445	\$ 6,225	\$ 36,748	\$ 211,767	\$ 348,966	\$ 36,928	\$ 5,374,866	\$ 6,037,749	9
8	Total Indirect Time	\$ 14,805	\$ 7,445	\$ 6,225	\$ 36,748	\$ 211,767	\$ 348,966	\$ 36,928	\$ 5,374,866	\$ 6,037,749	
	WP Sh 18								WP Sh 18		
9	Indirect Time as a Percent of Labor (Ln 8/(Ln 6 + Ln 8))	Ln 8, Col (b)							Ln 8, Col (e)	12.36%	
									WP Sh 3		
									Ln 11(d) & (e)		

[1] Source: Company Records
[2] Amount charged to operations and maintenance, as a percent of the total Ln 4/Ln 6. Only O&M is included in the labor annualization adjustment.

**PAIUTE PIPELINE COMPANY
ANNUALIZED CORPORATE LABOR
BY JURISDICTION AND BY ACCOUNT**

Line No.	Description (a)	Corporate Direct to Paiute			System Allocable			Allocation Factor [3]	Allocated Adjustment (i)	Line No.
		Recorded Labor [1] (b)	Annualized Labor [2] (c)	Labor Adjustment (d)	Recorded Labor [1] (e)	Annualized Labor [2] (f)	Labor Adjustment (g)			
				(c) - (b)			(f) - (e)	(h)	(g) * (h)	
1	Corporate Labor	\$ 113,655	\$ 40,398,152							1
	<u>Deferred and Other</u>									
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 43,671	\$ 46,275	\$ 2,604		\$ 0	2
3	Account 163	0	0	0	934,337	990,055	55,718		0	3
4	Account 182.3	0	0	0	42,033	44,540	2,507		0	4
5	Account 184	0	0	0	210,860	223,434	12,574		0	5
6	Account 186	0	0	0	0	0	0		0	6
7	Account 426	0	0	0	227,010	240,547	13,537		0	7
8	Total Deferred and Other	\$ 0	\$ 0	\$ 0	\$ 1,457,911	\$ 1,544,851	\$ 86,940		\$ 0	8
	<u>Capital</u>									
9	Account 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	9
10	Total Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	10
11	Percent Deferred and Capital [4]	0.00%	0.00%	0.00%	3.82%	3.82%	4.37%		0.00%	11
	<u>Operations</u>									
12	Account 813	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0		\$ 0	12
13	Account 851	103,174	111,663	8,489	0	0	0		0	13
14	Account 870	0	0	0	0	0	0		0	14
15	Account 871	0	0	0	0	0	0		0	15
16	Account 874	0	0	0	0	0	0		0	16
17	Account 875	0	0	0	0	0	0		0	17
18	Account 903	1,840	1,991	151	1,618,550	1,715,070	96,520		0	18
19	Account 908	0	0	0	0	0	0		0	19
20	Account 920	0	0	0	34,820,316	36,896,772	2,076,456	4.12%	85,538	20
21	Account 922 [5]	0	0	0	0	0	(285,212)	1.05%	(2,995)	21
22	Account 930	0	0	0	0	0	0		0	22
23	Total Operating Expense	\$ 105,014	\$ 113,655	\$ 8,641	\$ 36,438,866	\$ 38,611,842	\$ 1,887,764		\$ 82,543	23
				Col (d)			Col (h)		WP Sh 1, Ln 31 Col (j)	

[1] Recorded Labor presented in WP Sh 15-16, Col (b) and (i).
 [2] Annualized labor as presented in WP Sh 3, Ln 13 (d) and (e), allocated to each account based on the distribution experienced during the base period.
 [3] Accounts 920, 930 and 935 are subject to the Paiute allocation factor as presented on Schl-1(d) Sh2, Ln 8, Col (d).
 [4] Amount charged to capital, deferred, and other, as a percent of the total. (Ln 8 + Ln 10)/WP Sh 18, Ln 6.
 [5] Per company records, the A & G allocation for the twelve months ended November 30, 3008 is 1.05% for Paiute.

PAIUTE PIPELINE COMPANY
ANNUALIZED CORPORATE LABOR
BY JURISDICTION AND BY ACCOUNT

Line No.	Description (a)	Corporate Direct to Paiute			System Allocable			Allocation Factor [3] (h)	Allocated Adjustment (i) (g) * (h)	Line No.
		Recorded Labor [1] (b)	Annualized Labor [2] (c)	Labor Adjustment (d) (c) - (b)	Recorded Labor [1] (e)	Annualized Labor [2] (f)	Labor Adjustment (g) (f) - (e)			
1	Maintenance									
2	Account 885	\$ 0 \$	0 \$	0 \$	0 \$	0 \$	0	\$	0	1
3	Account 935 [3]	0	0	0	227,870	241,459	13,589	4.12%	560	2
3	Total Maintenance Expense	\$ 0 \$	0 \$	0 \$	227,870 \$	241,459 \$	13,589		560	3
4	Total O & M	\$ 105,014 \$	113,655 \$	8,641 \$	36,666,736 \$	38,853,301 \$	1,901,353		83,103	4
5	Percent O & M to Total [4]	100.00%	100.00%	100.00%	96.18%	96.18%	95.63%		100.00%	5
6	Total	\$ 105,014 \$	113,655 \$	8,641 \$	38,124,647 \$	40,398,152 \$	1,988,293		83,103	6
7	Indirect Time [5]									
8	Account 242	\$ 14,805 \$	16,023		5,374,866 \$	5,695,388				7
8	Total Indirect Time	\$ 14,805 \$	16,023		5,374,866 \$	5,695,388				8
9	Total Including Account 242	\$ 119,819 \$	129,678		43,499,513 \$	46,093,540				9

- [1] Recorded Labor presented in WP Sh 15-16, Col (b) and (i).
[2] Annualized labor as presented in WP Sh 3, Ln 13 (d) and (e), allocated to each account based on the distribution experienced during the base period.
[3] Account 935 is subject to the Paiute allocation factor as presented on Schl-1(d) Sh2, Ln 8, Col (d).
[4] Amount charged to operations and maintenance, as a percent of the total Ln 4/Ln 6. Only O&M is included in the labor annualization adjustment.
[5] Indirect time is calculated as a percentage of labor based on the percentage experienced during the test period. See WP Sh 3, Ln 12(d) and (e).

PAIUTE PIPELINE COMPANY
CHARGED LABOR LOADING - CORPORATE
BY JURISDICTION AND BY ACCOUNT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Paiute [1] (b)	Northern California [1] (c)	South Lake Tahoe [1] (d)	Northern Nevada [1] (e)	Southern Nevada [1] (f)	Arizona [1] (g)	Southern California [1] (h)	System Allocable [1] (i)	Total (j)	Line No.
1	Historical Distribution [2]	0.25%	0.13%	0.10%	0.63%	3.56%	5.93%	0.63%	88.77%	100.00%	1
<u>Deferred and Other</u>											
2	Account 146	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 23,631	\$ 23,631	2
3	Account 163	0	0	0	0	0	0	0	488,510	488,510	3
4	Account 182.3	0	0	0	0	0	0	0	22,102	22,102	3
5	Account 184	0	0	0	0	0	0	0	109,372	109,372	4
6	Account 186	0	0	0	0	0	0	0	0	0	5
7	Account 426	0	0	0	0	0	0	0	119,873	119,873	6
8	Total Deferred and Other	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 763,488	\$ 763,488	7
<u>Capital</u>											
9	Account 107	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	8
10	Total Capital	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	9
11	Percent Capital & Other to Total [3]	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.83%	3.40%	10
<u>Operations</u>											
12	Account 813	\$ 54,074	\$ 6,555	\$ 5,186	\$ 24,554	\$ 152,100	\$ 264,027	\$ 36,581	\$ 842,608	\$ 489,003	11
13	Account 851					187,206				241,280	12
14	Account 870		965	233	4,824	2,190	9,991	2,054		20,257	13
15	Account 871		6,957	6,957	28,191	144,931	127,420	23,103		337,559	14
16	Account 880						268,616			268,616	15
17	Account 901									0	16
18	Account 903	960	11,988	9,821	76,729	269,413	572,315	67,872	842,608	1,851,706	17
19	Account 908		1,634	1,293	6,126	37,928	65,842	9,122		121,945	18
20	Account 920										19
21	Account 922										20
22	Account 930										21
23	Total Operating Expense	\$ 55,034	\$ 28,099	\$ 23,490	\$ 140,424	\$ 793,768	\$ 1,308,211	\$ 138,732	\$ 19,048,925	\$ 21,536,683	22
		WP Sh 21							WP Sh 21		
		Col (b)							Col (e)		

[1] Source: Company Records

[2] Historical distribution represents the distribution of corporate labor loading charged, calculated as WP Sh 23, Ln 6, Col (b) through (h) divided by Col (i).

[3] Amount allocated to capital, deferred, and other, as a percent of the total (Ln 8 + Ln 10)/WP Sh 22, Ln 6.

PAIUTE PIPELINE COMPANY
CHARGED LABOR LOADING - CORPORATE
BY JURISDICTION AND BY ACCOUNT
FOR THE TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Paiute [1] (b)	Northern California [1] (c)	South Lake Tahoe [1] (d)	Northern Nevada [1] (e)	Southern Nevada [1] (f)	Arizona [1] (g)	Southern California [1] (h)	System Allocable [1] (i)	Total (j)	Line No.
	Maintenance										
1	Account 885	\$	\$ (5)	(181) \$	1,958 \$	5,607 \$	22,738 \$	3,243 \$	0 \$	33,360	1
2	Account 935	0	0	0	0	0	0	0	117,790	117,790	2
3	Total Maintenance Expense	\$ 0	\$ (5)	(181) \$	1,958 \$	5,607 \$	22,738 \$	3,243 \$	117,790 \$	151,150	3
4	Total O & M	\$ 55,034	\$ 28,094	\$ 23,309	\$ 142,382	\$ 799,375	\$ 1,330,949	\$ 141,975	\$ 19,166,715	\$ 21,687,833	4
5	Percent O & M to Total [2]	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	96.17%	96.60%	5
6	Total	\$ 55,034	\$ 28,094	\$ 23,309	\$ 142,382	\$ 799,375	\$ 1,330,949	\$ 141,975	\$ 19,930,203	\$ 22,451,321	6
		WP Sh 22							WP Sh 22		
		Col (b)							Col (e)		

[1] Source: Company Records.

[2] Amount charged to operations and maintenance, as a percent of the total Ln 4/Ln 6. Only O&M is included in the labor annualization adjustment.

PAIUTE PIPELINE COMPANY
ANNUALIZED CORPORATE LABOR LOADING
BY JURISDICTION AND BY ACCOUNT

Line No.	Description (a)	Corporate Direct to Paiute				System Allocable				Line No.
		Recorded Loading [1] (b)	Annualized Loading [2] (c)	Loading Adjustment (d)	(c) - (b)	Recorded Loading [1] (e)	Annualized Loading [2] (f)	Loading Adjustment (g)	Allocation Factor [3] (h)	
										Allocated Adjustment (i)
								(f) - (e)		(g) * (h)
1	Corporate Loadings		\$ 56,607				\$ 20,353,712			1
	<u>Deferred and Other</u>									
2	Account 146	\$ 0	\$ 0	0	0	23,631	\$ 24,133	\$ 502		2
3	Account 163	0	0	0	0	488,510	498,891	10,381		3
3	Account 163	0	0	0	0	22,102	22,572	470		3
4	Account 184	0	0	0	0	109,372	111,696	2,324		4
5	Account 186	0	0	0	0	0	0	0		5
6	Account 426	0	0	0	0	119,873	122,420	2,547		6
7	Total Deferred and Other	\$ 0	\$ 0	0	0	\$ 763,488	\$ 779,712	\$ 16,224		7
	<u>Capital</u>									
8	Account 107	\$ 0	\$ 0	0	0	0	0	0		8
9	Total Capital	\$ 0	\$ 0	0	0	0	0	0		9
10	Percent Capital & Other to Total [4]	0.00%	0.00%	0.00%		3.83%	3.83%	4.38%		10
	<u>Operations</u>									
11	Account 813	\$ 0	\$ 0	0	0	0	0	0		11
12	Account 851	54,074	55,620	1,546		0	0	0		12
13	Account 870	0	0	0	0	0	0	0		13
14	Account 871	0	0	0	0	0	0	0		14
15	Account 880	0	0	0	0	0	0	0		15
16	Account 901	0	0	0	0	0	0	0		16
17	Account 903	960	987	27		842,608	860,513	17,905		17
18	Account 908	0	0	0	0	0	0	0		18
19	Account 920	0	0	0	0	18,206,317	18,593,195	386,878	4.12%	19
20	Account 922 [5]	0	0	0	0	0	0	(53,140)	1.05%	20
21	Account 930	0	0	0	0	0	0	0		21
22	Total Operating Expense	\$ 55,034	\$ 56,607	\$ 1,573		\$ 19,048,925	\$ 19,453,708	\$ 351,643		22
										WP Sh 1
										Col (k)

[1] Recorded Loading presented in WP Sh 19-20, Col (b) and (i).

[2] Annualized loading as presented in WP Sh 4, Ln 19(d) and (e), allocated to each account based on the distribution experienced during the base period.

[3] Accounts 920, 930 and 935 are subject to the Paiute allocation factor as presented on Schl-1(d) Sh2, Ln 8, Col (d).

[4] Amount charged to capital, deferred, and other, as a percent of the total. (Ln 7 + Ln 9)/WP Sh 22, Ln 6.

[5] Per company records, the A & G allocation for the twelve months ended November 30, 3008 is 1.05% for Paiute.

PAIUTE PIPELINE COMPANY
ANNUALIZED CORPORATE LABOR LOADING
BY JURISDICTION AND BY ACCOUNT

Line No.	Description (a)	Corporate Direct to Paiute			System Allocable			Line No.
		Recorded Loading [1] (b)	Annualized Loading [2] (c)	Loading Adjustment (d) - (b)	Recorded Loading [1] (e)	Annualized Loading [2] (f)	Loading Adjustment (g)	
							Allocation Factor [3] (h)	Allocated Adjustment (i) (g) * (h)
1	Maintenance							
2	Account 885	\$ 0 \$	0 \$	0 \$	0 \$	0 \$		\$ 0
3	Account 935 [4]	0	0	0	117,790	120,293		103
	Total Maintenance Expense	\$ 0 \$	0 \$	0 \$	117,790	120,293	4.12%	\$ 103
4	Total O & M	\$ 55,034 \$	56,607 \$	1,573	\$ 19,166,715	\$ 19,574,001	4.12%	\$ 15,482
5	Percent O & M to Total [4]	100.00%	100.00%	100.00%	96.17%	96.17%		100.00%
6	Total	\$ 55,034 \$	56,607 \$	1,573	\$ 19,930,203	\$ 20,353,712		\$ 15,482
				WP Sh 2 Ln 11, Col (e)				WP Sh 2 Ln 11, Col (k)

[1] Recorded Loading presented in WP Sh 19-20, Col (b) and (i).
 [2] Annualized loading as presented in WP Sh 4, Ln 19(d) and (e), allocated to each account based on the distribution experienced during the base period.
 [3] Account 935 is subject to the Paiute allocation factor as presented on Schl-1(d) Sh2, Ln 8, Col (d).
 [4] Amount charged to operations and maintenance, as a percent of the total Ln 4/Ln 6. Only O&M is included in the labor annualization adjustment.

**PAIUTE PIPELINE COMPANY
PAIUTE AND CORPORATE STAFF
LABOR AND LOADING
ACCOUNT 922 ALLOCATION**

Line No.	Description (a)	Corporate Labor (b)	Corporate Loadings (c)	Total (d)	Line No.
1	Account 920 Adjustment [1]	\$ 2,076,456	\$ 386,878	\$ 2,463,334	1
2	Capitalized [2]	13.7%	13.7%	13.7%	2
3	Total Account 922 Adjustment	\$ (285,212)	\$ (53,140)	\$ (338,352)	3
4	Paiute Allocation [3]	1.05%	1.05%	1.05%	4
5	Paiute Account 922 Adjustment	\$ (2,995)	\$ (558)	\$ (3,553)	5
		WP Sh 17, Ln 21 Col (i)	WP Sh 17, Ln 20 Col (i)		

- [1] The labor adjustment to Account 920 is calculated on WP Sh 17, Ln 20(g). The loading adjustment to Account 920 is calculated on WP Sh 21, Ln 19(g).
- [2] Southwest's General and Administrative Expense Capitalization rate is currently 13.74%.
- [3] Per company records, the A & G allocation for the twelve months ended November 30, 2008 is 1.05% for Paiute.

**SOUTHWEST GAS CORPORATION
 AVERAGE NUMBER OF EMPLOYEES**

Line No.	Description	Number of Employees [1]	Line No.
1	November 2007	2,536.5	1
2	December	2,538.0	2
3	January 2008	2,532.0	3
4	February	2,498.0	4
5	March	2,490.0	5
6	April	2,484.5	6
7	May	2,472.0	7
8	June	2,464.0	8
9	July	2,457.0	9
10	August	2,454.0	10
11	September	2,450.6	11
12	October	2,448.5	12
13	November	2,450.5	13
14	13-Month Average	<u>2,482.7</u>	14

[1] Average number of employees as contained
 in contained in Southwest's Monthly
 Operating Report.

**PAIUTE PIPELINE
LABOR AND LOADING ADJUSTMENT
VACANT POSITIONS**

Line No.	Description (a)	Number (b)	Percent Allocated to Paiute (c)	Total System Allocable (d)	Line No.
<u>System Allocable</u>					
1	Representative/Billing Control	1			1
2	Analyst II/Pricing	1			2
3	Analyst I/State Regulatory Affairs	1			3
4	Admin/Corp Public Affairs	2			4
5	File Clerk/PT	1			5
6	Administrative Rep/Shareholder Svcs.	1			6
7	Sr. Analyst/End-User Tech Support	1			7
8	Data & Scheduling Analyst	1			8
9	Administrative Rep/Shareholder Svcs.	1			9
10	Total Corporate	<u>10</u>	[1]	\$ <u>616,848</u> WP Sh 3, Col (c)	10

<u>Northern Nevada Division</u>			Amount Allocated to Paiute	
11	M/C Specialist	1	55%	11
12	Compressor Technician	1	100%	12
13	Plant Specialist/LNG	1	100%	13
14	Communications Technician	1	75%	14
15	Supv/Risk Management & Safety	1	25%	15
16	Analyst I Budget	1	25%	16
17	Crew Leader / Construction	<u>1</u>	0%	17
18	Total Northern Nevada	<u>7</u>	\$ <u>249,359</u> WP Sh 3, Col (b)	18

[1] Subject to the Paiute allocation factor as presented on Schl-1(d) Sh2, Ln 8, Col (d).

PAIUTE PIPELINE COMPANY
ADJUSTMENTS TO ACCOUNT 926.0
TWELVE MONTHS ENDED NOVEMBER 30, 2008

Line No.	Description (a)	Reference (b)	Total (c)	Line No.
1	Medical Benefits, as Recorded at November 30, 2008	926.0 1837	\$ 11,843,382	1
2	Reverse December 2007 Medical Expense True-Up Credit [1]	JE380	\$ 1,900,000	2
3	Include December 2008 Medical Expense True-Up Credit [1]	JE377	(700,000)	3
4	Medical Benefits at November 30, 2008, as Adjusted		\$ 13,043,382	4
[1] To align medical expense true-ups with the base period.			WP Sh 8 Ln 1, Col b	

**PAIUTE PIPELINE COMPANY
REGULATORY COMMISSION EXPENSES
ADJUSTMENT NO. 13**

Line No.	Description (a)	Total (b)	Line No.
Estimated costs of:			
Legal			
1	Application review	\$ 6,000	1
2	Data requests	65,000	2
3	Pleadings & motions, etc.	12,000	3
4	Settlement conferences and prep.	21,600	4
5	Hearings & briefs	60,000	5
6	Miscellaneous	20,000	6
	Total Legal	<u>\$ 184,600</u>	
Travel - Hearings			
7	Air (\$650 x 6 people x 2 trips)	\$ 7,800	7
8	Hotel (\$350 x 21 days x 6 people)	44,100	8
9	Meals (\$75 x 21 days x 6 people)	9,450	9
10	Miscellaneous Expenses	2,500	10
11	Total Travel - Hearings	<u>\$ 63,850</u>	11
Travel - Settlement Conferences			
12	Air (\$650 x 3 people x 3 trips)	\$ 5,850	12
13	Hotel (\$350 x 2 days x 3 people x 3 trips)	6,300	13
14	Meals (\$75 x 2 days x 3 people x 3 trips)	1,350	14
15	Miscellaneous Expenses	2,500	15
16	Total Travel - Settlement Conferences	<u>\$ 16,000</u>	16

