



June 14, 2019

Ms. Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street, NE
Washington, DC 20426

Tuscarora Gas Transmission Company
700 Louisiana Street, Suite 700
Houston, TX 77002

John A. Roscher
Director, Rates & Tariffs

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Re: Tuscarora Gas Transmission Company
Refund Report
Docket No. RP19-419-_____

Dear Ms. Bose:

Pursuant to Section 154.501 of the Federal Energy Regulatory Commission's (the "Commission") regulations,¹ Tuscarora Gas Transmission Company ("Tuscarora") hereby submits a Refund Report reflecting billing adjustments ("Refunds") issued to Tuscarora's customers on June 4, 2019, in accordance with Article X of the Stipulation and Agreement of Settlement filed on March 15, 2019, in Docket No. RP19-419-000, *et al.*, ("2019 Settlement") and approved by the Commission on May 2, 2019.²

Correspondence

The names, titles, mailing addresses, and telephone numbers of those persons to whom correspondence and communications concerning this filing should be addressed are as follows:

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* Persons designated for official service pursuant to Rule 2010.

¹ 18 C.F.R. Part 154.501 (2019)

² *Tuscarora Gas Transmission Company*, 167 FERC ¶ 61,104 (2019) ("2019 Settlement Order").

Statement of Nature, Reasons, and Basis for Filing

On March 15, 2019, in Docket No. RP19-419-002, Tuscarora submitted the 2019 Settlement to resolve all issues related to its Form No. 501-G Filing and Limited Section 4 Income Tax Rate Reduction Filing (“Limited Section 4 Filing”) proceedings.³ Article VI of the 2019 Settlement provides for, among other things, a modification of the rates established in the Limited Section 4 Filing, effective February 1, 2019. Accordingly, on March 15, 2019, in Docket No. RP19-419-001, Tuscarora filed a motion to place interim rates into effect on February 1, 2019 (“Interim Rate Filing”). In accordance with Article VI of the 2019 Settlement, the Interim Rate Filing reduced the delivery charge applicable under Rate Schedules FT, LFS, IT, and PL. The Commission’s 2019 Settlement Order approved the 2019 Settlement, accepted the Interim Rate Filing, and terminated Tuscarora’s Form No. 501-G proceeding.⁴

To comply with the billing adjustment provision of Article X of the 2019 Settlement, on June 4, 2019 Tuscarora issued its May 2019 invoices reflecting Refunds and applicable interest associated with the difference between the delivery charge invoiced during February 2019 through April 2019 and the delivery charge established in the Interim Rate Filing.

Refund Report

In accordance with Section 154.501 of the Commission’s regulations, the Refund Report submitted herein provides detail of the Refunds made by Tuscarora to its customers on June 4, 2019.

Materials Enclosed

In accordance with the applicable provisions of Section 154.501(e) of the Commission’s regulations, Tuscarora is submitting the following:

1. This transmittal letter;
2. summary of rate Refunds (Appendix A);
3. summary statement of Refunds (Appendix B);
4. calculation of Refund principle (Appendix C); and
5. calculation of interest (Appendix D).

³ The Form No. 501-G and Limited Section 4 Income Tax Rate Reduction filings were submitted to the Commission on December 6, 2018, in Docket Nos. RP19-416-000 and RP19-419-000, respectively. Tuscarora’s Limited Section 4 Filing provided for a reduction in the currently effective Phase I rates, effective on February 1, 2019 (“Limited Section 4 Filing Rates”).

⁴ *Tuscarora Gas Transmission Company*. 167 FERC ¶ 61,104 (2019).

Certificate of Service

As required by Section 154.501(e)(7) of the Commission's regulations, copies of this filing are being served on all of Tuscarora's existing customers and interested state regulatory agencies. A copy of this letter, together with any attachments, is available during regular business hours for public inspection at Tuscarora's principal place of business.

Pursuant to Section 385.2005, the undersigned has read this filing and knows its contents and the contents are true as stated, to the best of his knowledge and belief. The undersigned possesses full power and authority to sign such filing.

Any questions regarding this filing may be directed to David Brown at (832) 320-5512.

Respectfully Submitted,

TUSCARORA GAS TRANSMISSION COMPANY

A handwritten signature in cursive script that reads "John A. Roscher". The signature is written in black ink and extends to the right with a long horizontal flourish. Below the signature is a solid horizontal line.

John A. Roscher
Director, Rates & Tariffs

Enclosures

Appendix A
Summary of Rate Refunds

Tuscarora Gas Transmission Company
Summary of Rate Refunds
Docket No. RP19-419-002

| Ln. No. | Shipper Col. (A) | Refund Col. (B) | Interest Col. (C) | Total Col. (D) |
|----------------|---|---------------------------|-----------------------------|--------------------------|
| 1 | Avista Corporation | \$ (1.71) | \$ - | \$ (1.71) |
| 2 | California Department of Corrections and Rehabilitation | \$ (4.58) | \$ (0.03) | \$ (4.61) |
| 3 | Circus and Eldorado Joint Venture dba Silver Legacy Resort Casino | \$ (2.67) | \$ (0.01) | \$ (2.68) |
| 4 | City of Susanville | \$ (8.91) | \$ (0.08) | \$ (8.99) |
| 5 | Eldorado Resorts LLC | \$ (1.78) | \$ - | \$ (1.78) |
| 6 | IGI Resources, Inc. | \$ (8.04) | \$ (0.05) | \$ (8.09) |
| 7 | Plumas-Sierra Rural Electric Cooperative | \$ (6.65) | \$ (0.06) | \$ (6.71) |
| 8 | Shell Energy North America (US), L.P. | \$ (69.64) | \$ (0.62) | \$ (70.26) |
| 9 | Sierra Army Depot | \$ (5.14) | \$ (0.03) | \$ (5.17) |
| 10 | Sierra Pacific Power Company | \$ (1,135.17) | \$ (9.16) | \$ (1,144.33) |
| 11 | Southwest Gas Corporation | \$ (70.46) | \$ (0.75) | \$ (71.21) |
| 12 | | <u>\$ (1,314.75)</u> | <u>\$ (10.79)</u> | <u>\$ (1,325.54)</u> |

Appendix B
Summary Statement of
FT Rate Refunds

Tuscarora Gas Transmission Company
Summary Statement of Refunds
Docket No. RP19-419-002

| Ln. No. | Shipper Col. (A) | Rate Schedule Col. (B) | Contract Col. (C) | Charge Col. (D) | Refund Col. (E) |
|------------|--|------------------------------|----------------------|--------------------|----------------------|
| 1 | Avista Corporation | FT | F007 | Delivery Charge | \$ (1.71) |
| 2 | Avista Corporation Total | | | | \$ (1.71) |
| 3 | California Department of Corrections and Rehabilitation | FT | F021 | Delivery Charge | \$ (4.58) |
| 4 | California Department of Corrections and Rehabilitation Total | | | | \$ (4.58) |
| 5 | Circus and Eldorado Joint Venture dba Silver Legacy Resort Casino | FT | 354 | Delivery Charge | \$ (2.67) |
| 6 | Circus and Eldorado Joint Venture dba Silver Legacy Resort Casino Total | | | | \$ (2.67) |
| 7 | City of Susanville | FT | F020 | Delivery Charge | \$ (1.78) |
| 8 | | | F037 | Delivery Charge | \$ (1.34) |
| 9 | | | F063 | Delivery Charge | \$ (2.23) |
| 10 | | | F086 | Delivery Charge | \$ (3.56) |
| 11 | City of Susanville Total | | | | \$ (8.91) |
| 12 | Eldorado Resorts LLC | FT | F151 | Delivery Charge | \$ (1.78) |
| 13 | Eldorado Resorts LLC Total | | | | \$ (1.78) |
| 14 | IGI Resources, Inc. | FT | 353 | Delivery Charge | \$ (1.34) |
| 15 | | | F034 | Delivery Charge | \$ (6.70) |
| 16 | IGI Resources, Inc. Total | | | | \$ (8.04) |
| 17 | Plumas-Sierra Rural Electric Cooperative | FT | F131 | Delivery Charge | \$ (5.29) |
| 18 | | | F132 | Delivery Charge | \$ (0.54) |
| 19 | | | F147 | Delivery Charge | \$ (0.82) |
| 20 | Plumas-Sierra Rural Electric Cooperative Total | | | | \$ (6.65) |
| 21 | Shell Energy North America (US), L.P. | FT | 341 | Delivery Charge | \$ (69.64) |
| 22 | Shell Energy North America (US), L.P. Total | | | | \$ (69.64) |
| 23 | Sierra Army Depot | FT | F008 | Delivery Charge | \$ (5.14) |
| 24 | Sierra Army Depot Total | | | | \$ (5.14) |
| 25 | Sierra Pacific Power Company | FT | F001 | Delivery Charge | \$ (555.45) |
| 26 | | | F019 | Delivery Charge | \$ (87.43) |
| 27 | | | F024 | Delivery Charge | \$ (47.26) |
| 28 | | | F025 | Delivery Charge | \$ (47.53) |
| 29 | | | F030 | Delivery Charge | \$ (47.78) |
| 30 | | | F097 | Delivery Charge | \$ (349.72) |
| 31 | Sierra Pacific Power Company Total | | | | \$ (1,135.17) |
| 32 | Southwest Gas Corporation | FT | 325 | Delivery Charge | \$ (10.95) |
| 33 | | | F026 | Delivery Charge | \$ (43.45) |
| 34 | | | F027 | Delivery Charge | \$ (16.06) |
| 35 | Southwest Gas Corporation Total | | | | \$ (70.46) |
| 36 | Grand Total | | | | \$ (1,314.75) |

Appendix C
Calculation of Refund Principle
FT Contracts

Tuscarora Gas Transmission Company
Calculation of Refund Principal
Docket No. RP19-419-002

| Line No. | Service Requester Name Col. (A) | Rate Schedule Col. (B) | Contract Col. (C) | Charge Col. (D) | Production Period Col. (E) | Dths Col. (F) | Billed Rate Col. (G) | Refund Rate Col. (H) | Refund Col. (I) |
|----------|---|---------------------------|----------------------|--------------------|-------------------------------|------------------|-------------------------|-------------------------|--------------------|
| 1 | Avista Corporation | FT | F007 | Delivery Charge | 02/2019 | 5,488 | 0.0031000 | 0.0030000 | \$ (0.55) |
| 2 | | | | | 03/2019 | 6,076 | 0.0031000 | 0.0030000 | \$ (0.61) |
| 3 | | | | | 04/2019 | 5,516 | 0.0031000 | 0.0030000 | \$ (0.55) |
| 4 | | | | F007 Total | | | | | \$ (1.71) |
| 5 | Avista Corporation Total | | | | | | | | \$ (1.71) |
| 6 | California Department of Corrections and Rehabilitation | FT | F021 | Delivery Charge | 02/2019 | 15,400 | 0.0031000 | 0.0030000 | \$ (1.54) |
| 7 | | | | | 03/2019 | 17,050 | 0.0031000 | 0.0030000 | \$ (1.71) |
| 8 | | | | | 04/2019 | 13,315 | 0.0031000 | 0.0030000 | \$ (1.33) |
| 9 | | | | F021 Total | | | | | \$ (4.58) |
| 10 | California Department of Corrections and Rehabilitation Total | | | | | | | | \$ (4.58) |
| 11 | Circus and Eldorado Joint Venture dba Silver Legacy Resort Casino | FT | 354 | Delivery Charge | 02/2019 | 8,400 | 0.0031000 | 0.0030000 | \$ (0.84) |
| 12 | | | | | 03/2019 | 9,300 | 0.0031000 | 0.0030000 | \$ (0.93) |
| 13 | | | | | 04/2019 | 9,000 | 0.0031000 | 0.0030000 | \$ (0.90) |
| 14 | | | | 354 Total | | | | | \$ (2.67) |
| 15 | Circus and Eldorado Joint Venture dba Silver Legacy Resort Casino Total | | | | | | | | \$ (2.67) |
| 16 | City of Susanville | FT | F020 | Delivery Charge | 02/2019 | 5,600 | 0.0031000 | 0.0030000 | \$ (0.56) |
| 17 | | | | | 03/2019 | 6,200 | 0.0031000 | 0.0030000 | \$ (0.62) |
| 18 | | | | | 04/2019 | 6,000 | 0.0031000 | 0.0030000 | \$ (0.60) |
| 19 | | | | F020 Total | | | | | \$ (1.78) |
| 20 | | | F037 | Delivery Charge | 02/2019 | 4,200 | 0.0031000 | 0.0030000 | \$ (0.42) |
| 21 | | | | | 03/2019 | 4,650 | 0.0031000 | 0.0030000 | \$ (0.47) |
| 22 | | | | | 04/2019 | 4,500 | 0.0031000 | 0.0030000 | \$ (0.45) |
| 23 | | | | F037 Total | | | | | \$ (1.34) |
| 24 | | | F063 | Delivery Charge | 02/2019 | 7,000 | 0.0031000 | 0.0030000 | \$ (0.70) |
| 25 | | | | | 03/2019 | 7,750 | 0.0031000 | 0.0030000 | \$ (0.78) |
| 26 | | | | | 04/2019 | 7,500 | 0.0031000 | 0.0030000 | \$ (0.75) |
| 27 | | | | F063 Total | | | | | \$ (2.23) |
| 28 | | | F086 | Delivery Charge | 02/2019 | 11,200 | 0.0031000 | 0.0030000 | \$ (1.12) |
| 29 | | | | | 03/2019 | 12,400 | 0.0031000 | 0.0030000 | \$ (1.24) |
| 30 | | | | | 04/2019 | 12,000 | 0.0031000 | 0.0030000 | \$ (1.20) |
| 31 | | | | F086 Total | | | | | \$ (3.56) |
| 32 | City of Susanville Total | | | | | | | | \$ (8.91) |
| 33 | Eldorado Resorts LLC | FT | F151 | Delivery Charge | 02/2019 | 5,600 | 0.0031000 | 0.0030000 | \$ (0.56) |
| 34 | | | | | 03/2019 | 6,200 | 0.0031000 | 0.0030000 | \$ (0.62) |

**Tuscarora Gas Transmission Company
Calculation of Refund Principal
Docket No. RP19-419-002**

| Line No. | Service Requester Name Col. (A) | Rate Schedule Col. (B) | Contract Col. (C) | Charge Col. (D) | Production Period Col. (E) | Dths Col. (F) | Billed Rate Col. (G) | Refund Rate Col. (H) | Refund Col. (I) |
|----------|---|---------------------------|----------------------|--------------------|-------------------------------|------------------|-------------------------|-------------------------|--------------------|
| 35 | | | | | 04/2019 | 6,000 | 0.0031000 | 0.0030000 | \$ (0.60) |
| 36 | | | | | F151 Total | | | | \$ (1.78) |
| 37 | Eldorado Resorts LLC Total | | | | | | | | \$ (1.78) |
| 38 | IGI Resources, Inc. | FT | 353 | Delivery Charge | 02/2019 | 4,200 | 0.0031000 | 0.0030000 | \$ (0.42) |
| 39 | | | | | 03/2019 | 4,650 | 0.0031000 | 0.0030000 | \$ (0.47) |
| 40 | | | | | 04/2019 | 4,500 | 0.0031000 | 0.0030000 | \$ (0.45) |
| 41 | | | | | 353 Total | | | | \$ (1.34) |
| 42 | | | F034 | Delivery Charge | 02/2019 | 1,820 | 0.0031000 | 0.0030000 | \$ (0.18) |
| 43 | | | | | | 19,460 | 0.0031000 | 0.0030000 | \$ (1.95) |
| 44 | | | | | 03/2019 | 440 | 0.0031000 | 0.0030000 | \$ (0.04) |
| 45 | | | | | | 23,120 | 0.0031000 | 0.0030000 | \$ (2.31) |
| 46 | | | | | 04/2019 | 22,265 | 0.0031000 | 0.0030000 | \$ (2.22) |
| 47 | | | | | F034 Total | | | | \$ (6.70) |
| 48 | IGI Resources, Inc. Total | | | | | | | | \$ (8.04) |
| 49 | Plumas-Sierra Rural Electric Cooperative | FT | F131 | Delivery Charge | 02/2019 | 22,287 | 0.0031000 | 0.0030000 | \$ (2.23) |
| 50 | | | | | 03/2019 | 16,204 | 0.0031000 | 0.0030000 | \$ (1.62) |
| 51 | | | | | 04/2019 | 14,380 | 0.0031000 | 0.0030000 | \$ (1.44) |
| 52 | | | | | F131 Total | | | | \$ (5.29) |
| 53 | | | F132 | Delivery Charge | 02/2019 | 5,225 | 0.0031000 | 0.0030000 | \$ (0.52) |
| 54 | | | | | 03/2019 | 118 | 0.0031000 | 0.0030000 | \$ (0.02) |
| 55 | | | | | F132 Total | | | | \$ (0.54) |
| 56 | | | F147 | Delivery Charge | 02/2019 | 8,000 | 0.0031000 | 0.0030000 | \$ (0.80) |
| 57 | | | | | 03/2019 | 233 | 0.0031000 | 0.0030000 | \$ (0.02) |
| 58 | | | | | F147 Total | | | | \$ (0.82) |
| 59 | Plumas-Sierra Rural Electric Cooperative Total | | | | | | | | \$ (6.65) |
| 60 | Shell Energy North America (US), L.P. | FT | 341 | Delivery Charge | 02/2019 | 290,499 | 0.0031000 | 0.0030000 | \$ (29.05) |
| 61 | | | | | 03/2019 | 298,741 | 0.0031000 | 0.0030000 | \$ (29.88) |
| 62 | | | | | 04/2019 | 107,135 | 0.0031000 | 0.0030000 | \$ (10.71) |
| 63 | | | | | 341 Total | | | | \$ (69.64) |
| 64 | Shell Energy North America (US), L.P. Total | | | | | | | | \$ (69.64) |
| 65 | Sierra Army Depot | FT | F008 | Delivery Charge | 02/2019 | 3,437 | 0.0031000 | 0.0030000 | \$ (0.34) |
| 66 | | | | | 03/2019 | 22,868 | 0.0031000 | 0.0030000 | \$ (2.29) |
| 67 | | | | | 04/2019 | 25,120 | 0.0031000 | 0.0030000 | \$ (2.51) |
| 68 | | | | | F008 Total | | | | \$ (5.14) |

Tuscarora Gas Transmission Company
Calculation of Refund Principal
Docket No. RP19-419-002

| Line No. | Service Requester Name Col. (A) | Rate Schedule Col. (B) | Contract Col. (C) | Charge Col. (D) | Production Period Col. (E) | Dths Col. (F) | Billed Rate Col. (G) | Refund Rate Col. (H) | Refund Col. (I) |
|----------|------------------------------------|---------------------------|----------------------|----------------------|-------------------------------|------------------|-------------------------|-------------------------|--------------------|
| 69 | Sierra Army Depot Total | | | | | | | | \$ (5.14) |
| 70 | Sierra Pacific Power Company | FT | F001 | Delivery Charge | 02/2019 | 756 | 0.0031000 | 0.0030000 | \$ (0.07) |
| 71 | | | | | | 48,528 | 0.0031000 | 0.0030000 | \$ (4.86) |
| 72 | | | | | | 65,429 | 0.0031000 | 0.0030000 | \$ (6.54) |
| 73 | | | | | | 93,783 | 0.0031000 | 0.0030000 | \$ (9.38) |
| 74 | | | | | | 113,987 | 0.0031000 | 0.0030000 | \$ (11.40) |
| 75 | | | | | | 192,110 | 0.0031000 | 0.0030000 | \$ (19.21) |
| 76 | | | | | | 224,113 | 0.0031000 | 0.0030000 | \$ (22.41) |
| 77 | | | | | | 518,093 | 0.0031000 | 0.0030000 | \$ (51.81) |
| 78 | | | | | | 950,332 | 0.0031000 | 0.0030000 | \$ (95.03) |
| 79 | | | | | 03/2019 | 500 | 0.0031000 | 0.0030000 | \$ (0.10) |
| 80 | | | | | | 142,390 | 0.0031000 | 0.0030000 | \$ (14.24) |
| 81 | | | | | | 163,500 | 0.0031000 | 0.0030000 | \$ (16.35) |
| 82 | | | | | | 173,350 | 0.0031000 | 0.0030000 | \$ (17.34) |
| 83 | | | | | | 403,342 | 0.0031000 | 0.0030000 | \$ (40.33) |
| 84 | | | | | | 442,557 | 0.0031000 | 0.0030000 | \$ (44.26) |
| 85 | | | | | | 623,434 | 0.0031000 | 0.0030000 | \$ (62.35) |
| 86 | | | | | 04/2019 | 895 | 0.0031000 | 0.0030000 | \$ (0.08) |
| 87 | | | | | | 1,100 | 0.0031000 | 0.0030000 | \$ (0.11) |
| 88 | | | | | | 66,844 | 0.0031000 | 0.0030000 | \$ (6.69) |
| 89 | | | | | | 67,833 | 0.0031000 | 0.0030000 | \$ (6.78) |
| 90 | | | | | | 83,164 | 0.0031000 | 0.0030000 | \$ (8.32) |
| 91 | | | | | | 85,666 | 0.0031000 | 0.0030000 | \$ (8.56) |
| 92 | | | | | | 341,772 | 0.0031000 | 0.0030000 | \$ (34.17) |
| 93 | | | | | | 750,550 | 0.0031000 | 0.0030000 | \$ (75.06) |
| 94 | | | | | F001 Total | | | | \$ (555.45) |
| 95 | | | | F019 Delivery Charge | 02/2019 | 274,960 | 0.0031000 | 0.0030000 | \$ (27.50) |
| 96 | | | | | 03/2019 | 304,420 | 0.0031000 | 0.0030000 | \$ (30.44) |
| 97 | | | | | 04/2019 | 294,900 | 0.0031000 | 0.0030000 | \$ (29.49) |
| 98 | | | | F019 Total | | | | | \$ (87.43) |
| 99 | | | | F024 Delivery Charge | 02/2019 | 155,652 | 0.0031000 | 0.0030000 | \$ (15.56) |
| 100 | | | | | 03/2019 | 172,329 | 0.0031000 | 0.0030000 | \$ (17.23) |
| 101 | | | | | 04/2019 | 144,710 | 0.0031000 | 0.0030000 | \$ (14.47) |
| 102 | | | | F024 Total | | | | | \$ (47.26) |

Tuscarora Gas Transmission Company
Calculation of Refund Principal
Docket No. RP19-419-002

| Line No. | Service Requester Name Col. (A) | Rate Schedule Col. (B) | Contract Col. (C) | Charge Col. (D) | Production Period Col. (E) | Dths Col. (F) | Billed Rate Col. (G) | Refund Rate Col. (H) | Refund Col. (I) | |
|----------|---|---------------------------|----------------------|--------------------|-------------------------------|------------------|-------------------------|-------------------------|--------------------|----------|
| 103 | | | F025 | Delivery Charge | 02/2019 | 156,464 | 0.0031000 | 0.0030000 | \$ (15.65) | |
| 104 | | | | | 03/2019 | 173,228 | 0.0031000 | 0.0030000 | \$ (17.33) | |
| 105 | | | | | 04/2019 | 145,438 | 0.0031000 | 0.0030000 | \$ (14.55) | |
| 106 | | | F025 Total | | | | | | \$ | (47.53) |
| 107 | | | F030 | Delivery Charge | 02/2019 | 157,332 | 0.0031000 | 0.0030000 | \$ (15.73) | |
| 108 | | | | | 03/2019 | 174,189 | 0.0031000 | 0.0030000 | \$ (17.42) | |
| 109 | | | | | 04/2019 | 146,270 | 0.0031000 | 0.0030000 | \$ (14.63) | |
| 110 | | | F030 Total | | | | | | \$ | (47.78) |
| 111 | | | F097 | Delivery Charge | 02/2019 | 73,650 | 0.0031000 | 0.0030000 | \$ (7.37) | |
| 112 | | | | | | 98,200 | 0.0031000 | 0.0030000 | \$ (9.82) | |
| 113 | | | | | | 927,990 | 0.0031000 | 0.0030000 | \$ (92.80) | |
| 114 | | | | | 03/2019 | 49,100 | 0.0031000 | 0.0030000 | \$ (4.91) | |
| 115 | | | | | | 1,168,580 | 0.0031000 | 0.0030000 | \$ (116.86) | |
| 116 | | | | | 04/2019 | 47,598 | 0.0031000 | 0.0030000 | \$ (4.76) | |
| 117 | | | | | | 1,132,002 | 0.0031000 | 0.0030000 | \$ (113.20) | |
| 118 | | | F097 Total | | | | | | \$ | (349.72) |
| 119 | Sierra Pacific Power Company Total | | | | | | | | | |
| 120 | Southwest Gas Corporation | FT | 325 | Delivery Charge | 02/2019 | 99,187 | 0.0031000 | 0.0030000 | \$ (9.92) | |
| 121 | | | | | 03/2019 | 10,311 | 0.0031000 | 0.0030000 | \$ (1.03) | |
| 122 | | | 325 Total | | | | | | \$ | (10.95) |
| 123 | | | F026 | Delivery Charge | 02/2019 | 206,192 | 0.0031000 | 0.0030000 | \$ (20.62) | |
| 124 | | | | | 03/2019 | 228,284 | 0.0031000 | 0.0030000 | \$ (22.83) | |
| 125 | | | F026 Total | | | | | | \$ | (43.45) |
| 126 | | | F027 | Delivery Charge | 02/2019 | 160,557 | 0.0031000 | 0.0030000 | \$ (16.06) | |
| 127 | | | F027 Total | | | | | | \$ | (16.06) |
| 128 | Southwest Gas Corporation Total | | | | | | | | | |
| 129 | Grand Total | | | | | | | | \$ (1,314.75) | |

Appendix D

Calculation of Interest

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Summary

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 493.52 | 3/15/2019 | 3/31/2019 | 17 | \$ 493.52 | 5.18% | \$ 1.19 | \$ 1.19 | \$ 494.71 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 494.71 | 5.45% | \$ 0.88 | | \$ 495.59 |
| 3 | Mar-19 | \$ 466.65 | 4/13/2019 | 4/30/2019 | 18 | \$ 961.36 | 5.45% | \$ 2.57 | | \$ 964.81 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 961.36 | 5.45% | \$ 1.86 | | \$ 966.67 |
| 5 | Apr-19 | \$ 354.58 | 5/14/2019 | 5/31/2019 | 18 | \$ 1,315.94 | 5.45% | \$ 3.52 | | \$ 1,324.77 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 1,315.94 | 5.45% | \$ 0.77 | | \$ 1,325.54 |
| 7 | | \$ 1,314.75 | | | | | | \$ 10.79 | | \$ 1,325.54 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Avista Corporation

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] |
| 1 | Feb-19 | \$ 0.55 | 3/15/2019 | 3/31/2019 | 17 | \$ 0.55 | 5.18% | \$ - | \$ - | \$ 0.55 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 0.55 | 5.45% | \$ - | | \$ 0.55 |
| 3 | Mar-19 | \$ 0.61 | 4/13/2019 | 4/30/2019 | 18 | \$ 1.16 | 5.45% | \$ - | | \$ 1.16 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 1.16 | 5.45% | \$ - | | \$ 1.16 |
| 5 | Apr-19 | \$ 0.55 | 5/14/2019 | 5/31/2019 | 18 | \$ 1.71 | 5.45% | \$ - | | \$ 1.71 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 1.71 | 5.45% | \$ - | | \$ 1.71 |
| 7 | | \$ 1.71 | | | | | | \$ - | | \$ 1.71 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

California Department of Corrections and Rehabilitation

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 1.54 | 3/15/2019 | 3/31/2019 | 17 | \$ 1.54 | 5.18% | \$ - | \$ - | \$ 1.54 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 1.54 | 5.45% | \$ - | | \$ 1.54 |
| 3 | Mar-19 | \$ 1.71 | 4/13/2019 | 4/30/2019 | 18 | \$ 3.25 | 5.45% | \$ 0.01 | | \$ 3.26 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 3.25 | 5.45% | \$ 0.01 | | \$ 3.27 |
| 5 | Apr-19 | \$ 1.33 | 5/14/2019 | 5/31/2019 | 18 | \$ 4.58 | 5.45% | \$ 0.01 | | \$ 4.61 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 4.58 | 5.45% | \$ - | | \$ 4.61 |
| 7 | | \$ 4.58 | | | | | | \$ 0.03 | | \$ 4.61 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Circus and Eldorado Joint Venture dba Silver Legacy Resort Casino

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] |
| 1 | Feb-19 | \$ 0.84 | 3/15/2019 | 3/31/2019 | 17 | \$ 0.84 | 5.18% | \$ - | \$ - | \$ 0.84 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 0.84 | 5.45% | \$ - | | \$ 0.84 |
| 3 | Mar-19 | \$ 0.93 | 4/13/2019 | 4/30/2019 | 18 | \$ 1.77 | 5.45% | \$ - | | \$ 1.77 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 1.77 | 5.45% | \$ - | | \$ 1.77 |
| 5 | Apr-19 | \$ 0.90 | 5/14/2019 | 5/31/2019 | 18 | \$ 2.67 | 5.45% | \$ 0.01 | | \$ 2.68 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 2.67 | 5.45% | \$ - | | \$ 2.68 |
| 7 | | \$ 2.67 | | | | | | \$ 0.01 | | \$ 2.68 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

City of Susanville

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 2.80 | 3/15/2019 | 3/31/2019 | 17 | \$ 2.80 | 5.18% | \$ 0.01 | \$ 0.01 | \$ 2.81 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 2.81 | 5.45% | \$ 0.01 | | \$ 2.82 |
| 3 | Mar-19 | \$ 3.11 | 4/13/2019 | 4/30/2019 | 18 | \$ 5.92 | 5.45% | \$ 0.02 | | \$ 5.95 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 5.92 | 5.45% | \$ 0.01 | | \$ 5.96 |
| 5 | Apr-19 | \$ 3.00 | 5/14/2019 | 5/31/2019 | 18 | \$ 8.92 | 5.45% | \$ 0.02 | | \$ 8.98 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 8.92 | 5.45% | \$ 0.01 | | \$ 8.99 |
| 7 | | \$ 8.91 | | | | | | \$ 0.08 | | \$ 8.99 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Eldorado Resorts LLC

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| | [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] |
| 1 | Feb-19 | \$ 0.56 | 3/15/2019 | 3/31/2019 | 17 | \$ 0.56 | 5.18% | \$ - | \$ - | \$ 0.56 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 0.56 | 5.45% | \$ - | | \$ 0.56 |
| 3 | Mar-19 | \$ 0.62 | 4/13/2019 | 4/30/2019 | 18 | \$ 1.18 | 5.45% | \$ - | | \$ 1.18 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 1.18 | 5.45% | \$ - | | \$ 1.18 |
| 5 | Apr-19 | \$ 0.60 | 5/14/2019 | 5/31/2019 | 18 | \$ 1.78 | 5.45% | \$ - | | \$ 1.78 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 1.78 | 5.45% | \$ - | | \$ 1.78 |
| 7 | | \$ 1.78 | | | | | | \$ - | | \$ 1.78 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

IGI Resources, Inc.

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 2.55 | 3/15/2019 | 3/31/2019 | 17 | \$ 2.55 | 5.18% | \$ 0.01 | \$ 0.01 | \$ 2.56 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 2.56 | 5.45% | \$ - | | \$ 2.56 |
| 3 | Mar-19 | \$ 2.82 | 4/13/2019 | 4/30/2019 | 18 | \$ 5.38 | 5.45% | \$ 0.01 | | \$ 5.39 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 5.38 | 5.45% | \$ 0.01 | | \$ 5.40 |
| 5 | Apr-19 | \$ 2.67 | 5/14/2019 | 5/31/2019 | 18 | \$ 8.05 | 5.45% | \$ 0.02 | | \$ 8.09 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 8.05 | 5.45% | \$ - | | \$ 8.09 |
| 7 | | \$ 8.04 | | | | | | \$ 0.05 | | \$ 8.09 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Plumas-Sierra Rural Electric Cooperative

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 3.55 | 3/15/2019 | 3/31/2019 | 17 | \$ 3.55 | 5.18% | \$ 0.01 | \$ 0.01 | \$ 3.56 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 3.56 | 5.45% | \$ 0.01 | | \$ 3.57 |
| 3 | Mar-19 | \$ 1.66 | 4/13/2019 | 4/30/2019 | 18 | \$ 5.22 | 5.45% | \$ 0.01 | | \$ 5.24 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 5.22 | 5.45% | \$ 0.01 | | \$ 5.25 |
| 5 | Apr-19 | \$ 1.44 | 5/14/2019 | 5/31/2019 | 18 | \$ 6.66 | 5.45% | \$ 0.02 | | \$ 6.71 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 6.66 | 5.45% | \$ - | | \$ 6.71 |
| 7 | | \$ 6.65 | | | | | | \$ 0.06 | | \$ 6.71 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Shell Energy North America (US), L.P.

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 29.05 | 3/15/2019 | 3/31/2019 | 17 | \$ 29.05 | 5.18% | \$ 0.07 | \$ 0.07 | \$ 29.12 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 29.12 | 5.45% | \$ 0.05 | | \$ 29.17 |
| 3 | Mar-19 | \$ 29.88 | 4/13/2019 | 4/30/2019 | 18 | \$ 59.00 | 5.45% | \$ 0.16 | | \$ 59.21 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 59.00 | 5.45% | \$ 0.11 | | \$ 59.32 |
| 5 | Apr-19 | \$ 10.71 | 5/14/2019 | 5/31/2019 | 18 | \$ 69.71 | 5.45% | \$ 0.19 | | \$ 70.22 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 69.71 | 5.45% | \$ 0.04 | | \$ 70.26 |
| 7 | | \$ 69.64 | | | | | | \$ 0.62 | | \$ 70.26 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Sierra Army Depot

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 0.34 | 3/15/2019 | 3/31/2019 | 17 | \$ 0.34 | 5.18% | \$ - | \$ - | \$ 0.34 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 0.34 | 5.45% | \$ - | | \$ 0.34 |
| 3 | Mar-19 | \$ 2.29 | 4/13/2019 | 4/30/2019 | 18 | \$ 2.63 | 5.45% | \$ 0.01 | | \$ 2.64 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 2.63 | 5.45% | \$ 0.01 | | \$ 2.65 |
| 5 | Apr-19 | \$ 2.51 | 5/14/2019 | 5/31/2019 | 18 | \$ 5.14 | 5.45% | \$ 0.01 | | \$ 5.17 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 5.14 | 5.45% | \$ - | | \$ 5.17 |
| 7 | | \$ 5.14 | | | | | | \$ 0.03 | | \$ 5.17 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Sierra Pacific Power Company

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 405.14 | 3/15/2019 | 3/31/2019 | 17 | \$ 405.14 | 5.18% | \$ 0.98 | \$ 0.98 | \$ 406.12 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 406.12 | 5.45% | \$ 0.73 | | \$ 406.85 |
| 3 | Mar-19 | \$ 399.16 | 4/13/2019 | 4/30/2019 | 18 | \$ 805.28 | 5.45% | \$ 2.16 | | \$ 808.17 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 805.28 | 5.45% | \$ 1.56 | | \$ 809.73 |
| 5 | Apr-19 | \$ 330.87 | 5/14/2019 | 5/31/2019 | 18 | \$ 1,136.15 | 5.45% | \$ 3.05 | | \$ 1,143.65 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 1,136.15 | 5.45% | \$ 0.68 | | \$ 1,144.33 |
| 7 | | \$ 1,135.17 | | | | | | \$ 9.16 | | \$ 1,144.33 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.

Tuscarora Gas Transmission Company
Docket No. RP19-419-002
Refund Interest Calculation
March 15, 2019 through June 4, 2019

Southwest Gas Corporation

| Line Number | Invoice Period | Refund Principal | Start Date 1/ | End Date | Days of Interest Accrual | Cumulative Interest Basis | FERC Interest Rate | Interest Amount 2/ | Accrued Interest Used for Quarterly Compounding | Total Refund |
|-------------|----------------|------------------|---------------|-----------|--------------------------|---------------------------|--------------------|--------------------|---|--------------|
| [a] | [b] | [c] | [d] | [e] | [f] | [g] | [h] | [i] | [j] | |
| 1 | Feb-19 | \$ 46.60 | 3/15/2019 | 3/31/2019 | 17 | \$ 46.60 | 5.18% | \$ 0.11 | \$ 0.11 | \$ 46.71 |
| 2 | Feb-19 | \$ - | 4/1/2019 | 4/12/2019 | 12 | \$ 46.71 | 5.45% | \$ 0.08 | | \$ 46.79 |
| 3 | Mar-19 | \$ 23.86 | 4/13/2019 | 4/30/2019 | 18 | \$ 70.57 | 5.45% | \$ 0.19 | | \$ 70.84 |
| 4 | Mar-19 | \$ - | 5/1/2019 | 5/13/2019 | 13 | \$ 70.57 | 5.45% | \$ 0.14 | | \$ 70.98 |
| 5 | Apr-19 | \$ - | 5/14/2019 | 5/31/2019 | 18 | \$ 70.57 | 5.45% | \$ 0.19 | | \$ 71.17 |
| 6 | Apr-19 | \$ - | 6/1/2019 | 6/4/2019 | 4 | \$ 70.57 | 5.45% | \$ 0.04 | | \$ 71.21 |
| 7 | | \$ 70.46 | | | | | | \$ 0.75 | | \$ 71.21 |

1/ The Start Date for interest calculation is the next day following the invoice due date.

2/ Interest is computed in accordance with Section 154.501 of the Commission's Regulations - the FERC interest rate (column g) times the proration of number of days in the month divided by the number of days in the year times the principle and any applicable compounded interest. Per Section 154.501, interest is compounded quarterly.