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18-05031

**Public Utilities Commission of Nevada
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**TESTIMONY OF ADAM E. DANISE, P.E.
REDACTED/NON-CONFIDENTIAL**

**DOCKET NO. 18-05031
PHASE II**

PART 1 OF 2

1 **REDACTED/NON-CONFIDENTIAL**

2 **PUBLIC UTILITIES COMMISSION OF NEVADA**

3 **Docket No. 18-05031**

4 **PHASE II Revenue Requirement**

5 **Prepared Direct Testimony of**
6 **Adam E. Danise, P.E., on behalf of the**
7 **Regulatory Operations Staff**

8 **1. Q. Please state your name, occupation, and business address.**

9 A. My name is Adam E. Danise. I am an Electrical Engineer for the Regulatory
10 Operations Staff ("Staff") of the Public Utilities Commission of Nevada
11 ("Commission"). My business address is 9075 West Diablo Drive, Suite 250, Las
12 Vegas, Nevada 89148.

13 **2. Q. Does Attachment AED-1 summarize your professional background?**

14 A. Yes, it does.

15 **3. Q. What is the purpose of your testimony?**

16 A. The purpose of my testimony is to provide Staff's recommendations concerning the
17 Application of Southwest Gas Corporation ("SWG") for authority to increase its retail
18 natural gas utility service rates and to reset the Gas Infrastructure Replacement
19 ("GIR") Rates for Southern and Northern Nevada. Specifically, my testimony
20 addresses the prudence, and just and reasonableness of SWG's expenditures relating
21 to capital projects and GIR Projects SWG closed to plant from June 2012 through the
22 Certification Period July 31, 2018.

23 **4. Q. What are your recommendations to the Commission regarding the issues**
24 **outlined in Question and Answer ("Q&A") 3?**

25 A. I recommend that the Commission:

- 26 1) Disallow 50 percent of the costs associated with SWG's System Allocable
27 Plant Work Order Nos. 0061W0001059, 0061W0001001, 0061W0000511,
28 0061W0000888, and 0061W0001120 that SWG closed to plant from June
2012 through January 2018, as contained in Exhibit No. RLC-4 of the Direct

1 Testimony of Randi Cunningham and as updated in the Certification
2 Testimony of Christy Berger. The quantification and accounting treatment of
3 the disallowance is addressed in the testimony of Staff witness Charles
4 Whitman.

5 2) Disallow all of the costs associated with the following:

- 6 a. SWG's Northern Nevada Work Order Nos. 0026W0000877 (District
7 Manager's House) and 0026W1423077 (Winnemucca Cyanco
8 MSA/Regulator) that SWG closed to Plant June 2012 through January
9 2018, as contained in Exhibit No. RLC-4 of Direct Testimony of
10 Randi Cunningham;
11 b. Lake Tahoe District Manager's House that SWG owns in Incline
12 Village, Nevada;
13 c. Two apartments SWG rents in Las Vegas; and
14 d. VDARA Hotel lodging expenses.

15 The quantification and accounting treatment of the disallowance for the two
16 apartments SWG rents in Las Vegas and VDARA Hotel lodging expenses are
17 reflected in the revenue requirement model attached to the testimony of Staff
18 witness Kimberly Burakowski, and the remaining disallowances are addressed
19 in the testimony of Staff witness Charles Whitman.

20 3) Disallow all of the incremental costs associated with the price increases
21 contained in Change Order 4 in SWG's Contract Number 205579 with Arizona
22 Pipeline Company. The quantification and accounting treatment of the
23 disallowance is addressed in the testimony of Staff witness Charles Whitman.

24 4) Order SWG to file direct testimony written by each Program/Project Sponsor
25 and/or Officer who authorized any capital project over \$1.0 million (including
26 GIR Projects) and/or any Blanket Work Authorization in future rate cases.

27 5) Order SWG to improve its internal approval and documentation process for its
28 capital projects.

1 **Background**

2 **5. Q. Please describe the tasks you were assigned to with regard to SWG’s general rate**
3 **case (“GRC”) in Docket No. 18-05031.**

4 A. I was assigned to review the prudence, and the just and reasonableness of SWG’s
5 expenditures related to plant that SWG placed into service since the end of the test
6 period in Docket No. 12-04005, as provided in Master Data Request (“MDR”) 106,
7 including SWG’s GIR projects.

8 **6. Q. Please generally describe Staff’s audit process when reviewing a utility’s GRC.**

9 A. Generally, Staff reviews all capital projects with expenditures over \$1 million and
10 reviews a sample set of capital projects with expenditures less than \$1 million. For
11 each project selected, Staff reviews the utility’s business case (or justification) for the
12 capital project, budget, and schedule, responses to request for proposals (“RFPs”),
13 executed contracts, any change orders, and major invoices charged to the project.

14 **7. Q. Did SWG provide any material information or documentation in its Application**
15 **that supports the prudence of including the costs associated with the non-GIR**
16 **plant SWG placed into service since its prior GRC?**

17 A. No. SWG closed a total of approximately \$660 million to plant since its last GRC in
18 2012, which includes approximately \$366 million in non-GIR Projects and
19 approximately \$294 million in GIR Projects. SWG provided minimal and inadequate
20 information for the non-GIR projects to support the prudence of the \$336 million of
21 expenditures associated with the non-GIR Projects.

22 SWG witness Randi Cunningham states in Q&A 49 of her Direct Testimony
23 that she sponsors all non-GIR projects over \$1.0 million. Ms. Cunningham states that
24 Exhibit RLC-4 of her Direct Testimony provides a description, work order number,
25 amount, and a brief project summary. Other than a few paragraphs and an exhibit
26 listing the projects, Ms. Cunningham does not offer substantial testimony on any of
27 the non-GIR Projects to support the reasons for the project prudence. It appears that
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1 SWG believes that simply because SWG spent the money it should be automatically
2 considered reasonable for inclusion in rates.

3 SWG witness Erin Potokar states in Q&A 5 of her Direct Testimony that she
4 sponsors the prudency for the costs associated with the GIR Projects. Ms. Potokar
5 states that Exhibits EEP-1 and EEP-2 provide a package for each GIR Project that
6 included: (1) a copy of the work order cost breakout by charge type, (2) a summary of
7 all invoices by the six cost categories, referred to in NAC 704.7984(2), and (3) a copy
8 of each invoice.¹ The documentation provided for the GIR projects is significantly
9 better than the documentation provided for any of the non-GIR projects, presumably
10 because NAC 704.7984(2) requires this level of documentary support.

11 **8. Q. Were either Ms. Cunningham or Ms. Potokar involved in the execution of any of**
12 **the projects they sponsor?**

13 A. No. Ms. Cunningham and Ms. Potokar are SWG Regulatory Personnel and were not
14 involved in the execution of, nor did they have any fiduciary or cost responsibility for
15 any of the projects they sponsor. *See* Attachment AED-2, SWG's responses to DRs
16 Staff-335 and Staff-336.

17 **9. Q. Do you think it is reasonable for Ms. Cunningham and Ms. Potokar to sponsor**
18 **direct testimony for projects they were not involved in?**

19 A. No. Ms. Cunningham and Ms. Potokar are not the proper SWG personnel to sponsor
20 direct testimony for capital projects since they were not involved in executing the
21 projects. They do not have direct knowledge of and did not have any approval
22 authority over any of the projects they sponsored.

23 **10. Q. Who should be sponsoring direct testimony in support of the capital projects for**
24 **which SWG is seeking cost recovery?**

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28 ¹ Pursuant to Nevada Administrative Code ("NAC") 704.7984(2), SWG is required to provide the data in the general rate application in which it seeks a Commission prudency determination of the costs associated with the GIR Project.

1 A. The SWG Program/Project Sponsor and/or Officer who has the financial fiduciary
2 responsibility of the project should be the individual to offer direct testimony
3 supporting the prudence of the project.

4 **11. Q. Please explain why it is important for a SWG Program/Project Sponsor and/or**
5 **Officer to sponsor direct testimony in support of the capital projects for which**
6 **SWG is seeking cost recovery?**

7 A. The Commission is charged with assessing the reasonableness of including any and all
8 costs a utility incurs in the rates the utility charges. To do so, the Commission must be
9 able to investigate and assess the decision-making of the utility at the time the costs
10 were incurred. This investigation and assessment is done through a review of the
11 utility's documentation from the time the costs were incurred, and discussions
12 (testimony and hearing) with the utility individuals making those decisions. SWG
13 needs to understand the importance of presenting and adequately supporting its
14 regulatory filings with the Commission. Best practices in Nevada require the filing of
15 testimony on behalf of individuals who actually worked on and supported the projects
16 that customers are being asked to pay for, especially when those projects total well
17 over \$600 million in new expenditures.² For example, NV Energy's GRC filings are
18 typically supported by executive- and officer-level employees, and GRC filings by
19 small water companies regulated by the Commission, such as Great Basin Water
20 Company, are supported by testimony from upper-level management. Based on the
21 lack of documentary support contained in SWG's GRC filings (both in the current
22 GRC and in Docket No. 12-04005³) and the incurrence of excessive costs as described
23 in my testimony that follows, Staff is frustrated with SWG's apparent apathy toward
24 its regulatory responsibilities with this Commission. This failure to provide adequate
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26 ² Per the Commission directive in SWG's last GRC in Docket No. 12-04005, SWG was directed to work with Staff to
27 have witnesses present testimony to support projects that had plant balances above one million dollars. Second Modified
Final Order at ¶¶ 459-60, Docket No. 12-04005.

28 ³ Exhibit 83 at 2-4 (Direct Testimony of Adam Danise), Docket No. 12-04005. While SWG did improve from Docket
No. 12-04005, wherein it offered no witness in support of projects identified in MDR 106, the documentary support
provided in both GRC dockets is inadequate.

1 documentary and decision-maker support could reasonably cause the Commission to
2 determine that none of the costs are reasonable for inclusion in rates.

3 **12. Q. Please describe the process you undertook to review the prudence and the**
4 **reasonableness of SWG's expenditures related to plant SWG placed into service**
5 **since Docket No. 12-04005, as sponsored by Ms. Cunningham and Ms. Potokar.**

6 A. On May 29, 2018, SWG filed its Application. On June 13, 2018, I propounded data
7 requests ("DRs") Staff-66 through Staff-69 upon SWG to arrange an onsite review of
8 all business cases, contracts, and invoices associated with the work orders I selected
9 for review. On June 27, 2018, (ten business days later), SWG responded to DRs Staff-
10 66 through Staff-69 with the following response for each DR:

11 The Company is in the process of gathering the contract information for
12 each of the work orders that were requested to be audited on-site with
13 Mr. Danise. The Company will contact Mr. Danise to arrange a mutually
agreeable time for an on-site audit and will make the requested materials
available electronically during that audit.⁴

14 SWG did not provide any concrete information as to when the data requested would
15 be available nor when they would contact me. Therefore, Staff contacted SWG and
16 agreed to the dates of July 18-19, 2018 for Staff to conduct its on-site audit of the
17 requested documents.⁵

18 **13. Q. Please describe the on-site audit that you performed on July 18 – 19, 2018.**

19 A. On July 18, 2018, I was scheduled to review the business cases and invoices
20 associated with the work orders I selected to review. Upon arrival, SWG provided me
21 with a laptop that was signed into SWG's company network and SWG's internal
22 records management database. A SWG employee was assigned to supervise my
23 activities on the laptop due to it being connected to SWG's internal company network.
24 I was provided an Excel spreadsheet that listed all vouchers, or vendor invoices, for
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27 ⁴ See Attachment AED-3, SWG's responses to DRs Staff-66 through Staff-69.

28 ⁵ SWG's initial justification for its response to the data request was that SWG does not maintain the records in the format requested by the DR. However, SWG did not object to the DR, did not request an extension of the DR, nor did SWG indicate in the response that its records are not maintained in the manner requested and would require additional time to prepare for the onsite.

1 each work order. In order to review a voucher, I had to individually copy each
2 voucher number from the Excel spreadsheet one at a time and paste it into SWG's
3 records management database to retrieve the voucher image file from the records
4 management database. I spent the entire day (approximately 8 hours) repeating the
5 same process to review each voucher individually and, at the end of the day, I
6 probably reviewed only a few hundred of the thousand plus vouchers associated with
7 the work orders I selected.

8 On July 19, 2018, I was scheduled to review the contracts associated with the
9 worked orders I selected to review. SWG took me into a conference room that had a
10 large LED monitor affixed to the wall. A SWG Contract Administration employee
11 then asked me what contract I would like to review first. We retrieved the first
12 contract from the records database and I read the contract on the LED monitor as she
13 scrolled through the pages. Realizing that this process was extremely inefficient, I
14 discussed the information I was seeking with the SWG Contract Administration
15 employee and determined it would be more efficient for SWG to download all of the
16 requested contracts from the records database and provide them in electronic format in
17 response to a DR requesting copies of the contracts. I then returned to review the
18 vouchers on the records management database using the laptop provided. After
19 approximately 7 hours on-site, I determined it would be more efficient for SWG to
20 compile the voucher/invoices and provide those in electronic format as well.

21 **14. Q. What did you take-away from the on-site audit you performed on July 18 – 19,**
22 **2018?**

23 A. I was surprised by the fact that not one single document had been gathered prior to my
24 on-site audit.⁶ SWG had over 20 business days (over 30 calendar days) to assemble
25 the documentation I requested from the day I sent DRs Staff-66 through Staff-69 to
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28 ⁶ For example, NV Energy, prior to filing its GRC or shortly thereafter, sets up a data room wherein it has binders prepared for every project totaling \$1 million and above, and those binders include all invoices, businesses cases and contracts to support the need for and expenditures associated with the project.

1 the date of my on-site audit. It is troubling that SWG did not have the documentation
2 readily available during my on-site audit, which suggests to me that SWG either is
3 very haphazard with how regulatory audits should operate, has inadequate internal
4 processes and documentation, or it was intentionally making the process difficult to
5 frustrate the investigation. Because SWG operates in four separate rate-regulated
6 jurisdictions,⁷ I find it difficult to comprehend why its auditing process is so
7 disorganized. Additionally, I was not provided any business cases for the work orders
8 I requested. Also, through my tedious review of the vouchers, I spotted multiple
9 vouchers that included items that were inappropriate for recovery from ratepayers and
10 should never have been included in a regulated utility's capital project and booked to
11 plant.

12 **15. Q. Please describe some of the items that you spotted that you felt were**
13 **inappropriate for SWG to include in rate base and seek recovery from**
14 **ratepayers.**

15 A. I found vouchers from the European Massage Therapy School for the school to
16 provide ten-minute chair massages biweekly in August 2015 and weekly in September
17 2015 for SWG and Contractor personnel assigned to the Financial Applications
18 Replacement Project – totaling approximately \$1,645. *See Attachment AED-4,*
19 *European Massage Therapy School Voucher Numbers 72014206, 72007463,*
20 *72007410, 72003928, 7199856, and 7199840.* I also found multiple vouchers with
21 expenditures for lunch and dinner meetings. For example, one consultant voucher
22 from ScottMark, LLC included \$800 for a project team meeting at Brio, in Las Vegas.
23 Staff also found expenditures associated with bartender costs, a golf course
24 membership, and other non-utility related costs. Most egregious, from Staff's
25 perspective, was the inclusion of a \$90,000 backhoe in rates that SWG had previously
26 agreed to remove as part of a pipeline safety violation civil penalty stipulation
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⁷ The four separate rate jurisdictions are Arizona, California, Nevada, and the Federal Energy Regulatory Commission.

1 approved by the Commission in Docket No. 17-08020. *See* Attachment AED-5,
2 ScottMark, LLC Voucher Number 71818031 for the dinner example; Voucher
3 Numbers 71817516, 71950383, and 71994478 for other team meal expenditures, and
4 SWG's responses to DRs Staff-240 and Staff-167 for the bartender, golf course
5 membership, and backhoe expenditures. SWG had expenditures totaling
6 approximately \$147,000 in non-travel related meals within its System Allocable Plant
7 work orders that I found in my sample. *See* Attachment AED-6, SWG's Responses to
8 DRs Staff-188 through Staff-198 and DR Staff-239.⁸

9 **16. Q. How did you continue your review after your on-site audit?**

10 A. On July 20, 2018, I propounded numerous DRs upon SWG to obtain copies of the
11 documentation I originally requested through DRs Staff-66 through Staff-69. I
12 expanded my work order sample set and propounded other DRs to also obtain SWG's
13 internal processes and procedures associated with vendor voucher payments and
14 contract administration, employee travel, and internal audits conducted by SWG. In
15 other words, I needed to expand my audit from the projects themselves to now include
16 the process used by SWG to approve monies related to those projects to discover if
17 there are any deficiencies in its administration of the projects.

18 **17. Q. Was SWG forthcoming with the information you requested through discovery?**

19 A. No. SWG was not forthcoming with the information I requested through discovery.
20 For example, I requested SWG provide me with the business cases for the work orders
21 I selected to review. On August 17, 2018, SWG provided some business cases, but
22 did not fully respond to my request. On August 23, 2018, I propounded DR Staff-337
23 upon SWG and followed up with a telephone call to the Director of Regulation and
24 Energy Efficiency. SWG finally provided the business cases in response to DR Staff-

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28 ⁸ SWG ultimately removed the capital expenditures listed in Attachment AED-6 only after Staff questioned SWG about the prudence of those costs. I find it troubling that there is no indication that SWG, via its internal cost oversight and review process, ever questioned any of the expenditures included in these vouchers prior to Staff's review.

1 337 on September 11, 2018, approximately 98 calendar days after I originally
2 requested the information be made available on June 13, 2018.

3 **18. Q. Why did it take SWG 98 calendar days to provide the information relating to the**
4 **business cases?**

5 A. I am unsure why it took SWG 98 days to provide the business cases I was seeking. It
6 appears to me that SWG was not expecting that the \$600 plus million in capital costs it
7 is requesting be placed into rates would be vetted/examined in detail, which is
8 surprising since SWG is a fully rate-regulated utility and operates in four rate
9 jurisdictions. Knowing that it was seeking Commission approval to recover the capital
10 investments it has made in Docket No. 18-05031, SWG should have assembled the
11 data prior to filing its GRC Application and had the documentation readily available
12 for review.

13 **19. Q. Has SWG demonstrated that any of the capital expenditures it is seeking**
14 **recovery from ratepayers are prudent, and just and reasonable in either its**
15 **Application, Direct Testimony, or Master Data Request?**

16 A. Yes. Pursuant to Nevada Administrative Code (“NAC”) 704.7984(2), SWG provided
17 in its Application a package for each GIR Project that included: (1) a copy of the work
18 order cost breakout by charge type, (2) a summary of all invoices by the six cost
19 categories, referred to in NAC 704.7984(2), and (3) a copy of each invoice.
20 Additionally, SWG provided citations of each Commission docket in which SWG
21 proposed a capital project for inclusion as a GIR Project. Furthermore, through more
22 discovery, Staff was able to vet the GIR Projects. Similar information was not
23 provided for non-GIR projects, even though, presumably, SWG should have similar
24 documentation and could reasonably understand that this information would be
25 necessary to demonstrate the just and reasonableness of these capital expenditures.

26 However, as I discuss below, SWG has not demonstrated the just and
27 reasonableness of several capital projects it is seeking Commission approval to
28 recover the cost from ratepayers. It is not Staff’s responsibility to demonstrate the

1 prudency or reasonableness of SWG's capital expenditures on behalf of SWG and
2 rehabilitate its Application. Given the lack of documentary support for capital projects
3 included in SWG's last GRC and in the current docket, I believe SWG has a systemic
4 problem with not only the oversight and administration of its contracts and the
5 payment of third-party vouchers, but also with ensuring that its costs are prudently
6 incurred. This may be a result of employee turnover or the fact that the last time SWG
7 had to justify capital and O&M related expenditures to this Commission was six years
8 ago,⁹ but Staff believes SWG needs to investigate its project oversight and project
9 controls and improve those measures substantially before it files its next GRC.
10

11 **I. Recommendations #1 – Disallow 50 percent of the costs associated with SWG's System**
12 **Allocable Plant Work Order Nos. 0061W0001059, 0061W0001001, 0061W0000511,**
13 **0061W0000888, and 0061W0001120 that SWG closed to plant from June 2012 through**
14 **January 2018.**

15 **20. Q. Please describe your understanding of the capital expenditures SWG classifies as**
16 **System Allocable Plant.**

17 A. My understanding of the capital expenditures that SWG classifies as System Allocable
18 Plant are the corporate level capital projects that SWG utilizes in all of its rate
19 jurisdictions and subsidiaries, i.e., Southern Nevada, Northern Nevada, Southern
20 California, Northern California, South Lake Tahoe, Arizona, Paiute Pipeline
21 Company, and Southwest Gas Transmission Company.

22 **21. Q. How does SWG allocate the capital expenditures associated with System**
23 **Allocable Plant to Southern Nevada and Northern Nevada?**

24 A. SWG's Southern Nevada and Northern Nevada jurisdictions are allocated
25 approximately 28 percent and 6 percent, respectively, of the total costs of the SWG's
26
27

28 _____
⁹ The Commission could consider requiring SWG to file its next GRC Application in three years.

System Allocable Plant. Attachment AED-7, SWG's response to DR Staff-301, provides SWG's allocation of its System Allocable Plant between its rate jurisdictions.

22. **Q. Please identify the System Allocable Plant capital projects you reviewed.**

A. The table below lists the System Allocable Plant capital projects listed in MDR 106 that I reviewed.

Work Order	Description	Amount
0061W0001059	Financial Applications Replacement	\$18,146,654
0070W0001395	Purchase of Corp Headquarter Bldgs A & B	\$16,652,343
00061W001001	FOMS Phase I – Customer Service	\$13,313,529
0061W0000511	FOMS Phase II – Work Management	\$9,786,464
0061W0000888	GIS Mapping Migration Project	\$6,530,306
0061W0001120	Web Content Management Phase II	\$3,479,565
0061W0000669	SCADA Replacement Project	\$3,442,625
0057W0002561	Building B Systems Upgrade	\$3,286,269
0061W0000932	Switch Data Center Storage	\$2,662,197
0061W0000933	Switch Data Center UCS Server	\$873,161
0057W0001362	Building B Plaza Remodel	\$720,017
0057W0002161	Building B Main Floor Remodel	\$691,938
0052W0002950	Goss Construction at Westwood Warehouse	\$491,520
0061W0002091	Lost and Unaccounted For Gas	\$324,373
0057W0002166	Building B Main Floor Furniture	\$287,702
0061W0000976	F5 Infrastructure	\$723,456
0061W0000963	PowerPlan Tax Repairs	\$563,076
0057W0001045	Data Domain Backup Appliance	\$306,567
0061W0000687	Purchase Depreciation Study Module	\$159,638
0057W0001009	Paiute Corporate Office Construction	\$142,340

23. **Q. Did you identify any issues or concerns during your review of the work orders listed above?**

A. Yes. I identified numerous issues and concerns with the following work orders:

Work Order	Description	Amount
0061W0001059	Financial Applications Replacement	\$18,146,654
00061W001001	FOMS Phase I – Customer Service	\$13,313,529
0061W0000511	FOMS Phase II – Work Management	\$9,786,464
0061W0000888	GIS Mapping Migration Project	\$6,530,306
0061W0001120	Web Content Management Phase II	\$3,479,565

24. **Q. Please describe Work Order No. 0061W0001059 – Financial Applications Replacement.**

A. SWG stated that it initiated the Financial Applications Replacement Project, referred to as the Financial System Modernization Program (“FSM”) Program, to modernize SWG’s financial processes and supporting systems to better position SWG for the

1 modern operating requirements associated with modern financial systems. The FSM
2 Program consisted of modernizing or replacing the following SWG systems:¹⁰

- 3 • The legacy Walker General Ledger system that was implemented in 1986;
- 4 • The Walker RECON system add-on to the Walker General Ledger System;
- 5 • The legacy in-house budget system developed in 1987;
- 6 • The Oracle supply chain modules implemented in 1999 as stand-alone
- 7 applications;
- 8 • Oracle Human Resource applications implementing in 2002; and
- 9 • Integration with PowerPlan (v10.4) implemented in 2008 – 2010.

10 SWG stated that, on May 7, 2014, its Board of Directors authorized the FSM Program
11 to proceed with a budget of \$19 million over a 22-month schedule.¹¹ The FSM
12 Program Charter is provided in Attachment AED-9.

13
14 **25. Q. Please identify the FSM Program Sponsor, Program Director, Program**
15 **Manager, and Project Manager.**

16 A. The table below identifies the Sponsor, Program Director, Program Manager, and
17 Project Manager.

18 Role	Name	Title	Company
19 Sponsor	Roy Centrella	SVP/Chief Financial Officer	SWG
20 Program Director	David Randall	Director/Accounting	SWG
21 Program Manager	Wayne Biernacki	Program Manager (Consultant)	Enterprise Outcomes, LLC
22 Project Managers	Laura Okey	Project Manager (Consultant)	Certified Project Resources d/b/a Fiala Project Resources

23
24
25 **26. Q. Who was authorized to approve FSM Program costs?**

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27
28 ¹⁰ See Attachment AED-8, SWG's response to DR Staff-204.

¹¹ *Id.*

1 A. The Program Director, David Randall, was the SWG employee responsible for the
2 overall budget and schedule, and the Program Manager, Wayne Biernacki, a
3 consultant, was assigned to oversee the day-to-day budget and schedule associated
4 with the other vendors and consultants SWG used on the FSM Program.

5 **27. Q. Please describe SWG's contract with Mr. Biernacki.**

6 A. SWG entered into a consulting services contract with Mr. Biernacki on March 3, 2014
7 to perform professional services related to the FSM Program. Attachment AED-10,
8 provides SWG's contract with Enterprise Outcomes, LLC for Mr. Biernacki's
9 professional services. Mr. Biernacki was paid an hourly rate of \$155 for his services
10 and a \$10,000 relocation expense to move him from Hawaii to Las Vegas, Nevada.

11 **28. Q. What was the final cost of the FSM Program?**

12 A. The final cost of the FSM Program was approximately \$18.1 million. A breakdown of
13 the costs of the FSM Program by category type (referred to by SWG as "cost
14 element") is provided in Attachment AED-11, SWG's Response to DR Staff-171.

15 **29. Q. In your review of the documentation associated with the FSM Project, did you
16 identify any concerns?**

17 A. Yes, during my review of the FSM Project costs, it appeared to me that there were
18 excessive consultant expenses, travel expenses, and numerous vouchers for frivolous
19 items that caused me concern that SWG did not exert proper financial oversight over
20 project costs.

21 **30. Q. Please provide examples of the frivolous items that you found during your review
22 of the FSM Program costs.**

23 A. On one voucher I reviewed from Power Promotions LLC, SWG ordered a Casio
24 Digital Piano, a Yamaha 7.2 channel home theater system, a Broil King natural gas
25 grill, multiple Bose wireless speaker systems, and multiple JBL Bluetooth headphones
26 – for a total of \$7,568.39. See Attachment AED-12, Power Promotions LLC Voucher
27 Number 80040277. On two other vouchers I reviewed from Power Promotions LLC,
28 SWG ordered dozens of Polo Shirts with the FSM Program Logo affixed – for a total

of approximately \$2,400. See Attachment AED-13, Power Promotions LLC Voucher Numbers 80029878 and 80018270. I additionally reviewed numerous vouchers from consultants that included charges associated with food, gifts, birthday supplies, and other miscellaneous items. One such example is Voucher Number 71955682 from Laura Okey – the Project Manager from Fiala Project Resources – for Pink Box donuts, a baby shower cake from Sam’s Club, ice cream sundae supplies from Walmart for an employee appreciation day, and Popcorn Girl for St. Patrick’s Day team morale. See Attachment AED-14, for this example and examples of numerous other consultant vouchers containing such costs. Each voucher was approved by a SWG employee. SWG booked approximately \$41,000 in non-travel meals and \$3,000 of non-travel entertainment to the FSM Program. I find it extremely troublesome that, based on the documents provided, SWG never questioned any charges, never questioned the booking of those costs as project costs for ratepayer recovery. It appears that SWG’s oversight of the FSM Program was lacking.

31. **Q. Please explain why it appeared to you that there were excessive expenditures associated with consultant expenses.**

A. Once I discovered the lack of SWG oversight detailed above, I began reviewing the amount of hours consultants were charging to the FSM Program. The table below provides a breakdown of the hours for a sample set of consultants SWG used on the FSM Program for the months of October, November, and December 2015 – totaling approximately 2,829 man hours.¹² For example, Ursula Boudreaux averaged approximately 242 hours per month – over 80 hours of overtime a month. SWG has not provided any documentation or discussion as to why such excessive overtime was necessary or how it managed the consultant workload. As a result, I cannot agree that the amount of the charges billed from consultants were reasonable.

October 2015			
Consultant	Company	Hours	Labor Charges

¹² The table only provides data on a handful of consultants used by SWG on the FSM Program. There are numerous other consultants who billed to the FSM Project that are not captured in the table above.

Wayne Biernacki	Enterprise Outcomes	173	\$26,815
Laura Okey	Fiala Project Resources	203.5	\$20,350
Ursula Boudreaux	Enterprise Outcomes	244	\$25,620
Venkata Nauduri	Patriot Consulting	196	\$25,480
Vincent Walsh/Ms. Harrop	ViaBarnabas Consulting	172.25	\$26,914.10
November 2015			
Wayne Biernacki	Enterprise Outcomes	151	\$23,405
Laura Okey	Fiala Project Resources	203.5	\$15,850
Ursula Boudreaux	Enterprise Outcomes	246	\$25,830
Venkata Nauduri	Patriot Consulting	164	\$21,320
Vincent Walsh/Ms. Harrop	ViaBarnabas Consulting	153	\$23,906.30
December 2015			
Wayne Biernacki	Enterprise Outcomes	181	\$28,055
Laura Okey	Fiala Project Resources	150.75	\$15,075
Ursula Boudreaux	Enterprise Outcomes	237	\$24,885
Venkata Nauduri	Patriot Consulting	201	\$26,130
Vincent Walsh/Ms. Harrop	ViaBarnabas Consulting	153	\$28,828.10

32. Q. Please describe the travel expenses that appear excessive to you.

A. It appears that many consultants retained on the FSM Program were flown to Las Vegas each Monday and flown back home for the weekend. One example is consultant Venkata Nauduri. Mr. Nauduri was paid an hourly rate of \$130 per hour, \$165 per Diem per day he was on-site, and was flown back home each weekend. See Attachment AED-15, Venkata Nauduir's December 2015 voucher. During Christmas week in 2015, SWG flew Mr. Nauduri out from Washington, D.C. to Las Vegas to work 3 days on-site. Again, during New Year's Day week in 2015, SWG flew Mr. Nauduri to Las Vegas to work 3 days on-site on Monday and flew him back to Washington, D.C. on Wednesday when he claimed to have billed 11 hours of work that same day. These travel charges during the Christmas week and New Year's week are not reasonable. Additionally, I question how Mr. Nauduri could bill 11 hours on

December 30, 2015, when his plane was scheduled to depart Las Vegas at 1:40 PM; unless he billed for his travel time. SWG has not provided any supporting material as to why it was necessary for many of the consultants working on the FSM Program to fly home each weekend.

Venkata Nauduri's December 2015 Travel – Voucher Number 80010978						
Week	Monday	Tuesday	Wednesday	Thursday	Friday	Airfare
12/1 – 12/6	11/30: Flew in 10:56 AM; billed 7 hours	Billed 11 hours	Billed 11 hours	Billed 11 hours	Billed 5 hours; Flew out at 1:34 PM	\$515.20
12/7 – 12/13	Flew in 10:56 AM; billed 8 hours	Billed 11 hours	Billed 11 hours	Billed 11 hours	Billed 4 hours; Flew out at 1:34 PM	\$392.20
12/4 – 12/18	Flew in at 10:56 AM; billed 8 hours	Billed 11 hour	Billed 11 hours	Billed 5 Hours; Flew out at 1:40 PM	Billed 10 hours	\$297.20
12/19 – 12/25	Flew in Sunday at 10:36 AM; Billed 11 hours on Monday 12/21	Billed 11 hours	Billed 11 hours	No hours billed	No hours billed; Flew out Saturday at 1:47 PM	\$477.20
12/26 – 1/3	Flew in at 11:01 AM; Billed 7 hours	Billed 11 hours	Billed 11 hours; Flew out at 1:40 PM	Billed 11 hours	No Hours Billed	\$1,374.70

Additionally, SWG provided rental cars for many consultants regardless of the need for a rental car. For example, Voucher Number 72038802 from Viabarnabas Consulting includes a receipt from Firefly Car Rental for a Dodge Charger in the amount of \$135.58 submitted by Vincent Walsh. Mr. Walsh drove 10 miles – equating to \$13.56 per mile. It was not reasonable to allow Mr. Walsh to rent a car in this instance when Mr. Walsh could have used a taxi or other transportation at a much cheaper cost. In another example, Voucher Number 72022888 from Viabarnabas, Mr. Walsh rented a Volvo S60 at a cost of \$184.72 during the week of June 1 through June 4, 2015, and drove a total of one mile. See Attachment AED-16, Viabarnabas Voucher Numbers 72038802 and 72022888.

33. **Q. Are there any charges that appear to be incorrectly charged to the FSM Program?**

A. Yes. I found two vouchers from Deloitte and Touche LLP related to professional services rendered in connection with the NPL Construction Co. Cyber Risk

1 Assessment for approximately \$40,000. *See* Attachment AED-17, Deloitte and
2 Touche LLP Voucher Numbers 72019083 and 72040811. It appears that these
3 charges should be allocated to SWG's wholly-owned construction company NPL
4 Construction Company – not to SWG's ratepayers.

5 **34. Q. The FSM Project appears to have been completed under the \$19 million budget**
6 **authorized by SWG's Board of Directors. Doesn't that it mean that the costs**
7 **associated with the FSM Program are reasonable and that SWG properly**
8 **controlled those costs?**

9 A. No. Considering the excessive costs I identified above, coupled with the lack of
10 oversight by SWG, it is reasonable to believe that SWG's expenditures associated with
11 the FSM Program could have been lower had SWG prudently managed the program. It
12 is difficult to believe that a SWG employee was reviewing these costs and decisions
13 and approving them as reasonable.

14 **35. Q. What is your recommendation regarding the FSM Program?**

15 A. I recommend that the Commission disallow 50 percent of the costs associated with
16 SWG's FSM Program.

17 **36. Q. Please explain why you recommend that the Commission disallow 50 percent of**
18 **the costs associated with SWG's FSM Program.**

19 A. Staff acknowledges that the FSM Program provides benefits to SWG's ratepayers.
20 However, given the extreme lack of oversight leading to the unreasonable
21 expenditures I found, and SWG's lack of accountability with respect to those
22 expenditures, I must question the reasonableness of all the costs associated with the
23 FSM Program. I only audited 20 capital projects and 25% of them had issues.
24 Therefore, I cannot agree that all costs associated with the FSM Program are
25 reasonable. In addition, SWG must implement proper processes and procedures to
26 ensure adequate oversight and control of project costs. The Commission has limited
27 tools to ensure SWG provides sufficient oversight over its expenditures which may be
28 granted recovery, and disallowances of unreasonably incurred costs is one of those

1 primary tools. SWG also must ensure that in future general rate cases it provides
 2 adequate justification supporting its project costs. In my opinion, disallowing 50
 3 percent of the cost of this project will send a clear directive to SWG senior
 4 management that additional project oversight and controls are desperately needed.

5 **37. Q. Please describe Work Order No. 0061W001001 – Field Operations Management**
 6 **System (“FOMS”) Phase I – Customer Service.**

7 A. SWG initiated the FOMS Project to consolidate its field operations systems to
 8 automate and optimize field-related activities, increasing labor efficiencies for
 9 dispatch, customer service field processes and compliance procedures. FOMS Phase I
 10 focused on the customer service related field operations. The FOMS Project Charter
 11 is provided in Attachment AED-18, which is an excerpt of SWG’s supplemental
 12 response to DR Staff-170.

13 **38. Q. Please identify the FOMS Phase I Sponsor, Program Director, Program**
 14 **Manager, and Project Manager.**

15 A. The table below identifies the Sponsor, Program Director, Program Manager, and
 16 Project Manager.

Role	Name	Title	Company
Sponsor	Eric Debonis/Bill Moody	SVP/Staff Ops & Technology	SWG
Program Director	Vern DelCarlo	Director Control Ops & Planning	SWG
Project Manager	Ryan Henderickson (2011 – 2012)	Program Manager (Consultant)	Hendrickson Consulting
Project Manager	Cheryl Stavely	Senior Project Manager	SWG

23 **39. Q. Who was authorized to approve FOMS Project costs?**

24 A. The Program Sponsor, Eric Debonis was the SWG employee responsible for the
 25 overall budget and schedule and who authorized Ryan Henderickson to coordinate and
 26 manage the overall FOMS development and deployment effort. Attachment AED-19,
 27 SWG’s response to DR Staff-328 provides SWG’s contract with Ryan Henderickson.
 28

40. Q. What was the final cost of the FOMS Phase I Project?

1 A. The final cost of the FOMS Phase I Project was approximately \$13.3 million. A
2 breakdown of the costs of the FOMS Phase I Project by category type is provided in
3 Attachment AED-20, SWG's Response to DR Staff-171.

4 **41. Q. In your review of the documentation associated with the FOMS Phase II Project,**
5 **did you identify any concerns?**

6 A. Yes. During my review of the FOMS Project costs, similar to the FSM Program
7 discussed above, it appeared to me that there were excessive SWG and consultant
8 travel expenses and a lease for office space specifically for the FOMS Project.

9 **42. Q. Please explain why it appeared to you that there were excessive expenditures**
10 **associated with SWG and consultant travel.**

11 A. As shown in Attachment AED-20, there were approximately \$68,000 in airfare,
12 \$160,000 in lodging, \$42,000 in car rentals, \$17,000 in meals, and \$24,000 in seminar
13 and/or conference fees. While SWG provided a list of all of the above expenditures in
14 response to DR Staff-171, SWG has not demonstrated or explained why these costs
15 are reasonable.

16 **43. Q. Please describe the office space SWG rented specifically for the FOMS Project.**

17 A. On March 2, 2011, SWG rented a 6,192 square foot office space at 3110 South
18 Rainbow Boulevard, for a 3-year term at \$6,183 per month. *See* Attachment AED-21,
19 voucher number 71455025. SWG used E&M Enterprises Inc. to make tenant
20 improvements at an estimated cost of \$94,000. *See* Attachment AED-22, E&M
21 Enterprises Inc. Voucher Number 71459088.

22 **44. Q. Has SWG justified the need to lease a specific office space for the FOMS Phase I**
23 **Project?**

24 A. No. SWG has not justified the need to lease a specific office space for the FOMS
25 Phase I Project, nor has SWG explained why its corporate buildings could not be used
26 for the FOMS Phase I project.

27 **45. Q. What is your recommendation regarding the FOMS Phase I Project?**
28

1 A. I recommend that the Commission disallow 50 percent of the costs associated with
2 SWG's FOMS Phase I Project.

3 **46. Q. Please explain why you recommend Commission disallow 50 percent of the costs**
4 **associated with SWG's FOMS Phase I Project.**

5 A. Staff acknowledges that the FOMS Phase I Project provides some benefits to SWG's
6 ratepayers. However, given the expenditures I have found that are unreasonable and
7 SWG's lack of accountability with respect to those expenditures, I question the
8 reasonableness of all costs associated with the FOMS Phase I Project. Therefore, I
9 cannot agree that all costs associated with the FOMS Phase I Project are reasonable.
10 In addition, SWG must implement proper processes and procedures to ensure adequate
11 oversight and control of project costs. The Commission has limited tools to ensure
12 SWG provides sufficient oversight over its expenditures which may be granted
13 recovery, and disallowances of unreasonably incurred costs is one of those primary
14 tools. SWG also must ensure that in future general rate cases it provides adequate
15 justification supporting its project costs. In my opinion, disallowing 50 percent of the
16 cost of this project will send a clear directive to SWG senior management that
17 additional project oversight and controls are desperately needed.

18 **47. Q. Please describe Work Order No. 0061W0000511 – FOMS Phase II – Work**
19 **Management.**

20 A. Phase II of the FOMS Project focused on SWG's work management system ("WMS")
21 used to track its construction and technical processes.

22 **48. Q. What was the final cost of the FOMS Phase II Project?**

23 A. The final cost of the FOMS Phase II Project was approximately \$9.8 million. A
24 breakdown of the costs of the FOMS Phase II Project by category type is provided in
25 Attachment AED-23, SWG's Response to DR Staff-171.

26 **49. Q. What is your recommendation regarding the FOMS Phase II Project?**

27 A. The FOMS Phase II Project was an extension of the FOMS Phase I Project, which is
28 discussed above. Therefore, similar to the FOMS Phase II Project, I recommend that

1 the Commission disallow 50 percent of the costs associated with SWG’s FOMS Phase
2 II Project.

3 **50. Q. Please explain why you recommend that the Commission disallow 50 percent of**
4 **the costs associated with SWG’s FOMS Phase II Project.**

5 A. Staff acknowledges that the FOMS Phase II Project provides benefits to SWG’s
6 ratepayers. However, given the expenditures I found that are unreasonable and
7 SWG’s lack of accountability with respect to those expenditures, I question the
8 reasonableness of all the costs associated with the FOMS Phase II Project. Therefore,
9 I cannot agree that all costs associated with the FOMS Phase II Program are
10 reasonable. In addition, SWG must implement proper processes and procedures to
11 ensure adequate oversight and control of project costs. The Commission has limited
12 tools to ensure SWG provides sufficient oversight over its expenditures which may be
13 granted recovery, and disallowances of unreasonably incurred costs is one of those
14 primary tools. SWG also must ensure that in future general rate cases it provides
15 adequate justification supporting its project costs. In my opinion, disallowing 50
16 percent of the cost of this project will send a clear directive to SWG senior
17 management that additional project oversight and controls are desperately needed.

18 **51. Q. Please describe Work Order No. 0061W0000888 – GIS Mapping Migration**
19 **Project.**

20 A. SWG initiated the GIS Mapping Migration Project to replace its existing electronic
21 mapping and records system (“EMRS”), which was implemented in the late 80s to the
22 early 90s and had reached its useful life. The GIS Migration Project Definition
23 Document is provided in Attachment AED-24.

24 **52. Q. Please identify the GIS Mapping Migration Project Sponsor, and Project**
25 **Manager.**

26 A. The table below identifies the Sponsor, Program Director, Program Manager, and
27 Project Manager.

28

Role	Name	Title	Company
------	------	-------	---------

Sponsor	Jerry Schmitz	VP Engineering	SWG
Project Manager	Mary McCrary	Project Manager (Consultant)	Scottmark LLC

1
2
3 **53. Q. Who was authorized to approve GIS Mapping Migration Project costs?**

4 A. The Program Sponsor, Jerry Schmitz was the SWG employee responsible for the
5 overall budget and schedule. Mary McCrary of Scottmark, LLC was the assigned
6 Project Manager responsible for coordinating and managing the project effort. *See*
7 Attachment AED-25, GIS Migration Project Charter.

8 **54. Q. What was the final cost of the GIS Mapping Migration Project?**

9 A. The final cost of the GIS Mapping Migration Project was approximately \$6.5 million.
10 A breakdown of the costs of the GIS Mapping Migration Project by category type is
11 provided in Attachment AED-26, SWG's Response to DR Staff-171.

12 **55. Q. In your review of the documentation associated with the GIS Mapping Migration
13 Project, did you identify any concerns?**

14 A. Yes. During my review of the GIS Mapping Migration costs, similar to the projects I
15 discussed above, it appeared to me that there were excessive consultant expenses.

16 **56. Q. Please describe the consultant expenses that appeared to be unreasonable to you.**

17 A. Similar to the FOMS Program, there were many instances where a consultant's
18 voucher contained expenses related to team meals. It appears that for almost every
19 meeting SWG held on its capital projects there was some sort of meal or refreshment
20 provided. *See* Attachment AED-27, voucher numbers 71685243, 71775066,
21 71724113. If SWG wants to offer free meals or refreshments to consultants who
22 charge in excess of \$100 an hour, its shareholders ought to pay for those costs, not
23 ratepayers. Additionally, I found many instances where SWG paid consultants to
24 attend seminars and/or conferences. *See* Attachment AED-28, voucher numbers
25 71768731, 71651861, 71775066, and 71753508. Exhibit A to SWG's Consulting
26 Services Agreement contains language representing *that the consultant has the*
27 *expertise, experience, personnel and sources to perform such services. See Exhibit A*
28 *to Attachment AED-10. Since consultants are hired for their expertise and experience,*

1 as represented in SWG's contract language, and are paid a premium wage for that
2 expertise and experience, it seems unreasonable for SWG to also pay for consultants
3 to attend seminars or conferences to receive training that benefits that particular
4 consultant. SWG has not provided any explanation as to how educating paid
5 consultants benefits its ratepayers.

6 **57. Q. What is your recommendation regarding the GIS Mapping Migration Project?**

7 A. I recommend that the Commission disallow 50 percent of the costs associated with
8 SWG's GIS Mapping Migration Project.

9 **58. Q. Please explain why you recommend that the Commission disallow 50 percent of
10 the costs associated with SWG's GIS Mapping Migration Project.**

11 A. Staff acknowledges that the GIS Mapping Migration Project provides some benefits to
12 SWG's ratepayers. However, given the expenditures I found that are unreasonable
13 and SWG's lack of accountability with respect to those expenditures, I question the
14 reasonableness of all the costs associated with the GIS Mapping Migration Program.
15 Therefore, I cannot agree that all costs associated with the GIS Mapping Migration
16 Program are reasonable. In addition, SWG must implement proper processes and
17 procedures to ensure adequate oversight and control of project costs. The Commission
18 has limited tools to ensure SWG provides sufficient oversight over its expenditures
19 which may be granted recovery, and disallowances of unreasonably incurred costs is
20 one of those primary tools. SWG also must ensure that in future general rate cases it
21 provides adequate justification supporting its project costs. In my opinion,
22 disallowing 50 percent of the cost of this project will send a clear directive to SWG
23 senior management that additional project oversight and controls are desperately
24 needed.

25 **59. Q. Please describe Work Order No. 0061W0001120 – Web Content Management
26 Phase II Project.**

27 A. SWG initiated the phase II of the Web Content Management Project to Oracle
28 Corporation's WebCenter as its web content manager, allowing SWG's individual

1 departments the ability to manage their own content on SWG's external websites. The
2 Web Content Management Phase II Project Charter is provided in Attachment AED-
3 29, SWG's response to DR Staff-170.

4 **60. Q. Please identify the Web Content Management Phase II Project Sponsor, and**
5 **Project Manager.**

6 A. The table below identifies the Sponsor, Program Director, Program Manager, and
7 Project Manager.

Role	Name	Title	Company
Sponsor	Laura Hobbs	SVP HR Administration	SWG
Project Manager	Swadha Rath	Project Manager (Consultant)	Certified Project Resources d/b/a Fiala Project Resources.

8
9
10
11
12 **61. Q. Who was authorized to approve Web Content Management Project costs?**

13 A. The Program Sponsor, Laura Hobbs was the SWG employee responsible for the
14 overall budget and schedule. Swadha Rath of Fiala Project Resources was assigned to
15 be the Project Manager. *See* Attachment AED-29.

16 **62. Q. What was the final cost of the Web Content Management Phase II Project?**

17 A. The final cost of the Web Content Management Phase II Project was approximately
18 \$3.5 million. A breakdown of the costs of the Web Content Management Phase II
19 Project by category type is provided in Attachment AED-30, SWG's Response to DR
20 Staff-171.

21 **63. Q. In your review of the documentation associated with the Web Content**
22 **Management Phase II Project, did you identify any concerns?**

23 A. Yes. During my review of the Web Content Management Project costs, similar to the
24 projects I discussed above, it appeared to me that there were excessive consultant
25 expenses.

26 **64. Q. Please describe the consultant expenses that appeared to be unreasonable to you.**

27 A. Similar to the FOMS Program, there were many instances where a consultant's
28 voucher contained expenses related to team meals. *See* Attachment AED-31, voucher

1 numbers 71925644, 71920986, 71980145, 71944117, and 72048998. Additionally, I
2 found many instances where multiple consultants billed in excess of 100 hours for the
3 same two-week period. *See* Attachment AED-32, voucher numbers 719750567,
4 71935853, 71948370, and 71925557. SWG has not provided any documentation that
5 the FOMS Project was a time-sensitive project requiring hundreds of hours of
6 overtime by multiple consultants to complete the work. Additionally, I found a
7 voucher from CDW Direct for the purchase of an Apple Mac computer, and multiple
8 Apple iPads, totaling approximately \$4,000. *See* Attachment AED-33, voucher
9 numbers 71932743. Again, SWG has failed to provide any documentation to support
10 the purchase of these Apple products for that project.

11 **65. Q. What is your recommendation regarding the Web Content Management Phase II**
12 **Project?**

13 A. I recommend that the Commission disallow 50 percent of the costs associated with
14 SWG's Web Content Management Phase II Project.

15 **66. Q. Please explain why you recommend that the Commission disallow 50 percent of**
16 **the costs associated with SWG's Web Content Management Phase II Project.**

17 A. Staff acknowledges that phase II of the Web Content Manager Project provides some
18 benefits to SWG's ratepayers. However, given the expenditures I found that are
19 unreasonable and SWG's lack of accountability with respect to those expenditures, I
20 question the reasonableness of all costs associated with the Web Content Management
21 Project. Therefore, I cannot agree that all costs associated with the project are
22 reasonable. In addition, SWG must implement proper processes and procedures to
23 ensure adequate oversight and control of project costs. The Commission has limited
24 tools to ensure SWG provides sufficient oversight over its expenditures which may be
25 granted recovery, and disallowances of unreasonably incurred costs is one of those
26 primary tools. SWG also must ensure that in future general rate cases it provides
27 adequate justification supporting its project costs. In my opinion, disallowing 50
28

1 percent of the cost of this project will send a clear directive to SWG senior
2 management that additional project oversight and controls are desperately needed.

3 **67. Q. What is your recommendation regarding SWG's System Allocable Plant that it**
4 **has closed to plant since its last GRC?**

5 A. I recommend that the Commission disallow 50 percent of the costs associated with
6 SWG's System Allocable Plant Work Order Nos. 0061W0001059, 0061W0001001,
7 0061W0000511, 0061W0000888, and 0061W0001120 that SWG closed to plant from
8 June 2012 through January 2018, as contained in Exhibit No. RLC-4 of the Direct
9 Testimony of Randi Cunningham and as updated in the Certification Testimony of
10 Christy Berger. The quantification and accounting treatment of the disallowance is
11 addressed in the testimony of Staff witness Charles Whitman.

12
13 **II. Recommendation #2: Disallow all of the costs associated with SWG's Northern Nevada**
14 **Work Order Nos. 0026W0000877 (District Manager's House) and 0026W1423077**
15 **(Winnemucca Cyanco MSA/Regulator) that SWG closed to Plant June 2012 through**
16 **January 2018, the Lake Tahoe District Manager's House that SWG owns in Incline**
17 **Village, Nevada, the two apartments SWG rents in Las Vegas, Nevada, and the VDARA**
18 **Hotel lodging expenses.**

19 **68. Q. Please describe Work Order No. 026W0000877 (District Manager's House).**

20 A. SWG initiated Work Order No. 0026W0000877 (District Manager's House) to
21 purchase a home in Winnemucca, Nevada for approximately \$307,753 in 2012 for the
22 Winnemucca District Manager.

23 **69. Q. Please provide SWG's rationale for including the purchase of the Winnemucca**
24 **District Manager's house in rate base and for seeking recovery of the purchase**
25 **price and the operations and maintenance expenses of the house from its**
26 **ratepayers.**

27 A. SWG states that it needed to purchase the existing Winnemucca District Manager's
28 home when he transferred to a new position within SWG. SWG states that it retained

1 the home because the incoming District Manager was unable to find suitable available
2 housing in the area. *See* Attachment AED-34, SWG’s response to DR Staff-255.

3 **70. Q. Does the Winnemucca District Manager pay SWG rent for the home SWG**
4 **purchased in Winnemucca?**

5 A. No. SWG imputes a monthly rent of \$1,368, which is included as additional income
6 in the Winnemucca District Manager’s taxable earnings. *See* Attachment AED-35,
7 SWG’s response to DR Staff-260.

8 **71. Q. Does SWG own any other homes for the use by SWG employees?**

9 A. Yes. SWG stated that it owns another home in Incline Village, Nevada for the Lake
10 Tahoe District Manager. This home was purchased by SWG from a different SWG
11 employee for over three-quarter of a million dollars in 2004. Attachment AED-36,
12 SWG’s response to DR Staff-259, provides the purchase details on this home.
13 Additionally, SWG rents two apartments in Las Vegas, Nevada for temporary use by
14 select employees.

15 **72. Q. Does the Lake Tahoe District Manager pay SWG rent for the home in Incline**
16 **Village, Nevada?**

17 A. No. Similar to the Winnemucca District Manager’s house, SWG imputes a monthly
18 rent of \$1,621, which is included as additional income in the Lake Tahoe District
19 Manager’s taxable earnings. *See* Attachment AED-35, SWG’s response to DR Staff-
20 260. However, because the home value is close to a million dollars, it does not appear
21 to Staff that the imputed rent even covers the property tax for the home. SWG
22 includes the cost of the home as “utility plant” and, therefore, does not pay separate
23 property tax on this specific home. Instead, the property tax for the home is rolled into
24 the total property tax for “utility plant.” Therefore, Staff is unable to discern the
25 specific dollar amount attributable to the actual property taxes for the Incline Village
26 home.

27 **73. Q. Please explain how SWG determined the fair market value of rent for the**
28 **Winnemucca, Nevada and Incline Village, Nevada homes.**

1 A. SWG uses the fair market rents (“FMR”) as determined by the U.S. Department of
2 Housing and Urban Development (“HUD”). *See* Attachment AED-37, SWG’s
3 response to DR Staff-356. For the Incline Village home, SWG utilized the FMR for
4 Washoe County, Nevada; which equated to \$1,621 for fiscal year 2017.

5 **74. Q. Does SWG use the correct location to determine the U.S. HUD FMR for Incline**
6 **Village house?**

7 A. No. SWG uses the Washoe County, Nevada general area data. However, using the
8 Washoe County general area data does not provide a fair market rent value for homes
9 located near Lake Tahoe. Rather, SWG should be using the zip code in which the
10 home is located to determine the U.S. HUD FMR.¹³ The zip code for Incline Village,
11 Nevada near Lake Tahoe is 89451.

12 **75. Q. What is the U.S. HUD FMR for zip code 89451?**

13 A. The fiscal year 2017 FMR for zip code 89451 is \$2,360.¹⁴

14 **76. Q. Do you have any concerns regarding the amount of the monthly rent SWG**
15 **imputes as income for the Lake Tahoe District Manager’s house?**

16 A. Yes. My primary concern is that Nevada ratepayers should not be asked to pay for the
17 cost of a District Manager to live in a million-dollar home in Incline Village, Nevada.
18 If SWG wants to offer free housing for its employees as part of its compensation plan,
19 its shareholders should pay for those costs, not ratepayers, unless SWG can show that
20 this perquisite is part of a below-normal salary package.¹⁵ In addition, because SWG
21 is not imputing the fair market value for the Incline Village home, there could be
22 corporate and private tax implications. However, that is a tax issue between SWG, the
23 District Manager, the Internal Revenue Service and perhaps Washoe County.

24 **77. Q. Please describe the apartments that SWG rents in Las Vegas.**

25
26 ¹³ HUD establishes the FMR each year for the Section 8 Program. For a detailed description of FMRs, see
<https://www.huduser.gov/portal/datasets/fmr.html>.

27 ¹⁴ https://www.huduser.gov/portal/datasets/fmr/fmrs/FY2017_code/select_geography_sa.odn.

28 ¹⁵ Because the property tax and other fees associated with these homes are not specifically identifiable since the costs not
specific to the homes but are instead rolled into total O&M costs, Staff was not able to get a meaningful estimate on these
costs to disallow them. Staff witness Karen Olesky discusses SWG’s compensation requests in her testimony.

1 A. SWG stated that it rents two apartments in Las Vegas that are used for new hires while
2 they obtain permanent housing, and for temporary housing of employees attending
3 training, or other short-term activities at a monthly cost of approximately \$2,350. The
4 quantification and allocation to SWG's Southern and Northern Nevada ratepayers is
5 provided in Attachment AED-38, SWG's response to DR Staff-311. SWG did not
6 provide any analysis showing whether the apartment rents were more cost effective
7 than individual hotel costs for the test period.

8 **78. Q. Please explain the expenses related to lodging at the VDARA Hotel.**

9 A. SWG paid approximately \$7,800 to reserve hotel rooms at the VDARA Hotel. In
10 response to discovery, SWG stated that the charges related to the VDARA Hotel were

11 for [REDACTED]

12 [REDACTED]
13 [REDACTED]. See Confidential Attachment AED-50, SWG's
14 response to DR Staff-393.

15 **79. Q. What is your recommendation regarding the homes SWG owns in Winnemucca,
16 and Incline Village, Nevada, the apartments SWG rents in Las Vegas, Nevada,
17 and the VDARA Hotel lodging expenses?**

18 A. I recommend that the Commission disallow all of the costs associated with SWG's
19 Northern Nevada Work Order No. 0026W0000877 – District Manager's House, the
20 Lake Tahoe District Manager's House that SWG owns in Incline Village, Nevada, the
21 two apartments SWG rents in Las Vegas, Nevada and the VDARA Hotel lodging
22 expenses. The quantification and accounting treatment of the disallowance with
23 respect to the two apartments SWG rents in Las Vegas and the VDARA Hotel are
24 reflected in the revenue requirement model attached to the testimony of Staff witness
25 Kimberly Burakowski, and the disallowance associated with the houses are addressed
26 in the testimony of Staff witness Charles Whitman.

27 **80. Q. Please describe Work Order No. 0026W1423077 – Winnemucca Cyanco
28 MSA/Regulator.**

1 A. SWG initiated Work Order 0026W1423077 (“Cyanco MSA Replacement Project”) to
2 relocate and replace the meter set assembly for the Cyanco plant in Winnemucca,
3 Nevada. The Cyanco MSA Replacement Project cost approximately \$223,306, all of
4 which SWG allocated to its Northern Nevada jurisdiction. *See* Attachment AED-39,
5 SWG’s response to DR Staff-177.

6 **81. Q. Please provide SWG’s justification for the Winnemucca Cyanco MSA/Regulator**
7 **Project.**

8 A. SWG initiated the Cyanco MSA/Regulator Project primarily due to Cyanco’s plant
9 expansion and corresponding increase in its gas demand. Therefore, a new MSA with
10 greater capacity needed to be installed. *See* Attachment AED-40, SWG’s response to
11 DR Staff-371.

12 **82. Q. Did you review the costs associated with the Cyanco MSA/Regulator Project.**

13 A. Yes. SWG indicated that it utilized NPL Construction for the Cyanco MSA/Regulator
14 Project. However, in NPL’s vouchers, NPL notes that the MSA/Regulator was used to
15 assist Paiute Pipeline, not Cyanco. In fact, the payment authorization for NPL’s
16 vouchers also came from Paiute Pipeline. *See* Attachment AED-41, NPL Construction
17 Voucher Number 71605258.

18 **83. Q. Please explain why SWG included the costs associated with the Cyanco**
19 **MSA/Regulator Project in its Northern Nevada Division rate base?**

20 A. SWG stated that the project costs were justified by the additional margin and
21 allowable investment provided solely by Cyanco’s plant expansion project and
22 forecasted gas usage increase at their current negotiated gas service rate. *See*
23 Attachment AED-40, SWG’s response to DR Staff-371.

24 **84. Q. Do you believe SWG’s retail customers should pay for all or some portion of the**
25 **facilities used to being served Cyanco**

26 A. No. Cyanco is a contract customer of SWG who pays negotiated rates to SWG and
27 does not pay a full margin rate. Thus, any upgrades to SWG’s system that alone
28 benefit Cyanco should be paid for by Cyanco—not SWG captive ratepayers.

1 Certainly, for full margin customers that pay a retail rate, Staff agrees that Rule 9 can
2 be appropriately used to extend service at the Company's expense less any
3 contribution in aid of construction ("CIAC") made by the customer being served.
4 Under such a scenario, SWG recovers the Company's cost of extension from other
5 retail customers minus the CIAC paid by the customer that benefited from the
6 extension. As a policy, this Commission permits utilities, and specifically SWG under
7 its Rule 9, to charge retail ratepayers with such extension costs because the customer
8 served by the new line extension creates additional billing determinants that will, over
9 a period of time, offset or reduce the rates being paid by all other customers. It's a
10 trade-off in a sense – ratepayers pay some portion of the line extension costs but their
11 rates are reduced later because of that extension. But, because customers being served
12 pursuant to a contract pay a discounted rate, other full margin ratepayers pay an
13 increased share of the costs for the billing determinants created by the contract
14 customer. As such, the trade-offs between all ratepayers and customer benefiting from
15 the line extension are not the same when we compare full margin to contract
16 customers.

17 As such, from a policy standpoint, Staff does not believe that this Commission
18 should support retail ratepayers paying any portion of the costs that SWG incurs to
19 serve customers who pay something less than a full margin or full retail rate.
20 Moreover, neither Schedule No. ST-1/NT-1 nor SWG's Rule 9 state explicitly that
21 SWG may adjust or reduce the costs it incurs to build facilities to serve contract
22 customers

23 **85. Q. Should SWG's Northern Nevada ratepayers pay for the costs associated with the**
24 **Cyanco MSA/Regulator Project?**

25 A. No. Additionally, since the vouchers from NPL Construction are from Paiute
26 Pipeline, it appears that SWG may have incorrectly allocated the costs of the Cyanco
27 MSA/Regulator Project to SWG's Northern Nevada Division.

28 **86. Q. What is your recommendation regarding the Cyanco MSA/Regulator Project?**

1 A. I recommend that the Commission disallow all of the costs associated with SWG's
2 Cyanco MSA/Regulator Project. The quantification and accounting treatment of my
3 disallowance is addressed in the testimony of Staff witness Charles Whitman.

4 **87. Q. What is your recommendation regarding SWG Northern Nevada work orders**
5 **closed to plant from June 2012 through the end of the Certification Period?**

6 A. I recommend that the Commission disallow all of the costs associated with the
7 following:

- 8 1) SWG's Northern Nevada Work Order Nos. 0026W0000877 (District
9 Manager's House) and 0026W1423077 (Winnemucca Cyanco
10 MSA/Regulator) that SWG closed to Plant June 2012 through January
11 2018, as contained in Exhibit No. RLC-4 of Direct Testimony of Randi
12 Cunningham;
- 13 2) Lake Tahoe District Manager's House that SWG owns in Incline
14 Village, Nevada;
- 15 3) Two apartments SWG rents in Las Vegas; and
- 16 4) VDARA Hotel lodging expense.

17 The quantification and accounting treatment of the disallowance with respect to the
18 two apartments SWG rents in Las Vegas and the VDARA Hotel are reflected in the
19 revenue requirement model attached to the testimony of Staff witness Kimberly
20 Burakowski, and the remaining disallowances are addressed in the testimony of Staff
21 witness Charles Whitman.

22
23 **Northern Nevada GIR Projects**

24 **88. Q. Please explain your review regarding SWG's GIR Projects in Northern Nevada.**

25 A. Similar to the review process I discussed in the background section above, I reviewed
26 the contracts, invoices, and SWG's GIR filings. Additionally, I reviewed the dollar
27 per foot pipe replacement costs for each project listed in Exhibit EEP-2 of the Direct
28

1 Testimony of Erin Potokar. *See* Attachment AED-42, SWG’s response to DR Staff-
2 266.

3 **89. Q. Did you identify any issues or concerns regarding your review of SWG’s**
4 **Northern Nevada GIR Projects?**

5 A. No. I did not identify any concerns during my review of SWG’s Northern Nevada
6 GIR Projects.

7 **90. Q. What is your recommendation regarding SWG’s Northern Nevada GIR**
8 **Projects?**

9 A. I recommend that the Commission find that the costs associated with SWG’s Northern
10 Nevada GIR Projects are reasonable.

11
12 **III. Recommendation #3: Disallow all incremental costs associated with the price increases**
13 **contained in Change Order 4 in Contract Number 205579 with APL that were greater**
14 **than the CPI adjustment of 2.1 percent**

15 **SWG Southern Nevada GIR Projects**

16 **91. Q. Please explain your review regarding SWG’s Southern Nevada GIR Projects.**

17 A. Similar to the review process I discussed in the background section above, I reviewed
18 the contracts, invoices, and SWG’s GIR filings with the Commission. Additionally, I
19 reviewed the dollar per foot pipe replacement costs for each project listed in Exhibit
20 EEP-2 of the Direct Testimony of Erin Potokar. *See* Attachment AED-42, SWG’s
21 response to DR Staff-266.

22 **92. Q. Did you identify any issues or concerns regarding your review of SWG’s**
23 **Southern Nevada GIR Projects?**

24 A. Yes. I identified a concern regarding SWG’s contract number 205579 with Arizona
25 Pipeline Company (“APL”).

26 **93. Q. Please describe SWG’s contract number 205579 with APL.**

27 A. SWG entered into a contract with APL on November 17, 2015, for the five-year term
28 January 1, 2016 through December 31, 2020 for the installation, abandonment,

1 replacement, relocation, and as-building of polyvinyl chloride (“PVC”), Steel (“STL”),
2 Aldyl-A (“AA”), Aldyl-HD (“AHD”), and polyethylene (“PE”), referred to as early
3 vintage plastic pipe (“EVPP”), and mains and services, referred to as the (“APL EVPP
4 Contract”). A copy of the APL EVPP Contract is provided in Attachment AED-43.

5 **94. Q. Was the APL EVPP Contract bid through a request for proposals (“RFP”)**
6 **process?**

7 A. No. SWG did not bid this contract. In an October 9, 2015, email from Jo Taylor to
8 Shane Thacker, SWG provided justification for renegotiating the APL EVPP Contract,
9 stating that renegotiating the contract would capitalize on the advances that have been
10 made during the previous contract. However, SWG noted that its justification was
11 contingent upon the pricing APL offered; that is, if APL’s pricing were to increase
12 greater than SWG anticipated, SWG would consider bidding the contract. *See*
13 Attachment AED-44, October 9, 2015 email from Jo Taylor to Shane Thacker.

14 **95. Q. Was SWG’s justification for not bidding the APL EVPP Contract in 2015**
15 **reasonable?**

16 A. Yes. APL was able to maintain production while achieving the safety and quality
17 goals set by SWG. The EVPP that APL is charged with replacing is among the
18 highest risk, highest leak rate pipe in SWG’s distribution system. By continuing the
19 contract with APL, SWG was able to maintain the efficiencies and experience already
20 in place, which may have been lost if another contractor was selected and was not
21 familiar with the EVPP replacement process.

22 **96. Q. Please describe the annual price adjustments contained in the APL EVPP**
23 **Contract.**

24 A. Section 2.3 of the Special Terms and Conditions Section provides for an annual
25 adjustment each February based upon the most recent consumer price index (“CPI”).

26 **97. Q. How has APL performed under the renegotiated APL EVPP Contract?**

27 A. It is my understanding APL has had multiple incidents due to the lack of effective
28 quality and safety plans in place, which have resulted in pipeline damages, APL

employee disqualifications and revocations, notice of probable violations from Commission Staff, and disruption of service to SWG's customers. SWG has issued work stoppages to APL in order for APL to correct its problems. See Attachment AED-45, SWG letter to APL, dated April 13, 2018.¹⁶

98. Q. Has SWG granted APL price increases greater than the CPI adjustments outlined in the contract?

A. Yes. In Change Order 4, dated January 18, 2018, SWG authorized APL to receive price increases between 10 and 70 percent, much greater than CPI adjustment of 2.1 percent contained in Sections 2.1, 3.1, 4.1, 10.1 and 10.1A of the contract. See Attachment AED-46, Change Order 4. The table below lists the price increases.

Section 2.1 PE Main Installation															
Carrier Pipe	Insertion			Split Pull			Directional Bore			Open Trench			Hole Hog		
	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase
1/2" through															
1"	\$20.16	\$24.19	19.99%	\$33.36	\$40.03	19.99%	\$28.23	\$33.88	20.01%	\$30.45	\$36.54	20.00%	\$29.30	\$35.16	20.00%
2"	\$20.37	\$24.44	19.98%	\$33.36	\$40.03	19.99%	\$28.23	\$33.88	20.01%	\$30.45	\$36.54	20.00%	\$29.30	\$35.16	20.00%
4"							\$30.45	\$36.54	20.00%	\$31.81	\$38.17	19.99%			
6"							\$34.01	\$40.81	19.99%	\$35.10	\$42.12	20.00%			

Section 3.1 PE Main and Service Installation															
Carrier Pipe	Insertion			Split Pull			Directional Bore			Open Trench			Hole Hog		
	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase
1/2" through															
1"	\$25.57	\$28.13	10.01%	\$39.95	\$43.95	10.01%	\$31.30	\$34.43	10.00%	\$47.51	\$52.26	10.00%	\$40.49	\$44.54	10.00%
2"	\$25.57	\$28.13	10.01%	\$39.95	\$43.95	10.01%	\$31.30	\$34.43	10.00%	\$47.51	\$52.26	10.00%	\$40.49	\$44.54	10.00%
4"							\$34.55	\$38.01	10.01%	\$48.81	\$53.69	10.00%			
6"							\$38.39	\$42.23	10.00%	\$53.19	\$58.51	10.00%			

Section 4.1 PE Service Installation															
Carrier Pipe	Insertion			Split Pull			Directional Bore			Open Trench			Hole Hog		
	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase	2017 Price	2018 Price	% Increase
1/2"	\$20.04	\$35.50	77.15%	\$25.56	\$35.50	38.89%	\$30.15	\$35.50	17.74%	\$29.60	\$35.50	19.93%	\$25.33	\$35.50	40.15%
1'	\$20.04	\$35.50	77.15%	\$28.83	\$35.50	23.14%	\$30.15	\$35.50	17.74%	\$29.62	\$35.50	19.85%	\$28.21	\$35.50	25.84%
1 1/4" through	\$21.09	\$35.50	68.33%	\$36.58	\$35.50	-2.95%	\$30.15	\$35.50	17.74%	\$29.62	\$35.50	19.85%	\$30.56	\$35.50	16.16%

Section 10.1 Unit Price for Riser Replacement			
	2017	2018	% Increase
Unit Price	\$210.33	\$252.40	20.00%

Section 10.1 Unit Price for Riser Replacement With Hot Change			
	2017	2018	% Increase

¹⁶ Staff Engineering Manager Paul Maguire outlined some of these problems in his Direct Testimony filed in Docket No. 18-06004.

1 99. Q. Was it reasonable for SWG to authorize the price increases contained in Change
2 Order 4 to the APL EVPP Contract?

3 A. No. SWG provided no valid justification for the price increases contained in Change
4 Order 4. Staff understands that prices in the Las Vegas Valley are increasing, and
5 could warrant adjustments to the APL EVPP Contract higher than the generic CPI
6 adjustment, such as an adjustment based on the CPI for the Western United States.
7 However, no justification was provided by SWG for its generous, above-CPI price
8 increases in Change Order 4. Second, given APL's performance issues that resulted in
9 SWG issuing work stoppages to APL, the price increases above the CPI adjustment
10 were not warranted and are, frankly, a surprising reward for poor performance.
11 Finally, SWG's own justification for not rebidding the contract when it expired at the
12 end of 2015 was that APL was offering attractive pricing with just the CPI adjustment.
13 By agreeing to increase the contract price in Change Order 4, SWG acted
14 inconsistently with its own justification for not rebidding the work and the contract
15 itself. As such, SWG's ratepayers should not be required to pay for the increased
16 costs associated with SWG changing the contract terms for the benefit of APL.

17 100. Q. What is your recommendation regarding the price increases contained in Change
18 Order 4?

19 A. I recommend that the Commission disallow all incremental costs associated with the
20 price increases contained in Change Order 4 in Contract Number 205579 with APL
21 that were greater than the CPI adjustment of 2.1 percent. Staff Witness Charles
22 Whitman quantifies and addresses the accounting treatment of the disallowance in his
23 testimony.
24

25 **IV. Recommendation #4: Order SWG to file direct testimony written by each Program**
26 **Sponsor and/or Project Manager who authorized any capital project over \$1.0 million**
27 **(including GIR Projects) and for each Blanket Work Authorization in future rate cases.**
28

1 **101. Q. Please explain why you recommend that the Commission require SWG Program**
2 **Sponsors, or Officers, to sponsor testimony for all work orders over \$1.0 million.**

3 A. As I discussed previously, SWG's regulatory personnel sponsored direct testimony on
4 projects in which they were not involved and did not oversee, and quite possibly had
5 limited knowledge of before they drafted their testimony. However, SWG's
6 Program/Project Sponsors or Officers should have intimate knowledge of the projects
7 they are sponsoring, such as being able to explain complications that arose, resource
8 constraints, and other vital information that should be discussed when SWG seeks
9 Commission approval to recover the costs associated with that project. Therefore,
10 SWG's Program/Project Sponsors or Officers should sponsor direct testimony to
11 support the prudence of the projects and provide detailed information regarding the
12 projects when requesting recovery.

13 **102. Q. What information should SWG include in its next GRC Application?**

14 A. For capital projects over \$1.0 million, SWG's Program/Project Sponsors should
15 provide detailed testimony regarding that project, such as an overview of the project, a
16 description of the business case used to support the prudence of the project, an
17 explanation of any budget variances, and documentation similar to what is required by
18 NAC 704.7984(2) for GIR projects.

19
20 **V. Recommendation #5: Order SWG to immediately take steps to improve its internal**
21 **approval and documentation process for its capital projects.**

22 **103. Q. After your review of SWG's GRC Application, including all the documentation**
23 **you reviewed through your on-site audit and discovery process, do you have any**
24 **other concerns that you did not discuss above?**

25 A. Yes. It became very clear during the course of my investigation that SWG does not
26 prudently manage its contracts or expenditures and does not properly document the
27 justification of its actions.

28 **104. Q. Do you have any additional examples that show how SWG manages its contracts**

1 **or expenditures?**

2 A. Yes. It appears to me that SWG arbitrarily assigns a value to its contracts and does
3 not actually calculate a reasonable amount that should be allocated to each contract.
4 For example, in Change Order Number 3 to Contract Number 198007 with Enterprise
5 Outcomes, SWG extends the contract for an additional year and funds the contract
6 with an additional \$1.0 million – which equates to approximately 6,452 man hours.
7 *See* Attachment AED-47. However, SWG does not provide any information as to how
8 it calculated that an additional \$1.0 million was needed to fund Change Order 3 nor
9 provides any explanation as to why it expects Mr. Biernacki to provide 6,452 man
10 hours in a one year period.¹⁷ I have observed this type of sloppy work many times
11 during my review. Additionally, it seems SWG moves funds around to accommodate
12 any budget shortfalls. For example, SWG did not have adequate funds to pay
13 Primitive Logic voucher number 72046820 and used funds from its expense bucket to
14 pay the voucher. *See* Attachment AED-48, Primitive Logic voucher number
15 72046820. Had SWG managed its budget properly, it may had had enough funds
16 without needing to reallocate funds from the expense budget. It appears that SWG's
17 solution to any project-related problem is to simply throw more money at it (i.e.,
18 increase the project funds).

19 **105. Q. Does SWG track any variances to its budget for individual work orders?**

20 A. No. SWG does not track any variances to the budgeted amount of an individual work
21 order. SWG reports any budgeted variances by corporate department and operating
22 divisions. *See* Attachment AED-49, SWG's response to DR Staff-333.

23 **106. Q. Does it concern you that SWG does not track budget variances at the work order
24 level?**

25 A. Yes. It is very concerning that SWG does not track budget variances, even for the
26 work orders with expenditures over \$1.0 million. SWG should have project controls
27

28 ¹⁷ For illustrative purposes, one individual working 40 hours a week for all 52 weeks of the year would work 2,080 hours in a year.

1 personnel assigned to manage each major capital project to ensure the costs are
2 reasonable and, if costs start to exceed the budget, proper controls are in place to
3 reasonably manage any overages.

4 **107. Q. Do you believe that SWG management needs to change its business practices**
5 **related to its capital projects?**

6 A. Absolutely and immediately. SWG's Officers need to be more vigilant in overseeing
7 the projects they sponsor. SWG needs to understand that they are ultimately spending
8 ratepayer's funds. SWG should not be in the practice of allowing consultants to
9 approve expenditures, as the consultants are not responsible and accountable to
10 SWG's shareholders or the regulatory processes of this Commission.

11 **108. Q. Please describe how SWG can improve its documentation processes.**

12 A. SWG should accurately quantify the amount of funding required by each contract and
13 provide detailed written justification for any funding increases needed; instead of
14 simply stating that "additional funding is needed to pay vouchers." Additionally,
15 SWG should track any budget variances for its capital projects with expenditures in
16 excess of \$1.0 million and document the reasons for the variances and any mitigations
17 taken to minimize the variance (i.e. limitations on overtime). A regulated utility with
18 appropriate controls understands that its must adequately document decisions as the
19 decision is made in order to ensure that the regulator will later deem the decision and
20 related costs reasonable for inclusion in rates. Finally, SWG should compile and make
21 its documentation readily available to parties when its files a GRC Application.

22 **109. Q. What is your recommendation regarding SWG's lack of proper oversight over its**
23 **contracts and payment of third-party vouchers?**

24 A. I recommend that the Commission order SWG to improve its internal approval
25 documentation processes for its capital projects as described above.

26 **Conclusion**

27 **110. Q. What are Staff's recommendations to the Commission regarding the issues**
28 **outlined in Q&A 3?**

1 A. I recommend that the Commission

2 1) Disallow 50 percent of the costs associated with SWG's System Allocable
3 Plant Work Order Nos. 0061W0001059, 061W0001001, 0061W0000511,
4 0061W0000888, and 0061W0001120 that SWG closed to plant from June
5 2012 through January 2018, as contained in Exhibit No. RLC-4 of the Direct
6 Testimony of Randi Cunningham and as updated in the Certification
7 Testimony of Christy Berger. The quantification and accounting treatment of
8 the disallowance is addressed in the testimony of Staff witness Charles
9 Whitman.

10 2) Disallow all of the costs associated with the following:

- 11 a. SWG's Northern Nevada Work Order Nos. 0026W0000877 (District
12 Manager's House) and 0026W1423077 (Winnemucca Cyanco
13 MSA/Regulator) that SWG closed to Plant June 2012 through January
14 2018, as contained in Exhibit No. RLC-4 of Direct Testimony of
15 Randi Cunningham;
- 16 b. Lake Tahoe District Manager's House that SWG owns in Incline
17 Village, Nevada;
- 18 c. Two apartments SWG rents in Las Vegas;
- 19 d. VDARA Hotel lodging expenses.

20 The quantification and accounting treatment of the disallowance with respect
21 to the two apartments SWG rents in Las Vegas and the VDARA Hotel lodging
22 expenses are reflected in the revenue requirement model attached to the
23 testimony of Staff witness Kimberly Burakowski, and the remaining
24 disallowances are addressed in the testimony of Staff witness Charles
25 Whitman.

26 3) Disallow all of the incremental costs associated with the price increases
27 contained in Change Order 4 in SWG's Contract Number 205579 with Arizona
28 Pipeline Company. The quantification and accounting treatment of the

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disallowance is addressed in the testimony of Staff witness Charles Whitman.

- 4) Order SWG to file direct testimony written by each Program Sponsor and/or Project Manager who authorized any capital project over\$1.0 million (including GIR Projects) and for each Blanket Work Authorization in future rate cases.
- 5) Order SWG to improve its internal approval and documentation processes for its capital projects.

111. Q. Does this conclude your testimony?

A. Yes, it does.

Adam Danise, P. E.

Work History 11/09 – Present Public Utilities Commission of Nevada

Electrical Engineer

Provide engineering analysis and testimony for the Public Utilities Commission of Nevada involving resource planning for Nevada Power Company and Sierra Pacific Power Company.

04/09 – 11/09 USA Repository Services, LLC

Engineer III – Yucca Mountain Project

Responded to the U.S. Nuclear Regulatory Commission (NRC) data requests regarding the U.S. Department of Energy (DOE) License Application to Construct a High-Level Waste Geologic Repository at Yucca Mountain, Nevada. Served as a contractor point of contact for the electrical and control design sections of the DOE License Application.

07/07 – 04/09 Bechtel SAIC Company, LLC

Engineer III – Yucca Mountain Project

Responded to the U.S. Nuclear Regulatory Commission (NRC) data requests regarding the U.S. Department of Energy (DOE) License Application to Construct a High-Level Waste Geologic Repository at Yucca Mountain, Nevada. Served as a contractor point of contact for the electrical and control design sections of the DOE License Application.

11/04 – 07/07 Joint Test, Tactics, and Training, LLC (JT3)

Engineer II – J-Tech Range

Radar analyst for early warning and acquisition radars. Developed specifications for radar performance and conducted testing to verify the radar met developed specifications. Also conducted RF field measurements and assisted in troubleshooting and repair of RF components.

01/04 – 10/04 Bechtel SAIC Company, LLC

Engineer – Yucca Mountain Project

Developed performance indicators to track the performance of licensing processes, and served as the Licensing Support Network (LSN) point of contact for the Licensing Department. The LSN is document discovery database for the NRC licensing proceedings regarding DOE's License Application.

Education August 1999 – December 2003 University of Nevada – Las Vegas

Bachelor of Science in Electrical Engineering

Professional March 2011 – Licensed Professional Electrical Engineer – State of Nevada – License No. 021192

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-52
(STAFF-52-331 THROUGH STAFF-52-337)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 08/23/2018

REQUEST NO: Staff-52-335

Reference: Direct Testimony of Randi Cunningham

SWG witness Ms. Cunningham sponsors Direct Testimony for capital projects with expenditures over \$1,000,0000 listed in MDR 106 and Blanket Work Orders. Please identify Ms. Cunningham's involvement, if any, with the capital projects and Blanket Work Orders sponsored by Ms. Cunningham.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Ms. Cunningham has over twenty years of experience in regulation and ratemaking and has served as an expert witness in numerous general rate case proceedings for nearly all components of the cost of service. Ms. Cunningham provides guidance to internal departments throughout the Company regarding the proper accounting from a regulatory perspective. Ms. Cunningham also serves on the Company's Portfolio Review Board, which plays an essential role in the initiation and tracking of significant projects.

Ms. Cunningham is not involved in the execution of the projects included in MDR 106.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-52
(STAFF-52-331 THROUGH STAFF-52-337)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 08/23/2018

REQUEST NO: Staff-52-336

Reference: Direct Testimony of Erin Potokar

SWG witness Ms. Potokar sponsors Direct Testimony supporting the prudence of GIR projects SWG is requesting to place into rate base. Please identify Ms. Potokar's involvement, if any, with the GIR Projects sponsored by Ms. Potokar.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Ms. Potokar has been involved with the Company's GIR-related filings with the Commission over the past several years, preparing exhibits and offering prepared direct testimony for both the GIR Advance Application and GIR Rate Application. Ms. Potokar works closely with the Northern Nevada and Southern Nevada Divisions to ensure that only projects approved by the Commission for inclusion in the GIR Mechanism are the projects included for recovery on an accelerated basis. Ms. Potokar oversees the preparation of the monthly deferral calculations provided to Accounting for the GIR revenue requirement. Ms. Potokar has also overseen, in collaboration with Division management, the compilation of the prudence packages by each of the Divisions that were submitted as Exhibit No.__(EEP-1) for each of the GIR Projects. Ms. Potokar has supported the above-referenced GIR Projects from a regulatory compliance perspective.

Ms. Potokar is not involved in the execution of the replacement of the projects included in the GIR Mechanism.



SOUTHWEST GAS CORPORATION

June 27, 2018

Staff Counsel Support
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, NV 89701-3109

Via Electronic and Overnight Mail

Subject: Southwest Gas Corporation
Docket No. 18-05031
Staff Data Request Set 8

Enclosed please find Southwest Gas' response to Question Nos. 66 through 69 in the above-referenced docket.

Should you have any questions, please do not hesitate to contact me. You may reach me directly at (702) 876-7266.

Respectfully,

Amy L. Timperley
Director/Regulation & Energy Efficiency

Enclosures

c: Michelle Daniel, Legal Secretary – Las Vegas
Bureau of Consumer Protection – Carson City
Bureau of Consumer Protection – Las Vegas
pucn.sc@puc.nv.gov
scassity@puc.nv.gov
bcpserv@ag.nv.gov
pstuhff@ag.nv.gov
kyle.stephens@swgas.com

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-08
(STAFF-08-066 THROUGH STAFF-08-070)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 06/13/2018

REQUEST NO: Staff-08-066

In Q&A 50 of the Direct Testimony of Randi Cunningham, Ms. Cunningham describes SWG's Blanket Work Authorization process. Please contact Mr. Danise to arrange an on- site audit for Staff to review all contracts associated with each district's Blanket Work Authorization for each of the following types of charges:

1. New main installations less than 100 feet;
2. New service installations;
3. New meter installations;
4. Franchise-related main replacements less than 100 feet;
5. Franchise-related service replacements;
6. Regular replacements less than 100 feet; and
7. Regular service replacements.

RESPONDENT: Regulation & Energy Efficiency

RESPONSE:

The Company is in the process of gathering the contract information that may be related to each of the blanket work orders that were requested to be audited on-site with Mr. Danise. The Company will contact Mr. Danise to arrange a mutually agreeable time for an on-site audit and will make the requested materials available electronically during that audit.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-08
(STAFF-08-066 THROUGH STAFF-08-070)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 06/13/2018

REQUEST NO: Staff-08-067

Reference: System Allocable Plant Work Orders

Please contact Mr. Danise to arrange an on-site audit for the following System Allocable Plant Work Orders. For each Work Order listed below, please provide all contracts, invoices, and business cases associated with that Work Order.

0061W0001059
0070W0001395
00061W001001
0061W0000511
0061W0000888
0061W0001120
0061W0000669
0057W0002561
0061W0000932
0061W0000933
0057W0001362
0057W0002161
0052W0002950
0061W0002091
0057W0002166

RESPONDENT: Regulation & Energy Efficiency

RESPONSE:

The Company is in the process of gathering the contract information for each of the work orders that were requested to be audited on-site with Mr. Danise. The Company will contact Mr. Danise to arrange a mutually agreeable time for an on-site audit and will make the requested materials available electronically during that audit.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-08
(STAFF-08-066 THROUGH STAFF-08-070)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 06/13/2018

REQUEST NO: Staff-08-068

Reference: Northern Nevada Work Orders

Please contact Mr. Danise to arrange an on-site audit for the following Northern Nevada Plant Work Orders. For each Work Order listed below, please provide all contracts, invoices, and business cases associated with that Work Order.

0025W0002942
0024W0002462
0025W1539322
0024W0001812
0026W0000877
0023W2956730
0026W3265303
0024W0001345

RESPONDENT: Regulatory & Energy Efficiency

RESPONSE:

The Company is in the process of gathering the contract information for each of the work orders that were requested to be audited on-site with Mr. Danise. The Company will contact Mr. Danise to arrange a mutually agreeable time for an on-site audit and will make the requested materials available electronically during that audit.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-08
(STAFF-08-066 THROUGH STAFF-08-070)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 06/13/2018

REQUEST NO: Staff-08-069

Reference: Southern Nevada Work Orders

Please contact Mr. Danise to arrange an on-site audit for the following Southern Nevada Plant Work Orders. For each Work Order listed below, please provide all contracts, invoices, and business cases associated with that Work Order.

0021W3359288	0021W1555557	0021W1649035
0021W1894055	0021W1584450	0021W1413888
0021W3020238	0021W1761072	0021W3246999
0021W1516049	0021W3351666	0021W1483907
0021W3112988	0021W0002286	0021W1781857
0021W1419221	0021W1988731	0021W3086590
0021W1587866	0021W1942664	0021W0003319
0021W0000710	0021W1783376	0021W1412638
0021W1587559	0021W1419827	0021W0001273
0021W0002775	0021W1586087	0021W1520169
0021W3277460	0021W1935125	0021W3269343
0021W1583989	0021W0001192	0021W0002544
0021W1414593	0021W1873506	

RESPONDENT: Regulation & Energy Efficiency

RESPONSE:

The Company is in the process of gathering the contract information for each of the work orders that were requested to be audited on-site with Mr. Danise. The Company will contact Mr. Danise to arrange a mutually agreeable time for an on-site audit and will make the requested materials available electronically during that audit.

SOUTHWEST GAS CORPORATION **PAYMENT AUTHORIZATION**

Reference Number: 32014800
Voucher Number: 32014800

Check one:

- Contract or Blanket Purchase Order Number: 202521 Expiration Date 3-30-16 Blanket Dollar Limit \$ 3,050 Dollars to Date \$ 2,450.00
- Miscellaneous Expenditure *(limitations apply)*

Check one:

- New Supplier *(attachments required)*
- Existing Supplier Number: 128420

Invoice Number: 8709 Invoice Date: 9/23/15

**RECEIVED
SEP 25 2015
PAYABLE**

Supplier Name and Remittance Address:
European Massage Therapy School
9440 W. Sahara Ave., Suite 250
Las Vegas, NV 89117

ACCOUNTING CONTROL KEY					
ORC(4)	RLC(4)	Acc/WO(8)	P/P(4)	C/E(3)	Amount
4962	0061	W0001059		425	\$245.00

Requested By: Hugh Winesett

Prepared By: Christine Eichler Date Prepared: 09/24/2015

Phone Number: (702) 876-7267 Mail Code: LVC-340

Checks are automatically mailed to the supplier.

An exception requires an explanation: Rachel Kirkendall will hand deliver checks to vendor. Please call her @ 702-271-8705

Name: _____ Mail Code: _____

Subtotal \$ 245.00

Freight/Handling \$ _____

Tax \$ _____

Total \$ 245.00

Approved By: Hugh Winesett Title: Manager/IS

Signature: [Signature] Date Approved: 9.24.15

Return for Correction

- Backup documentation or original invoice/receipt required
- Contract Contract Admin. or Purchasing for further instruction
- Contract expired or limit exceeded
- Invoice total does not match PA total

Authorized approver's initials: _____

Return to Accounts Payable, LVC-405 after corrected and initialed.

Return for Correction:

- Account distribution:

 - Missing
 - Incorrect
 - Unauthorized

- Contract number:
- Signature:
- Other:

European Massage Therapy School

INVOICE

9440 W Sahara Avenue, Suite 250
Las Vegas, NV 89117
Phone 702.202.2455 Fax 702.202.2454

DATE: September 23, 2015
INVOICE # 8709
FOR: Chair Massage
Services

Bill To:
Wayne Biernacki
Southwest Gas Corporation
3110 S Rainbow Blvd, Suite 102
Las Vegas, NV 89146
Phone 702.945.3364



DESCRIPTION	AMOUNT
Two (2) students of EMTS to provide 10-minute chair massages to employees of Southwest Gas Corporation on September 23, 2015 from 12:30pm to 4pm.	\$ 245.00
TOTAL	\$ 245.00

Make all checks payable to **European Massage Therapy School**
If you have any questions concerning this invoice, contact
John Teng, 702.202.2455, john.teng@school-for-massage.com

THANK YOU FOR YOUR BUSINESS!

Christine Eicher

From: Rachel Kirkendall
Sent: Wednesday, September 23, 2015 10:20 AM
To: Christine Eicher
Subject: FW: southwest gas corporation chair event 9/23
Attachments: southwest gas corporation 092315.pdf; ATT00001.txt

Hi Christine,
Can you rush this invoice for payment early next week? They will need to be paid by next Wed.
Thank you,
Rachel

-----Original Message-----

From: Wayne Biernacki
Sent: Wednesday, September 23, 2015 10:13 AM
To: Rachel Kirkendall
Subject: FW: southwest gas corporation chair event 9/23

-----Original Message-----

From: Romina [mailto:romina.gherman@school-for-massage.com]
Sent: Wednesday, September 23, 2015 10:02 AM
To: Wayne Biernacki
Subject: southwest gas corporation chair event 9/23

Here is the invoice for 9/23/15

early next week? They will need to be

by next week? They will need to

European Massage Therapy School

INVOICE

9440 W Sahara Avenue, Suite 250
Las Vegas, NV 89117
Phone 702.202.2455 Fax 702.202.2454



DATE: August 18, 2015
INVOICE # 8704
FOR: Chair Massage Services

Bill To:
Wayne Biernacki
Southwest Gas Corporation
3110 S Rainbow Blvd, Suite 102
Las Vegas, NV 89146
Phone 702.945.3364

DESCRIPTION	AMOUNT
<p>Two (2) students of EMTS to provide 10-minute chair massages to employees of Southwest Gas Corporation on August 19, 2015 from 12:30pm to 4pm.</p> <p>71999856</p> <p>Okay to Pay: <u>YAA</u></p> <p>Manager: <u>H. Winesett</u></p> <p>Contract #: <u>202521</u></p> <p>ORC RRC ACCT # C/E</p> <p>4965 0061 W0001059 425</p> <p>4962</p>	<p>\$ 245.00</p>
TOTAL	\$ 245.00

Make all checks payable to **European Massage Therapy School**
If you have any questions concerning this invoice, contact
John Teng, 702.202.2455, john.teng@school-for-massage.com

THANK YOU FOR YOUR BUSINESS!

European Massage Therapy School

INVOICE

9440 W Sahara Avenue, Suite 250
 Las Vegas, NV 89117
 Phone 702.202.2455 Fax 702.202.2454

DATE: August 26, 2015
 INVOICE # 8705
 FOR: Chair Massage Services



Bill To:
 Wayne Biernacki
 Southwest Gas Corporation
 3110 S Rainbow Blvd, Suite 102
 Las Vegas, NV 89146
 Phone 702.945.3364

DESCRIPTION	AMOUNT
Two (2) students of EMTS to provide 10-minute chair massages to employees of Southwest Gas Corporation on September 2, 2015 from 12:30pm to 4pm.	\$ 245.00
<p>Okay to Pay: <u>JW</u></p> <p>Manager: <u>H. Winesett</u></p> <p>Contract #: <u>202521</u></p> <p>ORC RRC ACCT # C/E</p> <p><u>4962 0061 0001059 425</u></p>	
TOTAL	\$ 245.00

Make all checks payable to **European Massage Therapy School**
 If you have any questions concerning this invoice, contact
 John Teng, 702.202.2455, john.teng@school-for-massage.com

THANK YOU FOR YOUR BUSINESS!

Christine Eicher

From: Rachel Kirkendall
Sent: Friday, August 28, 2015 9:42 AM
To: Christine Eicher
Subject: RE: Chair event

Yes. That would be perfect! Thanks!

From: Christine Eicher
Sent: Friday, August 28, 2015 9:11 AM
To: Rachel Kirkendall
Subject: RE: Chair event

Sure. Do you want to be notified when check is issued and pick up from A/P?

From: Rachel Kirkendall
Sent: Friday, August 28, 2015 8:35 AM
To: Christine Eicher
Subject: Chair event

Hi Christine,
Can you process a Payment Authorization for this invoice? Net 1 day. If possible we are trying to get the check in advance.
Thanks!
Rachel

Christine Eicher

From: Christine Eicher
Sent: Monday, August 24, 2015 9:38 AM
To: Rachel Kirkendall
Cc: Michelle Rekrut
Subject: RE: European Message Therapy School

I will batch the invoices and note "Special Handling" instructions to contact Rachel Kirkendall @ 702-271-8705 and change terms to Net 1 day for invoice dated 7/29/15.

From: Rachel Kirkendall
Sent: Monday, August 24, 2015 9:25 AM
To: Christine Eicher
Cc: Michelle Rekrut
Subject: RE: European Message Therapy School

Hi Christine,
Can you please answer Michelle's questions? I'm not sure.
Please have them contact me for the check: 702-271-8705.
Thanks,
Rachel

From: Michelle Rekrut
Sent: Monday, August 24, 2015 9:19 AM
To: Rachel Kirkendall
Subject: RE: European Message Therapy School

Special Handling will have to be noted on the PA or voucher depending on how it is process. Will a PA be prepared or will Christine vouch? The name and extension of the person to pick-up the check must be noted.

From: Rachel Kirkendall
Sent: Monday, August 24, 2015 8:46 AM
To: Michelle Rekrut
Subject: RE: European Message Therapy School

Thank you Michelle! I will see if I can get over there and pick up the check. When would it be available on Tuesday?

From: Michelle Rekrut
Sent: Friday, August 21, 2015 5:13 PM
To: Rachel Kirkendall
Subject: RE: European Message Therapy School

The earliest the check can cut is Tuesday. Christine will have to either enter a Special Handling request on the PA or in the system if she vouches the invoices. For a Tuesday check to happen, Christine will either have to 1) enter the invoices and get the approved batch to Annie by 4:00 Monday, or 2) bring the PA to Annie by 1:00 on Monday. A SWG employee will need to pick up the check from A/P on Tuesday when it is cut. Maybe you can make arrangements for the supplier to pick up the check on Wednesday at the Rainbow site if they'll go for it.

From: Rachel Kirkendall
Sent: Friday, August 21, 2015 4:45 PM
To: Michelle Rekrut
Cc: Wayne Biernacki
Subject: RE: European Message Therapy School

Hi Michelle,
I'm not trying to avoid you, but it's difficult to pull away and make calls right now. We are very busy ending Cycle 2 in testing. I will tell Wayne to postpone the supplier until we can pay them. If you can tell me when the check will be available, I will let the supplier know.
Thanks for your help,
Rachel

From: Michelle Rekrut
Sent: Friday, August 21, 2015 4:22 PM
To: Rachel Kirkendall
Subject: FW: European Message Therapy School
Importance: High

Hi Rachel,
This check won't make it to the supplier before Wednesday. Please call me
Michelle

From: Rachel Kirkendall
Sent: Friday, August 21, 2015 4:15 PM
To: Christine Eicher
Cc: Annie Wong; Michelle Rekrut
Subject: European Message Therapy School
Importance: High

Hi Christine,
I hope you had a nice couple of days out of the office. =-) I was going to try and help and create the P/A for these invoices while you were out but I realized I wasn't sure if I had the correct accounting. Please, if you could do me a favor and create a P/A for both invoices and have them signed and sent to AP this morning with payment terms of Net 1 day? The supplier is supposed to come back to Rainbow on Wednesday but will not come until they get paid on the first invoice. Therefore we need a check cut ASAP if possible.
Let me know if there are any issues or concerns processing the paperwork as requested.
Thanks so much! We truly appreciate all you do!
Rachel

Ps. The invoice for \$420 is the urgent invoice, but the second one is due soon also. (Net 10 days for both)



Rachel Kirkendall | Administrator, Corporate Purchasing

PO Box 98510 | LVA-560 | Las Vegas, NV 89193.8510
direct 702.876.7015 | fax 702.364.3180
Rachel.Kirkendall@swgas.com | www.swgas.com | www.swgasliving.com

Annie Wong

From: Rachel Kirkendall
Sent: Monday, August 31, 2015 4:24 PM
To: Annie Wong
Subject: RE: European Massage Therapy School

702-271-8705

From: Annie Wong
Sent: Monday, August 31, 2015 4:06 PM
To: Christine Eicher; Rachel Kirkendall
Subject: European Massage Therapy School

Hi Christine,

You had entered the special handling instruction instead of the reason for exception handling. Please advise.

Also, the phone number for Rachel is her work phone at Corporate, we will need the contact phone number that she can be reached.

Thanks,

Annie

Accounts Payable LVC-405
Direct 702-364-3034
Fax 702-740-9207

SOUTHWEST GAS CORPORATION
PAYMENT AUTHORIZATION

Reference Number: 72007410
 Voucher Number:

Check one:
 Contract or Blanket Purchase Order Number: 202521 Expiration Date 3-30-16 Blanket Dollar Limit \$ 3,050 Dollars to Date \$ 1,960.00
 Miscellaneous Expenditure (limitations apply)

Check one:
 New Supplier (attachments required)
 Existing Supplier Number: 128420 Invoice Number: 8707 Invoice Date: 9/3/15

Supplier Name and Remittance Address:
 European Massage Therapy School
 9440 W. Sahara Ave., Suite 250
 Las Vegas, NV 89117

In Payment Of:
 Messages for FSM Project @ Rainbow Office

Requested By: Hugh Winesett Date Prepared: 09/08/2015
 Prepared By: Christine Eicher Mail Code: LVC-340
 Phone Number: (702) 876-7267

Checks are automatically mailed to the supplier.
 An exception requires an explanation: Rachel Kirkendall will hand deliver invoice to vendor. Please call her @ 702-271-8705

Name: _____ Mail Code: _____
 Approved By: Hugh Winesett Title: Manager/IS
 Signature: _____ Date Approved: 9.8.15

ACCOUNTING CONTROL KEY						
ORC(4)	RRC(4)	RLC(3)	Acc/WO(8)	P/P(4)	C/E(3)	Amount
4962	0061		W0001059		425	\$245.00
				RECEIVED		
				SEP 09 2015		
				RECEIVED		
				SEP 09 2015		
				APAYABLE		
				APAYABLE		

Subtotal	\$	245.00
Freight/Handling	\$	
Tax	\$	
Total	\$	245.00

Return for Correction

Backup documentation or original invoice/receipt required
 Contract Contract Admin. or Purchasing for further instruction
 Contract expired or limit exceeded
 Invoice total does not match PA total
 Authorized approver's initials: _____

Account distribution:
 Contract number:
 Signature:
 Other:

Missing Invalid
 Missing Incorrect
 Missing Unauthorized

Return to Accounts Payable, LVC-405 after corrected and initialed.

European Massage Therapy School

INVOICE

9440 W Sahara Avenue, Suite 250
Las Vegas, NV 89117
Phone 702.202.2455 Fax 702.202.2454

DATE: September 3, 2015
INVOICE # 8707
FOR: Chair Massage
Services



Bill To:
Wayne Biernacki
Southwest Gas Corporation
3110 S Rainbow Blvd, Suite 102
Las Vegas, NV 89146
Phone 702.945.3364

DESCRIPTION	AMOUNT
Two (2) students of EMTS to provide 10-minute chair massages to employees of Southwest Gas Corporation on September 9, 2015 from 12:30pm to 4pm.	\$ 245.00
TOTAL	\$ 245.00

Make all checks payable to **European Massage Therapy School**
If you have any questions concerning this invoice, contact
John Teng, 702.202.2455, john.teng@school-for-massage.com

THANK YOU FOR YOUR BUSINESS!

Christine Eicher

From: Rachel Kirkendall
Sent: Tuesday, September 08, 2015 8:29 AM
To: Christine Eicher
Subject: FW: Invoice for 9/19/15
Attachments: southwest gas corporation invoice.pdf

Hi Christine,
We have the next invoice for the chair event on Wednesday 9/19/15. Can you work your magic and send this with special handling and Net 1 day again? My phone number for pick up is 702-271-8705.
Thank you!
Rachel

From: Romina Gherman [<mailto:romina.gherman@school-for-massage.com>]
Sent: Thursday, September 03, 2015 4:52 PM
To: Wayne Biernacki
Subject: Re: FW: Chair event on 12 Aug 2015 European massage therapy school

Hi Wayne,

Here is the invoice for the next Chair Event 9/9/15 next Wednesday .Untill tuesday I will email you back with student's name's.

Thank you!

On Tue, Sep 1, 2015 at 11:17 AM, Romina Gherman <romina.gherman@school-for-massage.com> wrote:
Hi Wayne,

The students going tomorrow to the chair event are Kenia Reyes and Guido Calvo. We will see you then.

On Wed, Aug 26, 2015 at 8:20 PM, Romina Gherman <romina.gherman@school-for-massage.com> wrote:
Here is the invoice for the Chair Event for the September second.I will send you the students name us soon us i will have them.

Thank you!

On Tue, Aug 25, 2015 at 5:24 PM, Wayne Biernacki <Wayne.Biernacki@swgas.com> wrote:

No problems – I have check on my desk for you whenever you come by. We will plan for next Wednesday.

From: Romina Gherman [<mailto:romina.gherman@school-for-massage.com>]
Sent: Tuesday, August 25, 2015 3:16 PM

To: Wayne Biernacki
Subject: Re: FW: Chair event on 12 Aug 2015 European massage therapy school

SOUTHWEST GAS CORPORATION PAYMENT AUTHORIZATION

Reference Number: 72007463
Voucher Number: _____

Check one:

- Contract or Blanket Purchase Order Number: 202521 Expiration Date 3-30-16 Blanket Dollar Limit \$ 3,050 Dollars to Date \$ 1,960.00
- Miscellaneous Expenditure (limitations apply)

Check one:

- New Supplier (attachments required)
- Existing Supplier Number: 128420 Invoice Number: 8708 Invoice Date: 9/8/15

Supplier Name and Remittance Address:

European Massage Therapy School
9440 W. Sahara Ave., Suite 250
Las Vegas, NV 89117

RECEIVED
SEP 10 2 01 15
A/PAYABLE

In Payment Of
Messages for FSM Project @ Rainbow Office

Requested By: Hugh Winesett

Prepared By: Christine Eicher Date Prepared: 09/09/2015
Phone Number: (702) 876-7267 Mail Code: LVC-340

Checks are automatically mailed to the supplier.

An exception requires an explanation: Rachel Kirkendall will hand deliver invoice to vendor. Please call her @ 702-271-8705

Name: _____ Mail Code: _____

Approved By: Hugh Winesett Title: Manager/IS

Signature: Hugh Winesett Date Approved: 9.9.15

ACCOUNTING CONTROL KEY						
ORC(4)	RRC(4)	RLC(3)	Acc/WO(8)	P/P(4)	C/E(3)	Amount
4962	0061		W0001059		425	\$245.00

Subtotal \$ 245.00
Freight/Handling \$ _____
Tax \$ _____
Total \$ 245.00

Return for Correction

Backup documentation or original invoice/receipt required

Contract Contract Admin. or Purchasing for further instruction

Contract expired or limit exceeded

Invoice total does not match PA total

Authorized approver's initials: _____

Account distribution:

Missing _____ Invalid

Contract number: _____ Incorrect

Signature: _____ Missing _____ Unauthorized

Other: _____

Return to Accounts Payable, LVC-405 after corrected and initialed.

European Massage Therapy School

INVOICE

9440 W Sahara Avenue, Suite 250
Las Vegas, NV 89117
Phone 702.202.2455 Fax 702.202.2454

DATE: September 8, 2015
INVOICE # 8708
FOR: Chair Massage
Services

Bill To:

Wayne Biernacki
Southwest Gas Corporation
3110 S Rainbow Blvd, Suite 102
Las Vegas, NV 89146
Phone 702.945.3364



DESCRIPTION	AMOUNT
Two (2) students of EMTS to provide 10-minute chair massages to employees of Southwest Gas Corporation on September 16, 2015 from 12:30pm to 4pm.	\$ 245.00
TOTAL	\$ 245.00

Make all checks payable to **European Massage Therapy School**
If you have any questions concerning this invoice, contact
John Teng, 702.202.2455, john.teng@school-for-massage.com

THANK YOU FOR YOUR BUSINESS!

European Massage Therapy School

INVOICE

9440 W Sahara Avenue, Suite 250
 Las Vegas, NV 89117
 Phone 702.202.2455 Fax 702.202.2454

DATE: July 29, 2015
 INVOICE # 8702
 FOR: Chair Massage Services



Bill To:
 Wayne Biernacki
 Southwest Gas Corporation
 3110 S Rainbow Blvd
 Las Vegas, NV 89146
 Phone 702.945.3364

DESCRIPTION	AMOUNT
Two (2) students of EMTS to provide 10-minute chair massages to employees of Southwest Gas Corporation on August 5, 2015 from 10am to 4pm.	\$ 420.00
<p>71999840</p> <p>Okay to Pay: <u>SOA</u></p> <p>Manager: <u>H. Winesett</u></p> <p>Contract #: <u>202521</u></p> <p>ORC <u>4965</u> RRC <u>0061</u> ACCT# <u>W000/059</u> C/E <u>725</u> 4965 <u>4962</u></p>	
TOTAL	\$ 420.00

Make all checks payable to European Massage Therapy School
 If you have any questions concerning this invoice, contact
 John Teng, 702.202.2455, john.teng@school-for-massage.com

THANK YOU FOR YOUR BUSINESS!

Scottmark LLC

Mary W. McCrary
3309 Plaza del Paz
Las Vegas, NV 89102
Phone 702.525-4608 Fax 855.525.4608

DATE: 04/02/2014
INVOICE # 1406
FOR: Project Mgt Services

EXPENSES:

Receipt no 4007/0641/00641 03/20/14 P. 1/1

Pay parking fee	\$	32.00
03/18/14 12:43 - 03/20/14 11:43		
Length of stay: 1 Dy. 23 Hr. 0 Min.		
Facility: Gold Garage LT		
Total Amount	\$	32.00
Credit Visa	\$	32.00
6328 8<4; 2351 0473		

****CREDIT CARD VOUCHER****

Brio Tuscan Grille
6653 Las Vegas Blvd S
Las Vegas, NV 89119

Date: Mar28'14 07:26PM
Card Type: Visa
Acct #: XXXXXXXXXXXX8525
Card Entry: SWIPED
Trans Type: PURCHASE
Trans Key: CIC010211124044
Auth Code: 025617
Check: 989
Table: 74/1
Server: 140 DANIELLE

Subtotal: 659.84

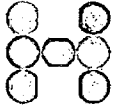
Gratuity: 140.14

Total: 800.00

Signature: _____

X _____

Guest Copy



**HYATT
PLACE™**

Hyatt Place Tucson Airport
6885 South Tucson Airport
Tucson, AZ 85756
Phone: 520-295-0405
Fax: 520-295-9140
tucsonairport.place.hyatt.com

INFORMATION INVOICE

Payee Mary Mccrary

Room No. 0419
Arrival 03-18-14
Departure 03-20-14
Page No. 1 of 1
Folio Window 1
Folio No.

Confirmation No. 3856982101

Group Name

Booking No. 2H2FH9

Date	Description		Charges	Credits
03-18-14	- Gallery Dinner Food	Room# 0419 : CHECK# 1063192	4.50	
03-18-14	* - Outlet 1 Dinner Tax	Room# 0419 : CHECK# 1063192	0.27	
03-18-14	# Guest Room		114.00	
03-18-14	* # State Occupancy Tax		6.90	
03-18-14	* # City Occupancy Tax		6.84	
03-18-14	* # Bed Tax		2.00	
03-19-14	# Guest Room		114.00	
03-19-14	* # State Occupancy Tax		6.90	
03-19-14	* # City Occupancy Tax		6.84	
03-19-14	* # Bed Tax		2.00	
Total			264.25	0.00

Guest Signature

Balance

264.25

I agree that my liability for this bill is not waived and I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

I accept the delivery of the Wall Street Journal M-F (Gold Passport and VIP rooms only). If refused, a refund of \$1 will be provided.

Hyatt Gold Passport Summary

No Membership to be credited

Join Hyatt Gold Passport today and start earning points for stays, dining and more. Visit goldpassport.com

WE HOPE YOU ENJOYED YOUR STAY WITH US!

Thank you for choosing Hyatt Place Tucson Airport. Our goal is to provide every guest with an exceptional stay and we are interested in any comments regarding your visit.

Please remit payment to:
Hyatt Place Tucson Airport
6885 South Tucson Airport
Tucson, AZ 85756

Scottmark LLC

Mary W. McCrary
 3309 Plaza del Paz
 Las Vegas, NV 89102
 Phone 702.525.4608 Fax 855.525.4608

DATE: 04/02/2014
INVOICE # 1406
FOR: Project Mgt Services

Received
 APR 02 2014
Information Svcs

Bill To:
 Fran Huchmala
 Southwest Gas Corporation
 PO Box 98510
 Las Vegas, NV 89193-8510
 Phone 702.876.7036

DESCRIPTION	AMOUNT
Period 3/16/14 - 3/31/14	
GIS Migration Project Activities:	
Various project activities including leading and/or participation in meetings (team, vendors, QC status checks), facilitating project document updates, revising and managing the project plan, preparing for and conducting Steering and OS Committee meetings, etc. -- 60 hours. 4966 0061 W0000888 c/e 403	\$ 9,000.00
Other Project Management-related activities:	
None this period.	\$ -
Expenses:	
3/18-3/19 Tucson, AZ. Travel to Tucson to assist resolving production issue: Hyatt Place Tucson Airport, Tucson. 4966 0061 W0000888 c/e 203	\$ 264.25
McCarran Airport, Las Vegas. Airport parking. 4966 0061 W0000888 c/e 212	\$ 32.00
3/28 Brio Town Square, Las Vegas, NV. Project team dinner. 4966 0061 W0000888 c/e 251	\$ 800.00
Okay to Pay: <u>Dr 4-2-14</u> Manager: <u>D. Lewis</u> Contract #: <u>173648</u> ORC RRC ACCT# C/E <u>SEE ACCOUNTING ABOVE</u>	
TOTAL	\$ 10,096.25

Make all checks payable to **Scottmark LLC**. Address listed above.
 If you have any questions concerning this invoice,
 contact Mary McCrary, 702.525.4608; mary.mccrary@yahoo.com

Approved
F. Huchmala
 4/2/14

METRO PIZZA
4001 S. DECATUR BLVD.
LAS VEGAS, NV 89103
(702) 362-7896
www.metropizza.com

DELIVERY

3

03-28-2014

9:48 AM

TAKEN BY: Ann

364-3304

SUSAN WATSON

**5241 SPRINGMOUNTAIN
BLD. C**

1	FamPastaAlfredo	29.95
1	DRIVER PICKUP AT: 11:30/MONICA	.00
1	Salads Tuscan-Full CRUMBLES OTS	79.95
1	Side Dishes G Knots-Full	29.95
1	Pasta Torino-Half	52.95
1	Pasta VegLasagna-Half	55.95
1	Entrees ChickenParm-Full CHIK CUT IN 1/2	124.95
1	Desserts MiniCannoli (12)	19.95
1	Desserts MiniCannoli (24)	32.95
1	Deliv Charge \$20.00	20.00
	Sub Total	446.60
	Tax	34.55
	Total	481.15

Early Bird Special
50% Off all DINE-IN Pizzas
Monday thru Thursday
between 2:30 - 4:30
NOT VALID with Any Other Offers

READY TIME 11:30

Leave Time: 11:30
 Arrival: 11:45

Store: WEST
 Day: FRIDAY

Metro Catering	
SUSAN WATSON 364-3304	Date: 03/28/14 susan.watson@swgas.com
SW GAS 5241 SPRING MTN BUILDING C	
Today's Date: 03/26/14	Order Taken By: JR

FLATWARE PKG for 34

Quantity	Size	Item	Price	Total
				\$ -
1	FULL	TUSCAN SALAD	BALS OTS	\$ 79.95
				\$ -
1	FULL	KNOTS	29.95	\$ 29.95
1	FAMILY	FETTUCINI ALFREDO	29.95	\$ 29.95
HALF	TRAY	ZITI TORINO	52.95	\$ 52.95
HALF	TRAY	VEGETABLE LASAGNE	55.95	\$ 55.95
				\$ -
1	FULL	CHICKEN PARMESAN	124.95	\$ 124.95
		CUT CHICKEN IN HALF		\$ -
				\$ -
HALF	TRAY	MINI CANNOLI	19.95	\$ 19.95
1	FULL	MINI CANNOLI	32.95	\$ 32.95
				\$ -
			SUBTOTAL	\$ 426.60
			TAX	\$ 34.55
		30 GUESTS	DELIVERY	\$ 20.00
			EQUIP / MISC	
			TOTAL	\$ 481.15

Special Instructions:

P.O. # 197365

*C/P
 Carey*

Invoice

Enterprise Outcomes, Inc.

2600 Boyce Plaza Road - Suite 100
Pittsburgh, PA 15241-3949
Phone: 412-257-7878
Fax: 412-257-7879

Date	Invoice #
4/14/2015	159



71950383

Bill To			
Southwest Gas Corporation 5241 Spring Mountain Road Las Vegas, NV 89150			
	Terms	Due Date	Contact
	Net 15	4/29/2015	Wayne Biernacki
Description	Hours	Rate	Amount
Wayne Biernacki - Consulting Services 3/30/2015	9	155.00	1,395.00
Wayne Biernacki - Consulting Services 3/31/2015	9	155.00	1,395.00
Wayne Biernacki - Consulting Services 4/1/2015	10	155.00	1,550.00
Wayne Biernacki - Consulting Services 4/2/2015	7	155.00	1,085.00
Wayne Biernacki - Consulting Services 4/6/2015	2	155.00	310.00
Wayne Biernacki - Consulting Services 4/7/2015	9	155.00	1,395.00
Wayne Biernacki - Consulting Services 4/8/2015	11	155.00	1,705.00
Wayne Biernacki - Consulting Services 4/9/2015	9	155.00	1,395.00
Wayne Biernacki - Consulting Services 4/10/2015	8	155.00	1,240.00
4/12/2015 - Office Supplies		197.46	197.46
Okay to Pay: <u>Keith Sutton</u> Manager: <u>K. Sutton</u> Contract #: <u>198007</u> ORC RRC ACCT # C/E <u>4962</u> <u>0061</u> <u>W0001059</u> <u>425</u>			
Please make check payable to Enterprise Outcomes, Inc. at the above address. Thank you for your prompt payment.		Total	\$11,667.46



RECEIVED
By mag3 at 4:59 pm, 4/14/15

#673 HENDERSON, NV
791 MARKS STREET
HENDERSON, NV 89014
MEMBER #1117519281 9M

E	190379	KS SNACK NUT	16.99
E	3032	FRUIT 2 GO	8.29
E	452082	AUSTIN VRTY	7.99
E	534727	PG JRKY 12CT	15.49
E	321063	MIXED NUTS	15.99
E	971380	BISCOTTI	9.99
E	10000118078	CPN/971380	2.50-
E	12173	JELLY BEANS	15.89
E	812369	D/R ALMONDS	16.79
E	896637	GMCR VP KCUP	33.99
E	10000117545	CPN/896637	5.00-
E	938030	B BLUEBERRY	10.59
E	10000117702	CPN/BELVITA	2.80-
E	919157	WLCHSFRTSNKS	11.49
E	393679	GOLDFISH CRK	7.49
E	622765	SFBFRENCH8OC	25.79
E	339718	NABISCO BOX	10.99

TOTAL **197.46**
VF American Express 197.46

XXXXXXXXXXXX2002 SWIPED
04/12/15 13:23
Seq#: 005425 App#: 540031
American Express Resp: AA
Tran ID#: 510220590000
Merchant ID 99067311

APPROVED - PURCHASE
AMOUNT: \$197.46

0673 009 0000000020 0186

CHANGE .00
COUPONS TENDERED 10.30

TOTAL NUMBER OF ITEMS SOLD = 14

Executive Members earn a 2% Reward annually up to \$750, or approximately \$3.94 on this purchase. They also get added benefits & larger discounts on Costco Services like Travel. See Membership for exclusions and details.

CASHIER: ANGELA G* REG# 9
4/12/2015 13:23 0673 09 0186 20

Thank You!
Please come again!

Mary Green

From: Kristie Biernacki <krb@RETCINC.com>
Sent: Tuesday, April 14, 2015 12:16 PM
To: CopsAdmin
Subject: Corrected invoice for Enterprise Outcomes, Inc.
Attachments: EO March30-April10 Invoice.pdf; Office Supplies receipt April 12 2015.pdf

Please see the attached invoice for Enterprise Outcomes, Inc., along with the receipt for the purchase. My earlier submission did not contain the receipt.

Thank you.

Kristie R. Biernacki
Enterprise Outcomes, Inc.
2600 Boyce Plaza Road – Suite 100
Pittsburgh, PA 15241
412.257.7878 (p)
412.257-7879 (f)
E-mail: krb@retcinc.com

Invoice

Certified Project Resources
 DBA Fiala Project Resources
 190 Ultra Drive
 Henderson, NV 89074



Date	Invoice #
8/5/2015	939

Bill To
Southwest Gas Corporation Fran Huchmala Keith Sutton 5241 Spring Mountain Road Las Vegas, NV 89150-002

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
① 100	Laura Okey - Business Analyst/PM Contractor - FSMP - EXE 7/16/15-7/31/15	100.00	10,000.00
1	Laura Okey - Business Analyst/PM Contractor - 7/4/15 Costco meal/snack fro project team during long hrs of SITI	247.80	247.80
1	Laura Okey - Business Analyst/PM Contractor - 7/4/15 Smiths - meals for project team during long hrs of SITI	40.13	40.13
1	Laura Okey - Business Analyst/PM Contractor - 7/24/15 Walmart - Salad items for team lunch	54.89	54.89
1	Laura Okey - Business Analyst/PM Contractor - 7/30/15 Walmart - Lunch items for FSM SIT testing team	44.78	44.78

71994478

Okay to Pay: Keith Sutton
 Manager: K. Sutton
 Contract #: 175205

	ORC	RRC	ACCT #	C/E
①	4962	0061	W0001059	425
②	4962	0061	W0001059	251

FEIN # 76-0706202

Total \$10,387.60



Timesheet for Laura Okey

team: Southwest Gas
default approver:

employment type: Contractor

7/16/2015 - 7/31/2015
Open

Client	Project	Task	Jul														Total	
			Thu 16	Fri 17	Sat 18	Sun 19	Mon 20	Tue 21	Wed 22	Thu 23	Fri 24	Sat 25	Sun 26	Mon 27	Tue 28	Wed 29		Thu 30
Southwest Gas	FSMP Financial Systems Modernization Program	EXE - Execution	9.00 [A]	8.00	3.00 [B]		9.50 [C]	3.00 [D]	9.50 [E]	9.50 [F]	9.50 [G]		7.00 [H]	9.00 [I]	9.00 [J]	9.00 [K]	5.00 [L]	100.00
Total			9.00	8.00	3.00	0	9.50	3.00	9.50	9.50	9.50	0	7.00	9.00	9.00	9.00	5.00	100.00



Timesheet for Laura Okey

team: Southwest Gas employment type: Contractor
default approver:

7/16/2015 - 7/31/2015
Open

DATE	HOURS	NOTES
A 07/16/2015	9.00	Cycle 2 Test Instance approach SCM Cycle 2 and test instance Test Status Meeting
B 07/18/2015	3.00	Cycle 2 Instance Strategy TRecs Interface Status
C 07/20/2015	9.50	Training Schedule/Development TRecs Interfaces PMO Meeting Test Scope Test Status
D 07/21/2015	3.00	Test Instances for Cycle 2 Chesapeake Status Call
E 07/22/2015	9.50	DBA Support FSM Support FOMS Interfaces/Testing Requirements IS Coordination Meeting Test Status
F 07/23/2015	9.50	CIS Startup Recommendations FSM Training Schedule Chesapeake Interface Validation TRecs Interface Status/Requirements Test Status Meeting
G 07/24/2015	9.50	Office Supplies Lunch Prep Interface Status Test Status Training Schedule Advanced Controls Configuration
H 07/27/2015	7.00	UPCS Implementation Plan Orig Readiness Survey Chesapeake Interface PMO Meeting Training Schedule Test Status

Submitted by

Approved by

Page 2 of 3

www.clicktime.com

Prepared by ClickTime on 8/4/2015 1:33:45 PM



Timesheet for Laura Okey

team: Southwest Gas
employment type: Contractor
default approver:

7/16/2015 - 7/31/2015
Open

I	07/28/2015	9.00	Training Material Review Schedule Trainer identification OCM Team Meeting Chesapeake Implementation/OCM coordination SIT Exit Criteria status Test Status meeting
J	07/29/2015	9.00	Training Materials Review Kickoff/schedule SIT Design considerations IS Coordination Meeting Test Status
K	07/30/2015	9.00	TRacs Interfaces and Cycle 2 testing Training Material Review Schedule Training status GRC configuration reviews Test Status Meeting
L	07/31/2015	5.00	Test Status UAT Approach Org Readiness Survey Results FSM Support Org

Submitted by

Approved by

Page 3 of 3

www.clicktime.com

Prepared by ClickTime on 8/4/2015 1:33:45 PM



Expense Sheet for Laura Okey

FSM July Expenses

Fiala Project Resources
July 1, 2015

Date	Type	Description	Project	Billable	Mileage	Payment Type	Receipt	Amount
7/4/2015	Miscellaneous	Costco	SWG-FSMP (Financial Systems Modernization Program)	✓		Other	✓	\$247.80
<i>Comment: Meal and snack items for project team during long hours of SIT1.</i>								
7/4/2015	Miscellaneous	Smith's Grocery Store	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA		\$40.13
<i>Comment: Meal items for project team during long hours of SIT1.</i>								
7/24/2015	Meals	Walmart - items for team lunch	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA	✓	\$54.89
<i>Comment: Salad items for team lunch.</i>								
7/30/2015	Meals	Walmart - Lunch items for team	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA	✓	\$44.78
<i>Comment: Supplemental lunch items for FSM SIT resting team.</i>								

Reimbursable Total = \$387.60

submitted by _____ approved by _____



Save money. Live better.

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(702) 367 - 9999
MANAGER KURTIS COWLEY
3615 S RAINBOW BLVD
LAS VEGAS NV 89103

ST# 1584 OP# 00009047 TE# 47 TR# 08056		
VEG BLENDS 068113132884 I	2.48	N
CCF HB EGGS 081390500115 F	1.98	0
CCF HB EGGS 081390500115 F	1.98	0
SNAP PEAS 068113132877 I	2.68	N
MUSHROOMS 003710268616 I	3.34	N
BACON BITS 004470006788 F	2.48	0
PEPPERONI 020105640356 F	3.56	0
PD HAVARTI 020822640356 F	3.56	0
HFMN SMK SHP 020594070349 F	3.49	0
HARD SALAMI 020105510342 F	3.42	0
BUTTER ROLLS 007343500201 F	2.98	0
BUTTER ROLLS 007343500201 F	2.98	0
BUTTER ROLLS 007343500201 F	2.98	0
PKG SALAD 068113108573 F	5.98	N
STRAWBERRIES 003338320027 I	1.98	N
K SO MAYO 12 002100002687 F	2.58	N
CUCUMBER 067452604593 I	1.98	N
DRS RASP VGF 068113107030 F	2.98	N
MUSTARD 004150000025 F	1.48	N
SUBTOTAL	54.89	
TOTAL	54.89	
VISA TEND	54.89	

ACCOUNT # **** * 3338 S
APPROVAL # 00575D
REF # 520500600022
TRANS ID - 0585205651180061
VALIDATION - N4PX
PAYMENT SERVICE - E
TERMINAL # SC011687

07/24/15 11:05:29

CHANGE DUE 0.00

ITEMS SOLD 19

TC# 2447 9455 7166 4311 0964



Low Prices You Can Trust. Every Day.
07/24/15 11:05:29

CUSTOMER COPY

Savings Catcher! Scan with Walmart app





Self Checkout

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(702) 367 - 9999
MANAGER KURTIS COMLEY
3615 S RAINBOW BLVD
LAS VEGAS NV 89103

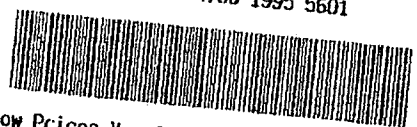
ST# 1584 OP# 00009047 TE# 47 TR# 09057	
FRUIT BOWL 007774524756 F	8.98 N
SUMMER SPLASH 007774523760 I	3.98 N
APL SLC 120Z 073231312220 F	2.98 N
PKG SALAD 068113108575 F	5.98 N
PKG SALAD 068113102790 I	2.98 N
VEG BLEND 068113145746 I	2.48 N
GRAPE TOMATO 003338365585 I	2.48 N
POTATO ROLL 004263603535 F	2.96 O
MULTIPACK 002840000288 F	5.98 N
MULTIPACK 002840000288 F	5.98 N
SUBTOTAL	44.78
TOTAL	44.78
VISA TEND	44.78

ACCOUNT # **** * 3338 S
APPROVAL # 015380
REF # 1042000314
TRANS ID - 165211607482770
VALIDATION - 8580
PAYMENT SERVICE - E
TERMINAL # SC011687

07/30/15 09:52:29
CHANGE DUE 0.00

ITEMS SOLD 10

FC# 5600 6168 4700 1995 5601



Low Prices You Can Trust. Every Day.
07/30/15 09:52:29

CUSTOMER COPY

Savings Catcher! Scan with Walmart app



For Employment Opportunities Apply At
www.smithsfoodanddrug.com

Smith's

Market-Fresh Every Day

6855 Aliante Parkway
702-642-3350
YOUR CASHIER WAS BRANDI

12 @ 2.39	STRK TUNA	FV	26.28 F
SC	YOU SAVED	2.40	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
RD	Summer Fuel 2X Pts		1
BD	Summer Fuel 2X Pts		
	FRESH VALUE CUSTOMER	*****2621	
	TAX	0.00	
	**** BALANCE	40.13	

706 SMITH'S FOOD & DRUG #338
6855 Aliante Parkway
North Las Vegas NV 89084
VISA Purchase
*****3338
TOTAL: 40.13
REF#: 08595D

VISA	40.13
CHANGE	0.00
TOTAL NUMBER OF ITEMS SOLD =	17
FreshValues Savings	\$ 3.50
Total Savings (8 Percent)	\$ 3.50

07/04/15 09:31am 338 5 65 145



737 CENTENNIAL, NV

6555 N DECATUR BLVD
LAS VEGAS, NV 89131
MEMBER #111839840745 9R

E	837886	POPCORN	7.99
E	281792	NEWMANS KCUP	39.99
E	818035	DONUT SHOP	39.99
E	288976	TRAIL MIX	11.99
E	443298	EZ MAC CUPS	9.59
E	1000122370	CPN/443298	2.70-
E	583447	POP TARTS	7.95
E	534727	PG JRKY 12CT	15.49
E	534727	PG JRKY 12CT	15.49
E	534727	PG JRKY 12CT	15.49
E	1115	12 OZ BOWL	8.69 A
E	896784	KIND GRN BAR	13.79
E	674620	RICE BOWLS	10.99
E	674620	RICE BOWLS	10.99
E	128783	STEAK BURRIT	13.49
E	558139	DLIGHT TURKY	11.99
E	12173	JELLY BEANS	15.89

	SUBTOTAL	247.10
A	8.10% TAX RATE	.70

VF	TOTAL	247.80
	EFT/DEBIT	247.80

XXXXXXXXXXXX4551 SWIPED
07/03/15 18:17 PIN USED
Seq#: 002595 App#: 165674
EFT/DEBIT Resp: AA
Tran ID#: 518426979000
Merchant ID 99073711

APPROVED - PURCHASE
AMOUNT: \$247.80

0737 009 000000805 0409

CHANGE	0.00
COUPONS TENDERED	2.70

TOTAL NUMBER OF ITEMS SOLD - 16

Executive Members earn a 2% Reward annually up to \$750, or approximately \$4.94 on this purchase. They also get added benefits & larger discounts on Costco Services like Travel. See Membership for exclusions and details.

CASHIER: RENE C REG# 9
07/03/2015 18:17 0737 09 0409 805

THANK YOU!
PLEASE COME AGAIN!

Sheila Fiala

From: Keith Sutton <Keith.Sutton@swgas.com>
Sent: Tuesday, August 04, 2015 2:40 PM
To: Laura Okey; David Randall
Cc: 'Sheila Fiala'; Keith Sutton
Subject: RE: Okey Timesheet

Approved.

From: Laura Okey
Sent: Tuesday, August 04, 2015 1:38 PM
To: David Randall; Keith Sutton
Cc: 'Sheila Fiala'
Subject: Okey Timesheet

Please find my timesheet, a July expense report, and receipts attached for your approval.

Thanks,
Laura Okey, PMP | Contractor, Project Management
direct 702.247.3731 | mobile 702.574.4576

The information in this electronic mail communication (e-mail) contains confidential information which is the property of the sender and may be protected by the attorney-client privilege and/or attorney work product doctrine. It is intended solely for the addressee. Access to this e-mail by anyone else is unauthorized by the sender. If you are not the intended recipient, you are hereby notified that any disclosure, copying, or distribution of the contents of this e-mail transmission or the taking or omission of any action in reliance thereon or pursuant thereto, is prohibited, and may be unlawful. If you received this e-mail in error, please notify us immediately of your receipt of this message by e-mail and destroy this communication, any attachments, and all copies thereof.

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Thank you for your cooperation.

Sheila Fiala

From: David Randall <david.randall@swgas.com>
Sent: Wednesday, August 05, 2015 7:35 AM
To: Laura Okey; Keith Sutton
Cc: 'Sheila Fiala'
Subject: RE: Okey Timesheet

Approved.

From: Laura Okey
Sent: Tuesday, August 04, 2015 1:38 PM
To: David Randall; Keith Sutton
Cc: 'Sheila Fiala'
Subject: Okey Timesheet

Please find my timesheet, a July expense report, and receipts attached for your approval.

Thanks,
Laura Okey, PMP | Contractor, Project Management
direct 702.247.3731 | mobile 702.574.4576

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Thank you for your cooperation.



SOUTHWEST GAS CORPORATION

August 29, 2018

Staff Counsel Support
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, NV 89701-3109

Via Electronic and Overnight Mail

Subject: Southwest Gas Corporation
Docket No. 18-05031
Staff Data Request Sets 29 and 32

Enclosed please find Southwest Gas' supplemental responses to Staff-29-167 and Staff-32-224 in the above-referenced docket.

Should you have any questions, please do not hesitate to contact me. You may reach me directly at (702) 876-7266.

Respectfully,

Amy L. Timperley
Director/Regulation & Energy Efficiency

Enclosures

c: Michelle Daniel, Legal Secretary – Las Vegas
Bureau of Consumer Protection – Carson City
Bureau of Consumer Protection – Las Vegas
pucn.sc@puc.nv.gov
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**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-29
(STAFF-29-167 THROUGH STAFF-29-167)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/19/2018

REQUEST NO: Staff-29-167

Reference: MDR 38 - Vendor Listing

With respect to the following list of vendors and checks written, please provide the following:

1. Identify the entity that issued the check;
2. Identify the cost center and account(s) which were charged;
3. State the purpose of the expenditure; and
4. Any other information that would be relevant in determining whether and to what extent the amounts are included for recovery in this case, either as part of a capitalized cost or an expense.

Vendor Number	VENDOR_NAME	CHECK_NUMBER	CHECK_DATE	AMOUNT
129927	HEY BARTENDER LLC	2055278	28-NOV-2017 00:00:00	300.00
132427	JEFF SHURLEY	2059843	25-JAN-2018 00:00:00	1,748.74
132427	JEFF SHURLEY	2058644	11-JAN-2018 00:00:00	1,748.74
132427	JEFF SHURLEY	2058123	04-JAN-2018 00:00:00	1,748.74
132427	JEFF SHURLEY	2056532	14-DEC-2017 00:00:00	1,748.74
132291	JRA DENTAL PLLC [1]	2056133	08-DEC-2017 00:00:00	1,060.00
132291	JRA DENTAL PLLC [1]	2051829	13-OCT-2017 00:00:00	1,060.00
132158	LAS VEGAS 51S	2047717	22-AUG-2017 00:00:00	7,500.00
131916	LAXALT FOR NEVADA	2052350	19-OCT-2017 00:00:00	2,500.00
131916	LAXALT FOR NEVADA	2039439	04-MAY-2017 00:00:00	5,000.00
119128	PANERA BREAD	2049867	19-SEP-2017 00:00:00	312.22

125866	RED ROCK GOLF LP	2058695	11-JAN-2018 00:00:00	990.00
125866	RED ROCK GOLF LP	2057686	28-DEC-2017 00:00:00	1,300.00
125866	RED ROCK GOLF LP	2056858	19-DEC-2017 00:00:00	1,300.00
125866	RED ROCK GOLF LP	2056578	14-DEC-2017 00:00:00	1,905.00
125866	RED ROCK GOLF LP	2056361	12-DEC-2017 00:00:00	1,835.00
125866	RED ROCK GOLF LP	2053817	07-NOV-2017 00:00:00	780.00
125866	RED ROCK GOLF LP	2051755	12-OCT-2017 00:00:00	605.00
125866	RED ROCK GOLF LP	2049374	12-SEP-2017 00:00:00	1,325.00
125866	RED ROCK GOLF LP	2047479	17-AUG-2017 00:00:00	605.00
125866	RED ROCK GOLF LP	2046181	01-AUG-2017 00:00:00	605.00
125866	RED ROCK GOLF LP	2045938	27-JUL-2017 00:00:00	439.44
125866	RED ROCK GOLF LP	2043526	27-JUN-2017 00:00:00	880.00
125866	RED ROCK GOLF LP	2041897	06-JUN-2017 00:00:00	625.00
125866	RED ROCK GOLF LP	2040017	11-MAY-2017 00:00:00	605.00
125866	RED ROCK GOLF LP	2037471	11-APR-2017 00:00:00	965.00
125866	RED ROCK GOLF LP	2036427	28-MAR-2017 00:00:00	360.00
125866	RED ROCK GOLF LP	2035487	16-MAR-2017 00:00:00	626.82
125866	RED ROCK GOLF LP	2034986	09-MAR-2017 00:00:00	1,454.17
125866	RED ROCK GOLF LP	2033596	21-FEB-2017 00:00:00	360.00
132346	UNLVSPORTS PROPERTIES LLC	2056416	12-DEC-2017 00:00:00	49,000.00

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

All of the transactions identified above were issued by Southwest Gas. Please refer to Staff-29-167 Attachment 1 for a list of 23 of the transactions included in the above and the account to which each of them was charged. Of the 23 transactions, 17 are not requested for cost recovery in the instant docket as they were charged below-the line to a 426 account.

Please note, there are eight transactions that are being researched – the Company will supplement the response to this data request by Thursday, August 9.

SUPPLEMENTAL RESPONSE:

Please refer to Supplemental Staff-29-167 Attachment 1 for a list of the remaining eight transactions included in the above table and the account to which each of them was charged. The Company will make the noted adjustments in its certification filing.

SOUTHWEST GAS CORPORATION
2018 NEVADA GENERAL RATE CASE
IN RESPONSE TO STAFF-29-167

Vendor Number	Vendor Name	Check Number	Amount	Account	Purpose
132427	JEFF SHURLEY	2059843	1,748.74	92500.0000	Worker's comp claim payments
132427	JEFF SHURLEY	2058644	1,748.74	92500.0000	Worker's comp claim payments
132427	JEFF SHURLEY	2058123	1,748.74	92500.0000	Worker's comp claim payments
132427	JEFF SHURLEY	2056532	1,748.74	92500.0000	Worker's comp claim payments
132291	JRA DENTAL PLLC [1]	2056133	1,060.00	25200.1399	Facilities Extension Agreement (FEA)refund
132291	JRA DENTAL PLLC [1]	2051829	1,060.00	25200.1399	Same as above (chk was voided/re-issued on 12/8/17)
131916	LAXALT FOR NEVADA	2052350	2,500.00	42640.6228	
131916	LAXALT FOR NEVADA	2039439	5,000.00	42640.6228	
125866	RED ROCK GOLF LP	2058695	990.00	42640.6228	
125866	RED ROCK GOLF LP	2056858	1,300.00	42650.6229	
125866	RED ROCK GOLF LP	2056578	1,905.00	42650.6229	
125866	RED ROCK GOLF LP	2056361	1,835.00	42650.6229	
125866	RED ROCK GOLF LP	2053817	780.00	42650.6229	
125866	RED ROCK GOLF LP	2051755	605.00	42650.6229	
125866	RED ROCK GOLF LP	2049374	1,325.00	42650.6229	
125866	RED ROCK GOLF LP	2047479	605.00	42650.6229	
125866	RED ROCK GOLF LP	2046181	605.00	42650.6229	
125866	RED ROCK GOLF LP	2041897	625.00	42650.6229	
125866	RED ROCK GOLF LP	2040017	605.00	42650.6229	
125866	RED ROCK GOLF LP	2037471	965.00	42650.6229	
125866	RED ROCK GOLF LP	2036427	360.00	42650.6229	
125866	RED ROCK GOLF LP	2035487	626.82	42650.6229	
125866	RED ROCK GOLF LP	2033596	360.00	42650.6229	
<u>Research in progress for the following:</u>					
129927	HEY BARTENDER LLC	2055278	300.00	90300.1771	Will be reclassified to a 426 account
132158	LAS VEGAS 51S	2047717	7,500.00	93010.1679	Safety Advertising
119128	PANERA BREAD	2049867	312.22	92300.0000	Will be reclassified to a 426 account
125866	RED ROCK GOLF LP	2057686	1,300.00	92100.0000	Will be reclassified to a 426 account
125866	RED ROCK GOLF LP	2045938	439.44	42650.6229 \$360.00 92100.0000 \$79.44	\$79.44 Will be reclassified to a 426 account
125866	RED ROCK GOLF LP	2043526	880.00	42650.6229 \$360.00 92100.0000 \$500.00	\$500.00 Will be reclassified to a 426 account
125866	RED ROCK GOLF LP	2034986	1,454.17	42650.6229 \$605.00 0061W0001533 \$849.17	\$849.17 reclassified to 426 account in July 2018
132346	UNLV SPORTS PROPERTIES LLC	2056416	49,000.00	93010.1679 \$39,200 42650.6229 \$9,800.00	Safety Advertising (Account 93010 Transaction)

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-32
(STAFF-32-223 THROUGH STAFF-32-226)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/24/2018

REQUEST NO: Staff-32-224

Reference: MDR 01-020 and MDR 01-021

MDR 01-021 directs the reader to MDR 01-020 indicating that the trial balance contains the same data found in the general ledger.

- A. Please provide the general ledger requested in MDR 01-21 in the same format as has customarily been provided to Staff during its on-site visits in prior Annual Rate adjustment ("ARA") filings (e.g., Docket Nos. 17-06002, 16-06003, et al.).
- B. Please provide the general ledger in its entirety, encompassing all general ledger accounts for the Company's Nevada jurisdiction; please provide the response in both pdf and excel files (for the latter with all references and links in tact).
- C. Please update this request when the Company files certification.

RESPONDENT: General Accounting

RESPONSE:

Please see the attached electronic files which contain SWG's general ledgers for each month from the period February 2017 through January 2018 in both pdf and excel format. The Company will supplement this response with the information for the certification period.

SUPPLEMENTAL RESPONSE:

Please refer to the following three attachments for the requested information.

Staff-32-224_201702 - 201707 NV & CORP Detail
Staff-32-224_201708 - 201801 NV & CORP Detail
Staff-32-224_201702 - 201801 NV & CORP Summary



SOUTHWEST GAS CORPORATION

September 10, 2018

Staff Counsel Support
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, NV 89701-3109

Via Electronic and Overnight Mail

Subject: Southwest Gas Corporation
Docket No. 18-05031
Staff Data Request Set 19

Enclosed please find Southwest Gas' supplemental response to Question No. 125 in the above-referenced docket.

Should you have any questions, please do not hesitate to contact me. You may reach me directly at (702) 876-7266.

Respectfully,

Amy L. Timperley
Director/Regulation & Energy Efficiency

Enclosures

c: Michelle Daniel, Legal Secretary – Las Vegas
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Bureau of Consumer Protection – Las Vegas
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**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-19
(STAFF-19-125 THROUGH STAFF-19-126)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/02/2018

REQUEST NO: Staff-19-125

Reference: Stipulation in Docket No. 17-08020

Please outline in detail where the following adjustments have been made in the current general rate case filing:

- A. Cost recovery of the replacement backhoe as a result of the Anasazi Incident have been removed.
- B. Removal of the costs of the \$391,343 costs associated with the Anasazi and Cheyenne Incidents. As part of the response if the answer is that no costs are included in this filing as a result of these Incidents being outside of the test period, please confirm that none of the costs associated with repairing these facilities were capitalized.
- C. Confirmation that the civil penalty amount associated with this Docket has not been included in the revenue requirement requested.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

- A. The backhoe replaced as a result of the Anasazi incident was placed in service in November 2016. The Company will make an adjustment to plant in-service in July 2018 to set the basis for this asset to zero. The Company will supplement the response to this data request showing the entry following the July month-end close process.
- B. The Anasazi incident occurred July 26, 2016 and O&M costs were charged to expense prior to the beginning of the test period in the instant docket. Two work orders related to the replacement and abandonment of main were capitalized and closed to plant in service in June and April of 2018. The facilities relating to those work orders remain in service. The associated costs were \$14,503.72 and \$12,294.63, respectively.

C. The civil penalty amount associated with this Docket is not included in the requested revenue requirement as it was expensed to account 426.3, a below-the-line account, as shown in Staff-19-125 Attachment 1.

SUPPLEMENTAL RESPONSE:

Please refer to Staff-19-125 Attachment 2 for the journal entry that adjusted the basis of the backhoe replaced as a result of the Anasazi incident to zero.

Business Segment	Major Location	Asset Location	Asset Description	Property Unit Property	Work Order Number	In Service	Vehicle Num	Accum Qty	Accum Cost	Allocated Reserve	Net Value
Gas	Southern Nevada Rate Juris, 0880	Southern Nevada District : 0021 : SONV									
	13108275	396.00 Power Operated Equipment	2016 JOHN DEERE BACKHOE #6286	3960006 Backhoe: 3960006	0021W0002755	2016 OCT-16	6286	1	\$108,088.35	\$12,446.70	\$95,641.65
				Total: 3960006 Backhoe: 3960006				1	\$108,088.35	\$12,446.70	\$95,641.65
				Total: 396.00 Power Operated Equipment					\$108,088.35	\$12,446.70	\$95,641.65
				Asset Location Total:					\$108,088.35	\$12,446.70	\$95,641.65
				Major Location Total:					\$108,088.35	\$12,446.70	\$95,641.65
				Business Segment Total:					\$108,088.35	\$12,446.70	\$95,641.65
				Company Total:					\$108,088.35	\$12,446.70	\$95,641.65
				Grand Total for Selected Assets:				1	\$108,088.35	\$12,446.70	\$95,641.65

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-39
(STAFF-39-239 THROUGH STAFF-39-242)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 08/07/2018

REQUEST NO: Staff-39-240

Reference: SWG response to Staff 125

In its response to Part A of Staff DR 125, SWG stated that it would make an adjustment to plant in-service in July 2018 to set the basis for the replacement backhoe asset to zero. Please clarify whether or not SWG intends to remove the costs associated with replacement of the backhoe as a result of the Anasazi incident in its certification filing to be made on August 21, 2018. If not, please explain why and provide Staff a breakdown of the journal entries to all rate base accounts and expense accounts necessary for Staff to reflect such a disallowance in the revenue requirement contained within Staff's testimony.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

The Company completed a journal entry, recorded in July 2018, to write off the above-referenced backhoe. As such, the cost of service in the Company's certification filing will not include any amount of rate base or expense related to the backhoe. Please refer to Staff-39-240 Attachment 1 for the supporting documentation.

Net Value Asset Level (Eng In Service Yr)
Southwest Gas Corporation

Month Ending : Jun-2018

Business Segment	Major Location	Asset Location	Asset Id	Utility Account	Asset Description	Property Unit	Property	Work Order Number	Vintage	In Service	Vehicle Num	Accum Qty	Accum Cost	Allocated Reserve	Net Value
Gas	Southern Nevada Rate Juris, 0880	Southern Nevada District : 0021 : SONV	13108275	396.00 Power Operated Equipment	2016 JOHN DEERE BACKHOE #6286	3960006	Backhoe: 3960006	0021W0002755	2016	OCT-16	6286	1	\$108,088.35	\$12,446.70	\$95,641.65
Total: 396.00 Power Operated Equipment													\$95,641.65		
Asset Location Total:													\$95,641.65		
Major Location Total:													\$95,641.65		
Business Segment Total:													\$95,641.65		
Company Total:													\$95,641.65		
Grand Total for Selected Assets:													\$95,641.65		

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-188

Reference: Vendor Number 052695 - Metro Pizza

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 052695 - Metro Pizza and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to Staff-30-188 Attachment 1 for a list of work orders included in MDR 106 and the amounts paid to the vendors listed in Staff data requests 188 through 198. Notwithstanding the reasonable nature of these business expenses, the Company evaluated the inclusion of these expenditures in capital work orders and determined that they are more appropriately considered an operating expense. Consequently, due to the timing of when these expenses were incurred (prior to the test period in the instant docket), the Company is not seeking recovery of these costs in the instant docket.

SOUTHWEST GAS CORPORATION
2018 NEVADA GENERAL RATE CASE
DOCKET NO. 18-05031
STAFF DATA REQUEST 188-198

Line No.	Vendor	Work Order	Project Name	Invoice Amount	Line No.
1	052695	0021W0002286	EWS Replacement SNN	\$ 255	1
2	Metro Pizza	0061W0000511	FOMS Phase 2 - Work Mgmt	1,384	2
3		0061W0000669	SCADA Replacement Project	744	3
4		0061W0000740	Remedy Upgrade Project	96	4
5		0061W0000778	Purchase Exchange Migration	276	5
6		0061W0000876	Web Content Management Design	275	6
7		0061W0000888	GIS Mapping Migration Project	607	7
8		0061W0000934	Sharepoint 2010 Project	1,369	8
9		0061W0000980	Data Loss Prevention Software	236	9
10		0061W0001001	FOMS Phase 1 - Customer Service	487	10
11		0061W0001059	Financial Applications Replacement	2,142	11
12		0061W0001120	Web Content Mgmt Phase II	559	12
13		0061W0001533	CIC Upgrade	581	13
14		0061W0001875	SCADA Hdw to Replc H1 and H2	173	14
15		0061W0002287	EWS Replacement at Corporate	672	15
16		0061W0003009	DMC Remedy 9 Upgrade	218	16
17			Subtotal Vendor 052695	\$ 10,073	17
18	110743	0061W0000511	FOMS Phase 2 - Work Mgmt	\$ 451	18
19	Capriottis	0061W0000778	Purchase Exchange Migration	52	19
20		0061W0001001	FOMS Phase 1 - Customer Service	221	20
21		0061W0001059	Financial Applications Replacement	104	21
22		0061W0001120	Web Content Mgmt Phase II	441	22
23		0061W0002287	EWS Replacement at Corporate	172	23
24			Subtotal Vendor 110743	\$ 1,440	24
25	128066	0061W0001059	Financial Applications Replacement	642	25
26	Fat Greek	0061W0001533	CIC Upgrade	112	26
27		0061W0002287	EWS Replacement at Corporate	152	27
28		0061W0002823	Web Agency Portal Project	55	28
29			Subtotal Vendor 128066	\$ 961	29
30	106484	0061W0000669	SCADA Replacement Project	\$ 426	30
31	Jason's Deli	0061W0000806	COYL Application Development	46	31
32		0061W0000876	Web Content Management Design	317	32
33		0061W0000888	Web Content Management Design	330	33
34		0061W0000934	Sharepoint 2010 Project	719	34
35		0061W0000963	PowerPlan Tax Repairs	365	35
36		0061W0001001	FOMS Phase 1 - Customer Service	216	36
37		0061W0001059	Financial Applications Replacement	287	37
38		0061W0001120	Web Content Mgmt Phase II	189	38
39		0061W0001533	CIC Upgrade	74	39
40			Subtotal Vendor 106484	\$ 2,969	40
41	126615	0061W0000511	FOMS Phase 2 - Work Mgmt	\$ 964	41
42	Lunch Crew Catering	0061W0001059	Financial Applications Replacement	403	42
43			Subtotal Vendor 126615	\$ 1,367	43
44	067251	0061W0000876	Web Content Management Design	\$ 165	44
45	Honey Baked Ham	0061W0000888	GIS Mapping Migration Project	834	45
46		0061W0001059	Financial Applications Replacement	292	46
47		0061W0002823	Web Agency Portal Project	128	47

**SOUTHWEST GAS CORPORATION
2018 NEVADA GENERAL RATE CASE
DOCKET NO. 18-05031
STAFF DATA REQUEST 188-198**

Line No.	Vendor	Work Order	Project Name	Invoice Amount	Line No.
48			Subtotal Vendor 067251	\$ 1,419	48
49	112219	0021W0002775	2016 Davis Dam Compressor Sta	28	49
50	Panda Express	0061W0000511	FOMS Phase 2 - Work Mgmt	326	50
51		0061W0000888	GIS Mapping Migration Project	642	51
52		0061W0000934	Sharepoint 2010 Project	387	52
53		0061W0001001	FOMS Phase 1 - Customer Service	130	53
54		0061W0001059	Financial Applications Replacement	950	54
55		0061W0001686	CPM Solution	222	55
56			Subtotal Vendor 112219	\$ 2,685	56
57	119128	0061W0000511	FOMS Phase 2 - Work Mgmt	\$ 420	57
58	Panera Bread	0061W0000740	Remedy Upgrade Project	77	58
59		0061W0000876	Web Content Management Design	639	59
60		0061W0000888	GIS Mapping Migration Project	1,591	60
61		0061W0000934	Sharepoint 2010 Project	406	61
62		0061W0000980	Data Loss Prevention Software	331	62
63		0061W0001059	Financial Applications Replacement	1,235	63
64		0061W0001120	Web Content Mgmt Phase II	958	64
65		0061W0001533	CIC Upgrade	639	65
66		0061W0003009	DMC Remedy 9 Upgrade	190	66
67			Subtotal Vendor 119128	\$ 6,485	67
68	127366	0061W0001059	Financial Applications Replacement	\$ 131	68
69	Port of Subs		Subtotal Vendor 127366	\$ 131	69
70	124046	0061W0001059	Financial Applications Replacement	\$ 1,003	70
71	Qdoba		Subtotal Vendor 124046	\$ 1,003	71
72	119178	0061W0000740	Remedy Upgrade Project	\$ 133	72
73	Sky Top Vending	0061W0000934	Sharepoint 2010 Project	140	73
74		0061W0001059	Financial Applications Replacement	680	74
75		0061W0001120	Web Content Mgmt Phase II	100	75
76		0061W0001533	CIC Upgrade	14	76
77		0061W0001686	CPM Solution	18	77
78		0061W0002129	CPM Project Phase II	84	78
79			Subtotal Vendor 119178	\$ 1,170	79
80			Total:	\$ 29,703	80

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-189

Reference: Vendor Number 110743 – Capriottis

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 110743 - Capriottis and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-190

Reference: Vendor Number 128066 - Fat Greek

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 128066 - Fat Greek and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-191

Reference: Vendor Number 106484 - Jason's Deli

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 106484 - Jason's Deli and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-192

Reference: Vendor Number 126615 - Lunch Crew Catering

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 126615 - Lunch Crew Catering and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-193

Reference: Vendor Number 067251 - Original Honey Baked Ham

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 067251 - Original Honey Baked Ham and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-194

Reference: Vendor Number 112219 - Panda Express

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 112219 - Panda Express and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-195

Reference: Vendor Number 119128 - Panera Bread

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 119128 - Panera Bread and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-196

Reference: Vendor Number 127366 - Port of Subs

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 127366 - Port of Subs and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-197

Reference: Vendor Number 124046 – Qdoba

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 124046 - Qdoba and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-198

Reference: Vendor Number 119178 - Sky Top Vending

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 119178 - Sky Top Vending and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to the response to Staff-30-188.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-199

Reference: Vendor Number 128420 - European Massage Therapy School

For all of the Work Orders listed in MDR 106, please identify every Work Order in which monies were paid to Vendor Number 128420 - European Massage Therapy School and the amount paid.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

A total of \$1,645 was paid to Vendor Number 128420, charged to 0061W0001059. The Company completed a journal entry in July 2018 to remove this amount from the referenced capital work order and is not seeking recovery of these costs in the instant docket.

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-39
(STAFF-39-239 THROUGH STAFF-39-242)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 08/07/2018

REQUEST NO: Staff-39-239

Reference: SWG Responses to Staff DRs 188 – 199

In the Responses to Staff DRs 188-199, SWG stated that the expenditures associated with the vendors identified in Staff DRs 188-199 were more appropriately considered operating expenses and, as such, would not seek recovery of these costs in the instant docket since the expense did not occur in the test period. Please clarify whether or not SWG intends to remove the costs associated with the vendors identified in Staff DRs 188-199 in its certification filing to be made on August 21, 2018. If not, please explain why and provide Staff a breakdown of the journal entries to all rate base accounts and expense accounts necessary for Staff to reflect such a disallowance in the revenue requirement contained within Staff's testimony.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to Staff-39-239 Attachment 1 for a copy of the journal entry made in July 2017 to remove the costs referenced above by Staff from capital and record them in a below-the-line account. As such, the cost of service in the certification filing will not include any rate base or expense related to these items.

Journal Details

Journal Id: 25413
 Southwest Gas Corporation
 Date Created: 08/02/2018
 Time Created: 16:07:21
 Creating User: Andee Hughes (AMH1)
 Description: Capital Reclass
 Long Description: Capital Reclass requested by the Regulation Department
 Attachment Available: No
 Debits/Credits: 151,292.54 / (151,292.54)
 Month Number: 201807
 GL Journal Cat: 091
 Reversing Journal: No
 Approval Status: Sent for Approval
 Authorizer Date: Keith VanTress (KEV1) *KVT*

Company	ORC	RD	Account Number	Account Activity	Program Reference	Cost Element	Work Order	Future Use	Major Project	Statistics Code	Line Description	Quantity	Amount
01	3570	0052	10700	9003		2510	0052W0000885		MP SW		Capital Reclass	0.00	(51.33)
01	3570	0052	42650	6229		2510					Capital Reclass	0.00	51.33
01	1086	0061	10700	9003		2510	0061W0001059		MP SW		Capital Reclass	0.00	(3,873.95)
01	1310	0061	10700	9003		2510	0061W0001059		MP SW		Capital Reclass	0.00	(15,855.69)
01	1310	0061	10700	9003		2510	0061W0001686		MP SW		Capital Reclass	0.00	(1,018.05)
01	2215	0061	10700	9003		2510	0061W0000876		MP SW		Capital Reclass	0.00	(1,537.42)
01	3002	0061	10700	9003		2510	0061W0002490		MP SW		Capital Reclass	0.00	(161.59)
01	3025	0061	10700	9003		2510	0061W0003009		MP SW		Capital Reclass	0.00	4,125.00
01	3055	0061	10700	9003		2510	0061W0000778		MP SW		Capital Reclass	0.00	(352.14)
01	3055	0061	10700	9003		2510	0061W0000934		MP SW		Capital Reclass	0.00	(5,000.57)
01	3055	0061	10700	9003		2510	0061W0003416		MP SW		Capital Reclass	0.00	(3,228.95)
01	3065	0061	10700	9003		2510	0061W0000980		MP SW		Capital Reclass	0.00	(1,347.87)
01	3075	0061	10700	9713		2510	0061W0003622		MP SW		Capital Reclass	0.00	(275.12)
01	3075	0061	10700	9715		2510	0061W0001875		MP SW		Capital Reclass	0.00	(1,596.28)
01	3075	0061	10700	9715		2510	0061W0002185		MWS RPLCMNT 21		Capital Reclass	0.00	(82.78)
01	3075	0061	10700	9715		2510	0061W0002287		MP SW		Capital Reclass	0.00	(5,426.70)
01	3080	0061	10700	9003		2510	0061W0003424		NEXUS PROJECT		Capital Reclass	0.00	(394.06)
01	3165	0061	10700	9003		2510	0061W0001059		MP SW		Capital Reclass	0.00	(414.14)
01	3170	0061	10700	9715		2510	0061W0002637		MP SW		Capital Reclass	0.00	(62.40)
01	3256	0061	10700	9003		2510	0061W0001012		MP SW		Capital Reclass	0.00	(1,427.36)
01	3256	0061	10700	9003		2510	0061W0002129		MP SW		Capital Reclass	0.00	0.01
01	3256	0061	10700	9003		2510	0061W0003009		MP SW		Capital Reclass	0.00	(5,747.61)
01	3256	0061	10700	9003		2510	0061W0003100		MP SW		Capital Reclass	0.00	(2,522.90)
01	3256	0061	10700	9003		2510	0061W0003124		MP SW		Capital Reclass	0.00	(82.50)
01	3256	0061	10700	9003		2510	0061W0003520		MP SW		Capital Reclass	0.00	(111.34)
01	3260	0061	10700	9003		2510	0061W0000740		MP SW		Capital Reclass	0.00	(157.10)
01	3260	0061	10700	9003		2510	0061W0000963		MP SW		Capital Reclass	0.00	(631.37)
01	3260	0061	10700	9003		2510	0061W0001059		MP SW		Capital Reclass	0.00	(20,753.53)
01	3260	0061	10700	9003		2510	0061W0001120		MP SW		Capital Reclass	0.00	(5,973.36)

Docket No. 18-05031
 Staff-39-239 Attachment 1

08/02/2018, 16:12:15

Journal Details

Journal Id: 25413 Southwest Gas Corporation

Date Created: 08/02/2018
Time Created: 16:07:21
Creating User: Andee Hughes (AMH1)
Description: Capital Reclass
Long Description: Capital Reclass requested by the Regulation Department
GL Journal Cat: 091
Month Number: 201807
Debits/Credits: 151,292.54 / (151,292.54)
Reversing Journal: No
Approval Status: Sent for Approval
Authorizer Date
Keith VanTress (KEY1)

Attachment Available: No

Company	ORC	RD	Account Number	Account Activity	Program Reference	Cost Element	Work Order	Future Use Major Project	Statistics Code	Line Description	Quantity	Amount
01	3260	0061	10700	9003		2510	0061W0001686	MP SW		Capital Reclass	0.00	(4,750.76)
01	3260	0061	10700	9003		2510	0061W0002129	MP SW		Capital Reclass	0.00	(2,659.74)
01	3260	0061	10700	9003		2510	0061W0002687	MP SW		Capital Reclass	0.00	(1,382.25)
01	3260	0061	10700	9003		2510	0061W0002738	MP SW		Capital Reclass	0.00	(2,870.68)
01	3260	0061	10700	9003		2510	0061W0003584	MP SW		Capital Reclass	0.00	(76.72)
01	3260	0061	10700	9003		2510	0061W0003641	MP SW		Capital Reclass	0.00	(676.37)
01	3265	0061	10700	9003		2510	0061W0000759	MP SW		Capital Reclass	0.00	(692.06)
01	3265	0061	10700	9003		2510	0061W0001096	MP SW		Capital Reclass	0.00	(109.27)
01	3265	0061	10700	9003		2510	0061W0001533	MP SW		Capital Reclass	0.00	(3,966.81)
01	3265	0061	10700	9003		2510	0061W0002063	MP SW		Capital Reclass	0.00	(118.83)
01	3265	0061	10700	9003		2510	0061W0002490	MP SW		Capital Reclass	0.00	(5,866.49)
01	3265	0061	10700	9003		2510	0061W0002823	MP SW		Capital Reclass	0.00	(555.31)
01	3265	0061	10700	9003		2510	0061W0003424	NEXUS PROJECT		Capital Reclass	0.00	(2,179.75)
01	3265	0061	10700	9003		2510	0061W0003606	MP SW		Capital Reclass	0.00	(1,463.31)
01	3270	0061	10700	9048		2510	0061W0000511	FOMS FLD OPS M		Capital Reclass	0.00	(1,899.54)
01	3270	0061	10700	9048		2510	0061W0001001	FOMS FLD OPS M		Capital Reclass	0.00	(4,231.95)
01	3271	0061	10700	9003		2510	0061W0000669	MP SW		Capital Reclass	0.00	(3,220.10)
01	3271	0061	10700	9003		2510	0061W0000740	MP SW		Capital Reclass	0.00	(222.23)
01	3271	0061	10700	9003		2510	0061W0000888	MP SW		Capital Reclass	0.00	(12,628.13)
01	3271	0061	10700	9003		2510	0061W0000898	MP SW		Capital Reclass	0.00	(54.59)
01	3271	0061	10700	9003		2510	0061W0001096	MP SW		Capital Reclass	0.00	(12,092.58)
01	3271	0061	10700	9003		2510	0061W0001101	MP SW		Capital Reclass	0.00	(88.59)
01	3271	0061	10700	9003		2510	0061W0002154	MP SW		Capital Reclass	0.00	(115.44)
01	3271	0061	10700	9003		2510	0061W0003101	MP SW		Capital Reclass	0.00	(1,918.91)
01	3271	0061	10700	9003		2510	0061W0003658	MP SW		Capital Reclass	0.00	(118.50)
01	3270	0061	10700	9048		2510	0061W0001001	FOMS FLD OPS M		Capital Reclass	0.00	(526.30)
01	3340	0061	10700	9003		2510	0061W0003584	MP SW		Capital Reclass	0.00	(258.06)
01	3362	0061	10700	9003		2510	0061W0002154	MP SW		Capital Reclass	0.00	(185.58)
01	3362	0061	10700	9003		2510	0061W0002490	MP SW		Capital Reclass	0.00	(402.67)

Journal Details
Southwest Gas Corporation

Journal Id: 25413
Date Created: 08/02/2018
Time Created: 16:07:21
Creating User: Andee Hughes (AMH1)
Description: Capital Reclass
Long Description: Capital Reclass requested by the Regulation Department
GL Journal Cat: 091
Month Number: 201807
Debits/Credits: 151,292.54 / (151,292.54)
Attachment Available: No
Reversing Journal: No
Approval Status: Sent for Approval
Authorizer: Keith VanTress (KEV1)

Company	ORC	RD	Account Number	Account Activity	Program Reference	Cost Element	Work Order	Future Use Major Project	Statistics Code	Line Description	Quantity	Amount
01	3905	0061	10700	9003		2510	0061W0002490	MP SW		Capital Reclass	0.00	(5,973.92)
01	4210	0061	10700	9003		2510	0061W0002687	MP SW		Capital Reclass	0.00	(44,777)
01	5123	0061	10700	9003		2510	0061W0002129	MP SW		Capital Reclass	0.00	(73,699)
01	6104	0061	10700	9003		2510	0061W0000806	MP SW		Capital Reclass	0.00	(222,999)
01	7140	0061	10700	9003		2510	0061W0001059	MP SW		Capital Reclass	0.00	(487,119)
01	7510	0061	10700	9003		2510	0061W0000806	MP SW		Capital Reclass	0.00	(212,555)
01	8105	0061	10700	9003		2510	0061W0000888	MP SW		Capital Reclass	0.00	(646,20)
01	8105	0061	10700	9003		2510	0061W0001096	MP SW		Capital Reclass	0.00	(99,97)
01	8330	0061	10700	9003		2510	0061W0002738	MP SW		Capital Reclass	0.00	(13,59)
01	3362	0061	42850	6229		2510				Capital Reclass	0.00	147,116.20

Journal Details

Journal Id: 25412
Date Created: 08/02/2018
Time Created: 15:41:59
Creating User: Andee Hughes (AMH1)
Description: Capital Reclass
Long Description: Capital Reclass requested by the Regulation Department

Southwest Gas Corporation
GL Journal Cat: 092 /
Month Number: 201807
Debits/Credits: 1,169.55 / (1,169.55)
Attachment Available: No

Reversing Journal: No
Approval Status: Sent for Approval
Authorizer Date: 8/2/2018
Keith VanTress (KEV1)

Company	ORC	RD	Account Number	Account Activity	Program Reference	Cost Element	Work Order	Future Use Major Project	Statistics Code	Line Description	Quantity	Amount
01	1310	0061	10700	9003	2510	0061W0001059	MP SW			CAPITAL RECLASS	0.00	(110.48)
01	3055	0061	10700	9003	2510	0061W0000934	MP SW			CAPITAL RECLASS	0.00	(139.99)
01	3260	0061	10700	9003	2510	0061W0000740	MP SW			CAPITAL RECLASS	0.00	(100.66)
01	3260	0061	10700	9003	2510	0061W0001059	MP SW			CAPITAL RECLASS	0.00	(569.48)
01	3260	0061	10700	9003	2510	0061W0001120	MP SW			CAPITAL RECLASS	0.00	(99.57)
01	3260	0061	10700	9003	2510	0061W0001686	MP SW			CAPITAL RECLASS	0.00	(18.28)
01	3260	0061	10700	9003	2510	0061W0002129	MP SW			CAPITAL RECLASS	0.00	(84.44)
01	3260	0061	10700	9003	3212	0061W0000740	MP SW			CAPITAL RECLASS	0.00	(32.37)
01	3265	0061	10700	9003	2510	0061W0001533	MP SW			CAPITAL RECLASS	0.00	(14.28)
01	1310	0061	42650	6229	2510					CAPITAL RECLASS	0.00	110.48
01	3055	0061	42650	6229	2510					CAPITAL RECLASS	0.00	139.99
01	3260	0061	42650	6229	2510					CAPITAL RECLASS	0.00	100.66
01	3260	0061	42650	6229	2510					CAPITAL RECLASS	0.00	569.48
01	3260	0061	42650	6229	2510					CAPITAL RECLASS	0.00	99.57
01	3260	0061	42650	6229	2510					CAPITAL RECLASS	0.00	18.28
01	3260	0061	42650	6229	2510					CAPITAL RECLASS	0.00	84.44
01	3260	0061	42650	6229	3212					CAPITAL RECLASS	0.00	32.37
01	3265	0061	42650	6229	2510					CAPITAL RECLASS	0.00	14.28

Journal Details

Southwest Gas Corporation

Journal Id: 25414

Date Created: 08/02/2018
 Time Created: 16:15:48
 Creating User: Andee Hughes (AMH1)
 Description: Capital Reclass
 Long Description: Capital Reclass requested by the Regulation Department

GL Journal Cat: 094 ✓
 Month Number: 201807 ✓
 Debits/Credits: 1,645.00 / (1,645.00)

Reversing Journal: No
 Approval Status: Sent for Approval
 Authorizer Date: Keith VanTress (KEV1) *KEV* 8/2/18

Attachment Available: No

Company	ORC	RD	Account Number	Account Activity	Program Reference	Cost Element	Work Order	Future Use Major Project	Statistics Code	Line Description	Quantity	Amount
01	3260	0061	10700	9003	3514	3514	0061W0001059	MP SW		CAPITAL RECLASS	0.00	(1,645.00)
01	3362	0061	42650	6229	3514	3514				CAPITAL RECLASS	0.00	1,645.00

Docket No. 18-05031
 Staff-39-239 Attachment 1
 Sheet 5 of 5

08/02/2018, 16:21:04

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-47
(STAFF-47-299 THROUGH STAFF-47-311)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 08/20/2018

REQUEST NO: Staff-47-301

Reference: MDR 106 - System Allocable Plant

For all System Allocable Plant Work Orders listed in MDR 106, please provide a breakdown of the allocation of the total costs to each of SWG's divisions, including Paiute Pipeline Company.

RESPONDENT: Reg & Energy Efficiency

RESPONSE:

Please refer to Staff-47-301 Attachment 1 for the allocation of System Allocable plant to each ratemaking jurisdiction using the 4-Factor (for state ratemaking jurisdictions) and MMF (for FERC ratemaking jurisdictions) allocation factors included in the filing in Statement N. All System Allocable plant work orders are allocated with the same methodology.

The annual amount of System Allocable plant allocated to Paiute and Southwest Gas Transmission Company (SGTC) is determined each year, and these "rents" charged to Paiute and SGTC are credited back to System Allocable Account 931, Rents each month. Each state ratemaking jurisdiction receives their share of this credit via the 4-Factor allocation.

**SOUTHWEST GAS CORPORATION
SYSTEM ALLOCABLE PLANT
WORK ORDERS CLOSED TO PLANT
JUNE 2012 THROUGH JANUARY 2018
STAFF DR-47-301**

Line No.	Work Order Number (a)	Description (b)	Date First Transferred to Plant (c)	Total Amount (d)	Allocation to								Line No.
					Southern Nevada (e)	Northern Nevada (f)	Southern California (g)	Northern California (h)	South Lake Tahoe (i)	Arizona (j)	Palute (k)	SGTC (l)	
121	0057W0001874	Corporate Furniture replacement	Mar-16	156,799	44,114	9,182	12,338	2,607	1,747	86,812	6,853	50	121
122	0061W0000837	GSI Trimble Upgrade	Sep-12	154,340	43,422	9,038	12,144	2,566	1,720	85,450	6,745	49	122
123	0061W0001005	Microsoft SQL Database	Dec-13	153,915	43,302	9,013	12,111	2,559	1,715	85,215	6,727	49	123
124	0061W0001877	Cisco Nexus F3 Cards/Licenses	Dec-15	150,128	42,237	8,791	11,813	2,496	1,673	83,118	6,561	48	124
125	0061W0000568	Purch Farms based procedures	Aug-14	150,000	42,201	8,784	11,803	2,484	1,672	83,047	6,555	48	125
126	0061W0001567	BDNA Normalize and Analyze soft	Dec-15	148,724	41,842	8,709	11,703	2,473	1,657	82,341	6,500	48	126
127	0057W0002699	Bldg A & C Chilled Water & Hot Wat	Sep-17	148,695	41,833	8,707	11,700	2,472	1,657	82,325	6,498	48	127
128	0057W0001009	Palute Corporate Office Construction	Jan-15	142,340	40,046	8,335	11,200	2,367	1,586	78,806	6,221	46	128
129	0061W0002705	District Performance Improvement	Dec-17	138,116	38,857	8,088	10,868	2,297	1,539	76,467	6,036	44	129
130	0059W0002576	Gas Supply Remodel	Dec-16	134,868	37,843	7,897	10,812	2,242	1,503	74,669	5,894	43	130
131	0059W0001308	Creston Digital Media Control	Dec-14	129,334	36,387	7,573	10,177	2,150	1,441	71,606	5,852	41	131
132	0057W0000858	Replace 35 year old Boiler	Apr-14	127,984	36,007	7,494	10,071	2,128	1,426	70,858	5,593	41	132
133	0057W0003020	Window Shade Replacement	May-17	127,194	35,784	7,448	10,008	2,115	1,418	70,421	5,559	41	133
134	0061W0000838	Brocade Fiber Channel Switches	Jul-12	127,073	35,751	7,441	9,999	2,113	1,416	70,354	5,553	41	134
135	0061W0001644	CIC 4.0 Servers	Apr-15	122,831	34,557	7,193	9,665	2,042	1,369	68,005	5,368	39	135
136	0057W0002956	Exterior LED Lights	Jan-18	115,057	32,370	6,737	9,053	1,913	1,282	63,701	5,028	37	136
137	0057W0001103	Video conferencing/audio video	Jul-14	113,802	32,017	6,664	8,955	1,892	1,268	63,006	4,973	36	137
138	0057W0002154	Remodel/addition HR Conf RM	Mar-16	112,911	31,766	6,612	8,865	1,877	1,258	62,513	4,935	36	138
139	0061W0002484	Brocade 7840 FC Switches N1	Dec-16	112,324	31,601	6,577	8,838	1,866	1,252	62,188	4,909	36	139
140	0061W0001121	CyberARK Software for Linux	Jan-15	110,391	31,057	6,464	8,686	1,836	1,230	61,117	4,824	35	140
141	0061W0002185	MWS Eval	Apr-16	109,634	30,844	6,420	8,627	1,823	1,222	60,898	4,791	35	141
142	0061W0001688	ARM Performance Manager License	Feb-15	108,500	30,525	6,353	8,537	1,804	1,209	60,071	4,742	35	142
143	0057W0001008	Bldg B Offices Remodeling	Jan-15	107,000	30,103	6,266	8,419	1,779	1,192	59,240	4,676	34	143
144	0061W0000943	Dtech Packet Voice Processor	Sep-13	105,724	29,744	6,191	8,319	1,758	1,178	58,534	4,620	34	144
145	0061W0002116	ARM DATA MIGRATION TOOL	Apr-16	105,567	29,700	6,182	8,307	1,755	1,177	58,447	4,614	34	145
146	0057W0002174	Bldg A Air Handler	Sep-16	105,540	29,692	6,180	8,304	1,755	1,176	58,432	4,612	34	146
147	0057W0001873	Bldg A Air Handler	Mar-16	105,081	29,563	6,153	8,268	1,747	1,171	58,178	4,592	34	147
148	0057W0003316	CCTV Upgrade at Corporate	Dec-17	105,030	29,549	6,150	8,264	1,746	1,171	58,150	4,590	34	148
149	0061W0000876	Web Content Management Design	Aug-14	101,430	28,536	5,939	7,981	1,687	1,130	56,156	4,433	32	149
150				\$ 136,141,824	\$ 38,301,797	\$ 7,872,110	\$ 10,712,465	\$ 2,263,682	\$ 1,517,253	\$ 75,374,517	\$ 5,949,808	\$ 43,567	150

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-30
(STAFF-30-168 THROUGH STAFF-30-217)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 07/20/2018

REQUEST NO: Staff-30-204

Reference: System Allocable Plant Work Order 0061W0001059

System Allocable Work Order Number 0061W0001059 includes monies paid to Vendor Number 052695 - Metro Pizza. Please state the purpose of the expenditures to Metro Pizza and provide SWG's rationale for including such expenditures in the capital costs associated with the work order.

RESPONDENT: Application Services

RESPONSE:

The Financial Systems Modernization (FSM) Program (FSM Program) (0061W0001059) was initiated to modernize the Company's financial processes and supporting systems to better position the Company for modern day financial systems operation requirements. Several projects were identified under the program to reduce the risks of operating unsupported technologies and improve reporting options, business processes, and automation of controls.

The FSM Program scope consisted of modernizing or replacing the following systems:

- The legacy Walker General Ledger system that was implemented in 1986.
- The Walker RECON system which was a custom-built bank reconciliation add-on to the Walker General Ledger system.
- The legacy budget system which was developed in-house in 1987.
- The Oracle supply chain modules that were implemented as stand-alone customized applications in 1999.
- Oracle Human Resource applications which were implemented in 2002.
- Integration with PowerPlan (v10.4) which was implemented in 2008-2010 for fixed asset accounting and work order management.

- Financial reporting that was heavily dependent on manual data gathering and use of spreadsheets.

On May 7th, 2014 the Company's Board of Directors authorized the FSM Program to proceed with a \$19M budget. The overall FSM Program duration was approximately 22 months, starting in July 2014 and concluding in April 2016. It utilized approximately 55 Southwest Gas employees assigned to the program full time during that period. Subject Matter Expert team members were also assigned to the FSM Program in addition to their normal duties.

Due to the criticality of the financial systems being replaced and the importance of accomplishing the replacement of these key systems within a certain time frame, working lunches and dinners were periodically necessary to maintain the required levels of productivity to achieve timely, and successful implementation. Notwithstanding the reasonable nature of these business expenses, the Company evaluated the inclusion of these expenditures in capital work order 0061W0001059 and determined that they are more appropriately considered an expense. Consequently, due to the timing of when these expenses were incurred (prior to test period in the instant docket), the Company is not seeking recovery of these costs as indicated in the response to Staff-30-188.



Financial Systems Modernization

Program Charter

**Financial Systems Modernization
Program Charter**



Document Control

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1.0	09/08/2014	Final Version with recommended edits

Document Review

Version	Review Date	Reviewer
0.1	07/18/2014	FSM Team Leads
0.1	07/24/2014	Program Oversight Committee
0.1	07/24/2014	Program Steering Committee

Document Approvals

Role	Name	Signature	Date
Project Sponsor	Roy Centrella	Email signature on file	07/24/2014
Program Director	David Randall	Email signature on file	07/24/2014
Program Manager	Wayne Biernacki	Email signature on file	07/24/2014
Program Oversight Committee	Brad Harris, Matthew Helmers, Theodore Wood Richard Fetveit, Chris Sohus, Fran Huchmala, Lisa Wamble Byron Williams, Marilyn McGinnis, Sharon Braddy-McKoy, Lori Colvin	Email signature on file	August 2014
Program Steering Committee	Greg Peterson, Justin Brown, Ed Janov Jr., Roy Centrella, Ken Kenny, Eric DeBonis, Anita Romero	Email signature on file	August 2014

**Financial Systems Modernization
Program Charter**



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Financial Systems Modernization Program Charter



1 Executive Summary

The Financial Systems Modernization Program was initiated to replace the Company's legacy general ledger system and consolidate existing corporate financial systems onto an integrated platform. The program aims to consolidate and streamline core financial, supply chain and application support processes and functions, and enhance them to leverage the capabilities that come with new system functionality. Projects managed under the program include but are not limited to the following:

- Implementation of the Oracle General Ledger (GL) led by Frank Nichols.
- Modernization of Oracle E-Business Suite (EBS) supply chain applications led by Ryan Darwick.
- Modernization of Oracle EBS human resource applications led by Bonnie Spencer.
- Modifications to Powerplan to integrate the new Chart of Accounts (COA) led by Frank Nichols.
- Implementation of Oracle Advanced Controls led by Sandy Terrin.
- Rationalization and modernizing reporting led by Jordan Coons.
- Implement a new bank reconciliations system to replace Walker Reconciliations (RECON) (Lead TBD).
- Implementation of a new budget system, led by Chris Madsen with PM support provided by Robbin Sanchez.

These projects will all be managed to achieve the primary business objectives of the program, which include reducing the risks of operating unsupported technologies, improving reporting options, process improvements and automating controls.

This program is critical to ensuring that the current and future needs of the business continue to be met and will require a significant commitment of dedicated internal resources, combined with experienced consultants and system integrators with proven methodologies and track records.

2 Program Definition

2.1. Background

2.1.1 Current State

The financial systems can be decomposed into the following components:

- The Walker General Ledger system implemented in 1986, runs on an IBM mainframe, and is no longer supported by the vendor.
- The Walker RECON system is a custom built add-on to the Walker General Ledger system and supports the performance of bank reconciliations, positive pay validation, unclaimed property notifications, state reporting and reissue of deposit refund checks.

Financial Systems Modernization Program Charter



- The Budget System was developed in-house in 1987. System functionality is limited to basic data gathering while consolidation, reporting and analysis are performed using spreadsheets.
- Southwest Gas Corporation's (SWG) current supply chain and human resource applications run on a stable Oracle EBS 12.1 platform.
 - The Oracle supply chain modules were implemented as stand-alone customized applications in 1999. Many of the customizations were brought forward in the subsequent upgrades. These customized modules do not leverage the native functionality and built-in integrations and have made ongoing maintenance and upgrades complex and costly.
 - Oracle Human Resource applications were implemented in 2002 with minimal customizations.
- The On-line Time Entry (OLTE) mainframe-based system was developed internally in 1992 to capture employee time on a biweekly basis.
- PowerPlan (v10.4) was implemented in 2008-2010 for fixed asset accounting and work order management. SWG also uses the Tax Repairs, Power Tax, Tax Provisions, and the Depreciation Study modules.
- Financial reporting is heavily dependent on manual data gathering and use of spreadsheets. Modern reporting tools and platforms are not fully utilized.

2.1.2 Roadmap

In late 2013, SWG conducted an eight-week, consultant-led engagement (Financial Systems Roadmap) to develop a roadmap to replace its aging general ledger and budget systems and update its COA. During that engagement, SWG outlined a program to transform its business processes related to accounting, finance and supply chain to better position the company in the future.

Following the roadmap, in November 2013 the Financial Systems Modernization Program was given approval to move forward with the initiation to conduct peer discovery calls, identify SWG project resources and complete an RFI and RFP process to select a System Integrator (SI).

2.1.3 Primary Systems Integrator Selection

It was envisioned during the roadmap that several of the projects that would constitute the program would be led by one SI. With this in mind, the selection project to identify the primary SI was initiated in December 2013.

The subsequent vendor selection process was guided by the objectives of the program. The selection process considered industry and application experience, fit of the proposed vendor team, the proposed solution and cost. The scores of the final vendor were validated via client reference calls, and Treasury Services performed a financial analysis. The results of the process were approved by the Steering Committee, and **Infosys** was selected as the program's primary SI.

Financial Systems Modernization Program Charter



Infosys at a Glance

Infosys transforms enterprises through technology innovation, we sustain clients through smarter operations and our successes flow from our culture of transparency and respect for all. Infosys is building tomorrow's enterprise.

Infosys	People	Intellect	Values	Clients
Founded in Pune, India in 1981	158,000+ staff	World's largest corporate university	Transparency, ethics, and respect	5 Out of Top 10 US Utilities 6 out of Top 10 Europe Utilities
\$8.1 billion revenues	92 nationalities	2% of revenues invested in R&D	98.3% of projects delivered on time	4 out of top 5 US banks
888 clients	97% of staff are university educated	More than 600 researchers	97.8% business is repeat business	6 out of top 10 global Telcos.
32 countries	22% with masters degrees or doctorates	Investing \$100 million in new platforms	1% of profits to the Infosys Foundation	4 out of top 5 global aerospace & defence.
\$32.4 billion market capitalisation	94% are consultants and engineers	532 patents pending and 87 granted	In UN's top 25 in <i>Caring for Climate</i>	8 out of top 10 global CPG

Program budgetary estimates prepared during the roadmap were refined during this process in preparation for Board approval.

2.1.4 Board Approval

The business drivers, resource requirements, scope and timeline were presented to the Board of Directors on May 7, 2014. At that time, the program was authorized to proceed with a \$19 Million budget.

2.2 Business Objectives

The purpose of this program is to modernize the Company's financial processes and supporting systems to better position the Company for the future. The main objectives of the program are:

- Eliminate the risk of obsolescence related to the Company's aging general ledger, bank reconciliation and budget systems
- Improve financial and operational reporting capabilities
- Provide a self- service, reporting and analysis platform
- Establish a single source for reliable, accurate financial information
- Reduce reliance on IS for reporting
- Streamline Oracle EBS and budget related processes
- Reduce existing Oracle EBS customizations
- Leverage out-of-the-box features and reduce customizations
- Increase process efficiency
- Enable time for more value-added activities

Financial Systems Modernization Program Charter



- Improve Controls
- Automate controls including Access and Segregation of Duties
- Manage configurations and system changes
- Enable controls related to data quality and governance

2.3 Program Guiding Principles

The program will adhere to the following guiding principles, established during the roadmap, reinforced during project initiation and governed by the program's change control process.

- Leverage investment in existing software vendors, utilizing software and features that have been purchased, but not deployed.
- Enable scalable system architecture, supporting enhancements, integration and growth.
- Minimize future customization, reducing total cost of ownership.
- Utilize automation / system integration, supporting standardization and efficiencies.
- Organize around a "platform" and rationalize any new best-of-breed solutions.

2.4 Scope

The broad scope of this program includes the modernization of the technology and processes that impact the financial systems of SWG and the upgrading of the Oracle infrastructure and the related business functions.

The preliminary scope includes the following:

- Re-implement Oracle EBS with General Ledger
 - Redesign COA
 - Replace Walker RECON
 - Reconfigure PowerPlan
- Redesign Business Processes:
 - Accounting
 - Corporate Planning
 - Application Support
 - Supply Chain
 - Inventory Management
 - Purchasing
 - Contract Administration

Financial Systems Modernization Program Charter



- Accounts Payable
- Implement Capital and O&M budget systems
- Implement Oracle Advanced Controls:
 - Automate and document SOD and SOX controls
 - Configuration management
 - Preventative governance on data quality and transaction tolerances
- Implement OBIEE:
 - Transactional Reporting
 - Out-of-the-box analytics using OBI Apps for Finance, HR, & SCM
- Assess Additional Oracle Modules:
 - iSupplier
 - Supplier Lifecycle Management
 - Sourcing
 - Time and Labor

**Financial Systems Modernization
Program Charter**



2.5 Organizational Change Management and Knowledge Transfer

At the program level, an external Organizational Change Management (OCM) firm will be engaged to ensure that business and application support functions are properly trained and prepared to adopt new processes and support the new system. The OCM firm will provide deliverables like the following:

Assess	Design	Align	Sustain
Stakeholder Engagement at all levels throughout all phases			
<ul style="list-style-type: none"> • Business Case for Change • Stakeholder Matrix • Interview Guide • Scheduling Logistics • Stakeholder Analysis • Project Name/Graphic • Communication Strategy 	<ul style="list-style-type: none"> • Communications Plan • Communication Matrix • Cutover Communication Plan • Organizational Redesign Recommendation • Change Impact Analysis (CIA) • Change Impact Analysis Heat Map • Visual Process Map 	<ul style="list-style-type: none"> • Workforce Transition Strategy • Training Advisory Report • Production Readiness Assessment 	<ul style="list-style-type: none"> • OCM Scorecard • End-User Training Assessment

Additionally, each project in the program will contain Training and Knowledge Transfer planning, monitoring and effectiveness assessments to ensure the adoption of the new processes and technology. Examples of deliverables expected from each project include the following (excerpt from final Primary SI SOW):

Training Deliverables	Knowledge Transfer Deliverables
Learning Needs Analysis	Knowledge Transfer Plan
Training Strategy	Knowledge Repository
Training Plan	Knowledge Transition Checklist
Training Schedule	Knowledge Transition Dashboard
Training Curriculum Draft	Knowledge Transition Schedule
Training Prototype	Readiness Assessments
Storyboard	
Train the Trainer Materials	
End User Training Materials	
Training Feedback document	

2.6 Application Support Transition

As part of the scope of this project, the application support structure, including roles and responsibilities to be used when the application is in production, will be defined and documented. The existing support structures will be reviewed and redesigned as needed to optimize processes required for long-term support of the newly deployed financial systems.

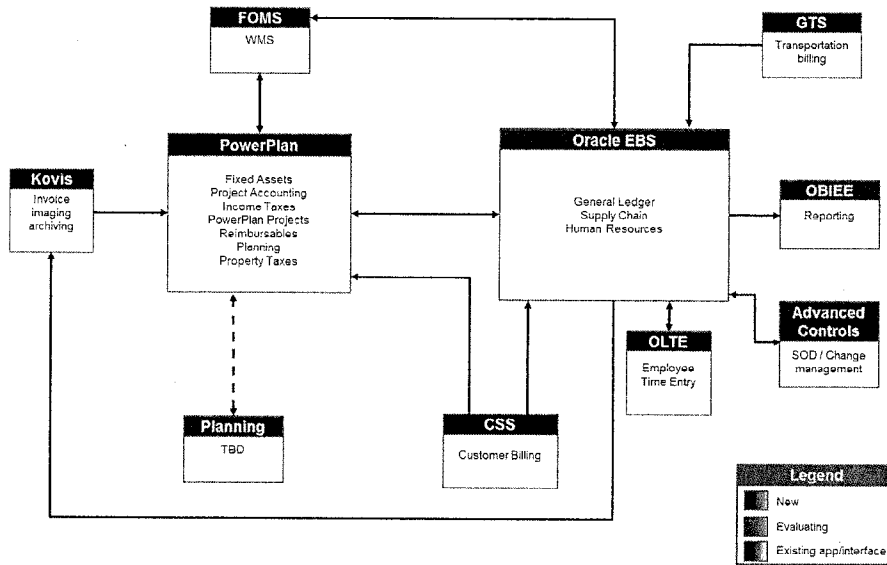
The actual tactical transition to post-go-live support will be accompanied by detailed cutover plans, executed mock cutovers and business readiness assessments.

Financial Systems Modernization Program Charter



2.7 High Level Application Diagram

The program will impact the business application systems depicted below. Key financial integrations will be built or reconstructed with the implementation of the Oracle modules as well as new planning, reporting, reconciliation and controls systems.





**Financial Systems Modernization
Program Charter**

2.8 Financial Plan

The following table summarizes the preliminary budget for the program:

	TOTAL
Oracle EBS:	
Contractor Labor:	
Infosys	\$ 8,475,000
PowerPlan (TBD)	700,000
PwC Advisory	1,047,187
Change Management (TBD)	1,075,000
Project Management	1,113,540
Total Contractor Labor	\$ 12,410,727
Backfill Labor - Internal	\$ 484,000
Backfill Labor - Contractor (IA)	480,000
Software (TBD)	1,101,000
Hardware	-
Pre-Project Oracle Training	161,896
Total Oracle ERP	\$ 14,637,623
Budget System:	
System Implementer (TBD)	\$ 800,000
Software (TBD)	1,071,000
Backfill Labor (Internal)	106,000
BPM Partners	82,000
Total Budget System	\$ 2,059,000
Other (AFUDC, Contingency, Etc.)	\$ 2,303,377
	<u>\$ 19,000,000</u>

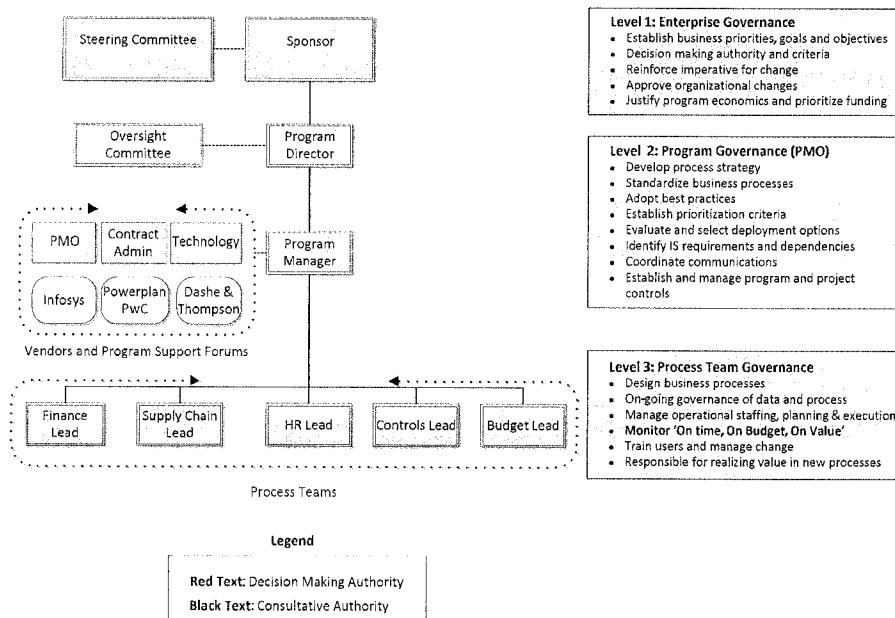
Financial Systems Modernization Program Charter



3 Program Organization

3.1 Governance

The following chart outlines key roles, responsibilities and decision-making authority related to program governance. Each of the projects identified in the program will be governed in a consistent manner, using the same Steering and Oversight Committees, or a subset thereof. Each project may require a separate project team.



3.2 Program Management Approval Matrix

The following table summarizes program management's responsibilities for approving key program decisions and deliverables:

Deliverable	Sponsor	Steering Committee	Oversight Committee	Program Leadership
Program Charter	Approve	Approve	Approve	
Key Vendor Selection	Approve	Approve	Approve	
Program Resource Plan	Approve	Approve	Approve	
Communications Plan	Approve	Review	Review	
Change Management Plan (Scope, Time & Cost Impacts)	Approve	Review	Review	Approve
Risk Management Plan	Approve	Approve	Approve	
Test Strategy and Plan			Review	Approve
Data Conversion Plan			Review	Approve
Information Management Plan			Review	Approve



Financial Systems Modernization Program Charter

Training Plan			Review	Approve
Key Project Deliverables				Approve
Business Readiness Plan	Approve	Approve	Approve	
Quality Gate Reviews			Review	Approve
Go/No-Go Decisions	Approve	Approve	Approve	

3.3 Key Roles

Role	Name	Title	Department
Sponsor	Roy Centrella	SVP/Chief Financial Officer	Finance
Sponsor Delegate	Greg Peterson	VP/Controller/CAO	Controller
Steering Committee (SC)	Greg Peterson	VP/Controller/CAO	Controller
	Laura Hobbs	SVP/HR & Administration	Corporate Administration
	Ed Janov	SVP/Corporate Development	Corporate Development
	Ken Kenny	VP/Finance/Treasurer	Treasury Services
	Anita Romero	SVP/Staff Ops & Technology	Staff Operations
	Eric DeBonis	SVP/Operations	Division Operations
	Justin Brown	VP/Reg. Affairs	Reg. Affairs & Energy Res
	Oversight Committee (OC)	Sharon Braddy-McKoy	Director/Human Resources
Lori Colvin		Director/Accounting	General Accounting
Richard Fetveit		Director/Technical SIO	Technical Services
Brad Harris		VP/ Northern Nevada Division	Division Operations
Matt Helmers		Manager/Operations Planning	Division Operations
Fran Huchmala		Director/App & Tech Support Svcs	Application Services
Marilyn McGinnis		Manager/Contract Administration	Contract Administration
Chris Sohus		VP/Southern Nevada Division	Division Operations
Lisa Wamble		Director/Accounting	Gas & Regulatory Accounting
Byron Williams		Director/Tax	Tax
OC Auditor	Greg Headlee	Director/Internal Audit	Internal Audit
Program Director	David Randall	Director/Accounting	Controller
Program Manager	Wayne Biernacki	Program Manager	Project Management
Project Manager	Laura Okey	Project Manager	Project Management
	Robbin Sanchez	Project Manager	Project Management
	Frank Nichols	Manager/Accounting Control	Accounting Control
Team Leads	Ryan Darwick	Admin/Contract Administration	Contract Administration
	Bonnie Spencer	Senior Analyst/Accounting	Accounting Control
	Chris Madsen	Manager/Corporate Planning	Corp Planning Financial Svcs
	Sandy Terrin	Sr Analyst/IT Compliance & Admin	IS Compliance & Admin
	Jordan Coons	Internal Auditor II, Internal Audit	Internal Audit
	Paresh Joshi	Senior Analyst/Systems	Application Services
	Team Members	Annamarie Toms	Analyst II
Ashley Mavrogeorge		Administrative Rep	Human Resources
Yolanda Silva		Analyst II	Accounting Control
Cari Baalman		I/T Auditor	Internal Audit
Deepa Varatkar		Senior Analyst	Corporate Planning
Bob Christian		Supervisor	Accounting Control
Jeff Carillo		Supervisor	External Financial Reporting

**Financial Systems Modernization
Program Charter**



Role	Name	Title	Department
	Lisa Valerio	Analyst II	Internal Financial Reporting
	Dawn Borak	Administrator	Business Technology Sup
	Ed Daley	Analyst II	Business Technology Sup
	Kim Scott	Analyst II	Business Technology Sup
	Laura Scott	Analyst II	Business Technology Sup
	Tricia Moloney	Analyst I	Accounts Payable
	Rachel Kirkendall	Supervisor	Purchasing & Inventory
	Robert Buschow	Administrator	Purchasing & Inventory
	TBD (Aman Sharma)	Weblogic Admin	Technical Services
	Carol Milano	Analyst/Systems	Application Services
	Craig Cohen	Analyst/Systems	Application Services
	Jennifer Kane	Analyst/Systems	Application Services
	Krishnendu Deb	DBA	Technical Services
	Ashok Sarkar	DBA	Technical Services
	Peyush Chandra	DBA	Technical Services
Subject Matter Experts	Andee Hughes	Senior Analyst	Internal Financial Reporting
	Ivan Holland	Senior Manager	Tax
	Jerry Vineyard	Specialist	Internal Financial Reporting
	Brian Henderson	Analyst I	Phx - Northern
	Darcy Boothe	Analyst I	NLV-Shatz
	Don Johnson	Senior Analyst	Corporate Planning
	Megan Shinen	Analyst II	Corporate Planning
	Matt Helmers	Manager	Division Operations
	Terry Molnar	Administrator	Payroll
	Belinda Thompson	Supervisor	CAP & Billing Control
	Brian Carmichael	Administrator	Risk Management - Tucson
	Cindy Zwerk	Lead Storekeeper	Warehouse (Tucson)
	Kelly Pudlick	Sr Analyst/Bus. Tech Support	Operations System Support
	Laurie Priest	Storekeeper	Warehouse (NLV - Shatz)
	Lorie Petersen	Admin/Bus. Tech Support	Business Technology Sup
	Michelle Rekrut	Supervisor	Accounts Payable
	Natasha Williams	Administrative Rep	Purchasing & Inventory
	Starr Judie	Analyst I	Purchasing & Inventory
	Sylvia Shelly	Corp Admin Coordinator	Contract Administration
	Hugh Winesett	Manager	Application Services
	Ken Rohan	Manager	Technical Services
	Robert Elslager	Analyst III	Application Services
	Sheree Ruiz	Senior Analyst/Accounting	External Financial Reporting
Laura Hoffman	Supervisor	Tax	
Toni Sikorski	Analyst III	Application Services	
Michael Ross	Supv/Engineering Planning	Systems Planning	

Financial Systems Modernization Program Charter



3.4 Team Structure

Finance	Supply Chain	HR	Controls	Budget	Reporting	Technology
Team F. Nichols R. Christian L. Valerio J. Carillo	Team R. Darwick P. Maloney R. Kirkendall R. Buschow D. Borak K. Scott L. Scott E. Daley	Team B. Spencer A. Mavrogeorge Y. Silva A. Toms	Team S. Terrin C. Baalman	Team C. Madsen D. Varatkar	Team J. Coons	Team P. Joshi C. Cohen C. Milano J. Kane K. Deb P. Chandra A. Sarkar <i>TBD</i>
SMEs J. Vineyard A. Hughes I. Holland	SMEs L. Hoffman M. Rekrut B. Thompson C. Zwerk L. Priest S. Judie N. Williams S. Shelly M. Helmers K. Pudlick L. Petersen B. Carmichael	SMEs T. Molnar	SMEs S. Ruiz	SMEs M. Shinen D. Johnson B. Henderson D. Boothe	SMEs M. Helmers	SMEs K. Rohan H. Winesett R. Elslager T. Sikorski

3.5 Responsibilities

3.5.1 Sponsor and Sponsor Delegate

The Sponsor holds the final decision-making power to set priorities, approve the scope, and resolve project issues at the policy and strategic level and will be primarily responsible for:

- Chairing the Steering Committee and associated meetings.
- Guiding the project's strategic direction to ensure corporate strategic alignment and executive support.
- Making key financial and staffing decisions.
- Overseeing the project budget and cost recovery strategy.
- Approving change orders with a material commercial impact on the program contingency.
- Communicating status, critical issues and changes to senior management and escalating issues to the CEO and Steering Committee, as required.
- Completing the initial Project Prioritization and Risk Assessment matrices with the Program Director.
- Working with the Program Director to establish the program organization, including Steering, Oversight and team members.
- Issuing a Program Charter Memo to inform affected and interested departments and personnel about the start of the program.
- Approving the Program Charter.

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- Approving project go/no go decisions
- Authorizing acceptance of the final solution delivered by the project.
- Approving deliverables described in the Project Charter.
- Approving the long-term application support structure.

3.5.2 Steering Committee

The Steering Committee has consultative decision-making rights to the Sponsor and will be primarily responsible for:

- Authorizing the program management and team to proceed.
- Serving as an executive level advisory committee to the Sponsor of the program and advising the Sponsor on key issues.
- Supporting program staffing with appropriate internal resources.
- Assisting with strategy and policy definition.
- Driving broad organization-wide change management.
- Providing executive communications support to the entire organization (top-down messaging).
- Approving the Program Charter.
- Approving project go/no go decisions
- Determining the long-term application support structure.

3.5.3 Oversight Committee

The Oversight Committee has consultative decision rights to the Program Director and will be primarily responsible for:

- Staffing the project team with appropriately skilled employees.
- Recommends to Program Director issues or changes that should be escalated to the Steering Committee and Sponsor.
- Empowering and supporting decisions made by process teams.
- Taking ownership of the project deliverables.
- Creating service-level agreements with the departments, as needed.
- Monitoring progress and priorities.
- Reviewing the work performed by process teams for quality and consistency.
- Advising the Program Director on issues pertaining to cross-functional process/procedural changes.
- Supporting organizational change management.

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- Driving management level process changes and communications.
- Acting as the communication liaison for their respective organization regarding program objectives, progress, and requests for input for requirements
- Reviewing and approving the Program Charter created by the Program Manager.
- Approving specific deliverables as described in the Program Charter.
- Overseeing the progress of the project.
- Assisting with the resolution of risks, issues, and change orders.
- Providing high-level planning and coordination for the project.
- Ensuring the team has everything needed to deliver successfully.
- Making recommendations to Program Director and Steering regarding project issues and funding.
- Confirming all project requirements and expectations have been delivered and adequately satisfied.
- Recommending project go/no go decisions for major milestones.
- Determining long-term application support structure.

3.5.4 Program Director

The Program Director will be primarily responsible for:

- Making decisions to manage and mitigate program and project level risks and issues.
- Making scope change decisions recommended by the process teams or vendors that are within the boundaries of established budgets.
- Making schedule change decisions that may affect major milestones but do not affect the go-live date.
- Escalating issues or changes to the Sponsor.
- Standardizing processes.
- Facilitating the Steering Committee meetings and Sponsor updates.
- Chairing the Oversight Committee meetings.
- Ensuring the project is integrated with strategic direction, and corporate and external initiatives and projects.
- Managing the program relationships and stakeholders.
- Monitoring the OCM plan and progress.
- Monitoring program progress and priorities.

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- Overseeing project-related activities, budgets, schedules and milestones.
- Developing preliminary production system responsibility support matrix.
- Recommending project go/no go decisions for major milestones.
- Developing process strategy
- Evaluating and selecting deployment options.
- Coordinating communications
- Determining long-term application support structure.
- Ensuring Controls documentation supports sponsor certifications to the SEC.

3.5.5 Program Manager

The Program Manager will be primarily responsible for:

- Making decisions to manage and mitigate program and project level risks and issues.
- Making non-commercial scope change decisions recommended by the process teams or vendors.
- Making schedule change decisions that do not affect major milestones or the go-live date.
- Managing program staff and reallocating existing resources as needed to maintain the schedule.
- Escalating issues to the Program Director.
- Managing vendor contracts and compliance.
- Facilitating Oversight Committee meetings.
- Leading daily project activities to meet project goals.
- Reviewing project status from schedule, accomplishments, quality, and cost perspectives.
- Prioritizing critical Project tasks.
- Overseeing project activities, budgets, schedules and milestones as authorized by the Program Sponsor and Program Director.
- Identifying IS requirements and dependencies.
- Identifying Contract Administration requirements and adhering to established vendor management policies and agreements.
- Complying with Project Management Office standards and communication updates.
- Coordinating with Project Managers responsible for other initiatives.

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- Escalating issues for resolution to the Program Director and Sponsor.
- Organizing training and communications with the teams to accomplish tasks and produce deliverables.
- Creating and managing the OCM Plan and progress.
- Undertaking the activities required to initiate, plan, execute, and close the project successfully.
- Developing and selecting deployment options.
- Establishing and managing program and project controls
- Communicating project progress through periodic project status meetings or reports.
- Validating post program completion and application owner responsibilities.
- Developing and assigning project roles and responsibilities.

3.5.6 Project Manager

The Project Manager will be primarily responsible for:

- Making decisions to manage and mitigate project level risks and issues.
- Managing the scope change process for a given project.
- Making schedule change decisions that do not affect other projects in the program, major milestones or the go-live date.
- Managing project staff to maintain the schedule.
- Escalating issues to the Program Manager.
- Managing vendor contracts and compliance.
- Leading daily project activities to meet project goals.
- Reviewing project status from schedule, accomplishments, quality, and cost perspectives.
- Prioritizing critical Project tasks.
- Managing project activities, budgets, schedules and milestones as authorized by the Program Manager.
- Identifying IS requirements and dependencies.
- Identifying Contract Administration requirements and adhering to established vendor management policies and agreements.
- Complying with Project Management Office standards and communication updates.
- Coordinating with Project Managers responsible for other initiatives.

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- Escalating issues for resolution to the Program Manager and Director.
- Organizing training and communications with the teams to accomplish tasks and produce deliverables.
- Managing the OCM Plan and progress.
- Undertaking the activities required to initiate, plan, execute, and close the project successfully.
- Developing deployment options.
- Establishing and managing project controls.
- Communicating project progress through periodic project status meetings or reports.
- Validating post project completion and application owner responsibilities.
- Developing and assigning project roles and responsibilities.

3.5.7 Team Leads

The Team Leads have decision-making authority for process changes and improvements and are responsible for:

- Serving as principal expert in their functional process area.
- Participating in reengineering and standardization efforts.
- Managing the scope, activities and deliverables of the work related to the functions involved in a given process. (First line of defense against "scope creep")
- Proactively leading, managing and monitoring their team and day-to-day work activities.
- Reviewing/validating requirements, training materials, test scenarios and scripts.
- Reviewing vendor deliverables and recommending changes required for acceptance.
- Leading the implementation of process improvements and other related business and data governance changes.
- Consulting and involving other key resources or SMEs as needed.
- Making decisions and improvement recommendations that may impact people, process or systems (technology) as empowered by their management.
- Undertaking all tasks allocated by the Program Manager specified in the approved schedule.
- Reporting progress on the execution of tasks to the Program Manager on a frequent basis.

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- Escalating issues and risks to be addressed by the Program Manager.
- Attending regularly scheduled team meetings.
- Leading process area meetings with their respective teams.
- Communicating project status to department and/or management.
- Communicating with Oversight and Steering Committee members, as appropriate, to facilitate required decisions and changes as they relate to the program.
- Recommending project go/no go decisions for major milestones.

3.5.8 Team Members

The Team Members are primarily responsible for:

- Owning knowledge transfer from the vendor during the implementation.
- Bringing process and functional expertise to the team coupled with an understanding of the existing application(s).
- Documenting business requirements.
- Designing the to-be business processes.
- Testing the application to ensure it meets the business needs and retaining testing documentation.
- Designing and delivering training to the business community on the new processes.
- Reviewing vendor deliverables and as needed recommending changes required for acceptance.
- Assisting in the implementation of process improvements and other related business changes.
- Consulting and involving other key resources or SMEs as needed.
- Making improvement recommendations that may impact people, process or systems (technology) as empowered by their management.
- Undertaking all tasks allocated by the Program Manager and Team Lead specified in the approved schedule.
- Reporting progress on the execution of tasks to the Program Manager and Team Lead on a frequent basis.
- Escalating issues and risks to be addressed by the Team Lead and Program Manager.
- Attending regularly scheduled team meetings.
- Attending process area meetings with their respective teams.

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- Communicating project status to their department and/or management.
- Documenting key internal controls of the system, including analysis of control changes in relation to prior state.

3.5.9 Subject Matter Experts (SME)

The SME's are primarily responsible for:

- Serving as expert in their functional process area.
- Participating in reengineering and standardization efforts including participating in meetings and workshops, documenting requirements, and reviewing the design of the to-be processes, test plans, and training materials.
- Reviewing vendor deliverables and as needed recommending changes required for acceptance.
- Assisting with implementing improvements and other related changes.
- Consulting on and involving other key resources or SMEs as needed.
- Raising potential issues and risks to the Team Leads or Program Manager.
- Communicating project status to their department and/or management as appropriate.

3.6 Support Forums

The Program Manager will be the liaison and consult with the following forums during the program life cycle. These forums will provide feedback, recommendations, and policy guidance as needed as it relates to topics appropriate to each forum.

3.6.1 Project Management Office

- Provide Program Management Methodology, Tools & Templates.
- Project management support for projects on the program.
- Reporting infrastructure for portfolio and status updates.

3.6.2 IS Architecture / Infrastructure Review

- Forum as needed to review & vet technology decisions in play on the program.
- Provide infrastructure support related to hardware and network requirements.
- Assist with key program and project deliverables (i.e. Instance Management Strategy)

3.6.3 Contract Administration

- RFP support for new vendors
- Contract management with existing program vendors (close out, warranty, etc.)
- Drafting or consulting on new SOWs with existing vendors

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3.6.4 IS Oracle Forum

- Forum to address program issues / defects that are tied to Oracle product
- Facilitate design reviews related to application & technical architecture designs
- Introduce external Oracle proposals to the FSM program for assessment

3.6.5 Vendor Support

The Program Manager will be the primary interface for the vendors selected to participate in the program. Vendor management activities by the Program Manager include:

- Contract Management
- Deliverable acceptance
- Scope Assessment Change Control
- Staffing
- Quality Control

3.7 Stakeholders

Stakeholder / Group	Stakeholder Interest
Accounting Control	High
External Financial Reporting	High
Internal Financial Reporting	High
Gas and Regulatory Accounting	High
Accounts Payable	High
Payroll	High
Tax	High
Accounts Receivable	High
IS-Application Services	Medium
IS-Technical Services	Medium
Business Technology Support	High
Contract Administration	High
Purchasing	High
Inventory Management	High
Corporate Financial Planning and Analysis	High
Treasury Services	High
Human Resources	Medium
Revenue Requirements	High
Pricing	Medium
Demand Planning	Low
Supplier Diversity Reporting	Low
Division Warehouse Management	High
Division Construction invoicing	High
Call Center Processing of Deposit Check Refunds	High
Division Capital and O&M Budgeting	High
Division personnel handling Billable Damages	Medium
Division Preparations of performance appraisals	Low
Division Management of extension agreements	Low

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3.8 Resource Plan

The overall program duration is expected to be approximately 22 months, starting in July 2014 and concluding in April 2016.

Identified Team Leads and Team Members are expected to be dedicated to the program during that time-period except for known planned work activities.

SME Team Members may contribute between 25-50% of their time during the program duration. These contributions will be coordinated with the respective Team Leads.

Sponsor, Oversight and Steering Committee members will participate during monthly updates, reviewing key deliverables and facilitating required business changes. This should not exceed 5% of their time during any given month over the course of the program.

Role	Start Date	End Date
Finance Team	07/14/2014	04/30/2016
Supply Chain Team	07/14/2014	04/30/2016
Human Resource Team	08/14/2014	04/30/2016
Controls Team Lead	07/14/2014	04/30/2016
Controls Team	01/01/2015	04/30/2016
Reporting Team Lead	07/14/2014	04/30/2016
Budgets Team	07/14/2014	04/30/2016
Technology Team	07/14/2014	04/30/2016
Subject Matter Experts	07/28/2014	04/30/2016

4 Implementation Plan/Project Approach

4.1 Methodology and Approach

The Primary SI for the Oracle Implementation follows a waterfall implementation approach to the Systems Development Life Cycle and this approach will be adopted by the program.

- The EBS upgrade, COA redesign and GL implementation, Advanced Controls and Reporting projects will all follow this methodology.
- The Powerplan COA update project will align to the key phases and times outlined in the Infosys model.
- The Budgets and RECON replacement project implementation models will be defined when the software product and implementation partners are known.

4.2 Program and Project Management

Projects and sub-projects defined in the program will adhere to the standards and policies set forth by the SWG PMO. Unique projects will be chartered with appropriate

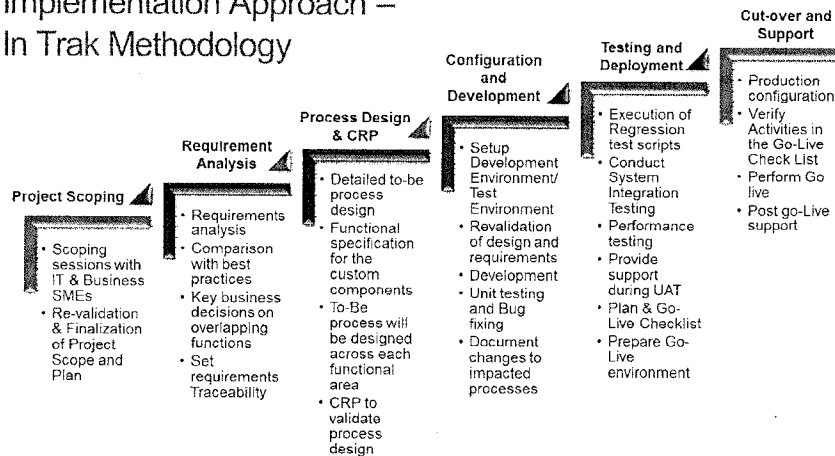
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governance models established. Escalations and trigger levels to the Program Governance will be called out in each of the unique charters.

4.3 System Integrator Approach

Implementation Approach – In Trak Methodology

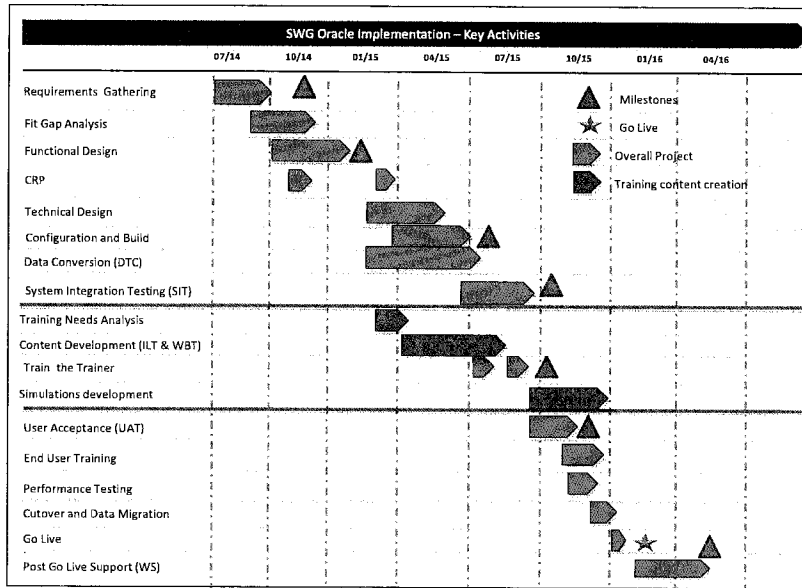


4.4 Program Time Line

The program schedule will be developed using Microsoft Project listing the key activities and timelines involved in implementing all projects in the program. The Oracle related projects are represented in the following timeline:

- Powerplan efforts are expected to mirror the key milestones below.
- The Budgets timeline will be confirmed once the selection process is completed.
- The Recon replacement and administrative infrastructure will be coincident to the general ledger “go-live”.

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4.5 Milestones

Milestone	Description	Start	End	Duration
1	Project Planning & Initiation	14-Jul-14	25-Aug-14	1.25
2	Business Requirement Gathering	21-Jul-14	27-Oct-14	3.25
3	Fit-gap Analysis	08-Sep-14	24-Nov-14	2.5
4	Functional Design	20-Oct-14	02-Feb-15	3.5
5	Conference Room Pilot –I (CRP)	20-Oct-14	03-Nov-14	0.5
6	Conference Room Pilot –II (CRP)	02-Feb-2015	09-Mar-15	1.25
7	Technical Design	26-Jan-15	20-Apr-15	2.75
8	Configuration and Build (BD)	23-Mar-15	29-Jun-15	3.25
9	Data Conversion (DTC)	09-Feb-15	06-Jul-15	4.75
10	System Integration Testing (SIT) - I	29-Jun-15	27-Jul-15	1
11	System Integration Testing (SIT) - II	28-Jul-15	31-Aug-15	1
12	Train the Trainer – I	30-Jun-15	07-Aug-15	1.25
13	Train the Trainer – II	14-Aug-15	28-Aug-15	0.5
14	User Acceptance (UAT)	31-Aug-15	26-Oct-15	1.75
15	Mock Run 1	25-Oct-15	31-Oct-15	0.25
16	Mock Run 2	08-Nov-15	14-Nov-15	0.25
17	End User Training	02-Nov-15	23-Dec-15	1.75
18	Performance Testing	09-Nov-15	07-Dec-15	1
19	Cutover (and delivery of Internal Controls documentation to Accounting)	07-Dec-15	04-Jan-16	1
20	Go-Live	04-Jan-16	11-Jan-16	0.25
21	First month Support after Go Live	12-Jan-16	08-Feb-16	1
22	Second month Support after Go Live	09-Feb-16	07-Mar-16	1
23	Third month Support after Go Live	08-Mar-16	15-Apr-16	1.25
24	Quarter close & all deliverables accepted	08-Mar-16	15-Apr-16	1.25

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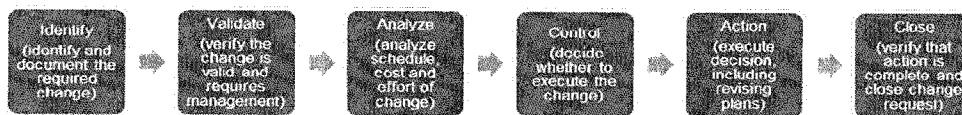
4.6 Scope Change Management

Scope change management at its highest levels includes defining the scope (capabilities), verification of deliverables, monitoring and controlling scope, and managing changes to approved scope.

The program is authorized to modernize the Company's financial processes and technologies and supporting Oracle systems as set forth in business objectives defined in section 2.2. Changes or new proposals made to modify or enhance the financial systems or EBS Oracle platform will be brought through the program's change management process.

4.6.1 Scope Change Management Process

Changes to the scope will be handled as follows:



4.6.2 Scope Change Approval

Scope changes will be managed as follows (by program level):

- Process teams are authorized to approve:
 - Changes to processes inside their functional area that do not require customization to the technology or new technology.
 - Resource allocations with existing team members and SMEs
 - Schedule changes that do not impact the project schedule.
 - Intra-team work sequencing and prioritization.
 - Deliverable acceptance recommendations.
- Program Manager is authorized to approve:
 - Scope or functional changes that have no commercial impact to the budget.
 - Resource allocations with existing team members and SMEs
 - Schedule changes that do not impact a milestone.
 - Inter-team work sequencing and prioritization.
 - Vendor deliverable acceptance.
- Program Director is authorized to approve:
 - Scope or functional changes that do not impact contingency budget.

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- Process integration decisions within control of the program.
- Schedule changes that may impact a milestone but do not impact go-live.
- Extra-team work sequencing, prioritization and coordination (supported by Oversight)
- Program Sponsor is authorized to approve:
 - Scope or functional changes that impact contingency budget.
 - Process changes external to the program (supported by Steering).
 - Key vendor approvals.
 - Schedule changes that impact go-live.
 - Go/No-Go decisions.
 - Risk mitigation plans and changes.
- Oversight & Steering Committees are authorized to approve:
 - Human resources requests.
 - Key vendor approvals.
 - Go/No-Go decisions.
 - Risk mitigation plans and changes.

4.7 Quality Management

4.7.1 Quality Plans

Quality will be planned, designed and built into the program. The processes defined in the following table are being implemented to ensure both the program and the respective projects will adhere to rigorous quality standards.

Process	Description
Requirements Management	Documenting, analyzing, tracing, prioritizing business requirements, controlling the changes and communicating to relevant stakeholders. A continuous process to identify a capability expected in the business outcome of the program.
Testing Strategy and Plan	Strategy and detailed plans defining the systematic testing of the systems and processes, including the methods, workflow, responsibilities and coverage.
Unit Testing	Individual testing of the smallest testable parts of module configuration and / or development objects.
Systems Integration Testing	Validating all software module dependencies is functionally correct. Validate that data integrity is maintained between separate modules for the entire solution.
User Acceptance Testing	End user testing with the goal of assessing if the system can support day-to-day business and user scenarios and meet the capabilities outlined in the requirements.

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Data Conversion Testing	Verification that the data from legacy systems to be used in the new solution is mapped and / or transformed properly.
Performance Testing	Testing executed to determine stability and responsiveness based on specific workloads of transactions.
Mock Cutover Testing	Simulated go-live cutover activities which mirror the actual steps and processes to be executed during the final cutover.
Quality Gates	Acceptance criteria reviews that are built into the key milestones of the program.

4.7.2 Testing Tools

Quality management will require test management tools to track the requirements, test cases, scripts and record the results. The program will use Quality Center by Hewlett-Packard to accomplish this. Testing automation and its potential use will be addressed in the Testing Strategy and Plan. Documentation will be intended to satisfy documentation requirements of the integrated audit and compliance with section 404 of the Sarbanes Oxley Act of 2002.

4.8 Risk Management

Risks will be managed actively on the program. Periodic reviews of the risk register will be conducted to assess probability, impact and mitigations to insure appropriate measures are being taken. New risks will be added and monitored as needed.

4.8.1 Lessons Learned

Lessons learned were captured from peer discovery calls during the roadmap and reference checks for our primary SI. The results were compiled in the following table. The program has taken specific actions to mitigate each of the identified items.

Change Management <ul style="list-style-type: none"> • Don't underestimate the need • Hire professionals who specialize in OCM • Address organizational change as processes and roles are redefined
Dedicated Resources <ul style="list-style-type: none"> • Availability of functional resources is critical to making decisions and reaching milestones • Resource availability is a prerequisite for knowledge transfer • Part time resources add complexity to the project and extend the schedule
Post go-live support <ul style="list-style-type: none"> • Don't underestimate the need for post-production vendor support • Ensure application support needs are defined and resource gaps addressed
Scope Management <ul style="list-style-type: none"> • Configure, don't customize! • Governance model that empowers the project team to make decisions • Use value driven approach when assessing potential changes

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4.8.2 Actions Taken from Lessons Learned Findings

The Management team has identified and, in most cases, acted on the following mitigation strategies based on the lessons learned:

- The program is engaging a 3rd party Change Management specialty firm to provide focus and attention in this area throughout the program as well as monitoring effectiveness of the training and Knowledge Transfer processes.
- Departments are providing dedicated resources in key areas like Human Resources, Supply Chain and Finance, backfilling as necessary.
- Post Go-Live support for the Oracle EBS components has been extended to include the first-quarter closing in 2016.
- Scope Management will focus on minimizing customization, enabling a solid governance policy to manage scope changes.

4.8.3 Program Risks

The following table identifies current key risks and mitigations on the program.

Program Risks and Mitigations



4.9 Issue/Action Item/Defect Management

4.9.1 Issue Definition:

The program defines issues as exceptions or problems raised that satisfy at least one of the following:

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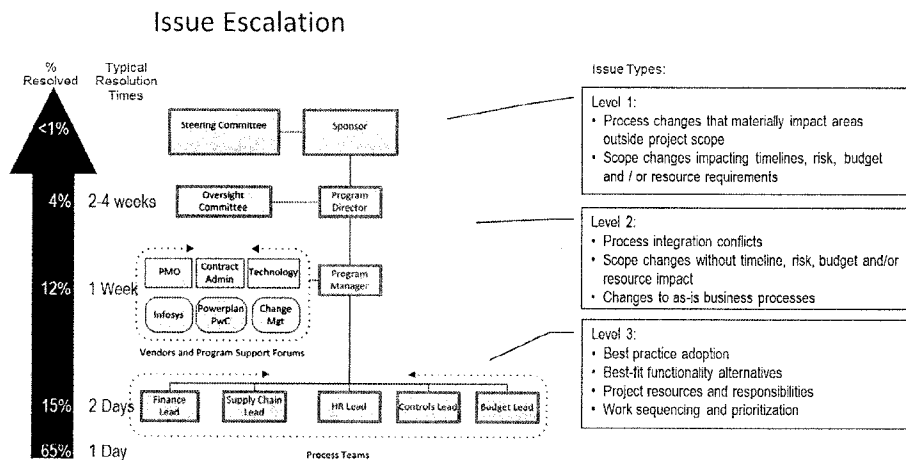
- Have no clearly defined owner or solution
- May have multiple alternative solutions, but no definitive answer
- Could negatively impact the project scope, schedule, resources, budget, or quality
- Are outside a team's area of control and responsibility, and timely resolution will not be reached
- May require project sponsor assistance to resolve
- Is highly controversial, highly visible, or has far reaching impact

Issues are not exceptions or problems raised that:

- Are to-do list items, anticipated work plan activities, or tasks
- Questions
- Already have an identified or approved resolution
- Are within a team's area of control and responsibility
- Will cause no risk or impact to the program or other teams/projects
- Do not meet any of the defined "issue" criteria as outlined above

4.9.2 Issue Escalation Levels

A key tenet in the governance of the program is the empowering of the process teams and leads to make decisions and resolve issues with minimal escalation. Ideally, 95% of all program issues will be resolved within the working teams and Program Management.





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4.9.3 Defect management

Defects will be managed in Quality Center by Hewlett-Packard. This includes entry, assignment, resolution and reporting of all defects.

4.10 Communication Management

A formal Communications Strategy is a deliverable of the program. The following are examples of program-related communications events that are planned to occur.

Process	Description
Process Team Meetings	Team meetings scheduled as needed to keep the team members informed of events, risks, issues, or potential changes.
Project Team meetings	The team leads will meet with program management weekly or as needed to discuss progress to date, task assignments, current risks, issues, and any changes.
Project Oversight Committee meetings	Monthly meetings are conducted to report on deliverables, milestones, and updates on key discoveries and issues as needed.
Project Steering Committee meetings	Meetings are conducted monthly or quarterly to report on key deliverables, milestones, and updates on key discoveries and issues as needed.
Town Hall Meetings	Periodic meetings at key milestones conducted to provide a broader team update to program status.
Departmental Status Meetings	Team leads, team members, or SMEs will regularly attend scheduled departmental or functional meetings and provide project updates, recent key decisions, upcoming workshop topics, etc.
Divisional / Business Update Meetings	Program Director will provide updates at quarterly or annual divisional or VP staff meetings to apprise stakeholders of current events related to the program.
Team status reports	Generated weekly to keep the team aware of recent events.
Project status reports	Project status reports are distributed to the project sponsor, the oversight committee, and steering committee monthly.
Newsline email	For updates to the enterprise on key events on the program around training and go-live.
Portfolio status report	For monthly updates to the PRB.
Communication mechanisms:	Email, PowerPoint presentations, teleconference, Videoconference and face to face meetings

4.11 Program Completion Criteria

Criteria	Description
Scope	The program must have delivered the business objectives and functional scope described in this document and according to the scope defined in the charters of the sub-projects.

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Deliverables	The project must have produced the deliverables specified in this document all deliverables documented in the Vendor SOWs aligned to the corresponding milestones unless waivers were accepted by the Program Director and Sponsor.
Acceptance	<p>Three successful month end closings, including a quarter-end must occur.</p> <p>Defined Defect Severity Levels:</p> <ul style="list-style-type: none"> • <u>Critical</u>: Major component or other mission critical function(s) are inoperable. No workaround is immediately available. • <u>Major</u>: Major module functionality is severely impaired, or necessary tasks cannot be performed that would impact business operations. No permanent workaround is available. • <u>Minor</u>: Function or sub-module operations are impaired. Operations can continue with reasonable workarounds agreed to with SWG. • <u>Cosmetic</u>: Function or product use is not impacted in any substantive way. Cosmetic in nature, with low or no impact to business processes. Workarounds are not required to complete business processes. <p>Projects on the program will adhere to the following acceptance criteria:</p> <ul style="list-style-type: none"> • All Integration and User Acceptance Testing scripts are executed • There are zero Critical or Major Defects open (w/o waiver) • There are fewer than 20 Minor Defects open (w/o waiver) • There are fewer than 50 Cosmetic Defects open (w/o waiver) • All open defects at Go-Live are closed by end of the warranty period.
General	Where possible, the project must have produced the deliverables on schedule, within budget, and within specification.

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5 Program Considerations

5.1 Assumptions

- The resources identified in the charter are available and allocated to the program.
- Effort and cost estimates provided by the staff and vendors are reasonable.
- Cooperation, support, and representation from staff and vendor personnel will be provided as defined and agreed.
- Team members are empowered by their management to make reasonable process decisions in their functional area.
- SWG management recognizes this program as a priority and will provide additional resources if necessary.
- Project scope will be controlled to stay within expected completion timeframes. SWG will adopt industry best practices to the extent possible.
- External projects will not have a negative impact or generate unresolvable scheduling conflicts for the program.
- User testing will be thorough and documented with full participation from all affected stakeholders.
- Issues and defects discovered through testing are repairable or have adequate workarounds.
- No issues with application changes or performance are identified.
- End users will be available for scheduled training.
- Designed training for involved personnel will be sufficient.
- System controls and related changes from prior state will be documented to support officer SEC certifications on internal control.

5.2 Constraints

- Resource availability
- Other projects
- Budget
- Software & Hardware Infrastructure

5.3 Dependencies

- Purchasing Card Project

Contract Administration

Contract Number: 198007
Supplier Number: 128280
Supplier Name: ENTERPRISE OUTCOMES INC

Diverse Supplier
 D and A Plan
 Bid Non-Bid

Effective Date	03-MAR-2014	Amount Agreed	1,318,770.00
Expiration Date	31-DEC-2016	Total Dollars Involved	800,139.13
Line Type	Agreement BAG	Amount Remaining	518,630.87
Type	Consulting/Training		

Facilitator: Green, Mary A Division: Staff
Originator: Sutton, Keith H Division: Staff

Last Name: Biernacki First Name: Wayne
Address: 2600 Boyce Plaza Rd, Ste 100
City: Pittsburgh State: PA Postal Code: 15241 Phone: 702 945-3364
Description: Project Manager-Consultant for Financial System Modernization Program
Comments:

Contract Information #1

C# 198007
V# 128280
Exp 3-2-16

**AGREEMENT
FOR
CONSULTING SERVICES**

THIS AGREEMENT, made and entered into this 3rd day of March, 2014 by and between SOUTHWEST GAS CORPORATION with offices at 5241 Spring Mountain Road, Las Vegas, NV 89150-0002 (hereinafter referred to as "Client") and Enterprise Outcomes Inc. with offices at 101 Convention Center Drive, Las Vegas, NV 89101 (hereinafter referred to as "Consultant").

WITNESSETH:

WHEREAS, Client desires to engage Consultant to perform certain of the professional services (hereinafter "Services") related to:

The Financial Systems Modernization Program

WHEREAS, Consultant represents that it is fully qualified and willing to perform the Services required hereunder,

NOW THEREFORE, for and in consideration of the covenants and conditions hereinafter set forth, the parties do mutually agree as follows:

I. SCOPE OF WORK

Consultant hereby agrees to satisfactorily perform the Services set forth in Exhibit "A", entitled, "Scope of Work", attached hereto and made a part hereof, in accordance with the terms and conditions expressed herein, incorporated herein by this reference.

II. TERM, COMPENSATION AND PAYMENT

For and in consideration of the Services satisfactorily performed by Consultant hereunder, Client agrees to pay Consultant the sum or sums set forth under Exhibit "B", entitled, "Term, Compensation and Payment", attached hereto and made a part hereof.

III. CONDITIONS

Consultant agrees to be bound by the "Conditions" identified as Exhibit "C", attached hereto and made a part hereof.

IV. RELOCATION EXPENSE REIMBURSEMENT

Consultant agrees to be bound by the "Relocation Expense Reimbursement" identified as Exhibit "D", attached hereto and made a part hereof.

IN WITNESS WHEREOF, the authorized representatives of the parties hereto have executed this Agreement effective on the date first above written.

SOUTHWEST GAS CORPORATION CONSULTANT

By Anita M. Romero By Wayne B. S.

Title SVP Staff Operations & Technology Title President

Date 03/07/14 Date 3-4-14



EXHIBIT "A"
I. SCOPE OF WORK

A. Representations

Consultant represents that it has the expertise, experience, personnel and resources to perform the Services, and that all personnel engaged in the work hereunder shall be fully qualified and authorized or permitted under applicable law or regulations to perform such Services. None of the Services covered by this Agreement shall be subcontracted without the prior written approval of Client.

B. Services

Consultant shall perform those Services set forth and in the manner described below:

1. At the direction of Client, Consultant shall at the direction of the Client, Consultant shall act as the Program Manager for the Financial Systems Modernization Program. Consultant shall be the main point of contact between Client and associated program vendors. Consultant shall be responsible for all communications to Program Team, Oversight Committee members, Steering Committee members, Program Director, and Program Sponsor. Routine committee and team meetings are to be scheduled based upon the agreed frequency. In addition, Consultant shall provide a monthly written status reports to associated program management and any other status reports as needed. Additional communications to various members of management will occur as required.
2. Consultant shall will provide professional services to the assigned Program Director and will report to the Project Management Office.
3. Consultant shall perform duties such as controlling program scope, planning tasks, overseeing the program budget, creating and finalizing program documentation, obtaining necessary approvals, and managing the timeline. Consultant shall indirectly manage internal and external team resources.
4. As a project management subject matter expert, Consultant shall assist the Project Management Office with furthering the development of the Client's project management standards, practices, and procedures.

EXHIBIT "B"
II. TERM, COMPENSATION AND PAYMENT

A. Term

Consultant shall commence the Services immediately upon receipt of Notice to Proceed from Client. The Notice to Proceed date is March 3, 2014. Consultant shall complete the Services no later than March 2, 2016.

B. Compensation

For and in consideration of the satisfactory performance and completion of the Services hereunder, Client agrees to pay Consultant an hourly rate of \$155.00.

Consultant shall pay all applicable federal and state payroll taxes and insurance on all wages and salaries of Consultant's employees engaged in the performance of the work described herein, and shall comply with all applicable laws and regulations relating to the employment of labor.

C. Invoicing and Payments

1. Consultant shall submit an invoice on a bi-weekly basis and shall indicate the days charged and the unit rate applied for those days. The invoice shall identify the project name(s) and a summary of charges by project. Consultant shall support its billing with a signed copy of the work report and expense vouchers, if any. Such work report shall include a description of the work done and the number of hours worked. Consultant agrees that Client may examine its records to the extent necessary to verify the billings made hereunder.
2. Client shall make payment to Consultant within fifteen (15) days from Client's receipt of Consultant's invoice. Amounts unpaid fifteen (15) days after the invoice becomes due shall bear interest at the rate of ten percent (10%) per annum or the maximum legal rate, whichever is less.
3. Client shall not be responsible for payment or reimbursement of monies for Services performed without the prior written approval of Client.
4. Notwithstanding anything herein to the contrary, if Client disputes or contests any invoiced amount, that portion so contested may be withheld from payment, and only the undisputed portion will be paid until the dispute is resolved in accordance with this Agreement.
5. Client, at its discretion, may retain a minimum of twenty-five percent (25%) of final payment due Consultant until the Services are fully completed and approved by Client, and the Consultant has provided

any evidence, required by Client, that the Consultant has satisfied any and all potential liens.

6. Upon completion of the Services, and at the Client's request, the Consultant shall deliver to the Client a complete written release of all liens arising out of this Agreement or receipts in full in lieu hereof, and, if required in either case, an affidavit that the release and receipts include all the labor and materials supplied by the Consultant and its subcontractors, if any, for which a lien might be filed. If any lien or claim remains unsatisfied after all payments are made, the Consultant shall refund to the Client all monies that the Client may be compelled to pay in discharging such lien or claim, including all costs and reasonable attorneys' fees.

EXHIBIT "C"
III. CONDITIONS

A. Responsibility

Consultant shall be responsible for the professional quality, technical accuracy and the coordination of all designs, drawings, specifications, calculations, data, reports, documents or other Services to be provided hereunder, and shall, without additional compensation, correct or revise any errors or deficiencies promptly upon notice or discovery thereof. Except as specifically provided by any representation or warranty of Consultant, Consultant shall use the care and skill ordinarily used by members of Consultant's profession practicing under similar conditions at the same time, and in the same locality. Neither a review, approval or acceptance of, nor payment for, any of the Services required hereunder shall be construed as a waiver of any rights under this Agreement by Client or of any cause of action arising out of the performance of this Agreement, and Consultant shall be liable for all damages caused by or arising out of Consultant's negligent performance or omissions of any Services provided or required hereunder.

B. Changes

Client may, at any time by written authorization, make changes in the Scope of Services to be provided hereunder. If such changes result in an increase or a decrease in Services, the time required for performance thereof, or the compensation therefor, this Agreement shall be modified accordingly in writing in order for such changes to be valid. Under no circumstances shall Consultant provide additional Services or incur expenses for which additional compensation is to be charged without the express prior written authorization of Client.

C. Termination

1. Performance of the Services hereunder may be terminated by Client at any time, in whole or in part:
 - a. Whenever Consultant shall default in its obligations hereunder or fails to make progress in the prosecution of the Services, and shall fail to cure such default within ten (10) days after receipt of notice specifying the default; or
 - b. For the convenience of Client by providing Consultant two (2) months written notice.
2. Termination shall be effected by delivery to Consultant of a Notice of Termination, specifying whether said termination is for default of Consultant or for the convenience of Client, the extent to which

performance of the Services is terminated; and the date upon which said termination is to become effective. If, after Notice of Termination for default, it is determined that Consultant was not in default, or that Consultant's failure to fulfill its obligations was due to causes beyond its control and without its fault or negligence, the Notice of Termination shall be deemed to have been issued for the convenience of Client.

3. Following receipt of Notice of Termination, Consultant shall discontinue performance on the date and to the extent specified therein, and deliver to Client the completed or partially completed plans, information, data, reports, estimates, summaries, materials, or other documents which, if performance had been completed, would be furnished to Client. Consultant shall prepare and submit a termination claim for Services satisfactorily performed, which shall include costs and expenses reimbursable in accordance with the Terms of this Agreement, not previously paid to Consultant, incurred prior to the effective date specified in the Notice of Termination, and Client may agree upon the whole or any part of the amount(s) claimed by Consultant on account of the termination or partial termination.
4. In the event of termination for default, Client shall be entitled to complete the Services hereunder or engage others to do so, and if the expense of completing said Services is greater than the amount Consultant was to receive as compensation therefor, Client shall be entitled to recover the difference from Consultant.

D. Confidentiality

1. Consultant hereby agrees that all information provided by Client pursuant to the Services hereunder shall be considered confidential, and shall not be reproduced, transmitted, used or disclosed by Consultant without the written consent of Client, except as may be necessary for Consultant to fulfill its obligations hereunder, provided, that the limitation shall not apply to any information, or portion thereof, which is within the public domain at the time of the disclosure. The requirements of this provision shall survive the termination or expiration of this Agreement.
2. If applicable, Consultant represents and warrants that all computer systems and resources to be utilized in providing Services under this Agreement are owned and managed by Consultant and physically in the control of Consultant. Should Consultant seek to outsource these functions or resources, then Consultant shall provide not less than sixty days prior notice to Client and Client reserves the right to re-evaluate and/or terminate the Agreement. In all events, Consultant remains solely responsible for the security and protection of Client and Customer Confidential & Proprietary information provided under this Agreement.

E. Ownership and Reuse of Documents

All data, information, reports, drawings, renderings, or other documents or materials prepared by Consultant hereunder shall become the property of Client, whether or not the work covered thereby is executed; provided, that Consultant may retain a record copy for its file.

F. Relationship

The legal relationship of Consultant and Client hereunder shall be that of an independent contractor and not that of an agent, employee or joint venture.

Consultants and their employees are not entitled to and shall not participate in any Company benefits including, but not limited to, the Company's Retirement Plan, its 401-K plan, medical benefits, and other benefits provided to Company's employees, and shall not be entitled to retroactive benefits if they are reclassified as Company employees.

G. Background Checks

Consultant shall be responsible for conducting, at its expense, background investigations of Consultant's employees and/or subcontractors who will have access (whether physical, remote, or otherwise) to Client's facilities, equipment, systems or data. Such investigations shall include, without limitation, (a) a search of the employee's or subcontractor's Social Security number or other appropriate government-issued identification number to verify the individual's identity and current and previous addresses, (b) a criminal background search of all court records in each venue in which the employee or subcontractor has resided during the past seven (7) years, (c) a motor vehicle report for positions that require Consultant's employees or its subcontractors to drive a Client vehicle (including rental cars paid for by the Client) or personal vehicles operated on behalf of Client and (d) DOT drug testing for Consultant's employees or its subcontractor performing DOT covered functions.

Consultant shall not knowingly permit an employee or subcontractor to have access to the confidential information, premises, records or data of Client when such employee or subcontractor: (a) has been convicted of a crime or has agreed to or entered into a pretrial diversion or similar program in connection with: (i) any act of dishonesty or physical harm to any person, or (ii) a felony; or (b) uses illegal drugs.

H. Examination of Records

If the Services performed by Consultant hereunder are in support of any government contract or program, or under a cost-reimbursement type agreement, or for any authorized additional service or reimbursable

expense, Consultant shall until the expiration of six (6) years after final payment hereunder, maintain such books and records under generally recognized accounting methods and permit inspection by Client or its Client, or the authorized representatives of either of them at mutually convenient times, or the Comptroller General of the United States or any of his/her authorized representatives.

I. Compliance with Laws

Consultant shall comply with all applicable federal, state, and local laws, ordinances, rules, regulations, and orders in effect on the date of this Agreement, including, but not limited to Executive Order No. 11246 of September 24, 1965, as amended, and the orders of the Secretary of Labor pursuant thereto. Additionally, the Consultant shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, age, national origin, disability, veterans status, or because any employee or applicant for employment is a member of any other protected class or group as defined by any established law or court of competent jurisdiction. The Consultant further agrees to comply with all applicable laws, executive orders and regulations as amended, concerning nondiscrimination in employment.

J. Insurance

1. Consultant shall effect and maintain insurance to protect itself against claims arising under Worker's Compensation; and, from claims for damages resulting from injury to or destruction of property, including loss of use thereof, and, from claims arising out of the performance of the Services, or as a consequence thereof, caused by the error, omission, or negligent act for which Consultant, its employees, agents, subcontractors, and material suppliers, or the invitees of any of them, may be responsible.
2. Without limiting any of the other obligations or liabilities of Consultant under this Agreement, Consultant shall subscribe and maintain in full force and effect during the term of this Agreement the following insurance in the amounts not less than the minimum amounts specified:
 - a. Workers' Compensation. Consultant agrees to provide and maintain Workers' Compensation Insurance at statutory minimum requirements during the term of this Agreement in the state(s) where the Work will be performed. All such insurance will be maintained by companies authorized and approved by the state(s) to issue such insurance or through the State Fund in the states of California and Arizona or the Employers Insurance Company of Nevada in the state of Nevada. It is further understood and agreed that Consultant will furnish proof of Workers' Compensation Insurance at the

inception of this Agreement and will maintain such Workers' Compensation Insurance during the entire term of this Agreement.

- b. General Liability. Consultant must provide and maintain general liability or comprehensive general liability coverage which includes any act, error or omission of Consultant and which insures all risks relating or pertaining to this Agreement. The insurance policy must include coverage for personal injury, property damage, and bodily injury, including accidental death, to any one person, on a combined single limit basis for both accidents and injuries in an amount not less than One Million Dollars (\$1,000,000.00). Any Consultant operating under a liability policy where explosion (X), collapse (C), or underground (U) coverages are excluded from their insurance coverage, must show evidence that the insurance carrier has waived these exclusions resulting in full coverage under the policy for explosion (X), collapse (C), or underground (U). Exclusions other than pollution, mold, and nuclear activity must be approved on a per item basis.
 - c. Vehicle Liability Insurance. Consultant must provide and maintain owned, non-owned, and hired car coverage on a combined single limit basis for bodily injury and property damage in an amount not less than One Million Dollars (\$1,000,000.00).
 - d. Professional Liability Insurance. If required, Consultant must provide and maintain comprehensive professional liability coverage which insures all risks for any personal injury, bodily injury, and/or property damage, including accidental death to any one person on a combined single limit basis. An acceptable form shall be on an occurrence or claims-made basis. The insurance policy shall provide for the payment of all sums which Consultant is obligated to pay due to the liability imposed upon Consultant for damages resulting from any claim made against Consultant, arising out of the performance of professional services for Client, and caused by any act, error, or omission of Consultant or any other person for whose acts the insured is legally liable. Required coverage shall be in an amount not less than One Million Dollars (\$1,000,000).
3. Any insurance policy shall be written by a reputable insurance company acceptable to Client with a current A.M. Best Company Guide of "A-, VIII" or better and authorized to do business in the state(s) in which the service is to be provided.
 4. Coverage must provide for contractual defense of indemnitee as a condition in each policy or contain an amendatory endorsement which extends the insurer's duty to defend Client as an indemnitee. Also, the

insurer's duty to defend must extend to actions in which the insurer may provide for a reservation of rights as to issues of coverage. Payments for the costs of defense under the policy will not reduce the limits of insurance. Client, as indemnitee, may possess other insurance for the same risk, and in such instance the Client's insurance shall be secondary to the Consultant's coverage. Client is not obligated to notify any other insurer of any claims or legal actions.

5. Client reserves the right to review the original or certified copy thereof, of each and every insurance policy applicable to this Agreement. Client reserves the right to accept or reject the applicable insurance coverage provided by Consultant for any reason. In the event Client rejects Consultants' insurance coverage, Consultant will be notified and given thirty (30) days to obtain appropriate insurance coverage. Otherwise, the Agreement shall be terminated for cause.
6. Client shall be named as additional insured with the respect to its interests, to the extent appropriate, on the Certificate of Insurance "Certificate."
7. Consultant's insurance shall be primary and non-contributory with respect to any other policy for operations for which the Client is covered. The fact that insurance is obtained by Consultant shall not be deemed to release or diminish the liability of Consultant including, without limitation, liability under the indemnity provisions of this Contract. Damages recoverable by Client shall not be limited by the amount of insurance coverage required by this Agreement.
8. The completion and proper execution of a Certificate is a condition precedent to the performance of any Work done or undertaken during the term of this Agreement. The Certificate should contain a provision that coverage afforded under each and all of the policies will not be canceled or substantially changed until at least thirty (30) days prior written notice has been given to Client. Should any of the policies described and identified in the Certificate expire or otherwise terminate during the term of this Agreement, Consultant must replace the policies before the expiration date with policies providing the same or comparable coverage which meets Client's approval. A new Certificate in the same form and for the same or approved coverage and liability limits must be executed by Consultant's insurer and filed with Client. The filing of the new Certificate shall also be a condition precedent to the prosecution or continuation of any Work.
9. Should Consultant represent that he/she is not required to carry Worker's Compensation coverage, Worker's Compensation Waiver (Client's form 198.3) shall be executed prior to the commencement of this Agreement precluding the need to secure a Worker's Compensation Certificate.

K. Indemnification

Notwithstanding any provision of this Agreement to the contrary, Consultant agrees to indemnify, hold harmless, and defend Client, its directors, officers, agents and employees from and against all claims, demands, damages, losses, costs, expenses (including attorney's fees), fines, or penalties to the extent arising out of, or as a consequence thereof, or related to, any negligent act, error or omission to act on the part of the Consultant or its employees, agents, or independent contractors, or the invitees of any of them. The Consultant shall defend all suits or claims, and shall hold and save the Client, its directors, officers, agents and employees harmless from liability of any kind or nature, including costs and expenses for or on account of any trademark, trade secret, patented or unpatented inventions, article, process or appliance manufactured or used in the performance of this Agreement by the Consultant.

L. Waiver

Waiver by Client of any provision hereunder or of a breach thereof by Consultant, shall not be deemed a waiver of future compliance thereof and such provision shall continue in full force and effect.

M. Alternative Dispute Resolution

1. Procedure.

- a. All disputes and controversies of every kind and nature between the parties to this Agreement arising out of or in connection with the existence, construction, validity, interpretation or meaning, performance, non-performance, enforcement, operation, breach, continuance, or termination of this Agreement shall be resolved by first following the informal negotiation procedure set forth below, and if unsuccessful, by binding arbitration in accordance with this Agreement. The informal negotiation procedure and the binding arbitration procedure shall collectively hereinafter be referred to as the "Procedure."

2. Informal Negotiation. The informal negotiation procedure is as follows:

- a. The parties agree that either party may initiate the Procedure by giving written notice to the other party (the "initiating party"), describing briefly the nature of the dispute and/or claim and identifying an individual with decision making authority to settle the dispute on its behalf. The party receiving such notice (the "responding party") shall have five (5) days from the date of receipt of such notice to designate, in a written notice to the initiating party, an individual with decision making authority to settle the dispute on its behalf. The individuals so designated by the parties shall be known as the "authorized individuals."

- b. A meeting shall be held between the authorized individuals ten (10) days from the date of the initiating party's receipt of the responding parties notice designating its authorized individual, unless the parties mutually agree to another date. If the date for the meeting falls on a Saturday, Sunday, or legal holiday, the meeting shall be held on the next day which is not a Saturday, Sunday, or legal holiday. If the Services are performed in the states of Nevada or California, then the meeting shall take place in Las Vegas, Nevada, and if the Services are performed in the state of Arizona, then the meeting shall take place in Phoenix, Arizona, unless the parties agree otherwise.
 - c. The authorized individuals shall investigate as they deem appropriate prior to the meeting and shall attempt in good faith to negotiate a resolution of the dispute. Either party's failure to participate, in good faith, in the settlement discussions provided for in this Agreement shall be a breach of this Agreement and the breaching party is subject to damages therefor.
 - d. If, within ten (10) days from the initial meeting provided for in this Agreement, paragraphs M.2 (b) and (c) of Exhibit "C", the authorized individuals have not, notwithstanding their good faith best efforts, succeeded in negotiating a resolution of the dispute and/or claim, either party may submit the dispute to binding arbitration.
3. Binding Arbitration. The binding arbitration procedure is as follows:
- a. Either party may demand arbitration in writing after attempting to settle the dispute and/or claim by the informal negotiation procedure, and said demand shall include the name of an arbitrator selected by the party demanding arbitration. Within ten (10) days after receiving such demand, the other party shall give notice of the arbitrator's name selected by it, or in default of such naming, such arbitrator shall be named forthwith by the Arbitration Committee of the American Arbitration Association. The two arbitrators so selected shall name a third arbitrator within ten (10) days or, in lieu of such agreement on a third arbitrator by the two arbitrators so appointed, a third arbitrator shall be appointed by the Arbitration Committee of the American Arbitration Association. Notwithstanding the foregoing, the parties may mutually agree to have one arbitrator rather than three and the selection of said arbitrator may be mutually agreed to by the parties; but if the parties cannot agree, the sole arbitrator shall be selected by the Arbitration Committee of the American Arbitration Association.
 - b. The arbitration hearing shall be held in Las Vegas, Nevada, if the Services are performed in the states of Nevada or California, and the arbitration hearing shall be held in Phoenix, Arizona, if the

Services are performed in the state of Arizona. If the Services are performed in more than one state, the location of the arbitration hearing shall be Las Vegas, Nevada.

- c. The arbitrators shall hold an arbitration hearing within one hundred twenty (120) days after the appointment of the last arbitrator. The commercial arbitration rules and procedures of the American Arbitration Association shall be utilized in the arbitration hearing. However, if any conflict arises between this Agreement and the rules and procedures of the American Arbitration Association, this Agreement shall control. The law of evidence of the state where the hearing is held shall govern the presentation of evidence at such hearing.
- d. The arbitrators shall make an award within fourteen (14) days after the conclusion of the hearing. An award rendered by a majority of the arbitrators appointed under and pursuant to this Agreement shall be final and binding on all parties to the proceeding, and judgment on such award may be entered by either party in the highest court, state or federal, having jurisdiction. There shall be no right to appeal the arbitrators' award. With respect to any dispute or controversy arising out of or related to this Agreement, no suit at law or in equity based on such dispute or controversy shall be instituted by either party, except to enforce the award of the arbitrators.
- e. The parties further agree that arbitration proceedings must be instituted within one (1) year from the date of the initiating party's notice, and that failure to institute arbitration proceedings within such period shall constitute an absolute bar to the institution of any such proceedings and a waiver of all claims(s) alleged in the initiating party's notice. Notwithstanding the foregoing, nothing in this Agreement shall be construed as extending any statutes of limitation provided for by law. The initiating party's giving notice to the responding party of the dispute shall stop any statute of limitations, except the one (1) year limitation provided for herein and until said notice is given, any applicable statutes of limitation shall continue to run.
- f. The costs of arbitration, including any arbitrator fees, costs of transcription, and costs for the use of facilities during the hearing shall be borne by the parties equally. However, each party shall bear their own attorney fees, costs related to each party's own witnesses, and other costs and expenses incurred independently from the other party.
- g. The provisions of this Agreement relating to Alternative Dispute Resolution shall survive the termination or expiration of this Agreement.

N. Severability

In the event that any term or provision of this Agreement is held to be illegal, invalid, or unenforceable under the laws, regulations, or ordinances of any federal, state, or other government to which this Agreement is subject, such term or provision shall be deemed severed from this Agreement and the remaining terms and provisions shall remain unaffected thereby and continue in full force.

O. Notices

All notices required or permitted under this Agreement shall be considered as duly given to any party for all purposes hereof only if given in writing and hand delivered; or sent by registered or certified mail, postage prepaid and return receipt requested; or sent by telex, telegram, TWX or cable and also confirmed by registered mail, postage prepaid and return receipt requested, addressed as set forth below, or to such other address as may be designated by notice given as provided above. All notices shall be effective upon first receipt, unless otherwise specified herein.

CLIENT:

Southwest Gas Corporation
5241 Spring Mountain Road
Las Vegas, NV 89150-0002
Attn: Mgr. Contract Administration
(702) 364-3060

CONSULTANT:

Enterprise Outcomes, Inc.
101 Convention Center Drive
Las Vegas, NV 89101
Attn: Wayne Biernacki
(702) 945-3364

P. Modification

This Agreement may only be modified by a written amendment hereto, duly executed by both parties.

Q. Successors and Assignment

This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective representatives, successors and permitted assigns. The Consultant agrees that it shall not assign, subcontract, hypothecate, or transfer its interest in this Agreement, or any part thereof, without the express written consent of Client.

R. Clients Code of Business Conduct & Ethics

1. Consultant or its employees will not engage in any action or inaction that would induce or cause any Client employee to violate the Client's Code of Business Conduct & Ethics ("Code") located at <http://www.swgas.com/investorrelations/documents/codeconduct.pdf>.

2. During the term of the Agreement, Consultant or its employees will not accept any employment or engage in any work which creates a conflict of interest with Client or in any way compromises the Work to be performed under this Agreement.
3. Consultant or its employees shall not offer, or cause to be offered, gifts, entertainment, payments, loans, and/or other services, benefits or considerations of other than those permitted under the Client's Code to Client's employees, their families, vendors, subcontractors and other third parties.
4. Consultant further understands and agrees that the offering or giving of cash or gifts, other than those permitted under the Client's Code, by the Consultant, its employees or representatives, whether made with the intent to obtain special consideration or preferential treatment, shall be deemed to be a material breach of this Agreement entitling the Client to terminate this Agreement at any time if it elects to do so.
5. Consultant understands and agrees that the Client has established an Ethics Hotline pursuant to the Client's Code of Business Conduct and Ethics, and the Consultant agrees that it will not retaliate against any Contractor employee that makes a good faith report to the Client's Ethics Hotline. Consultant further agrees that the Client may inform the Consultant's employees of the existence of and purpose of the Ethics Hotline, and of the Consultant's agreement to refrain from retaliation as provided by the first sentence of this subparagraph. This subparagraph is not intended to benefit any third party, including but not limited to any Consultant employee.

S. Identity Theft Prevention

In compliance with federal regulation, Client has implemented a written Identity Theft Prevention Program to identify, detect, prevent, and mitigate the risk of identity theft of its customers. Pursuant thereto, Consultant shall notify Client within twenty four (24) hours of Consultant's detection or suspicion of the unauthorized acquisition, use of, or access to unredacted or unencrypted records, electronic files, media, databases or computerized data of Consultant that compromises, or is reasonably likely to compromise the security, confidentiality, or integrity of the personal identifying information of the Client's customers. Further, Consultant shall take all reasonable steps to maintain the confidentiality of any and all Client customer information, including the proper disposal and/or destruction of such information when no longer necessary for the Work and to secure and protect such information from unauthorized access or use.

T. Professional Registration

If the Consultant's Services under this Agreement involve the production of documents, drawings or electronic media that require signing or sealing by a registered professional, Consultant warrants that it has such qualified person who is registered in the State where the Services are performed.

U. Order of Precedence

In the event that it is determined that there is conflict or inconsistency between the various parts of this Agreement, priority shall be given in the following descending order with the first listed item having precedence over those that follow:

1. The Body of the Agreement for Consulting Services.
2. Exhibit A: Scope of Work.
3. Exhibit B: Term, Compensation and Payment.
4. Exhibit C: Conditions.

V. Entire Agreement

This Agreement contains all of the promises, representations, and understandings of the parties hereto and supersedes any previous understandings, commitments, proposals, or agreements, whether verbal or written, and may only be modified as hereinbefore provided.

W. Governing Law

Unless otherwise specified herein, this Agreement shall be governed by and construed in accordance with the law in the state where the Services are performed.

X. Survival of Representations

All representations, warranties, responsibilities, and duties of the Consultant shall survive the termination or expiration of this Agreement, except as specifically provided for in 1.C of Exhibit "C", entitled "Termination".

"EXHIBIT D"

IV. RELOCATION EXPENSE REIMBURSEMENT AND PER DIEM

A. Relocation Expense Reimbursement

1. The agreed upon Consultant hourly rate of \$155/hr. shall include all expenses such as airfare, travel, transportation, lodging and meals (per diem), etc. Additional expenses related to the stated scope of work require documented Company approval.
2. Company will pay Consultant a one-time fee of \$10,000 as reimbursement for initial relocation expenses. The Consultant relocation expenses shall be included in the first invoice submitted to Company for payment.
3. In the event that Consultant terminates contract prior to completion of the stated scope of work, Consultant shall reimburse the Company the pro-rated portion of the total \$10,000 relocation expense paid by the Company. In such event, Consultant authorizes the Company to offset any expense amount owed by the Company against the outstanding balance of relocation expenses owed by Consultant. In the event that there are insufficient funds available, Consultant hereby agrees to execute a Promissory Note sufficient to cover any balance due.
4. In the event that Company terminates contract prior to completion of stated scope of work, the Consultant is not require to reimburse the Company for relocation expenses paid.

SOUTHWEST GAS CORPORATION

CONTRACT CHECKLIST

Service Provider: Enterprise Outcomes, Inc. New/C.O. # 2880
 Description of Services: Project Management Consulting Services New 18007
 Original Facility: Robin Jenkins Contract # 3-11-14
 Facility: Camille Gualtieri Supplier # MA
 Contract Analyst: Dave Larsen Phone 702-876-7316
Mail Code LVC-480
Date 3/4/2014

Item	Yes	No	N/A
1. Ensure compliance with Standard Practice 195.0 from Contract Administration for new contracts over \$5,000 and all change orders. Provide copy of Notice To Proceed from Analyst.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. List of bidders who were sent Request For Proposal (minimum of three bidders).	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. Screen print(s) of Products and Services search.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Request For Proposal.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
5. A justification for extending an existing contract, adding bidders, not bidding a project, or bidding with less than three bidders per 195.0.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Attendance sheet from the bidders' meeting.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7. Written responses to Request For Proposal from the service providers.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
8. Written response to both successful and unsuccessful bidders notifying them of the successful bidder.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
9. Detailed scope of work.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. A pre-approved DOT Drug and Alcohol Plan is required if a service provider will perform: <ul style="list-style-type: none"> a. Installation/Relocation of pipe. b. Gas-related emergency response. c. Operation/Maintenance activities on pipe including, but not limited to: <ul style="list-style-type: none"> 1. Pipeline X-rays 2. Pipeline Locating 3. Leak Surveys 4. Corrosion Control d. Operation of a motor vehicle of 26,001 lbs. or more requiring a commercial driver's license (CDL). 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11. OQ Covered Task List required.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12. Value of Contract: Original \$ <u>700,000.00</u> / Current \$ <u>700,000.00</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13. Payment Terms: Net <u>15</u> Days	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
14. Contract Term: Start <u>3/3/2014</u> / End <u>3/2/2016</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
15. Schedule of charges (billing rates).	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
16. Signatures	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. Certificates of Insurance <ul style="list-style-type: none"> a. General Liability: Required <u>IM</u> / Actual <u>IM</u> / Exp <u>1/29/15</u> b. Automobile: Required <u>IM</u> / Actual <u>IM</u> / Exp <u>1/29/15</u> c. Excess Liability: Required <u>IM</u> / Actual <u>IM</u> / Exp <u>1/29/15</u> d. Worker's Comp (or Waiver Form 198.3): Required <u>IM</u> / Actual <u>IM</u> / Exp <u>1/29/15</u> e. Professional Liability: Required <u>IM</u> / Actual <u>IM</u> / Exp <u>1/29/15</u> f. Other: Required <u>IM</u> / Actual <u>IM</u> / Exp <u>1/29/15</u> g. Other: Required <u>IM</u> / Actual <u>IM</u> / Exp <u>1/29/15</u> 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. Are background checks required?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. (Non-Company contracts only): Code of Conduct Personal Identifying Info <u>9/30/2014 / 2014</u>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
20. Business Licenses, if required.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. State Contractor's License, if required.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
22. Supplier Profile Form 188.0 (for all new contracts).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. Sample Invoice. (Note: For new contracts, Service Provider's name on Supplier Profile, Sample Invoice, W-9, and Contract must be identical).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. Form W-9 for all new contracts.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. Procurement Transaction for Diverse Suppliers Form 188.2 (when Diverse Suppliers have been considered to provide services).	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
26. Non-Cancelable Obligation: <ul style="list-style-type: none"> <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Bi-Monthly <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Annually 	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
27. CPI Adjustment Due Date	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
28. Comments	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Camille Gualtieri

From: Jan Howell
Sent: Monday, March 03, 2014 5:04 PM
To: CopsAdmin; Robin Jenkins
Subject: RE: Wayne Biernacki, PMP Contract
Attachments: Scanned from a Xerox multifunction device001.pdf

Camille / Robin,

Attached is the stamped Consulting Agreement for Mr. Biernacki.
Please proceed with the process.

Thanks, Jan

From: CopsAdmin
Sent: Monday, March 03, 2014 1:05 PM
To: Robin Jenkins; CopsAdmin; Jan Howell
Subject: RE: Wayne Biernacki, PMP Contract

Hi Robin,

I have attached the template. Will there be an IS Manager affiliated with the contract? Generally that is what determines who in contracts will handle the contract and which facilitator you need to use. Please let me know.

Thanks,
Camille

From: Robin Jenkins
Sent: Monday, March 03, 2014 12:57 PM
To: CopsAdmin; Jan Howell
Subject: RE: Wayne Biernacki, PMP Contract

Hi Camille,

I believe that Jan is handling this. She has been the key contact on Financial Systems. Jan, please correct me if I'm wrong.

Where is the new contract template? I'll get with Wayne on the other two items you mentioned.

Thank you,
Robin

From: CopsAdmin
Sent: Monday, March 03, 2014 11:59 AM
To: Robin Jenkins; Jan Howell
Cc: CopsAdmin
Subject: RE: Wayne Biernacki, PMP Contract

Hi All,

Since I was left out of the loop on this, I am wondering if this contract will be staying with you Jan or moving over to Dave?

Was the new contract template completed? Was a supplier profile completed? It also appears that the Certificate of Insurance does not name SW Gas as additional Insured.

Please let me know.

Thanks,
Camille

From: Robin Jenkins
Sent: Monday, March 03, 2014 11:19 AM
To: Jan Howell
Cc: CopsAdmin
Subject: Wayne Biernacki, PMP Contract

Hi Jan,

I got your message. I'm on the run again. Yes, Wayne is on sight today. The terms of the contract were approved by the Project Steering Committee which including the relocation fee. The scope of work and relocation area were modified. Please let me know if you have any other questions. Please rush this one if you can. My apologies for the last minute notice. He came a little earlier than expected, but you should have had this sooner.

Thank you,



Robin Jenkins | Manager of Technology Project Portfolio, Project Management Office

PO Box 98510 | Las Vegas, NV 89193.8510
direct 702.876.7316 | fax 702.253.7213 | mobile 702.528.8233
robin.jenkins@swgas.com | www.swgas.com | www.swgasliving.com

Jan Howell

From: Robin Jenkins
Sent: Wednesday, January 29, 2014 10:29 AM
To: Jan Howell; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Good morning Jan,

Thank you so much for the input. I agree with you 100%. We only have one PM with an hourly of \$150, and that was agreed upon before my time. The rest of the PMs range between \$100 - \$105. I don't agree with the pricing, but the Sponsor ultimately has the final say. They have not seen it yet, but I have spoken with some of the project oversight and Program Director. As I mentioned during our meeting last week, my concern is that he is a flight risk. We have no guarantees that he will live in town. He has no family here. Who's to say he won't find permanent residence in California or Arizona as he has family living there. Then we would have to pay his expenses to commute. I have the same concern that you do regarding the hourly rate if he lives here.

I like the option that you presented...if he considers reducing his hourly. He already has his business and insurance to meet our requirements. At least, he says that he does. I also agree with your comment on early termination originated by us. Is it reasonable to offer the same moving option if we terminate the contract?

Thanks again for your help! I'm trying to make sure we cover all our bases just in case anything happens. I'm not quite sure what to expect on this one.

Thank you,
Robin

From: Jan Howell
Sent: Tuesday, January 28, 2014 5:38 PM
To: Robin Jenkins; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Hi Robin,

We did originally talk about having Wayne Biernacki provide us with an all-inclusive hourly rate. But when it comes down to it, if he is making Las Vegas, NV his permanent home (e.g. registering his vehicle, filing his taxes, etc.), there should be no per diem. That's only used for temporary residency. SWG should not be paying for car rental, meals, lodging, etc. Nor should we provide him with a pool car or reimburse him for rent.

If he has to travel on behalf of SWG (e.g. Phoenix, Tucson, etc.) we will pay actual reasonable travel expenses (car rental, air fare, meals, lodging) with appropriate receipts.

We're currently paying one of your Las Vegas Consultants \$150.00 per hour so paying \$200.00 per hour does seem high. Is Mr. Biernacki aware that there is no Nevada State Income Tax, unlike Hawaii, so that might be a consideration in lowering his rate. Of course, Mr. Biernacki will need to obtain insurance and a business license to meet SWG requirements, so this will be an added expense, but shouldn't have much of an impact on his pricing.

As far as giving him assurance that the contract will not be terminated early, I don't think we would want to do that. That's what a consultant does, they come in, do the work, no strings attached.

Here is an option: If you would like, you could offer to pay to move his household goods from Hawaii, pay 30 days storage and his 1st month living expenses. Then it's done! But we would want to build language into the contract that if he voluntarily leaves before the project is done, he needs to repay us on a pro-rated basis.

Let me know your thoughts,
Thanks, Jan

From: Robin Jenkins
Sent: Tuesday, January 28, 2014 1:52 PM
To: Marilyn McGinnis; Jan Howell
Subject: Follow-up on Financial Systems Replacement Program Manager Candidate

Good afternoon Marilyn and Jan.

I have been in conversation with Wayne Biernacki, the proposed Program Manager for the Financial Systems Replacement Project, and he requested \$175/hr plus expenses. If you recall, Wayne currently lives in Hawaii. When I asked him to propose an hourly rate that was all inclusive, he came back with \$200/hr. I still think that is high. Also, he wanted to know if we could include some language in the contract to protect "him" from early contract termination. He said that he has to take on a lot of risk to move here. I said that we are also taking on a lot of risk by bringing him on board. He could decide to leave.

That being said, are there any other options that I can run by the project sponsor? The concern is that he is getting over on us if he moves out here, and we are still paying his expenses. I know you mentioned that we don't pay to move contractors, and I agree with that statement. I know that we have offered a monthly stipend in the past, but I don't know if I like that idea either (\$175/hr plus \$4000/month? That's still a lot). Also, we need time to assess him to make sure that he will be a good fit.

I can't say that I'm happy with his proposal, but I do understand that this is a high risk and high profile effort. Your expert opinion is greatly appreciated. Any options you could provide would be very helpful.

Thank you,



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Robin Jenkins Manager/Technology Project Portfolio, Project Management Office
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Jan Howell

From: Robin Jenkins
Sent: Friday, January 31, 2014 4:55 PM
To: Jan Howell; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Hi Jan,

My responses are below in purple. I appreciate the quick response. Thank you, and enjoy your weekend as well!

Thank you,
Robin

From: Jan Howell
Sent: Friday, January 31, 2014 4:06 PM
To: Robin Jenkins; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Hi Robin,

If you decide to pay Mr. Biernacki the \$155 hourly rate plus the \$10,000 to get himself and his belongings here, that works. The \$10k is a reasonable amount and removes a lot of responsibility that SWG would have to take on if we moved him. When would you pay him the \$10k? Seems we wouldn't want to pay him before he is actually here and ready to work. I think we would still want him to pay us the \$10k back on a pro-rate basis if he jumps ship? Otherwise, what are we getting if he decides to leave?

I agree. The \$10k should be included in his first invoice. I do not believe that we should pay him anything until he officially starts working. Also, I agree that he should have to pay back the pro-rated cost if he jumps ship, and I told him that during our conversation. He thought that was reasonable. On the other hand, he should not have to pay it back if we terminate early.

If delays are encountered, we will pay him his hourly rate while he's waiting for everything to get back on track. There would be no problem if he gets reassigned to another Company project. We would prepare a new SOW and go from there. If we decide not to implement then you might offer a two week severance, but that's not the norm. We don't want to cloud the termination clause. What have you done with some of the other Consultants that we have let go?

Great question. On a couple of occasions in the past, I have obtained deferent amounts depending on the project and Sponsor. I've seen as much as 2 weeks approved for convenience. The majority of the time, they get nothing....especially if it is a performance issue. The difference with this one is that he is actually asking for us to guarantee him work and not just a payment. I've discussed this with the Project Oversight, and they thought it was acceptable. As I stated, there are no issues if he is a good PM. I understand your concern, and you have a great point.

It seems as though he wants the money and freedom to be a Consultant but still wants security. We don't offer our own employees this kind of deal. We all sign a disclaimer that we are "At-Will" employees – our

employment is voluntary both for us and SWG and may be terminated by either party at any time, for any reason. Again, both parties are taking a risk.

That is a great argument Jan, and you are absolutely right! That's true. I guess I look at it as, we tend to keep them on anyway if they are doing good work...especially if they have not had the opportunity to complete their project. If we go that route, I would like to add in some wording to say "based upon availability". We may not have anything to reassign him to. In that case, we aren't going to keep him around to pay him for nothing. Also, the assignment could be longer than 60 days. Perhaps we can take our the duration all together. I have to take it up to the Steering next. I will certainly bring that up with them.

Have a great weekend.
Thanks, Jan

From: Robin Jenkins
Sent: Friday, January 31, 2014 10:34 AM
To: Jan Howell; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Good morning Jan and Marilyn,

So, Wayne and I have been haggling. He has asked for \$155/hr plus \$10,000 to relocate. He said that Hawaiian electric gave him \$25,000 to relocate to Hawaii. I think we can live with that, but I need to get approval from Oversight & Steering.

On the other hand, he asked that there be a 60 day "convenience clause" added in the event that we terminate the program through no fault of his. For example, if we decide not to implement, he would ask to be reassigned to another project or duties for 60 days. Of course, this would not apply if he is terminated due to lack of performance. This kind of goes against the contract which says that we can terminate at any time, but I can see his point. The program has the potential to experience delays if the timing of the launch is not right on point. Also, it is very typical for us to reassign PMs if they are doing a great job for us.

Please advise if you think we can add something like this in. He and I both agree that we are not trying to make this negotiation continue forever. This is the last piece☺ Thank you for your help again.

Regards,
Robin

From: Jan Howell
Sent: Thursday, January 30, 2014 9:41 AM
To: Robin Jenkins; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Good Morning Robin,

I have attached some language that we would incorporate into our agreement with Mr. Biernacki if we decide to move him.

This is language that we use with our Company employee moves.

Thanks, Jan

From: Robin Jenkins
Sent: Wednesday, January 29, 2014 5:22 PM
To: Jan Howell; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Hi Jan,

Understood, and agreed. I spoke with Anita and Dave, and I am counter-proposing that we pay \$155/hr (all inclusive) plus \$5,000 for items that you mentioned below. I have investigated average salaries across the US, and his request is higher than any other state. Dave spoke with PWC, and they agreed that the price was too high. I'm glad they were in agreement because that helped change Dave's mind. If we cannot get agreement, we will go with the 2nd candidate who had a rate of \$155, but I'm sure I can talk him down a little on that. We do expect to pay him a little more than the project managers that we have on staff because a "program manager" is higher than a project manager.

I will certainly keep you in the loop as the conversations progress. More to come tomorrow. You and Marilyn have been awesome! Thank you for your help.

Robin

From: Jan Howell
Sent: Wednesday, January 29, 2014 5:00 PM
To: Robin Jenkins; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Hi Robin,

There really are no guarantees, but if we terminated the contract early, I don't think we would owe him anything, because we moved him out here at our expense. We could compensate him for all services rendered up to that point, plus an average of one month's pay. ?? What it really comes down to - is he going to move here, CA, or AZ. We can't complete anything on our end until we know for sure.

Thanks, Jan

From: Robin Jenkins
Sent: Wednesday, January 29, 2014 10:29 AM
To: Jan Howell; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

Good morning Jan,

Thank you so much for the input. I agree with you 100%. We only have one PM with an hourly of \$150, and that was agreed upon before my time. The rest of the PMs range between \$100 - \$105. I don't agree with the pricing, but the Sponsor ultimately has the final say. They have not seen it yet, but I have spoken with some of the project oversight and Program Director. As I mentioned during our meeting last week, my concern is that he is a flight risk. We have no guarantees that he will live in town. He has no family here. Who's to say he won't find permanent residence in California or Arizona as he has family living there. Then we would have to pay his expenses to commute. I have the same concern that you do regarding the hourly rate if he lives here.

I like the option that you presented...if he considers reducing his hourly. He already has his business and insurance to meet our requirements. At least, he says that he does. I also agree with your comment on early termination originated by us. Is it reasonable to offer the same moving option if we terminate the contract?

Thanks again for your help! I'm trying to make sure we cover all our bases just in case anything happens. I'm not quite sure what to expect on this one.

Thank you,
Robin

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To: Robin Jenkins; Marilyn McGinnis
Subject: RE: Follow-up on Financial Systems Replacement Program Manager Candidate

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Let me know your thoughts,
Thanks, Jan

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To: Marilyn McGinnis; Jan Howell
Subject: Follow-up on Financial Systems Replacement Program Manager Candidate

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MEMORANDUM

To: Anita Romero
From: Robin Jenkins *RJ*
Date: March 3, 2014
Subject: General Services Contract Agreement Request with Enterprise Outcomes, Inc. (Agreement)



This memorandum documents the request for a General Services Contract Agreement with Enterprise Outcomes, Inc. (Consultant) for the professional services of Mr. Wayne Biernacki, PMP.

Consultant will provide the program management services for the Financial Systems Modernization Program. Mr. Biernacki was selected as the top program manager candidate based on an external search in collaboration with the Program Director, Dave Randall. A panel of representatives from the Accounting, Information Services, and Treasury made the final decision. Mr. Biernacki was selected based on his extensive background in financial system transformations in utilities, his program management expertise, and his communication skills. He demonstrated interpersonal skills as well as an understanding of the importance of change management for a program of this scale.

The attached contract agreement includes an agreed upon wage of \$15/hr for 24 months to cover labor and relocation expenses. Consultant professional services begin Monday March 3, 2014. Mr. Biernacki will provide program management services for the Financial Systems Modernization Program as well as other duties as assigned to develop the Project Management Office.

cc. Contracts Administration
Dave Randall

Contract Information #2

 SOUTHWEST GAS CORPORATION		CONTRACT CHANGE ORDER NO.	
		Date Prepared <u>12/21/2017</u>	Sequence No. <u>3</u>
Contract No. <u>F198007</u>		Department Name <u>Information Services</u>	
Contractor <u>Enterprise Outcomes, Inc.</u>		District Name & Number <u>Corp/0061</u>	
Summary of Work Description <u>Consulting Services</u>		Originator Name <u>Keith Sutton</u> KS	
for Financial Systems Moderization Project.		Title & Mail Code <u>Manager/Information Services</u>	
		Approved By <u>Robin Pierce</u> RP 	
		Contract Administration <u>Dave Larsen</u>	
		WO/Account No. _____	
Description of Change <u>Add Statement of Work (SOW) #7 to current contract to extend Wayne Biemackis's engagement to expire on 12/31/18. Add additional \$1,000,000 to fund invoices throughout contract term.</u>			
Location of Change _____ CA			
COST <input checked="" type="checkbox"/> Increase \$ <u>1,000,000.00</u> <input type="checkbox"/> Decrease \$			
Unit of Measure	Unit Cost	Total Cost	
	\$	\$	Original Contract
		0.00	\$ <u>700,000.00</u>
		0.00	Total Cost Prior Contract Change Order(s)
		0.00	\$ <u>600,000.00</u>
		0.00	Total Cost this Contract Change Order
		0.00	\$ <u>1,000,000.00</u>
		0.00	Total Revised Contract (Including all Contract Change Orders)
		0.00	\$ <u>2,300,000.00</u>
Total Change Order		\$	0.00
Comments _____			
Attached Document:			
<u>SOW #7</u>			
CONTRACTOR ACCEPTANCE:		SOUTHWEST GAS CORPORATION AUTHORIZATION:	
<u>See attached</u>		<u>Ngoni Murandu</u> RM	<u>2-6-2018</u>
<i>Authorized Signature</i>	<i>Date Signed</i>	<i>Authorized Signature</i>	<i>Date Signed</i>
_____	_____	<u>VP/Information Services/CIO</u>	_____
<i>Title</i>		<i>Title</i>	



SOW #7

This attachment contains the Scope of Work and details of services of Enterprise Outcomes, Inc. pursuant to the described Consulting Agreement.

Client: Southwest Gas Corporation
Date of Master Services Agreement: 03/04/2014
Professional Assigned: Wayne Biernacki
Client Manager: Keith Sutton
Description of Services: Project Management Consulting
Engagement Dates: 01/01/2018 thru 12/31/2019
Hourly Billing Rate: \$155
Scope of Services: At the direction of the Client, Consultant shall provide staff augmentation resources to support the Project Management Office.

Duties include:

- General project management
- Conduct / oversee project governance meetings
- Scheduling work activities
- Conducting team meetings
- Vendor management

Southwest Gas Corporation

By: Ngoni Murandu

Title: SVP/Staff Operations and Technology

Date: 2-6-2018

Enterprise Outcomes, Inc.

By: Wayne Biernacki

Title: President

Date: 2-6-18



CONTRACT CHECKLIST

SOUTHWEST GAS CORPORATION

Service Provider Enterprise Outcome, Inc. Contract # F198007 Supplier # 128280 New C.O. # 3 Div./Staff Location Info. Svcs. Category Technology

Description of Services/Project Title Consulting Services for Financial Systems Management

Originator Keith Surton Phone 702-364-3308 Mail Code LVC-340 Date 12/21/2017
Facilitator Christine Eicher Phone 702-876-7267 Mail Code LVC-340 Date 12/21/2017
Prepared By Christine Eicher Phone 702-876-7267 Mail Code LVC-340 Date
Contract Analyst Janel Crawford Phone 702-364-3173 Mail Code LVA-400 Date

Contract Administration Use Only: Sent to A/P: Processed Date: Processed By: C/A Stamp

NEW CONTRACTS AND CHANGE ORDERS
1. List of bidders who were sent Request For Proposal (minimum three bidders).
2. Screen print(s) of Products and Services search.
3. Request For Proposal/Invitation to Bid.
4. Attendance sheet from the bid meeting.
5. Bidders' responses to RFP (completed proposals, decline letters, etc.).
6. Company's letters to all bidders notifying them of the successful bidder.
7. A pre-approved DOT Drug and Alcohol Plan is required if a service provider will perform:
a. Installation/Relocation of pipe.
b. Gas-related emergency response.
c. Operation/Maintenance activities on pipe including, but not limited to:
(1) Pipeline X-rays
(2) Pipeline Locating
(3) Leak Surveys
(4) Corrosion Control
d. Operation of a motor vehicle of 26,000 lbs. or more requiring a commercial driver's license (CDL).
8. OQ Covered Task List required?
9. Are background checks required?
10. (Non-Company contracts only): Code of Conduct
Personal Identifying Information
11. Procurement Transaction for Diverse Suppliers Form 188.2 (when Diverse Suppliers have been considered to provide services).
12. Non-Cancelable Obligation: Payment Amount \$
Monthly Quarterly Bi-Monthly Semi-Annually Annually
Date of Final Payment
13. Written confirmation of SP 195.0 compliance from Contract Admin.
14. Justification from management for not bidding a project, bidding with less than three bidders, and for all change orders.
15. Detailed scope of work/description of change.
16. Schedule of Charges (billing rates/unit costs).
17. Signatures: Internal only? Due Date
18. CPI Adjustment:
19. Value of Contract: Original \$ 700,000.00 Current \$ 2,300,000.00
20. Contract Term: Start 2/1/2015 End 12/31/2018
Perpetual? Option to Renew: Yes
21. Payment Terms: Days 15
REQUIRED SUPPLIER DOCUMENTS
Provide new docs with new contracts. Attach updated docs with change orders.
22. Certificates of Insurance Required / Actual New or updated docs on (Attach) file N/A
a. General Liability \$ 1 M / 1 M Exp. 1/29/18
Additional Insured
b. Automobile \$ 1 M / 1 M Exp. 1/29/18
c. Excess Liability (diff. req'd) \$ / / Exp.
Additional Insured
d. Worker's Comp. (or Waiver) Exp. 12/29/18
e. Employer's Liability \$ / / Exp.
f. Professional Liability \$ 1 M / 1 M Exp. 1/29/18
g. Pollution Liability \$ / / Exp.
h. Other \$ / / Exp.
i. Broker's Opinion Letter
23. Business License, if req'd. Number nv19971261904 Exp. 9/30/17
24. Contractor License, if req'd. Number
25. Supplier Documents: Oracle Verification Date: 3/1/2014
Supplier Profile Form 188.0
Form W-9
Sample Invoice

Requested updated SP - W9 and Business License
718,430.87 + 1,000,000.00 = 1,718,430.87
Form 1998 01/27/17 906 - Microsoft Word

Christine Eicher

From: Jamielynn Larocco
Sent: Tuesday, January 30, 2018 7:49 AM
To: Christine Eicher
Cc: CopsAdmin; Janell Crawford; Keith Sutton
Subject: FW: Enterprise Outcomes - F198007 - Change Order #3
Attachments: SOW 7 (11-15-17).docx; Contract Change Orders-Biernacki (12-20-17).docx; Enterprise Outcomes Justification Memo-Wayne Biernacki (12-20-17).docx; Master Change Order1.xlsx; Master Check list.docx

Hi Christine,

Please proceed with the change order to extend the contract expiration to 12/31/2018 and add \$1,000,000 to the contract total.

Thanks,
Jamie



Jamielynn Larocco | Analyst II, Contract Administration

PO Box 98510 | LVA-566 | Las Vegas, NV 89193.8510
direct 702.364.3160 | fax 702.364.3249 |
Jamielynn.larocco@swgas.com | www.swgas.com

From: Janell Crawford
Sent: Monday, January 29, 2018 5:23 PM
To: Jamielynn Larocco <jamielynn.larocco@swgas.com>
Subject: FW: Enterprise Outcomes - F198007 - Change Order #3

From: CopsAdmin
Sent: Monday, January 22, 2018 8:31 AM
To: Janell Crawford <janell.crawford@swgas.com>
Cc: CopsAdmin <copsadmin@swgas.com>
Subject: FW: Enterprise Outcomes - F198007 - Change Order #3

Hello Janell,

I don't believe I ever received OTP. May I please proceed?

Thanks,
Chris

From: CopsAdmin
Sent: Thursday, December 21, 2017 9:13 AM
To: Janell Crawford <janell.crawford@swgas.com>
Cc: Keith Sutton <Keith.Sutton@swgas.com>; CopsAdmin <copsadmin@swgas.com>
Subject: Enterprise Outcomes - F198007 - Change Order #3

Janell/Dave,

For your review and approval, please see attached:

- SOW
- Justification Memo
- Template
- Change Order
- Checklist

May I please proceed?

Thanks,
Chris

From: Keith Sutton
Sent: Wednesday, December 20, 2017 10:34 AM
To: CopsAdmin <copsadmin@swgas.com>
Cc: Christine Eicher <christine.eicher@swgas.com>; Keith Sutton <Keith.Sutton@swgas.com>
Subject: Contract extension and additional funds for Enterprise

Christine,

Here's the paperwork to extend Wayne and add funds to his contract.

Please let me know if you have any questions.

Thanks

Keith




Keith Sutton, PMP | Manager, Technology Project Portfolio

PO Box 98510 | LVC-480 | Las Vegas, NV 89193.8510
Direct 702.364.3308 | Cell 702.283.2922
keith.sutton@swgas.com | www.swgas.com



MEMORANDUM

To:  Robin Pierce/Ngoni Murandu *NM*
From: Keith Sutton *KS*
Date: December 20, 2017
Subject: Contract Extension & Additional Funds Justification for Agreement #198007

Southwest Gas Corporation (Client) is extending the termination date of Contract Agreement #198007 with Enterprise Outcomes (Consultant) for Wayne Biernacki, PMP, per the attached change order. The change order will extend the contract termination date from 12/31/17 to 12/31/18. The objective of the agreement adjustment is to sustain project management services through the duration of Portfolio Project #P16006: Accounts Payable (AP) Automation, #P16009: Succession Planning, #P17019: PowerPlant Upgrade and #P17012: Facility Commander.

Mr. Biernacki will continue to provide project management services through the remaining activities of the project which is expected to last through Q4 2018. In addition, there are numerous other projects being planned that Mr. Biernacki will be needed to manage. The project management scope of work includes planning, executing, monitoring, controlling and closure phases of the project. The anticipated termination date of the contract is December 31, 2018 at 11:59 PM (PST). The original Project Manager hourly wage of \$155/hr will remain the same.

Contract Change Order

Originator: Keith Sutton

Supplier Name: Enterprise Outcomes

Supplier Contact: Wayne B.

Contract Number: F198007

Contract Expiration Date: 12/31/17
Extension Date:

Contract Remaining Dollars: 192,691.27
Increase Dollars: 1,000,000

Explanation of Change: Extending Wayne's contract and adding funds to base contract

Justification for this transaction: Wayne is currently the PM for four different projects within the EPMO. There are also upcoming projects which Wayne will be needed to support

Does this transaction change the original scope of work? No

Attached Documents for Review: SOW-Enterprise Solutions, Justification Memo



SOUTHWEST GAS CORPORATION

CONTRACT CHECKLIST

Service Provider eSkill Corporation Contract # _____ Supplier # _____ New/C.O. # NEW Div./Staff Location Corporate
 Description of Services/Project Title Online testing for Office Proficiency (for HR candidates) Category Tech

Originator Michelle Cientauegos Phone 702-364-3705 Mail Code LVC-340 Date _____ C/A Stamp
 Facilitator Christine Eicher Phone 702-876-7267 Mail Code LVC-340 Date 2/14/2018 Sent to A/P 2/14/18
 Prepared By Christine Eicher Phone 702-876-7267 Mail Code LVC-340 Date 2/14/2018 Processed Date:
 Contract Analyst Janell Crawford Phone 702-364-3173 Mail Code LVA-566 Processed By: JEA

NEW CONTRACTS		Yes	No	N/A	NEW CONTRACTS AND CHANGE ORDERS		New	C/O	N/A
1.	List of bidders who were sent Request For Proposal (minimum three bidders).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13.	Written confirmation of SP 195.0 compliance from Contract Admin.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Screen print(s) of Products and Services search.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14.	Justification from management for not bidding a project, bidding with less than three bidders, and for all change orders.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.	Request For Proposal/Invitation to Bid.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15.	Detailed scope of work/description of change.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.	Attendance sheet from the bid meeting.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	16.	Schedule of Charges (billing rates/unit costs).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5.	Bidders' responses to RFP (completed proposals, decline letters, etc.).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	17.	Signatures: Internal only? <input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.	Company's letters to all bidders notifying them of the successful bidder.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	18.	CPI Adjustment: Due Date _____	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7.	A pre-approved DOT Drug and Alcohol Plan is required if a service provider will perform: <ul style="list-style-type: none"> a. Installation/Relocation of pipe. b. Gas-related emergency response. c. Operation/Maintenance activities on pipe including, but not limited to: <ul style="list-style-type: none"> (1) Pipeline X-rays (2) Pipeline Locating (3) Leak Surveys (4) Corrosion Control d. Operation of a motor vehicle of 26,001 lbs. or more requiring a commercial driver's license (CDL). 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	19.	Value of Contract: Original \$ 3,500.00 Current \$ 3,500.00	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8.	OO Covered Task List required?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	20.	Contract Term: Start 1/17/18 End 1/16/19	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9.	Are background checks required?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	21.	Perpetual? <input type="checkbox"/> Option to Renew: yes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10.	(Non-Company contracts only): Code of Conduct Personal Identifying Information	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	REQUIRED SUPPLIER DOCUMENTS <i>Provide new docs with new contracts. Attach updated docs with change orders.</i>				
11.	Procurement Transaction for Diverse Suppliers Form 188.2 (when Diverse Suppliers have been considered to provide services).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	22.	Certificates of Insurance Required / Actual New or Current updated docs on file (Attach)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12.	Non-Cancelable Obligation: Payment Amount \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a.	General Liability \$ / Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Bi-Monthly <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Annually	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b.	Automobile Additional Insured \$ / Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Date of Final Payment _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c.	Excess Liability (diff. req'd) Additional Insured \$ / Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d.	Worker's Comp. (or Waiver) Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e.	Employer's Liability \$ / Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	f.	Professional Liability \$ / Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	g.	Pollution Liability \$ / Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	h.	Other \$ / Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	i.	Broker's Opinion Letter Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	23.	Business License, if req'd. Number 2657957 Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	24.	Contractor License, if req'd. Number Exp. \$	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	25.	Supplier Documents: Oracle Verification Date: <u>New</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		(Names on all docs must match) Supplier Profile Form 188.0 Form W-9 Sample Invoice	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Non on-site. COMMENTS: _____ FORM 199-3 (05/2017) 200 - MICROSOFT WORD									



MEMORANDUM

To: ^{KRB} Ken Briggs, ^{NM} Ngoni Murandu

From: Michelle Cienfuegos ^{mc}

Date: January 25, 2018

Subject: **New Contract- ESkill**

Attached is a new contract with ESkill. ESkill will provide online testing for HR candidates with office proficiency testing. Currently HR uses a software provided by Biddle Consulting called "OPAC" to test HR candidates. This old software has been in place for over 10 years and is an aging technology that no longer meets our needs. The candidates must endure a three-hour test due to this old software.

ESkill provides the ability for shorter, more accurate testing and can be available to us the same day we execute the contract with no setup. No integrations are necessary as the HR staff will be the only users. They log in and set up candidate testing and administer the software. ESkill has the added benefit of future integration with online Talent and Recruiting platforms, such as Taleo. Enclosed is a memo from HR, further explaining this purchase.

This was included in last year's Three Year Planning process and is a budgeted item in ORC 3260 C/E 3511. No unfavorable variance is expected.

Approval Request

Please indicate your approval by signing the attached change order and supporting contract documentation.

Thank You

mc



MEMORANDUM

To: Michelle Cienfuegos
From: Tammy Short
Date: January 22, 2018
Subject: eSkill Pre-employment Assessment Software

Please forward for approval the Contract Change Order with the Software License Agreement and Order Form from eSkill Corporation. eSkill will provide a new, more efficient, customizable and aesthetically pleasing process to facilitate companywide pre-employment assessments.

Background

Currently, we are utilizing OPAC for pre-employment testing and the following table compares the value of replacing it with eSkill:


OPAC	eSkill
Not customizable - Tests take up to 3 hours	Customizable-can adjust the amount of questions & time
Not web-based & crashes on test takers (1/5 avg.)	Web-based (99.9% up time)
Poor quality and low-level functionality	High quality and user-friendly interface
Limited answer options (cannot use shortcuts)	Multiple answers (includes shortcuts)
No integration capabilities	Integration capabilities with ATS
Basic Reporting	Advanced Reporting

Proposal

Southwest Gas applicants are equivalent to customers and pre-employment assessments reflect who we are as a company. By replacing the unappealing and outdated OPAC with the modern and more efficient eSkill software will not only save time and money via shorter assessment times, it will display a more professional environment for both our Southwesterners and our applicants.

Budget Considerations

The cost for this software was included in the 2018 budget.

 SOUTHWEST GAS CORPORATION		CONTRACT CHANGE ORDER NO.	
		Date Prepared <u>12/15/2016</u>	Sequence No. <u>2</u>
Contract No. <u>198007</u>		Department Name <u>Information Services</u>	
Contractor <u>Enterprise Outcomes, Inc.</u>		District Name & Number <u>Corp/0061</u>	
Summary of Work Description <u>Consulting Services</u>		Originator Name <u>Keith Sutton KS</u>	
for Financial Systems Moderization Project.		Title & Mail Code <u>Manager/Information Services</u>	
		Approved By <u>[Signature]</u>	
		Contract Administration <u>Dave Larsen</u>	
		WO/Account No. _____	
Description of Change <u>Add Statement of Work (SOW) #2 to current contract; add additional \$200,000 to fund Project Management support invoices for Accounts Payable Automation and Succession Planning projects.</u>			
Extend contract to expire on December 31, 2017.			
Location of Change _____			
COST <input checked="" type="checkbox"/> Increase \$ 200,000.00 <input type="checkbox"/> Decrease \$			
Unit of Measure	Unit Cost	Total Cost	
	\$	\$ 0.00	Original Contract
		0.00	Total Cost Prior Contract Change Order(s)
		0.00	Total Cost this Contract Change Order
		0.00	Total Revised Contract (Including all Contract Change Orders)
		0.00	
Total Change Order		\$ 0.00	\$ <u>1,518,770</u>
Comments _____			
Attached Document: _____			
SOW #6 _____			
CONTRACTOR ACCEPTANCE:		SOUTHWEST GAS CORPORATION AUTHORIZATION:	
See attached		Anita M. Romero	<u>[Signature]</u> 12/19/16
Authorized Signature	Date Signed	Authorized Signature	Date Signed
		SVP/Staff Operations and Technology	
Title		Title	



This attachment contains the Scope of Work and details of services of Enterprise Outcomes, Inc. pursuant to the described Consulting Agreement.

Client: Southwest Gas Corporation
Date of Master Services Agreement: 01/30/2015
Professional Assigned: Wayne Biernacki
Client Manager: Keith Sutton
Description of Services: Project Management Consulting
Engagement Dates: 01/01/2017 thru 12/31/2017
Hourly Billing Rate: \$155
Scope of Services: At the direction of the Client, Consultant shall provide staff augmentation resources to support the Project Management Office.

Duties include:

- General project management
- Conduct / oversee project governance meetings
- Scheduling work activities
- Conducting team meetings
- Vendor management

Southwest Gas Corporation

Enterprise Outcomes, Inc.

By: Chris M. Boners

By: Wayne Biernacki

Title: SVP/Staff Operations and Technology

Title: President

Date: 12/19/16

Date: 12-16-16





CONTRACT CHECKLIST

Service Provider Enterprise Outcome, Inc. Contract # F198007 Supplier # 128280 New/C.O. # 2 Div/Staff Location Info. Svcs. Description of Services/Project Title Consulting Services for Financial Systems Management Category Technology

Originator Keith Sutton Phone 702-364-3308 Mail Code LVC-340 Date 9/22/2015 C/A Stamp
Facilitator Christine Eicher Phone 702-876-7267 Mail Code LVC-340 Date 9/22/2015
Prepared By Jan Howell Phone 702-364-3061 Mail Code LVA-566 Date 9/22/2015
Contract Analyst Jan Howell Phone 702-364-3061 Mail Code LVA-566 Date 9/22/2015
Contract Administration Use Only
Sent to A/P:
Processed Date:
Processed By:


NEW CONTRACTS
1. List of bidders who were sent Request For Proposal (minimum three bidders).
2. Screen print(s) of Products and Services search.
3. Request For Proposal/Invitation to Bid.
4. Attendance sheet from the bid meeting.
5. Bidders' responses to RFP (completed proposals, decline letters, etc.).
6. Company's letters to all bidders notifying them of the successful bidder.
7. A pre-approved DOT Drug and Alcohol Plan is required if a service provider will perform:
a. Installation/Relocation of pipe.
b. Gas-related emergency response.
c. Operation/Maintenance activities on pipe including, but not limited to:
(1) Pipeline X-rays
(2) Pipeline Locating
(3) Leak Surveys
(4) Corrosion Control
d. Operation of a motor vehicle of 26,000 lbs. or more requiring a commercial driver's license (CDL).
8. OQ Covered Task List required?
9. Are background checks required?
10. (Non-Company contracts only): Code of Conduct
Personal Identifying Information
11. Procurement Transaction for Diverse Suppliers Form 188.2 (when Diverse Suppliers have been considered to provide services).
12. Non-Cancellable Obligation: Payment Amount \$
Monthly Quarterly Bi-Monthly Semi-Annually Annually
Date of Final Payment:
NEW CONTRACTS AND CHANGE ORDERS
13. Written confirmation of SP 195.0 compliance from Contract Admin.
14. Justification from management for not bidding a project, bidding with less than three bidders, and for all change orders.
15. Detailed scope of work/description of change.
16. Schedule of Charges (billing rates/unit costs).
17. Signatures: Internal only? Due Date
18. CPI Adjustment: Original \$ Current \$ Start End
19. Value of Contract: Original \$ Start End
20. Contract Term: Perpetual? Option to Renew: Yes
21. Payment Terms: Days

REQUIRED SUPPLIER DOCUMENTS
Provide new docs with new contracts. Attach updated docs with change orders.
22. Certificates of Insurance Required / Actual
a. General Liability \$ 1 M / 1 M Exp. 1/29/17
Additional Insured
b. Automobile \$ 1 M / 1 M Exp. 1/29/17
c. Excess Liability (diff. req'd) \$ / Exp.
Additional Insured
d. Worker's Comp. (or Waiver) Exp. 12/29/17
e. Employer's Liability \$ / Exp.
f. Professional Liability \$ 1 M / 1 M Exp. 1/29/17
g. Pollution Liability \$ / Exp.
h. Other \$ / Exp.
i. Broker's Opinion Letter
23. Business License, if req'd. Number nv19971261904 Exp. 9/30/17
24. Contractor License, if req'd. Number Exp.
25. Supplier Documents: Oracle Verification Date: 3/11/2014
Supplier Profile Form 188.0
Form W-9
Sample Invoice

RECEIVED
CONTRACT ADMINISTRATION
518,630.87 + 200,000.00 = 718,630.87
COMMENTS FOR
Form 199.8 (03/2017) 566 - Microsoft Word



MEMORANDUM

To: Fran Huchmala/Anita Romero 
From: Keith Sutton KS
Date: December 10, 2016
Subject: Contract Extension & Additional Funds Justification for Agreement #198007

Southwest Gas Corporation (Client) is extending the termination date of Contract Agreement #198007 with Enterprise Outcomes (Consultant) for Wayne Biernacki, PMP, per the attached change order. The change order will extend the contract termination date from 12/31/16 to 12/31/17. The objective of the agreement adjustment is to sustain project management services through the duration of Portfolio Project #P16006: Accounts Payable (AP) Automation and #P16009: Succession Planning. Mr. Biernacki will continue to provide project management services through the remaining activities of the project which is expected to last through May/June 2017. In addition, there are numerous other projects being planned that Mr. Biernacki will be needed to manage. The project management scope of work includes planning, executing, monitoring, controlling and closure phases of the project. The anticipated termination date of the contract is December 31, 2017 at 11:59 PM (PST). The original Project Manager hourly wage of \$155/hr will remain the same.

Contract Change Order

Originator: Keith Sutton

Supplier Name: Enterprise Outcomes (Wayne)

Contract Number: F198007

Contract Expiration Date: 12/31/16

Extension Date: 12/31/17

Contract Remaining Dollars: \$233,496.27

Increase Dollars: \$200,000.00

Explanation of Change: Contract extension and addition of funding to cover ongoing PM support

Justification for this transaction: Wayne is providing Project Management support for both the Accounts Payable Automation project and the Succession Planning project. This support will be needed at least through the end of 2017

Does this transaction change the original scope of work? No

Attached Documents for Review: Enterprise Outcomes SOW #6, Justification Memo

Christine Eicher

From: David Larsen
Sent: Thursday, December 15, 2016 4:03 PM
To: Christine Eicher
Cc: CopsAdmin; Mary Green; Keith Sutton
Subject: RE: Enterprise Outcomes - F198007 - Change Order #2
Attachments: Enterprise Outcomes Contract No. F198007 CO 2.pdf

Hello Christine,

Please proceed. I have attached the stamped documents.

Thanks,
Dave

From: Christine Eicher
Sent: Thursday, December 15, 2016 2:26 PM
To: David Larsen <david.larsen@swgas.com>
Cc: CopsAdmin <copsadmin@swgas.com>; Mary Green <mary.green@swgas.com>; Keith Sutton <Keith.Sutton@swgas.com>
Subject: Enterprise Outcomes - F198007 - Change Order #2
Importance: High

Hello Dave,

For your review and approval, please see attached.

May I proceed?

Thanks,
Christine

From: Keith Sutton
Sent: Thursday, December 15, 2016 1:54 PM
To: Christine Eicher <christine.eicher@swgas.com>
Cc: Mary Green <mary.green@swgas.com>; Keith Sutton <Keith.Sutton@swgas.com>
Subject: Contract extension & additional funding for Wayne Biernacki

Christine,

Attached are the docs to extend and add funds to Wayne's contract (Enterprise Outcomes).

Please let me know if you need anything additional for this.

The extensions for the Fiala PMs will follow shortly.

Thanks!

Keith

SOUTHWEST GAS CORPORATION		CONTRACT CHANGE ORDER NO.	
		Date Prepared <u>09/01/2015</u>	Sequence No. <u>1</u>
Contract No. <u>198007</u>		Department Name <u>Information Services</u>	
Contractor <u>Enterprise Outcomes, Inc.</u>		District Name & Number <u>Corp/0061</u>	
Summary of Work Description <u>Consulting Services for Financial Systems Modernization Project.</u>		Originator Name <u>Keith Sutton KS</u>	
		Title & Mail Code <u>Manager/Information Services</u>	
		Approved By <u>Ken Briggs</u> <u>Fran Huchmala</u>	
		Contract Administration <u>Dave Larsen</u>	
		WO/Account No. _____	
Description of Change <u>Extend current contract to expire on December 31, 2016; add additional \$618,770 to fund FSM project.</u>			
Breakdown: <u>(add \$400,000 for contract extension; add \$218,770 from Contract #201792 to replace incorrect charges = \$618,770).</u>			
Location of Change _____			
COST <input checked="" type="checkbox"/> Increase \$ <u>618,770.00</u> <input type="checkbox"/> Decrease \$			
Unit of Measure	Unit Cost	Total Cost	
	\$	\$	Original Contract
		0.00	\$ 700,000.00
		0.00	Total Cost Prior Contract Change Order(s)
		0.00	\$ 0.00
		0.00	Total Cost this Contract Change Order
		0.00	\$ 618,770.00
		0.00	Total Revised Contract (Including all Contract Change Orders)
		0.00	\$ 1,318,770.00
Total Change Order		\$	0.00
Comments <u>NOTE: Several invoices totaling \$218,770 for Contract #201792 were inadvertently paid against Contract #198007.</u>			
Attached Document:			
CONTRACTOR ACCEPTANCE:		SOUTHWEST GAS CORPORATION AUTHORIZATION:	
Date Signed <u>9-15-15</u>		Date Signed <u>09/14/15</u>	
Title _____		Title <u>SVP/Staff Operations and Technology</u>	



CONTRACT CHECKLIST

Enterprise Outcome, Inc. Contract # 198007 Supplier # 128280 New/C.O. # 2 Div./Staff Location Info. Svcs. Description of Services/Project Title Consulting Services for Financial Systems Management Category Technology

Contract Administration Use Only Sent to A/P: Processed Date: Processed By:

Mail Code LVC-340 Date 9/22/2015 Mail Code LVC-340 Date 9/22/2015 Mail Code LVA-566 Date 9/22/2015 Mail Code LVA-566 Date 9/22/2015

NEW CONTRACTS

- 1. List of bidders who were sent Request For Proposal (minimum three bidders).
2. Screen print(s) of Products and Services search. RECEIVED
3. Request For Proposal/invitation to Bid. SEP 22 2015
4. Attendance sheet from the bid meeting.
5. Bidders' responses to RFP (completed proposals, declinations, etc.).
6. Company's letters to all bidders notifying them of the successful bid.
7. A pre-approved DOT Drug and Alcohol Plan is required if a service provider will perform:
a. Installation/Relocation of pipe.
b. Gas-related emergency response.
c. Operation/Maintenance activities on pipe including, but not limited to:
(1) Pipeline X-rays
(2) Pipeline Locating
(3) Leak Surveys
(4) Corrosion Control
d. Operation of a motor vehicle of 26,001 lbs. or more requiring a commercial driver's license (CDL).

NEW CONTRACTS AND CHANGE ORDERS

- 13. Written confirmation of SP 195.0 compliance from Contract Admin.
14. Justification from management for not bidding a project, bidding with less than three bidders, and for all change orders.
15. Detailed scope of work/description of change.
16. Schedule of Charges (billing rates/unit costs).
17. Signatures: Internal only? Due Date
18. CPI Adjustment:
19. Value of Contract: Original \$ 700,000.00 Current \$ 1,318,770.00
20. Contract Term: Start 2/1/2015 End 12/31/2016
21. Payment Terms: Perpetual? Option to Renew: Yes Days 15

REQUIRED SUPPLIER DOCUMENTS

Table with columns: Required, Actual, Exp., New or updated docs on (Attach) file, N/A. Rows include: Certificates of Insurance (General, Automobile, Excess, Additional), Worker's Comp, Employer's Liability, Professional Liability, Pollution Liability, Other, Broker's Opinion Letter, Business License, Contractor License, Supplier Documents.

COMMENTS

Oracle Verification Date: 3/11/2014 Supplier Profile Form 188.0 Form W-9

Attachment AED-10 Docket No. 18-05031 Witness: Adam E. Danise Page 50 of 66



MEMORANDUM

To: Fran Huchmal *FW* Anita Romero

From: Keith Sutton *KS*

Date: August 31, 2015

Subject: Contract Extension & Additional Funds Justification for Agreement #198007

Southwest Gas Corporation (Client) is extending the termination date of Contract Agreement #198007 with Enterprise Outcomes (Consultant) for Wayne Biernacki, PMP, per the attached change order. The change order will extend the contract termination date from 3/2/16 to 12/31/16. The objective of the agreement adjustment is to sustain project management services through the duration of Portfolio Project #P13006: Financial Systems Modernization (FSM). Mr. Biernacki will continue to provide project management services through the remaining activities of the project which is expected to last through Apr/May 2016. In addition, there are numerous FSM Phase II activities being planned that Mr. Biernacki will be needed to manage. The project management scope of work includes planning, executing, monitoring, controlling and closure phases of the project. The anticipated termination date of the contract is December 31, 2016 at 11:59 PM (PST). The original Project Manager hourly wage of \$155/hr will remain the same.

Christine Eicher

From: Jan Howell
Sent: Thursday, September 03, 2015 2:06 PM
To: Jan Howell
Cc: Christine Eicher; Keith Sutton
Subject: RE: Enterprise Outcomes - 198007 - Change Order #1
Attachments: Scanned from a Xerox multifunction device001.pdf

Hi Christine,

Please proceed.
Stamped doc attached.

Thanks, Jan

From: David Larsen
Sent: Tuesday, September 01, 2015 10:42 AM
To: Jan Howell
Cc: Christine Eicher; Keith Sutton
Subject: FW: Enterprise Outcomes - 198007 - Change Order #1

Hello Jan,

This is one of your contracts.

Thanks,
Dave

From: Christine Eicher
Sent: Tuesday, September 01, 2015 10:01 AM
To: David Larsen
Cc: Keith Sutton
Subject: Enterprise Outcomes - 198007 - Change Order #1

Good Morning Dave,

For your review and approval, please see attached:

- Change Order Template
- Justification Memo
- Change Order

Another change order is forthcoming to accommodate contract 201792 with correction.

Thanks,
Christine

Template for Contract Change Orders

Originator: **Keith Sutton**

Supplier Name: **Enterprise Outcomes**

Supplier Contact: **Wayne Biernacki**

Contract Number: **198007**

Contract Expiration Date: **3-2-16**
Extension Date: **12-31-16**

Contract Remaining Dollars: **\$175.54**
Increase Dollars: **\$400,000**

Explanation of Change: **Additional funds needed to complete FSM project management and support FSM follow on projects**

Justification for this transaction: **FSM Phase I will not be deployed and full closed until Apr/May 2016. There are already numerous follow on project anticipated for FSM Phase II that will require PM support**

Does this transaction change the original scope of work? **No**

Attached Documents for Review:



(<http://www.enterpriseoutcomes.com/>)

101 CONVENTION
CENTER DR SUITE 700
LAS VEGAS, NV, 89109
702-945-3364

Industries



Industries

Enterprise Outcomes, Inc. has experience leading business transformation initiatives in the following industries:

- Regulated Utilities
- Hi-Tech Manufacturing
- Renewable Energy
- Food & Beverage
- E-Commerce
- Telecommunications
- Enterprise Software
- Metals, Mining & Natural Resources
- Consumer Packaged Goods
- Chemicals

ENTERPRISE OUTCOMES, INC.
2600 BOYCE PLAZA ROAD SUITE 100 · PITTSBURGH, PA 15241
101 CONVENTION CENTER DR SUITE 700 · LAS VEGAS, NV 89109
TELEPHONE: 702-945-3364 · FAX: 412-257-7879 · CONTACT@ENTERPRISEOUTCOMES.COM



Enterprise Outcomes (<http://www.enterpriseoutcomes.com/>)
inc.

101 CONVENTION
CENTER DR SUITE 700
LAS VEGAS, NV, 89109
702-945-3364

Services



Services

- Project, Program & Portfolio Management Consulting
- Project Management Office Creation
- Project Health Checks
- Portfolio Reviews
- Enterprise Software RFI & RFP Consulting and Support

ENTERPRISE OUTCOMES, INC.

2600 BOYCE PLAZA ROAD SUITE 100 · PITTSBURGH, PA 15241

101 CONVENTION CENTER DR SUITE 700 · LAS VEGAS, NV 89109

TELEPHONE: 702-945-3364 · FAX: 412-257-7879 · CONTACT@ENTERPRISEOUTCOMES.COM

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([HTTP://WWW.ENTERPRISEOUTCOMES.COM/PRIVACY-POLICY/](http://www.enterpriseoutcomes.com/privacy-policy/))

Supplier Information



SOUTHWEST GAS CORPORATION
SUPPLIER SETUP / CHANGE NOTIFICATION

Mail To:

- Corporate Accounts Payable, LVC-405 Corporate Purchasing, LVA-560 Contract Administration, LVA-566
 Rush Copy sent to Supplier Diversity, LVA-375

Supplier Name Enterprise Outcomes, Inc Supplier Number 128280

Notes:

- Allow up to 48 business hours for processing. E-mail Accounts Payable for rush requests.
- Changes involving Contract and/or PO Suppliers must be routed through and approved by Contract Administration or Corporate Purchasing.
- If the Supplier is inactive, a new Supplier Profile and W-9 are required to reactivate.

FACILITATOR/DIVISION/STAFF USE ONLY	
<input type="checkbox"/> Setup Requested	
<input type="checkbox"/> Change(s) Requested	
<input type="checkbox"/> Pay Site: _____ Create New Site _____ Inactivate Site	
<input type="checkbox"/> Purchasing Site: _____ Create New Site _____ Inactivate Site	
<input type="checkbox"/> Reactivate Supplier	

CONTRACT ADMINISTRATION, PURCHASING, AND SUPPLIER DIVERSITY DEPARTMENT USE ONLY	
<input type="checkbox"/> Setup Requested	<input type="checkbox"/> Potential Supplier
<input type="checkbox"/> Both goods and services will be provided by this new supplier; Purchasing and Contract Administration have discussed this prior to submitting to A/P for setup.	
<input checked="" type="checkbox"/> Change(s) Requested	
<input type="checkbox"/> Inactivate	<input type="checkbox"/> Reactivate
<input type="checkbox"/> Supplier Type/Code	<input type="checkbox"/> Purchasing Site: _____ Create New Site _____ Inactivate Site
<input type="checkbox"/> State Sales Tax License Number	<input type="checkbox"/> Pay Site: _____ Create New Site _____ Inactivate Site
<input type="checkbox"/> Classification Type	<input type="checkbox"/> Contact Information
<input type="checkbox"/> Payment Terms	<input type="checkbox"/> Products/Services Provided
<input type="checkbox"/> Organization Type	<input type="checkbox"/> Supplier Hold: _____ Activate Hold _____ Release Hold
<input type="checkbox"/> Freight Terms	<i>Hold Activity Requires Management Approval:</i>
<input type="checkbox"/> Remove Discount Flag (only take discount if earned)	_____
<input checked="" type="checkbox"/> Other (see comments)	Signature

Comments Update Supplier

Prepared By Pam Thompson Phone Number (702) 364-3660 Date Prepared 2/15/2018



**SOUTHWEST GAS CORPORATION
SUPPLIER PROFILE**

*This form must be completed in its entirety; if not applicable, enter N/A.
Please print or type*

Southwest Gas Representative Contact Information:

Christine Eicher
5241 Spring Mountain Rd
Las Vegas, NV 89150
Phone (702) 876-7267 Fax (702) 253-7213

**Please provide a sample copy of your invoice.
A completed IRS Form W-9, Request for Taxpayer ID Number and Certification, MUST be attached.**

Company Name Enterprise Outcomes, Inc. Business Name, or *DBA _____
Should match line 1 of Form W-9 *Should match line 2 of Form W-9*

Owner Wayne Biernacki 1389 European Drive Henderson NV 89052
Name *Street Address* *City* *State* *ZIP Code*
(702) 941-3364 ()
Phone *Fax*

Contact Wayne Biernacki (702) 945-3364 wbiernacki@enterpriseoutcomes.com
Name / Title *Phone* *Email Address*

Does the owner have any relatives employed by Southwest Gas Corporation or Paiute Pipeline? No Yes
If 'Yes', please provide name _____

Send Payment To (as appears on your invoice) 2600 Boyce Plaza Road Order Email Address _____
Suite 100 *Payment Terms Net 30
Pittsburgh, PA 15241 *Freight Terms _____
*F.O.B.: Destination _____

Available Products / Services (attach *line card if available) _____
D-U-N-S Number (Dun & Bradstreet) _____ Standard Industrial Classification (SIC) _____ No. of Employees 10

If you collect Sales Tax in any or all of the following three states, provide the requested information. Enter N/A if not applicable.
Arizona State Tax No. N/A California State Tax No. N/A Nevada State Tax No. N/A

*Diverse Suppliers - Please check the applicable category(ies):
 Minority-owned: African American Hispanic American Native American Asian Pacific American
 Women-owned Disabled Veteran-owned LGBT-owned Other Groups
*Certification - If Diverse Supplier certified, provide the following information and attach a copy of certification(s):
Certification Agency Office of Economic Development Certification Number Local ESB Expiration Date 11/30/18

Southwest Gas (Southwest) Code of Business Conduct & Ethics - Supplier acknowledges that it must read, understand and comply, to the extent applicable, with Southwest's Code of Business Conduct & Ethics (Code) when performing work for, or when transacting business with, Southwest. The Code may be found at www.swgas.com/investorrelations/documents/codeconduct.pdf. The term "Supplier" shall be given its broadest meaning and shall include any vendor, contractor, subcontractor or any other such provider of services and/or products to Southwest.

Each of the above answers is true to the best of my knowledge.

Wayne Biernacki President
Prepared By (print or type name) Title
[Signature] 2-13-18
Authorized Signature Date Signed

Return completed form with attachments to the Southwest Gas Representative (contact information located at top of form)

Southwest Gas Corporation Use Only

Supplier Number _____ Products / Services _____
Supplier Code: Non-Participating Service Supplies Services and Supplies
Classification Type: Potential Contractor Pipeline Contractor Supplier Other (specify) _____

*See page 2 for definitions

Form **W-9**
 (Rev. November 2017)
 Department of the Treasury
 Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

**Give Form to the
 requester. Do not
 send to the IRS.**

Print or type. See Specific Instructions on page 3.	<p>1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Enterprise Outcomes, Inc.</p> <p>2 Business name/disregarded entity name, if different from above</p> <p>3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input checked="" type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small></p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p> <p>5 Address (number, street, and apt. or suite no.) See instructions. 1389 European Drive</p> <p>6 City, state, and ZIP code Henderson, NV 89052</p> <p>7 List account number(s) here (optional)</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p> <p>Requester's name and address (optional)</p>
--	---	--

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
or									
Employer identification number									
8	8	-	0	3	7	4	7	4	5

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 2-14-18
------------------	----------------------------	-----------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What Is backup withholding, later.

Enterprise Outcomes, Inc.

Invoice

2600 Boyce Plaza Road - Suite 100
Pittsburgh, PA 15241-3949
Phone: 412-257-7878
Fax: 412-257-7879

Date	Invoice #
2/6/2018	523

Bill To			
Southwest Gas Corporation 5241 Spring Mountain Road Las Vegas, NV 89150			
	Terms	Due Date	Contact
	Net 15	2/21/2018	Wayne Biernacki
Description	Hours	Rate	Amount
Michael Catmull - Consulting Services - 1/22/2018	8.5	100.00	850.00
Michael Catmull - Consulting Services - 1/23/2018	8.5	100.00	850.00
Michael Catmull - Consulting Services - 1/24/2018	8.5	100.00	850.00
Michael Catmull - Consulting Services - 1/25/2018	8	100.00	800.00
Michael Catmull - Consulting Services - 1/26/2018	7.5	100.00	750.00
Michael Catmull - Consulting Services - 1/29/2018	8	100.00	800.00
Michael Catmull - Consulting Services - 1/30/2018	8	100.00	800.00
Michael Catmull - Consulting Services - 1/31/2018	8	100.00	800.00
Michael Catmull - Consulting Services - 2/1/2018	8	100.00	800.00
Michael Catmull - Consulting Services - 2/2/2018	7	100.00	700.00
Please make check payable to Enterprise Outcomes, Inc. at the above address. Thank you for your prompt payment.		Total	\$8,000.00

Marilyn Alderman

From: Hannah Andrews
Sent: Tuesday, March 11, 2014 3:23 PM
To: Marilyn Alderman
Subject: RE: Scanned from a Xerox multifunction device

I just had my co-worker review the set up, so you are good to go. ✓

Thank you!

Hannah D Andrews

From: Marilyn Alderman
Sent: Tuesday, March 11, 2014 3:16 PM
To: Hannah Andrews
Subject: RE: Scanned from a Xerox multifunction device

Thanks for the quick response...Is it ok to enter the contract? Or should I wait?

From: Hannah Andrews
Sent: Tuesday, March 11, 2014 3:00 PM
To: Marilyn Alderman
Subject: RE: Scanned from a Xerox multifunction device

Thanks! This supplier has been set up-pending final review.

ENTERPRISE OUTCOMES INC - 128280

Thank you!

Hannah D Andrews

-----Original Message-----

From: Marilyn Alderman
Sent: Tuesday, March 11, 2014 2:16 PM
To: Hannah Andrews
Subject: RE: Scanned from a Xerox multifunction device

Yes, Please...15 Days...

-----Original Message-----

From: Hannah Andrews
Sent: Tuesday, March 11, 2014 1:52 PM
To: Marilyn Alderman

Subject: RE: Scanned from a Xerox multifunction device

Hi Marilyn,

Please confirm payment terms? SP shows 15 days.

Thanks!

Hannah D Andrews

-----Original Message-----

From: Marilyn Alderman
Sent: Tuesday, March 11, 2014 1:46 PM
To: Hannah Andrews; Michelle Rekrut; Tricia Moloney; Annie Wong
Cc: Sylvia Shelly; Jan Howell; Marilyn Alderman
Subject: FW: Scanned from a Xerox multifunction device

Hello,

Please see attached for a RUSH Supplier set up.
If possible may I get this set up as soon as possible?

Thank you so much...Marilyn Alderman

-----Original Message-----

From: HQACNTRC7775X30601@swgas.com [mailto:HQACNTRC7775X30601@swgas.com]
Sent: Tuesday, March 11, 2014 1:40 PM
To: Marilyn Alderman
Subject: Scanned from a Xerox multifunction device

Please open the attached document. It was scanned and sent to you using a Xerox multifunction device.

Sent by: Guest
Attachment File Type: pdf

Device Name: HQACNTRC7775X30601

For more information on Xerox products and solutions, please visit <http://www.xerox.com>



SOUTHWEST GAS CORPORATION
SUPPLIER SETUP / CHANGE NOTIFICATION

Mail To:

- Corporate Accounts Payable, LVC-405 Corporate Purchasing, LVA-560 Contract Administration, LVA-566
 Rush Copy sent to Supplier Diversity, LVB-370

Supplier Name ENTERPRISE OUTCOMES INC Supplier Number 128280

Notes:

- Allow up to 48 business hours for processing. E-mail Accounts Payable for rush requests.
- Changes involving Contract and/or PO Suppliers must be routed through and approved by Contract Administration or Corporate Purchasing.
- If the Supplier is inactive, a new Supplier Profile and W-9 are required to reactivate.

FACILITATOR/DIVISION/STAFF USE ONLY	
<input type="checkbox"/> Setup Requested	
<input type="checkbox"/> Change(s) Requested	
<input type="checkbox"/> Pay Site: _____ Create New Site _____ Inactivate Site	
<input type="checkbox"/> Purchasing Site: _____ Create New Site _____ Inactivate Site	
<input type="checkbox"/> Reactivate Supplier	

CONTRACT ADMINISTRATION, PURCHASING, AND SUPPLIER DIVERSITY DEPARTMENT USE ONLY	
<input checked="" type="checkbox"/> Setup Requested <input type="checkbox"/> Potential Supplier	
<input type="checkbox"/> Both goods and services will be provided by this new supplier; Purchasing and Contract Administration have discussed this prior to submitting to A/P for setup.	
<input type="checkbox"/> Change(s) Requested	
<input type="checkbox"/> Inactivate	<input type="checkbox"/> Reactivate
<input type="checkbox"/> Supplier Type/Code	<input type="checkbox"/> Purchasing Site: ___ Create New Site ___ Inactivate Site
<input type="checkbox"/> State Sales Tax License Number	<input type="checkbox"/> Pay Site: ___ Create New Site ___ Inactivate Site
<input type="checkbox"/> Classification Type	<input type="checkbox"/> Contact Information
<input type="checkbox"/> Payment Terms	<input type="checkbox"/> Products/Services Provided
<input type="checkbox"/> Organization Type	<input type="checkbox"/> Supplier Hold: ___ Activate Hold ___ Release Hold
<input type="checkbox"/> Freight Terms	<i>Hold Activity Requires Management Approval:</i>
<input type="checkbox"/> Remove Discount Flag (only take discount if earned)	_____ Signature
<input type="checkbox"/> Other (see comments)	

Comments Please Set Up This New Supplier.

Thanks. 

Prepared By Marilyn Alderman Phone Number (702) 364-3514 Date Prepared 3/11/2014



Southwest Gas Representative:
 Name: _____

*This form must be completed in its entirety; enter N/A if not applicable.
 Please print or type*

Fax () Phone ()

Company Name Enterprise Outcomes, Inc. Business Name, or *DBA Enterprise Outcomes, Inc.
Should match line 1 of Form W-9 *Should match line 2 of Form W-9*

Owner Wayne Biernacki Street Address 2600 Boyce Plaza Road - Suite 100

City Pittsburgh State PA ZIP Code 15241 Telephone (702) 945-3364 Fax ()

Contact Name/Title Wayne Biernacki / President Telephone (702) 945-3364 E-mail wayne.biernacki@gmail.com

Send Payment To (as appears on your invoice)

Enterprise Outcomes, Inc.
 2600 Boyce Plaza Road
 Suite 100
 Pittsburgh, PA, 15241

PLEASE PROVIDE A SAMPLE COPY OF YOUR INVOICE

*Payment Terms Net 15 Days
 *Freight Terms N/A
 *F.O.B. : Destination

Available Products/Services: (enclose line card or company info if available) Consulting Services

Type of Ownership: *LLC: LLC C Corporation LLC S Corporation LLC Partnership
 C Corporation *S Corporation Partnership Individual/Sole Proprietor Trustee/Estate Other (specify) _____

Taxpayer Identification Number (TIN):
 Employer Identification Number (EIN) 88 - 0374745
 Social Security Number _____ Required for Sole Proprietor and / or Individual

If you collect Sales Tax in any or all of the following three states, provide the following information. Enter N/A if not applicable.

California State Tax No. N/A Nevada State Tax No. N/A

Arizona State Tax No. N/A City _____ City Tax No. _____

American Owned Yes No (specify) _____ Union Represented No Yes (specify) _____

Business Size Large Small (if unsure, contact the Small Business Administration)

Number of Employees 3 How long in business? 13 years

***DIVERSE SUPPLIERS**

Please check the applicable category(ies):
 Minority owned: Black American Hispanic American Native American Asian Pacific American
 Women owned Disabled Veteran owned Other Groups

*Certification - If Diverse Supplier certified, provide the following information and attach a copy of certification(s):
 Certification Agency _____ Telephone () _____
 Certification No. _____ Expiration Date _____ City _____ State _____

Southwest Gas (Southwest) Code of Business Conduct & Ethics - Supplier acknowledges that it must read, understand and comply, to the extent applicable, with Southwest's Code of Business Conduct & Ethics (Code) when performing work for, or when transacting business with, Southwest. The Code may be found at www.swgas.com/investorrelations/documents/codeconduct.pdf. The term "Supplier" shall be given its broadest meaning and shall include any vendor, contractor, subcontractor or any other such provider of services and/or products to Southwest.

Each of the above answers is true to the best of my knowledge.

Prepared By Wayne Biernacki Title President

Signature Wayne Biernacki (print or type name) Date Signed 3-4-14
 (authorized signature)

Return completed form with attachments to the Southwest Gas Representative (contact information located at top of form)

SOUTHWEST GAS CORPORATION USE ONLY

Supplier No.: 128280 Product/Services: Consulting / Project Manager

Supplier Code: _____ Classification Type: _____

Construction Service/Supplies SS-Service SS-Technology Potential Contractor
 Equipment SS-Construction SS-Service/Supplies Supplies Pipeline Contractor
 Non-Participating SS-Equipment SS-Supplies Technology Supplier
 Service Other (specify) _____

*See page 2 for definitions

Form **W-9**
(Rev. August 2013)
Department of the Treasury
Internal Revenue Service

**Request for Taxpayer
Identification Number and Certification**

Give Form to the
requester. Do not
send to the IRS.

Name (as shown on your income tax return)
Enterprise Outcomes, Inc.

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:
 Individual/sole proprietor C Corporation S Corporation Partnership Trust/estate

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____

Other (see instructions) ▶ _____

Exemptions (see instructions):
Exempt payee code (if any) _____
Exemption from FATCA reporting code (if any) _____

Address (number, street, and apt. or suite no.)
2600 Boyce Plaza Road, Suite 100

City, state, and ZIP code
Pittsburgh, PA 15241

Requester's name and address (optional)

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number								
			-					
Employer identification number								
8	8	-	0	3	7	4	7	4

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined below), and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here Signature of U.S. person ▶ *[Signature]* Date ▶ *3-3-14*

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

- Certify that the TIN you are giving is correct (or you are waiting for a number to be issued).
- Certify that you are not subject to backup withholding, or
- Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

Enterprise Outcomes, Inc.
 2600 Boyce Plaza Road
 Suite 100
 Pittsburgh, PA 15241

Invoice

Date	Invoice #
2/2/2014	Demo

Bill To
Southwest Gas Corporation 5241 Spring Mountain Road Las Vegas, NV 89150-0002

P.O. No.	Terms	Project
PO#12345	NET 15 DAYS Due on receipt	

Quantity	Description	Rate	Amount
8	Consulting services	155.00	1,240.00
8	Consulting services	155.00	1,240.00
8	Consulting services	155.00	1,240.00
8	Consulting services	155.00	1,240.00
8	Consulting services	155.00	1,240.00
<i>SAMPLE</i>			
SOW# 12345		Total	\$6,200.00

CR Query Report
Southwest Gas Corporation

Cost Element	Amount
0101 - LABOR - REGULAR	\$263,365.02
0110 - LABOR - OVERTIME	\$2,873.80
0210 - LOADING - LABOR	\$22,355.30
0716 - OFFICE FURNITURE & EQUIP	\$347.55
0718 - P C & ACCESSORIES	\$375.68
0724 - COMMUNICATIONS EQUIPMENT	\$379.93
0727 - FREIGHT	\$67.65
0735 - OFF SUPPLIES & STATIONERY	\$8,528.15
0743 - SOFTWARE LICENSES	\$2,198,017.50
2010 - AIRFARE	\$33,756.92
2013 - GRND TRANSP-O/S SVC TERR	\$0.00
2030 - LODGING	\$37,150.75
2050 - MEALS-GEN TRAVEL	\$0.00
2060 - CAR RENTAL	\$9,823.97
2080 - GRND TRANSP	\$4,129.48
2100 - MILEAGE REIMB-GEN TRAVEL	\$199.72
2120 - OTHER EXP-GEN TRAVEL	\$236.00
2140 - PER DIEM-GEN TRAVEL	\$117.00
2260 - SEM/CONF FEES & PROFESSIONAL ORG	\$7,666.00
2270 - SEM/CONF AIRFARE	\$194.00
2271 - AIRFARE-O/S SVC TERR	\$0.00
2290 - SEM/CONF LODGING	\$10,839.36
2291 - LODGING-O/S SVC TERR	\$3,027.10
2310 - SEM/CONF CAR RENTAL	\$276.11
2311 - CAR RENTAL-O/S SVC TERR	\$448.68
2330 - SEM/CONF GRND TRANSP	\$793.41
2331 - GRND TRANSP-O/S SVC TERR	\$31.00
2350 - MEALS-SEMINARS/CONF	\$249.16
2370 - IN-HOUSE TRAINING EXP	\$161,896.00
2390 - OTHER EXP-SEM/CONF	\$1,152.72
2400 - PER DIEM-SEM/CONF	\$4,602.00
2510 - MEALS-NON-TRAVEL	\$41,384.50
2520 - ENTERTAINMENT-NON-TRAVEL	\$3,090.00
2760 - POSTAGE	\$662.51
2810 - OTHER BUSINESS EXPENSES	\$10,117.56
3202 - PROF SVCS - AUDITING	\$195,705.80
3212 - PROF SVCS - OTHER	\$11,415,595.26
3511 - O/S SVCS - COMP EQUIP SVCS	\$0.00
3513 - O/S SVCS - MAIL CARRIER	\$5,651.97
3514 - O/S SVCS - CONTRACTOR SVCS	\$3,053,122.83
4005 - UTILITIES - TELEPHONE	\$6,944.00
9987 - AFUDC ACCRUAL/DEBT	\$228,467.33

CR Query Report
Southwest Gas Corporation

Cost Element	Amount
9988 - AFUDC ACCRUAL/EQUITY	\$413,011.83
	<u>\$18,146,653.55</u>

CRITERIA

CRITERIA

Account Activity not in 1010, 1031, 9935
Amount Type = Actuals
Month Number not BETWEEN '201802' AND '201808'
Work Order = 0061W0001059

Power Promotions LLC
6845 Escondido, Ste 107
Las Vegas, NV 89119

Invoice

*****PLEASE NOTE OUR NEW ADDRESS****
*****PLEASE UPDATE YOUR RECORDS*****

Date	Invoice #
3/16/2016	SWG-6767

Bill To
Southwest Gas Corporation Corporate Accounts Payable, LVC-405 PO Box 98510 Las Vegas, NV 89193-8510

Ship To
SOUTHWEST GAS CORP 5241 SPRING MOUNTAIN RD LAS VEGAS, NV 89150 REC DOCK

Due Date	S.O. No.	P.O. No.	Terms	Project
4/15/2016	SWG-6767	318997	Net 30	SWG-6767

Item	Description	Quantity	Rate	Amount
Miscellaneous	PX-860BK CASIO PRIVIA DIGITAL PIANO BLACK	1	968.75	968.75T
Shipping	SHIPPING FOR PX-860BK CASIO PRIVIA DIGITAL PIANO BLACK	1	59.53	59.53
Miscellaneous	RX-A1050BL YAMAHA 7.2 CHANNEL AVENTAGE MUSIC	1	940.00	940.00T
Shipping	SHIPPING FOR RX-A1050BL YAMAHA 7.2 CHANNEL AVENTAGE MUSIC	1	28.82	28.82
Miscellaneous	986857 BROIL KING SIGNET 320 NG GAS GRILL	1	467.50	467.50T
Shipping	SHIPPING FOR 986857 BROIL KING SIGNET 320 NG GAS GRILL	1	150.00	150.00
Miscellaneous	BOSE 738102-1100 SOUNDTOUCH 30 SERIES 111 WIRELESS MUSIC SYSTEM--BLACK	4	615.62	2,462.48T
Shipping	SHIPPING FOR BOSE 738102-1100 SOUNDTOUCH 30 SERIES 111 WIRELESS MUSIC SYSTEM--BLACK	4	41.59	166.36
Miscellaneous	01.1041.112 SWISS ARMY WEGNER URBAN CLASSIC WATCH--WHITE DIAL	1	75.00	75.00T
Shipping	01.1041.112 SWISS ARMY WEGNER URBAN CLASSIC WATCH--WHITE DIAL	1	11.22	11.22
Miscellaneous	E50BTBLK JBL OVER THE EAR BLUETOOTH HEADPHONES--BLACK	1	91.87	91.87T
Shipping	SHIPPING FOR E50BTBLK JBL OVER THE EAR BLUETOOTH HEADPHONES--BLACK	1	11.06	11.06
Miscellaneous	E50BTBLK JBL OVER THE EAR BLUETOOTH HEADPHONES--WHITE	6	91.87	551.22T

Subtotal
Sales Tax
Total
Payments/Credits
Balance Due

Phone #
702-541-6099

Power Promotions LLC
 6845 Escondido, Ste 107
 Las Vegas, NV 89119

Invoice

***PLEASE NOTE OUR NEW ADDRESS**
 PLEASE UPDATE YOUR RECORDS

Date	Invoice #
3/16/2016	SWG-6767

Bill To
Southwest Gas Corporation Corporate Accounts Payable, LVC-405 PO Box 98510 Las Vegas, NV 89193-8510

Ship To
SOUTHWEST GAS CORP 5241 SPRING MOUNTAIN RD LAS VEGAS, NV 89150 REC DOCK

Due Date	S.O. No.	P.O. No.	Terms	Project
4/15/2016	SWG-6767	318997	Net 30	SWG-6767

Item	Description	Quantity	Rate	Amount
Shipping	SHIPIPING FOR E50BTBLK JBL OVER THE EAR BLUETOOTH HEADPHONES--WHITE	1	70.95	70.95
Miscellaneous	165030 WATERFORD CRYSTAL LISMORE DIAMOND PILSNER SET OF 2	2	103.13	206.26T
Shipping	SHIPIPING FOR 165030 WATERFORD CRYSTAL LISMORE DIAMOND PILSNER SET OF 2	1	18.00	18.00
Miscellaneous	BDPS1500 SONY WIRED STREAMING BLURAY DISC PLAYER	2	88.30	176.60T
Shipping	SHIPPING FOR BDPS1500 SONY WIRED STREAMING BLURAY DISC PLAYER	1	25.68	25.68
Miscellaneous	MDRXB950AP/H SONY EXTRA BASS SMARTPHONE HEADSET	4	80.19	320.76T
Shipping	SHIPPING FOR MDRXB950AP/H SONY EXTRA BASS SMARTPHONE HEADSET	1	39.80	39.80
Miscellaneous	GLOBE WITH BAR SIXTEENTH CENTURY ITALIAN REPLICA OLD WORLD GLOBE BAR	1	200.00	200.00T
Shipping	SHIPPING FOR GLOBE WITH BAR SIXTEENTH CENTURY ITALIAN REPLICA OLD WORLD GLOBE BAR	1	0.00	0.00

Subtotal	\$7,041.86
Sales Tax	\$526.53
Total	\$7,568.39
Payments/Credits	\$0.00
Balance Due	\$7,568.39

Phone #
702-541-6099

445.43

Remit To:

[REDACTED]
Toll Free
Telephone
Fax



[REDACTED]

Invoice copy

\$1,768.63

Sold To:
POWER PROMOTIONS LLC
6845 ESCONDIDO ST
STE 107
Las Vegas, NV 89119

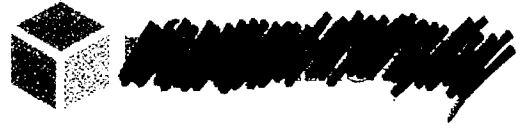
Invoice No.
Invoice date 3/7/2016
Order date 3/7/2016
Ship date 3/7/2016
Due date 4/6/2016
Page 1 of 1
Sales order
Account No.
Purchase Order SWG-6767A
Terms
Mode of delivery
Sales group SI
Customer Ref
Recipient Phone 909-888-...

Ship To:
LAURA OKEY
2213 MISTLE THRUSH DRIVE N
North Las Vegas, NV 89084

MFG	Product I.D.	Description	Ordered	Shipped	Backordered	Unit price	Amount
CASIOETCPX-	860BK	Privia Digital Piano/Black	1	1			
Tracking numbers							
<u>Packing slip</u>	<u>Carrier</u>	<u>Tracking number</u>					
PS-2097292	FEDEX	782539050497					
Misc. charges	Sales tax code	Misc. charges value					
FREIGHT		55.78					
HANDLING		3.75					

Sales balance	Total discount	Misc. Charges	Sales tax	Total
[REDACTED]	0.00	59.53	0.00	[REDACTED] USD
Payment Due				4/6/2016

Remit To:
 [Redacted]
 All Free.....
 Telephone.....
 Fax.....



Invoice copy

Sold To:
POWER PROMOTIONS LLC
 6845 ESCONDIDO ST
 STE 107
 Las Vegas, NV 89119

Invoice No.
 Invoice date..... 3/7/2016
 Order date..... 3/7/2016
 Ship date..... 3/7/2016
 Due date..... 4/6/2016
 Page..... 1 of 1
 Sales order.....
 Account No.
 Purchase Order..... SWG-6767A
 Terms.....
 Mode of delivery..... FDX/GND
 Sales group..... SI
 Customer Ref..... 318997
 Recipient Phone..... 000.000.0000

Ship To:
NICOLE CHASE
WAYNE BIERNACKI
 5241 SPRING MOUNTAIN ROAD
 Las Vegas, NV 89150

MFG	Product I.D.	Description	Ordered	Shipped	Backordered	Unit price	Amount
YAMAHA	RX-A1050BL	MusicCast Aventura Audio/Video Receiver	1	1			

Tracking numbers

Packing slip	Carrier	Tracking number
PS-2097575	FEDEX	782539633847
Misc. charges code	Sales tax code	Misc. charges value
FREIGHT		25.07
HANDLING		3.75

Sales balance	Total discount	Misc. Charges	Sales tax	Total
[Redacted]	0.00	28.82	0.00	[Redacted] USD
		Payment Due	4/6/2016	

Page 1 of 1



Bill To:
 POWER PROMOTIONS
 6845 ESCONDIDO ST, SUITE 107
 LAS VEGAS, NV 89119



Ship To:
 DINESH THAKAR
 79 S FRENCH OAKS CIRCLE
 SPRING, TX 77382

Please include the invoice number on all remittances and include remittance copy with postal payments.

Invoice Number	Tracking Number
Billing Date 03/11/2016	Shipping Date 03/11/2016
Purchase Order Number SWG-6767B/DINESH THAKAR	
Sales Order	
Shipping Reference 0	Ship Via
Customer Number	Customer Location BILL TO

Terms	Due Date	Salesperson	Customer Contact	Contact Phone	Contact Fax
3/30/31					

Item No	Description	Ship To Name	Qty	Tax	Unit Price	Extended Amount
986857	ONWARD - SIGNET 320 NG	DINESH THAKAR	1	No		
	SHIPPING & Handling Charges & HANDLING	DINESH THAKAR	1	No	150.00	150.00

Special Instructions



SubTotal	
Tax	0.00
Shipping Total	0.00
Payments and Credits	0.00
Financial Charges	0.00
Outstanding balance as of 03/13/2016 in USD	

PLEASE REMIT TO

Invoice

BILL TO: POWER PROMOTIONS LLC 6845 ESCONDIDO STE 107 LAS VEGAS NV 89119 USA					
SHIP TO: SHASHWAT AGARWAL C/O ELANGO MANOHARAN 2301 REDWOOD ST # 2002 LAS VEGAS NV 89146 USA		ORDER INFORMATION Invoice No. [REDACTED] Delivery No. 81840058 Sales Order [REDACTED] PO No. SWG-6767C Customer No. [REDACTED] Terms [REDACTED] Currency [REDACTED] Invoice Total [REDACTED]			
SHIPPING INFORMATION Date Shipped 03/11/2016 Shipped Via FEDEX Ground Terms [REDACTED] Carton Count 1					
INVOICE DETAILS					
LINE	PRODUCT	DESCRIPTION	QUANTITY	PRICE	VALUE
[REDACTED]	[REDACTED]	URBAN CLASSIC LG WHT DL MESH B	1 EA	[REDACTED]	[REDACTED]
INVOICE TOTALS					
				Subtotal	[REDACTED]
				Freight	11.22
				Quantity Total	1
				Invoice Total	[REDACTED]
Please Note: Prices are Net rounded to the penny. All discounts have been applied.					
DISCREPANCIES MUST BE REPORTED TO US WITHIN 30 DAYS OF RECEIPT. In case shortage or damage is detected in shipment, notify the delivering carrier and file claim immediately. We will not honor claims for which a carrier is responsible. Our prior authorization must be obtained for any returned goods. Returns must be sent prepaid freight. If we accept returns of non-defective merchandise for credit, a restocking charge of 15% will apply. The customer is responsible for all collection costs if account becomes delinquent. WARRANTY AND LIMITATION OF LIABILITY: Our liability with respect to the goods sold and delivered pursuant to this invoice is limited to repair or replacement of, or credit for, defective goods, at our option. Under no circumstances shall we be liable for economic loss or for any other special, indirect, incidental, consequential or other damages suffered by purchaser.					
BASED UPON A GUARANTEE RECEIVED, WE GUARANTEE THAT TESTS MADE IN ACCORDANCE WITH SEC. 4(A) OF FLAMMABLE FABRICS ACT SHOW FABRICS USED IN WEARING APPAREL COVERED BY THIS INVOICE ARE NOT SO HIGHLY FLAMMABLE AS TO BE DANGEROUS WHEN WORN BY INDIVIDUALS. "CONTINUING GUARANTEE UNDER THE TEXTILE FIBER PRODUCTS IDENTIFICATION ACT FILED WITH THE FEDERAL TRADE COMMISSION".					

[REDACTED]
 sales.service.solutions.®

INVOICE

UPC VENDOR	INVOICE DATE	ORDER NO.
000000	03/04/16	[REDACTED]
P.O. NO.		PAGE #
SWG-6767D DESAI		1

CUSTA: 891205

SHIP TO: DHRUTI DESAI
 725 S HUALAPAI WAY #2037
 LAS VEGAS, NV 89145

CORRESPONDENCE TO

[REDACTED]

FILL TO: POWER PROMOTIONS
 3170 EAST SUNSET ROAD, SUITE H
 LAS VEGAS, NV 89120

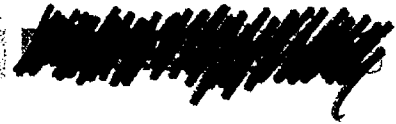
INSTRUCTIONS			SALES PERSON	
			80	
SHIP POINT	SHIP VIA	SHIPPED	TERMS	
[REDACTED]	UPS SurePost	03/04/16	[REDACTED]	

Track Your Order at www.capitolsales.com

LINE NO	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O	QTY SHIPPED	QTY U/M	UNIT PRICE	AMOUNT (NET)
1	1161029 JBL E50BTWHT Over Ear Bluetooth Headphones WH	1	0	1	ea	[REDACTED]	[REDACTED]
1	Lines Total		Qty Shipped Total	1		Total	[REDACTED]
						Freight	11.53
						Invoice Total	[REDACTED]
						Cash Discount	0.00 If Paid By 03/04/16

Remit To:

[REDACTED]
8
Toll Free.....
Telephone.....
Fax.....



Invoice copy

Sold To:
POWER PROMOTIONS LLC
6845 ESCONDIDO ST
STE 107
Las Vegas, NV 89119

Invoice No.
Invoice date 3/7/2016
Order date 3/7/2016
Ship date 3/7/2016
Due date 4/6/2016
Page 1 of 1
Sales order
Account No.
Purchase Order SWG-6767A
Terms
Mode of delivery FDX/GND
Sales group SI
Customer Ref 318997
Recipient Phone 000.000.0000

Ship To:
NICOLE CHASE
MICHELLE MUSEMICI
5241 SPRING MOUNTAIN ROAD
Las Vegas, NV 89150

MFG	Product I.D.	Description	Ordered	Shipped	Backordered	Unit price	Amount
TECH	BDPS1500	Blu-Ray Player	1	1			
Tracking numbers							
Packing slip		Carrier	Tracking number				
PS-2097573	FEDEX		782539644991				
Misc. charges code	Sales tax code	Misc. charges value					
FREIGHT		7.89					
HANDLING		3.75					

Sales balance	Total discount	Misc. Charges	Sales tax	Total
[REDACTED]	0.00	11.64	0.00	[REDACTED] USD
		Payment Due	4/6/2016	

ORIGINAL
INVOICE

PAGE: 1 OF 1

SOLD TO		ACCOUNT #	BILL TO		SHIP TO
Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846			Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846		Mark Hall Mark Hall 6455 STAPLEFORD LN DULUTH GA 30097-7811
ORDER #		DATE SHIPPED	TD RA #	CUSTOMER PO REFERENCE	SHIPPING CONDITION
		03/08/2016		SWG-6767G	FEDX GRND
INV. DATE		ORIG. ORDER #	END USER PO		PAYMENT TERMS
03/08/2016					
INV. DUE DATE		PURCHASING AGENT		SALESPERSON	CURRENCY TYPE
04/07/2016					United States Dollar

QTY SHIPPED	ARTICLE NUMBER	VENDOR / CUSTOMER ITEM # / UPC	ARTICLE	UNIT PRICE	EXTENSION
1		MFR# MDRXB950AP/H UPC# 027242883383 CUOR CONTAINER I 919405379147742	OH HEADPH ACCOUSTIC BASS BOOSTER \$296.40		
				SUBTOTAL :	
				FREIGHT :	9.53
				CASH DISCOUNT :	
				NET AMOUNT :	

ANY PROSPECTIVE PURCHASE OF THE ACCOUNTS DESCRIBED HEREIN OR ANY SECURED PARTY WITH RESPECT THERETO IS HERE BY NOTIFIED THAT AN INTEREST IN THESE ACCOUNTS HAS BEEN SOLD OR TRANSFERRED TO A THIRD PARTY LENDER, PURCHASER OR SECURED PARTY.

SEE TERMS AND CONDITIONS ON REVERSE SIDE
NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION.
TO REQUEST A RETURN PLEASE VISIT AFTER SALES MANAGEMENT ON OUR WEBSITE AT [REDACTED]

Detach and remit with payment - DO NOT FOLD

REMIT TO [REDACTED]	PAGE:	AMOUNT REMITTED		INVOICE AMOUNT		PAYMENT TERMS
	1 OF 1					
	ORDER #	INV. DATE	INV. DUE DATE	INVOICE		NET AMOUNT
		03/08/2016	04/07/2016			
	ORIG. ORDER	TD RA #	ACCOUNT #			

ORIGINAL
INVOICE

PAGE: 1 OF 1

SOLD TO Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846		ACCOUNT # 38072209		BILL TO Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846		SHIP TO Claire Narum Dashe & Thomson 401 N 3RD ST STE 500 MINNEAPOLIS MN 55401-2315	
ORDER #		DATE SHIPPED		TD RA #		CUSTOMER PO REFERENCE	
		03/08/2016				SWG-6767G	
INV. DATE		FP / CC APPR #		ORIG. ORDER #		END USER PO	
INV. DUE DATE		PURCHASING AGENT		SALESPERSON		CURRENCY TYPE	
		MATTHEW IOU				United States Dollar	

QTY SHIPPED	ARTICLE NUMBER	VENDOR / CUSTOMER ITEM # / UPC	ARTICLE	UNIT PRICE	EXTENSION
1		MFR# MDRXB950AP/H UPC# 027242883383 CUS# CONTAINER I 391505947786318	OH HEADPH ACCOUSTIC BASS BOOSTER		
				SUBTOTAL :	
				FREIGHT :	9.53
				CASH DISCOUNT :	
				NET AMOUNT :	

ANY PROSPECTIVE PURCHASE OF THE ACCOUNTS DESCRIBED HEREIN OR ANY SECURED PARTY WITH RESPECT THERETO IS HERE BY NOTIFIED THAT AN INTEREST IN THESE ACCOUNTS HAS BEEN SOLD OR TRANSFERRED TO A THIRD PARTY LENDER, PURCHASER OR SECURED PARTY.

SEE TERMS AND CONDITIONS ON REVERSE SIDE
NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION.
TO REQUEST A RETURN PLEASE VISIT AFTER SALES MANAGEMENT ON OUR WEBSITE AT [REDACTED]

Detach and remit with payment - DO NOT FOLD

REMIT TO [REDACTED]	PAGE:	AMOUNT REMITTED		INVOICE AMOUNT	PAYMENT TERMS	
	1 OF 1					
	ORDER #	INV. DATE	INV. DUE DATE	INVOICE		NET AMOUNT
		03/08/2016	04/07/2016			
	ORIG. ORDER	TD RA #	ACCOUNT #			
	1003576402					

ORIGINAL
INVOICE

PAGE: 1 OF 1

SOLD TO		ACCOUNT #	BILL TO		SHIP TO
Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846			Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846		Amber Pandya Eric Berget 401 N 3RD ST STE 500 MINNEAPOLIS MN 55401-2315
ORDER #		DATE SHIPPED	TD RA #	CUSTOMER PO REFERENCE	SHIPPING CONDITION
[REDACTED]		03/08/2016		SWG-6767G	FEDX GRND
INV. DATE	FP / CC APPR #	ORIG. ORDER #	END USER PO	PAYMENT TERMS	
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
INV. DUE DATE	PURCHASING AGENT		SALESPERSON	CURRENCY TYPE	
[REDACTED]	[REDACTED]		SONY FULFILLMENT SE	United States Dollar	

QTY SHIPPED	ARTICLE NUMBER	VENDOR / CUSTOMER ITEM # / UPC	ARTICLE	UNIT PRICE	EXTENSION
1	[REDACTED]	MFR# MDRXB950AP/H UPC# 027242883383 CUS# CONTAINER I 391505947786332	OH HEADPH ACCOUSTIC BASS BOOSTER		[REDACTED]
				SUBTOTAL :	[REDACTED]
				FREIGHT :	9.53
				CASH DISCOUNT :	[REDACTED]
				NET AMOUNT :	[REDACTED]

ANY PROSPECTIVE PURCHASE OF THE ACCOUNTS DESCRIBED HEREIN OR ANY SECURED PARTY WITH RESPECT THERETO IS HERE BY NOTIFIED THAT AN INTEREST IN THESE ACCOUNTS HAS BEEN SOLD OR TRANSFERRED TO A THIRD PARTY LENDER, PURCHASER OR SECURED PARTY.

SEE TERMS AND CONDITIONS ON REVERSE SIDE
NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION.
TO REQUEST A RETURN PLEASE VISIT AFTER SALES MANAGEMENT ON OUR WEBSITE AT [REDACTED]

Detach and remit with payment - DO NOT FOLD

REMIT TO [REDACTED]	PAGE:	AMOUNT REMITTED	INVOICE AMOUNT	PAYMENT TERMS
	1 OF 1			[REDACTED]
	ORDER #	INV. DATE	INV. DUE DATE	INVOICE
	1003576422	03/08/2016	04/07/2016	[REDACTED]
	ORIG. ORDER	TD RA #	ACCOUNT #	NET AMOUNT
			[REDACTED]	[REDACTED]

ORIGINAL
INVOICE

PAGE: 1 OF 1

SOLD TO Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846		ACCOUNT # [REDACTED]		BILL TO Power Promotions LLC 6845 Escondido St Ste 107 Las Vegas NV 89119-3846		SHIP TO Aaron Albright Aaron Albright 58 SWEETAPPLE RD VINCENT OH 45784-5003	
ORDER # [REDACTED]		DATE SHIPPED 03/08/2016		TD RA # [REDACTED]		CUSTOMER PO REFERENCE SWG-6767G	
INV. DATE 03/08/2016		FP / CC APPR # [REDACTED]		ORIG. ORDER # [REDACTED]		END USER PO [REDACTED]	
INV. DUE DATE 04/07/2016		PURCHASING AGENT [REDACTED]		SALESPERSON [REDACTED]		CURRENCY TYPE United States Dollar	
STORE #: [REDACTED]							
SHIPPING CONDITION FEDX GRND							
PAYMENT TERMS [REDACTED]							

QTY SHIPPED	ARTICLE NUMBER	VENDOR / CUSTOMER ITEM # / UPC	ARTICLE	UNIT PRICE	EXTENSION
1	[REDACTED]	MFR# MDRXB950AP/H UPC# 027242883383 CUS# CONTAINER I 391505947786288	OH HEADPH ACCOUSTIC BASS BOOSTER	[REDACTED]	[REDACTED]
				SUBTOTAL :	[REDACTED]
				FREIGHT :	11.21
				CASH DISCOUNT :	[REDACTED]
				NET AMOUNT :	[REDACTED]

ANY PROSPECTIVE PURCHASE OF THE ACCOUNTS DESCRIBED HEREIN OR ANY SECURED PARTY WITH RESPECT THERETO IS HERE BY NOTIFIED THAT AN INTEREST IN THESE ACCOUNTS HAS BEEN SOLD OR TRANSFERRED TO A THIRD PARTY LENDER, PURCHASER OR SECURED PARTY.

SEE TERMS AND CONDITIONS ON REVERSE SIDE
NO RETURNS ACCEPTED WITHOUT PRIOR AUTHORIZATION.
TO REQUEST A RETURN PLEASE VISIT AFTER SALES MANAGEMENT ON OUR WEBSITE AT [REDACTED]

Detach and remit with payment - DO NOT FOLD

REMIT TO [REDACTED]	PAGE:	AMOUNT REMITTED		INVOICE AMOUNT		PAYMENT TERMS
	1 OF 1	[REDACTED]		[REDACTED]		[REDACTED]
	ORDER # [REDACTED]	INV. DATE	INV. DUE DATE	INVOICE		NET AMOUNT
		03/08/2016	04/07/2016	[REDACTED]		[REDACTED]
	ORIG. ORDER	TD RA #	ACCOUNT #			
	[REDACTED]	[REDACTED]	[REDACTED]			



Bill To:
POWER PROMOTIONS
6845 ESCONDIDO ST, SUITE 107
LAS VEGAS, NV 89119

Remit To:
[Redacted]

Ship To:
725 S HUALAPAI WAY #2037
LAS VEGAS, NV 89145

Please include the invoice number on all remittances and include remittance copy with postal payments.

Invoice Number [Redacted]	Tracking Number 659096999634
Billing Date [Redacted]	Shipping Date [Redacted]
Purchase Order Number SWG-6767B	
Sales Order [Redacted]	
Shipping Reference 0	Ship Via
Customer Number [Redacted]	Customer Location BILL TO

Terms	Due Date	Salesperson	Customer Contact	Contact Phone	Contact Fax
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
Item No	Description	Ship To Name	Qty	Unit Price	Extended Amount
738102-110	BOSE - SOUNDTOUCH 30 III - 0BLACK	JATIN DESAI	1	[Redacted]	[Redacted]
	HANDLING CHARGE	JATIN DESAI	1	10.00	10.00
	FREIGHT	JATIN DESAI	1	31.59	31.59

Special Instructions
[Redacted]

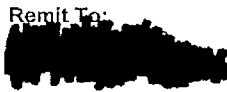
SubTotal	[Redacted]
Tax	0.00
Shipping	0.00
Total	[Redacted]
Payments and Credits	0.00
Financial Charges	0.00
Outstanding balance as of 03/10/2016 in USD	[Redacted]

Page 1 of 1



Bill To:
POWER PROMOTIONS
6845 ESCONDIDO ST, SUITE 107
LAS VEGAS, NV 89119

Please include the invoice number on all remittances and include remittance copy with postal payments.



Ship To:
8321 W SAHARA AVENUE #1115
LAS VEGAS, NV 89117

Invoice Number	Tracking Number
	659096999623
Billing Date	Shipping Date
03/08/2016	03/08/2016
Purchase Order Number	
SWG-6767B/NANDA MODUGURU	
Sales Order	
948954	
Shipping Reference	Ship Via
0	
Customer Number	Customer Location
	BILL TO

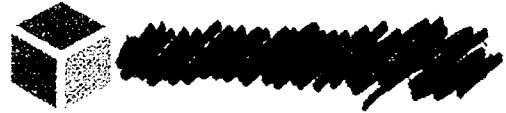
Terms	Due Date	Salesperson	Customer Contact	Contact Phone	Contact Fax		
Item No	Description	Ship To Name	Qty	Tax	Unit Price	Extended	Amount
738102-110	BOSE - SOUNDTOUCH 30 III - 0BLACK	NANDA MODUGURU	1	No			
	HANDLING CHARGE	NANDA MODUGURU	1	No	10.00		10.00
	FREIGHT	NANDA MODUGURU	1	No	31.59		31.59

Special Instructions

SubTotal	
Tax	0.00
Shipping	0.00
Total	
Payments and Credits	0.00
Financial Charges	0.00
Outstanding balance as of 03/10/2016 in USD	

Remit To:

[REDACTED]
Toll Free.....
Telephone.....
Fax.....



Invoice copy

Sold To:
POWER PROMOTIONS LLC
6845 ESCONDIDO ST
STE 107
Las Vegas, NV 89119

Invoice No.
Invoice date 3/7/2016
Order date 3/7/2016
Ship date 3/7/2016
Due date 4/6/2016
Page 1 of 1
Sales order
Account No.
Purchase Order SWG-6767A
Terms NET 30 DAYS
Mode of delivery FDX/GND
Sales group SI
Customer Ref 318997
Recipient Phone 000.000.0000

Ship To:
BEVERLY BAKER
1611 S MELROSE DRIVE
#A-166
Vista, CA 92081

MFG	Product I.D.	Description	Ordered	Shipped	Backordered	Unit price	Amount
TECH	BDPS1500	Blu-Ray Player	1	1			
Tracking numbers							
Packing slip		Carrier	Tracking number				
PS-2097571		FEDEX	782539639308				
Misc. charges	Sales tax code	Misc. charges value					
FREIGHT		10.29					
HANDLING		3.75					

Sales balance	Total discount	Misc. Charges	Sales tax	Total
[REDACTED]	0.00	14.04	0.00	[REDACTED] USD
Payment Due				4/6/2016



Bill To:
POWER PROMOTIONS
6845 ESCONDIDO ST, SUITE 107
LAS VEGAS, NV 89119

Remit To:
[Redacted]

Ship To:
10563 BEECH CREEK STREET
LAS VEGAS, NV 89141

Please include the invoice number on all remittances and include remittance copy with postal payments.

Invoice Number	Tracking Number
[Redacted]	659096999612
Billing Date	Shipping Date
03/08/2016	03/08/2016
Purchase Order Number	
SWG-6767B/JAYANTHI BANDI	
Sales Order	
[Redacted]	
Shipping Reference	Ship Via
0	
Customer Number	Customer Location
[Redacted]	BILL TO

Terms	Due Date	Salesperson	Customer Contact	Contact Phone	Contact Fax
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]
Item No	Description	Ship To Name	Qty	Price	Extended Amount
738102-110	BOSE - SOUNDTOUCH 30 III - OBLACK	JAYANTHI BANDI	1	[Redacted]	[Redacted]
	HANDLING CHARGE	JAYANTHI BANDI	1	10.00	10.00
	FREIGHT	JAYANTHI BANDI	1	31.59	31.59

Special Instructions
You may deduct \$12.19 if paid before 04/08/16.

SubTotal	[Redacted]
Tax	0.00
Shipping	0.00
Total	[Redacted]
Payments and Credits	0.00
Financial Charges	0.00
Outstanding balance as of 03/10/2016 in USD	[Redacted]

Page 1 of 1



Bill To:
POWER PROMOTIONS
6845 ESCONDIDO ST, SUITE 107
LAS VEGAS, NV 89119

Remit To:
[Redacted]

Ship To:
875 E SILVERADO RANCH BLVD #
2136
LAS VEGAS, NV 89183

Please include the invoice number on all remittances and include remittance copy with postal payments.

Invoice Number	Tracking Number
[Redacted]	659096999601
Billing Date	Shipping Date
03/08/2016	03/08/2016
Purchase Order Number	
SWG-6767B/URSULA BOUDREAU	
Sales Order	
[Redacted]	
Shipping Reference	Ship Via
0	
Customer Number	Customer Location
[Redacted]	BILL TO

Terms	Due Date	Salesperson	Customer Contact	Contact Phone	Contact Fax	
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	
Item No	Description	Ship To Name	Qty	Tax	Unit Price	Extended Amount
738102-110	BOSE - SOUNDTOUCH 30 III - 0BLACK	URSULA BOUDREAU	1	No	[Redacted]	[Redacted]
	HANDLING CHARGE	URSULA BOUDREAU	1	No	10.00	10.00
	FREIGHT	URSULA BOUDREAU	1	No	31.59	31.59

Special Instructions
You may deduct \$12.19 if paid before 04/08/16.

SubTotal	[Redacted]
Tax	0.00
Shipping	0.00
Total	[Redacted]
Payments and Credits	0.00
Financial Charges	0.00
Outstanding balance as of 03/10/2016 in USD	[Redacted]

ENGLAND 1904
Invoice

LONDON 1815

Bank Payments To
 [REDACTED]

Information
 Invoice Number: 03/08/2016
 Date: 388663
 Shipping Number: [REDACTED]
 Currency: [REDACTED]
 Terms of Payment: [REDACTED]
 Terms of delivery: [REDACTED]

Invoice To:
 POWER PROMOTIONS
 3170 E Sunset Rd Ste H
 SWG PO# 318997
 Las Vegas, NV
 89120-2755

See current price book for conditions of sale.
 Prices charged will be those ruling at date of order.
 All items suitable for food use unless obviously not for that purpose.
 This declaration confirms that all ceramic articles intended to come into contact with foodstuffs identified on this invoice meet the requirements of the Statutory Instruments # 2006 No. 1179, FOOD, The Ceramic Articles in Contact with Food (England) Regulations 2006, which also gives effect to the requirements of Commission Directive 2005/31/EC of 29th April 2005 and regulation (EC) No. 1935/2004. For additional details contact can be made using the address details on this document.

Order By: 23908
 POWER PROMOTIONS
 3170 E Sunset Rd Ste H
 Las Vegas, NV
 89120-2755

Ship To: OTC1400
 Venu Reddy
 1121 Echo Pass St
 SWG PO# 318997
 Henderson, NV
 89052-3801

Qty	Sales Doc / Customer Purchase Order No	Customer Material Code	Material Code	Product Description	Commodity Code	COO	List Price	Net Price	Net Amount
1	1719687 - 03/04/2016 SWG-6767E			LISDMD Pilsen Pair Lismore Diamond		SI			

Package Information	
Carrier UPSR	UPS Ground Residential
Total Quantity	1
Total Packages	1
Gross Weight	5.200
Total Cube	1568.000

Cost of Merchandise	
Drop Ship Charge	9.00
Sales Tax	
Total Payable USD	

ENGLAND 1904
 LONDON 1815

Invoice

Invoice To: 23908 POWER PROMOTIONS 3170 E Sunset Rd Ste H SWG PO# 318997 Las Vegas, NV 89120-2755	Information Invoice Number Date Shipping Number Currency Terms of Payment Terms of delivery	Bank Payments To Please Reimburse Checks To
---	--	---

Ship To: OTC1400 Kiran Panditi 9550 W Sahara Ave # 1076 SWG PO# 318997 Las Vegas, NV 89117	Order By: 2 POWER PROMOTIONS 3170 E Sunset Rd Ste H Las Vegas, NV 89120-2755	See current price book for conditions of sale. Prices charged will be those ruling at date of order. All items suitable for food use unless obviously not for that purpose. This declaration confirms that all ceramic articles intended to come into contact with foodstuffs identified on this invoice meet the requirements of the Statutory Instruments # 2006 No. 1179, FOOD, The Ceramic Articles in Contact with Food (England) Regulations 2006, which also gives effect to the requirements of Commission Directive 2005/31/EC of 29th April 2005 and regulation (EC) No. 1935/2004. For additional details contact can be made using the address details on this document.
--	---	---

Qty	Sales Doc / Customer Purchase Order No	Customer Material Code	Material Code	Product Description	Commodity Code	COO	List Price	Net Price	Net Amount
1	1719685 - 03/04/2016 SWG-6767E			LUSDMD Pilsner Pair Lismore Diamond		SI			

Package Information	
Carrier UPSR	UPS Ground Residential
Total Quantity	1
Total Packages	1
Gross Weight	5.100
Total Cube	1568.000

Cost of Merchandise	
Drop Ship Charge	9.00
Sales Tax	
Total Payable USD	

[REDACTED]

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INVOICE

UPC VENDOR	INVOICE DATE	ORDER NO.
000000	03/28/16	[REDACTED]
P.O. NO.		PAGE #
SWG-6767D RAMA		1

CUSTA: 891205

SHIP TO: SRIKANTH RAMA
9650 W SAHARA AVE #2019
LAS VEGAS, NV 89117

CORRESPONDENCE TO

[REDACTED]

BILL TO: POWER PROMOTIONS
3170 EAST SUNSET ROAD, SUITE H
LAS VEGAS, NV 89120

INSTRUCTIONS		SALES PERSON	
[REDACTED]		[REDACTED]	
SHIP POINT	SHIP VIA	SHIPPED	TERMS
[REDACTED]	UPS SurePost	03/28/16	[REDACTED]

Track Your Order at [REDACTED]

LINE NO.	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B O	QTY. SHIPPED	QTY. L/W	UNIT PRICE	AMOUNT (NET)
1	[REDACTED] JBL E50BTBLK Over Ear Bluetooth Headphones BK	1	0	1	ea	[REDACTED]	[REDACTED]
1	Lines Total		Qty Shipped Total	1		Total Freight Invoice Total	[REDACTED] 11.06 [REDACTED]
						Cash Discount	0.00 If Paid By 03/28/16



INVOICE

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UFC VENDOR	INVOICE DATE	ORDER NO
000000	03/04/16	[REDACTED]
	P.O. NO.	PAGE#
	SWG-6767D NAUDURI	1

CUSTA: 891205

SHIP TO: VENKATA MURTY NAUDURI
C/O NICOLE CHASE
5241 SPRING MOUNTAIN RD
LAS VEGAS, NV 89150

CORRESPONDENCE TO



BILL TO: POWER PROMOTIONS
3170 EAST SUNSET ROAD, SUITE H
LAS VEGAS, NV 89120

INSTRUCTIONS		SALES PERSON	
		80	
SHIP POINT	SHIP VIA	SHIPPED	TERMS
[REDACTED]	UPS SurePost	03/04/16	[REDACTED]

Track Your Order at www.capitol-sales.com

LINE NO	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O	QTY SHIPPED	QTY UNM	UNIT PRICE	AMOUNT (NET)
1	1161029 JBL E50BTWHT Over Ear Bluetooth Headphones WH	1	0	1	ea	[REDACTED]	[REDACTED]
1	Lines Total		Qty Shipped Total	1		Total Freight Invoice Total	11.06

Cash Discount 0.00 If Paid By 03/04/16



INVOICE

UPC VENDOR 000000	INVOICE DATE 03/04/16	ORDER NO [REDACTED]
P.O. NO SWG-6767D COTTON		PAGE # 1

CUSTA: 891205

SHIP TO: JESSICA COTTON
C/O NICOLE CHASE
5241 SPRING MOUNTAIN RD
LAS VEGAS, NV 89150

CORRESPONDENCE TO: [REDACTED]

BILL TO: POWER PROMOTIONS
3170 EAST SUNSET ROAD, SUITE H
LAS VEGAS, NV 89120

INSTRUCTIONS		SALES PERSON	
		B0	
SHIP POINT	SHIP VIA	SHIPPED	TERMS
[REDACTED]	UPS SurePost	03/04/16	[REDACTED]

Track Your Order at www.capitol-sales.com

LINE NO	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O	QTY SHIPPED	QTY UM	UNIT PRICE	AMOUNT NET
1	1161029 JBL E50BTWHT Over Ear Bluetooth Headphones WH	1	0	1	ea	[REDACTED]	[REDACTED]
1	Lines Total		Qty Shipped Total	1		Total Freight Invoice Total	[REDACTED] 11.06 [REDACTED]
						Cash Discount	0.00 If Paid By 03/04/16

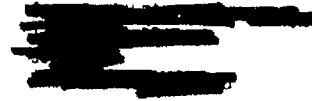


INVOICE

UPC VENDOR 000000	INVOICE DATE 03/04/16	ORDER NO. [REDACTED]
P.O. NO. SMG-6767D MANOHARAN		PAGE # 1

CUST# 891205
SHIP TO: ELANGO MANOHARAN
2312 REDWOOD ST #2002
LAS VEGAS, NV 89146

CORRESPONDENCE TO



BILL TO: POWER PROMOTIONS
3170 EAST SUNSET ROAD, SUITE H
LAS VEGAS, NV 89120

INSTRUCTIONS		SALES PERSON 80	
SHIP POINT	SHIP VIA	SHIPPED	TERMS
[REDACTED]	UPS SurePost	03/04/16	[REDACTED]

Track Your Order at www.capitol sales.com

LINE NO	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O	QTY. SHIPPED	QTY. UN	UNIT PRICE	AMOUNT (NET)
1	1161029 JBL E60BTWHT Over Ear Bluetooth Headphones WH	1	0	1	ea	[REDACTED]	[REDACTED]
1	Lines Total			Qty Shipped Total	1	Total	[REDACTED]
						Freight	11.06
						Invoice Total	[REDACTED]
						Cash Discount	0.00 If Paid By 03/04/16



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INVOICE

UPC VENDOR	INVOICE DATE	ORDER NO
000000	03/04/16	[REDACTED]
P.O. NO.		PAGE #
SWG-6767D TIRUMALA		1

CUSTA# 891205

SHIP TO: APARNA TIRUMALA
 9550 W SAHARA AVE #1049
 LAS VEGAS, NV 89117

CORRESPONDENCE TO:

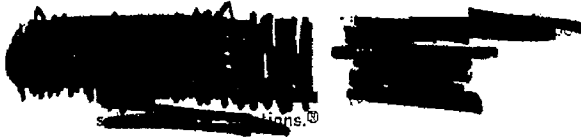


BILL TO: POWER PROMOTIONS
 3170 EAST SUNSET ROAD, SUITE H
 LAS VEGAS, NV 89120

INSTRUCTIONS		SALES PERSON	
		80	
SHIP POINT	SHIP VIA	SHIPPED	TERMS
[REDACTED]	UPS SurePost	03/04/16	[REDACTED]

Track Your Order at www.capitolsales.com

LINE #	PRODUCT #/ID DESCRIPTION	QUANTITY ORDERED	QUANTITY S.O.	QTY SHIPPED	QTY. UOM	UNIT PRICE	AMOUNT (NET)
1	1161029 JBL E50BTWHT Over Ear Bluetooth Headphones WH	1	0	1	ea	[REDACTED]	[REDACTED]
1	Lines Total		Qty Shipped Total	1		Total Freight Invoice Total	[REDACTED] [REDACTED] 11.06
						Cash Discount	0.00 If Paid By 03/04/16



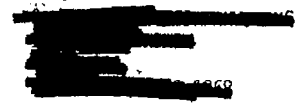
INVOICE

UPC VENDOR	INVOICE DATE	ORDER NO.
000000	03/04/16	[REDACTED]
P.O. NO.		PAGE #
SWG-6767D DATTANI		1

CUSTA: 891205

SHIP TO: DHRUTI DESAI
725 S HUALAPAI WAY #2037
LAS VEGAS, NV 89145

CORRESPONDENCE TO



BILL TO: POWER PROMOTIONS
3170 EAST SUNSET ROAD, SUITE H
LAS VEGAS, NV 89120

INSTRUCTIONS		SALES PERSON	
		80	
SHIP POINT	SHIP VIA	SHIPPED	TERMS
[REDACTED]	UPSR INCENT	03/04/16	[REDACTED] MS

Track Your Order at www.capitol-sales.com

LINE NO	PRODUCT AND DESCRIPTION	QUANTITY ORDERED	QUANTITY B.O	QTY SHIPPED	QTY U/M	UNIT PRICE	AMOUNT (NET)
1	1161029 JBL E50BTWHT Over Ear Bluetooth Headphones WH	1	0	1	ea	[REDACTED]	[REDACTED]
1	Lines Total			Qty Shipped Total	1	Total Freight Invoice Total	15.18 00.00
						Cash Discount	0.00 If Paid By 03/04/16

Power Promotions LLC
6845 Escondido, Ste 107
Las Vegas, NV 89119

Invoice

***PLEASE NOTE OUR NEW ADDRESS**
PLEASE UPDATE YOUR RECORDS

Date	Invoice #
2/6/2016	SWG-6764

Bill To
Southwest Gas Corporation Corporate Accounts Payable, LVC-405 PO Box 98510 Las Vegas, NV 89193-8510

Ship To
SOUTHWEST GAS CORP 5241 SPRING MOUNTAIN RD LAS VEGAS, NV 89150 REC DOCK

Due Date	S.O. No.	P.O. No.	Terms	Project
3/7/2016	SWG-6764	318998	Net 30	SWG-6764

Item	Description	Quantity	Rate	Amount
Shirts	Polo shirts, cb northgate drytec, tour blue, FSM logo on FLC. SWG logo on right sleeve. Womens large.	3	27.50	82.50T
Shirts	Polo shirts, cb northgate drytec, tour blue, FSM logo on FLC. SWG logo on right sleeve. Womens medium	1	27.50	27.50T
Shirts	Polo shirts, cb northgate drytec, tour blue, FSM logo on FLC. SWG logo on right sleeve. Womens small.	1	27.50	27.50T
Shirts	Polo shirts, cb northgate drytec, tour blue, FSM logo on FLC. SWG logo on right sleeve. Womens xsmall.	1	27.50	27.50T
Shirts	Polo shirts, cb northgate drytec, tour blue, FSM logo on FLC. SWG logo on right sleeve. Mens xlarge.	4	27.50	110.00T
Shirts	Polo shirts, cb northgate drytec, tour blue, FSM logo on FLC. SWG logo on right sleeve. Mens large.	4	27.50	110.00T
Shirts	Polo shirts, cb northgate drytec, tour blue, FSM logo on FLC. SWG logo on right sleeve. Mens medium.	2	27.50	55.00T

**DEL 3/15

Subtotal	\$440.00
Sales Tax	\$35.86
Total	\$475.86
Payments/Credits	\$0.00
Balance Due	\$475.86

Phone #
702-541-6099


Power Promotions LLC
6845 Escondido, Ste 107
Las Vegas, NV 89119

Invoice

***PLEASE NOTE OUR NEW
ADDRESS**
***PLEASE UPDATE YOUR
RECORDS***

Date	Invoice #
1/5/2016	SWG-6259

Bill To

Southwest Gas Corporation 
Corporate Accounts Payable, LVC-405
PO Box 98510
Las Vegas, NV 89193-8510

Ship To

SOUTHWEST GAS CORP
5241 SPRING MOUNTAIN RD
LAS VEGAS, NV 89150
REC DOCK

Due Date	S.O. No.	P.O. No.	Terms	Project
2/4/2016	SWG-6529	205812	Net 30	SWG-6529

Item	Description	Quantity	Rate	Amount
Shirts	FSM LOGO ON LEFT CHEST SWG INFORMAL LOGO ON RIGHT SLEEVE. **ALL WHITE EMBROIDERY	1	35.00	35.00T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC, MENS 4XL TALL	9	27.50	247.50T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC MENS LARGE	1	35.00	35.00T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC MENS LARGE TALL	10	27.50	275.00T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC MENS MEDIUM	8	27.50	220.00T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC MENS XLARGE	1	35.00	35.00T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC MENS XLARGE TALL	1	27.50	27.50T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC WOMENS 3XLARGE	12	27.50	330.00T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC WOMENS LARGE	12	27.50	330.00T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC WOMENS MEDIUM	5	27.50	137.50T
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC WOMENS SMALL			

	Subtotal
	Sales Tax
	Total
	Payments/Credits
	Balance Due

Phone #
702-541-6099

Power Promotions LLC
6845 Escondido, Ste 107
Las Vegas, NV 89119

Invoice

***PLEASE NOTE OUR NEW ADDRESS**
PLEASE UPDATE YOUR RECORDS

Date	Invoice #
1/5/2016	SWG-6259

Bill To
Southwest Gas Corporation Corporate Accounts Payable, LVC-405 PO Box 98510 Las Vegas, NV 89193-8510

Ship To
SOUTHWEST GAS CORP 5241 SPRING MOUNTAIN RD LAS VEGAS, NV 89150 REC DOCK

Due Date	S.O. No.	P.O. No.	Terms	Project
2/4/2016	SWG-6529	205812	Net 30	SWG-6529

Item	Description	Quantity	Rate	Amount
Shirts	POLO SHIRTS, CB NORTHGATE DRYTEC WOMENS XLARGE **DEL 1/6/16, 2/10, 2/17, 2/24	6	27.55	165.30T

Subtotal		\$1,837.80
Sales Tax		\$149.78
Total		\$1,987.58
Payments/Credits		\$0.00
Balance Due		\$1,987.58

Phone #
702-541-6099

Certified Project Resources

DBA Fiala Project Resources
190 Ultra Drive
Henderson, NV 89074



Invoice

Date	Invoice #
4/20/2015	826

Bill To
Southwest Gas Corporation Fran Huchmala Keith Sutton 5241 Spring Mountain Road Las Vegas, NV 89150-002

71955682

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
59	Laura Okey - Business Analyst/PM Contractor - FSMP - EXE 4/1/15-4/15/15	100.00	5,900.00
1	Laura Okey - Walmart Ice cream sundae supplies, employee appreciation day 3/6/15	42.42	42.42
1	Laura Okey - Sams Club - baby shower cake 3/6/15	18.63	18.63
1	Laura Okey - Popcorn girl for St. Patricks Day team morale 3/16	40.65	40.65
1	Laura Okey - Pink Box donuts team morale 3/20/15	20.50	20.50
Okay to Pay: <u>Keith Sutton</u> Manager: <u>K. Sutton</u> Contract #: <u>175205</u> ORC <u>4962</u> RRC <u>0061</u> ACCT# <u>W0001059</u> C/E <u>425</u>			
FEIN # 76-0706202		Total	\$6,022.20

Timesheet for Laura Okey

employment type: Contractor

team: Southwest Gas

default approver:

4/1/2015 - 4/15/2015

Open



Client

Southwest Gas

Project

FSMP Financial Systems Modernization Program

Task

EXE - Execution

		Apr																				
		Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Tue	Mon	Sun	Tue	Wed	Total
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15						
Total		0	0	0	0	0	9.50 (A)	8.00 (B)	11.00 (C)	7.50 (D)	9.00 (E)	0	0	6.50 (F)	1.50 (G)	6.00 (H)	1.50 (G)	6.50 (F)	0	1.50 (G)	6.00 (H)	59.00
							9.50	8.00	11.00	7.50	9.00	0	0	6.50	1.50	6.00	1.50	6.50	0	1.50	6.00	59.00



Timesheet for Laura Okey

team: Southwest Gas employment type: Contractor
default approver:

4/1/2015 - 4/15/2015
Open

DATE	HOURS	NOTES
A 04/06/2015	9.50	Org Design follow-up call with Gartner E-mail retention policy SPs/CPs/Forms for FSM CRP 2 closure items Training update
B 04/07/2015	8.00	Team Lead Meeting Team Meeting presentation prep Training Strategy meeting Chesapeake follow-ups
C 04/08/2015	11.00	Team meeting presentation revisions Team Meeting TRU UP schedule discussion Customer Assistance stakeholder identification IS Coordination meeting CRP 2 closure PMO meeting
D 04/09/2015	7.50	Team Health Survey preparation Controls team meeting PCG Deliverables and Requirements Equipment moves Training Strategy QA review follow-ups
E 04/10/2015	9.00	Flyer 2 feedback Controls/SOX discussion Supply Chain Resources Discussion Equipment requests Finalized PowerPlan Change Order - Approved and processed TRU UP schedule draft Review Org. Readiness Assessment Presentation Review Invoice Approval/AME key decision
F 04/13/2015	6.50	Tech spec delivery status PMO meeting Chesapeake coordination TRU UP call center requirements
G 04/14/2015	1.50	Team Lead Meeting E-mail retention Follow-ups
H 04/15/2015	6.00	Collect TRecs Interface Issues Training Schedule requirements OCM Schedule requirements IS coordination meeting



Expense Sheet for Laura Okey

March 2015 Project Expenses

Fiala Project Resources
March 31, 2015

FSM Project Expenses for the month of March.

Date	Type	Description	Project	Billable	Mileage	Payment Type	Receipt	Amount
3/6/2015	Miscellaneous	Sam's Club Baby Shower Cake	SWG-FSMP (Financial Systems Modernization Program)	✓		Cash		\$18.63
3/6/2015	Miscellaneous	Walmart - Ice Cream Sundae Supplies	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA		\$42.42
<i>Comment: For employee appreciation day and CRP II kick-off team meeting.</i>								
3/16/2015	Miscellaneous	Popcorn Girl for St. Patrick's Day	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA		\$40.65
<i>Comment: Team Morale</i>								
3/20/2015	Miscellaneous	Pink Box Donuts	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA		\$20.50
<i>Comment: Team Morale</i>								

Reimbursable Total = \$122.20

Total \$122.20

submitted by

approved by

PINK BOX DONUTS Lake Mead

7531 W LAKE MEAD #200
LAS VEGAS, NV 89128
4157862218

Cashier: Greg
20-Mar-2015 7:57:14A

1	Half Dozen Classic/ Specialty	\$6.50
1	Full Dozen Gourmet	\$14.00
Total		\$20.50

CREDIT CARD AUTH \$20.50
VISA 3338

20-Mar-2015 7:57:29A
\$20.50 | Method: SWIPED
VISA XXXXXXXXXXXX3338
Ref #: 507900044976 | Auth #: 01940D
MID: 372349977887
SIGNATURE VERIFIED

Order WR6F4BSYDVA5E

Online: [https://clover.com/p/
W5ZG7V9C3A9QY](https://clover.com/p/W5ZG7V9C3A9QY)



DROPTHOUGHT



How was your experience
today?

1 Ticket # 42
0

Popcorn Girl
8550 West Charleston Blvd. Suite 109
Las Vegas NV 89117
702-258-2676xx

Order Placed 03-16-2015 05:00 PM
Server: Caitlin

1 Large	
1 PB A	\$5.75
1 Large	
1 PB B	\$17.95
1 Medium	
1 PB D	\$16.95
Subtotal:	\$40.65
Credit:	\$40.65
Grand Total:	\$40.65
Tendered:	\$40.65

Thank You!

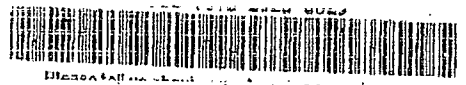


CLUB MANAGER DAVID TANNER
 (702) 263 - 0072
 LAS VEGAS, NV

RICHELLE MUSEMICI
 E 697171 HALF SHT CAF 10.22 U
 SUBTOTAL 78.63
 TOTAL 18.63
 MCARD TEND 18.63
 ACCOUNT # ***** 0016 S
 TERMINAL # 168308491
 CHANGE DUE 0.00

Visit www.walmart.com

ITEMS SOLD 1



MEMBER COPY

CLUB SHOPPING CARDS
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(702) 367 - 9999
 MANAGER KURTIS COWLEY
 3615 S RATTON RD

LAS VEGAS NV 89103
 ST# 1584 OP# 00009043 TE# 43 TR# 03100
 BLUE BELL 007189903720 F 5.47 0
 BLUE BELL 007189903720 F 6.48 0
 BLUE BELL 007189903720 F 3.47 0
 RDW HIP TOP 007027223204 F 3.48 0
 RDW XTR CRMY 007027223208 F 3.48 0
 GV MAR CHERY 007874237044 F 1.78 N
 PNEUT TOPPING 007069027127 F 1.68 N
 PIE SERVER 002413113226 3.97 X
 FW ICE CREAM 002413127838 4.97 X
 2.90 lb @ 1 lb /0.57 1.65 N
 RIB CRCSD 061029034090 1.37 X
 SUBTOTAL 41.58
 TOTAL 42.42
 VISA TEND 42.42

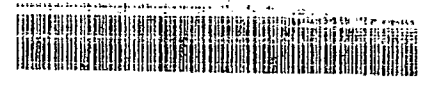
APPROVAL # 030110
 REF # 506500479201
 TRANS ID - 385065740722504

03/05/15 12:34:34

CHANGE DUE 0.00

ITEMS SOLD 12

TCH 2478 9079 6442 8346 782



03/05/15 12:34:34

CUSTOMER COPY

Savings Catcher! Scan with Walmart app



Sheila Fiala

From: David Randall <david.randall@swgas.com>
Sent: Friday, April 17, 2015 3:12 PM
To: Laura Okey; Keith Sutton
Cc: Sheila Fiala
Subject: RE: Okey Timesheet

Approved. Thank you.

From: Laura Okey
Sent: Thursday, April 16, 2015 5:39 PM
To: David Randall; Keith Sutton
Cc: Sheila Fiala
Subject: Okey Timesheet

Please find my timesheet, expense report and receipts attached for your approval.

Thanks,
Laura Okey, PMP | Contractor, Project Management
direct 702.247.3731 | mobile 702.574.4576

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Thank you for your cooperation.

Certified Project Resources

DBA Fiala Project Resources
190 Ultra Drive
Henderson, NV 89074

Invoice



Date	Invoice #
6/4/2015	870

Bill To
Southwest Gas Corporation Fran Huchmala Keith Sutton 5241 Spring Mountain Road Las Vegas, NV 89150-002

P.O. No.	Terms	Project
	Net 30	71973076

Quantity	Description	Rate	Amount
70.5	Laura Okey - Business Analyst/PM Contractor FSMP - EXE 5/16/15-5/31/15	100.00	7,050.00
1	Laura Okey - Business Analyst/PM Contractor - Pink Box Donuts meeting with SNV 4/29/15	33.00	33.00
1	Laura Okey - Business Analyst/PM Contractor - Smith's gift cards - for newsletter 4, IS Security 3, SMEs 14 5/6/15	385.00	385.00
1	Laura Okey - Business Analyst/PM Contractor - 40th birthday supplies 5/11/15	40.45	40.45
Okay to Pay: <u>Keith Sutton</u> Manager: <u>K. Sutton</u> Contract #: <u>175205</u> ORC RRC ACCT# CIE <u>4962 0061 W0001059 425</u>			
FEIN # 76-0706202		Total	\$7,508.45

Expense Sheet for Laura Okey

FSM May Expenses



Date	Type	Description	Project	Billable	Mileage	Payment Type	Receipt	Amount
4/29/2015	Meals	Pink Box Donuts	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA	✓	\$33.00
<i>Comment: Meeting with SNY division construction/invoice processing department</i>								
5/6/2015	Miscellaneous	Smiths - Gift Cards	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA		\$385.00
<i>Comment: Gift cards for newsletter (4), IS Security (3), SMEs (14)</i>								
5/11/2015	Miscellaneous	Walmart - 40th Birthday Supplies	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA		\$40.45
<i>Comment: Cake, cupcakes, plates, forks decorations and gag gift for team lead's surprise 40th birthday</i>								
Total								\$458.45

Reimbursable Total = \$458.45

submitted by

approved by

PINK BOX DONUTS Lake Mead

7531 W LAKE MEAD #200
 LAS VEGAS, NV 89128
 (702)478-7465

Cashier: Karisa H
 29-Apr-2015 7:53:03A

12 Add .50 For Gourmet \$6.00
 3 Full Dozen Classic/
 Specialty \$27.00

Total \$33.00

CREDIT CARD AUTH \$33.00
 VISA 3338

29-Apr-2015 7:53:39A
 \$33.00 | Method: SWIPED
 VISA XXXXXXXXXXXX3338
 Ref #: 511900058374 | Auth #: 00211D
 MID: 372349977887
 NO CARDHOLDER VERIFICATION

Order REXZTZTFRRSRY

Online: <https://clover.com/p/SRV33BERZX3XM>



SRV33BERZX3XM

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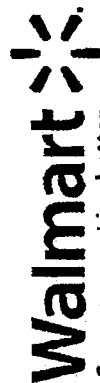


6855 Aliante Parkway
 702-642-3350
 YOUR CASHIER WAS BRITTANY

MR	APLB MP \$45	45.00
GB	*****8113	45.00 Blnc
MR	CHIPOTL MLTPCK \$45	45.00
GB	*****4781	45.00 Blnc
MR	OLV GRDN \$60	60.00
GB	*****5657	60.00 Blnc
MR	OLV GRDN \$60	60.00
GB	*****5120	60.00 Blnc
MR	AMAZON GC	25.00
GB	*****2988	25.00 Blnc
MR	AMAZON GC	25.00
GB	*****2988	25.00 Blnc
MR	AMAZON GC	25.00
GB	*****3182	25.00 Blnc
MR	AMAZON GC	25.00
GB	*****5860	25.00 Blnc
MR	AMAZON GC	25.00
GB	*****4666	25.00 Blnc
MR	AMAZON GC	25.00
GB	*****4281	25.00 Blnc
MR	AMAZON GC	25.00
GB	*****1924	25.00 Blnc
	FRESH VALUE CUSTOMER	*****2621
	TAX	0.00
	*** BALANCE	385.00

706 SMITH'S FOOD & DRUG #338
 6855 Aliante Parkway
 North Las Vegas NV 89084
 VISA Purchase
 *****3338
 TOTAL: 385.00
 REF#: 03004D

VISA 385.00
 CHANGE 0.00



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(702) 515 - 7050
 MANAGER SUSAN MANTEROLA
 6464 N DECATUR BLVD
 LAS VEGAS NV 89131

ST# 3351	OP# 00009047	TE# 47	TR# 08412
WHITE FORKS	001117937441		0.97 X
TC	001305154126		2.77 X
PLATES	001117931704		0.97 X
PLATES	001117931684		0.97 X
RED GEL	005210004650	F	1.88 0
BLACK GEL	005210004641	F	1.88 0
CHILDREN STO	978031628642	F	6.28 X
CUPCAKES	007874298546	F	3.78 0
CAKE	007874298420	F	19.98 0
	SUBTOTAL		39.48
	TAX 1	8.100 %	0.97
	TOTAL		40.45
	VISA TEND		40.45

ACCOUNT # ***** 3338 \$
 APPROVAL # 03467D
 REF # 1042000314
 TRANS ID - 085132122877092

5/16/2015 - 5/31/2015
 Open

Timesheet for Laura Okey

team: Southwest Gas
 employment type: Contractor
 default approver:



Client	Project	Task	May							Total								
			Sat 16	Sun 17	Mon 18	Tue 19	Wed 20	Thu 21	Fri 22		Sat 23	Sun 24	Mon 25	Tue 26	Wed 27	Thu 28	Fri 29	Sat 30
Southwest Gas	FSMP Financial Systems Modernization Program	EXE - Execution			8.25 [A]	8.50 [B]	9.50 [C]	7.75 [D]	7.00 [E]			8.00 [F]	4.00 [G]	8.00 [H]	9.50			70.50
		Total	0	0	8.25	8.50	9.50	7.75	7.00	0	0	8.00	4.00	8.00	9.50	0	0	70.50

5/16/2015 - 5/31/2015
Open

Timesheet for Laura Okey
 team: Southwest Gas employment type: Contractor
 default approver:



DATE	HOURS	NOTES
A 05/18/2015	8.25	Tech Spec Updates PMO Meeting Training Curriculum level set
B 05/19/2015	8.50	Team Meeting Chesapeake Status Call & follow-ups Team Building coordination OCM team meeting
C 05/20/2015	9.50	Flyer distribution Kitchen Supply pick-up and deliver IS coordination meeting Team Building coordination PMO status update
D 05/21/2015	7.75	SCM SUA/VACH follow-ups LMS Strategy Review Noetix training discussions Team meeting prep Chesapeake test coordination with Oracle Cycle
E 05/22/2015	7.00	PICA Plan LMS Strategy Review Team meeting agenda topics MS Project issues Chesapeake Interfaces Functional Specifications
F 05/26/2015	8.00	Chesapeake Status Call and follow-ups Training Quality Assurance Process OCM meeting
G 05/27/2015	4.00	Oracle Training Streams coordination June Team meeting prep
H 05/28/2015	8.00	Chesapeake Schedule issues/coordination Draft Chesapeake Change Order June team meeting prep

Submitted by _____ Approved by _____
 www.clicktime.com
 Prepared by ClickTime on 6/3/2015 6:06:19 PM

Page 2 of 2

Sheila Fiala

From: David Randall <david.randall@swgas.com>
Sent: Thursday, June 04, 2015 10:59 AM
To: Laura Okey; Keith Sutton
Cc: Sheila Fiala
Subject: RE: Okey Timesheet

Approved. Thank you.

From: Laura Okey
Sent: Wednesday, June 03, 2015 6:10 PM
To: David Randall; Keith Sutton
Cc: Sheila Fiala
Subject: Okey Timesheet

Apologies for the late submission, it's been a busy week! Please find my timesheet, expense report and receipts for May attached for your approval.

Thanks,
Laura Okey, PMP | Contractor, Project Management
direct 702.247.3731 | mobile 702.574.4576

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Thank you for your cooperation.

Sheila Fiala

From: Keith Sutton <Keith.Sutton@swgas.com>
Sent: Thursday, June 04, 2015 12:52 PM
To: David Randall; Laura Okey
Cc: Sheila Fiala
Subject: RE: Okey Timesheet

Approved.

From: David Randall
Sent: Thursday, June 04, 2015 10:59 AM
To: Laura Okey; Keith Sutton
Cc: Sheila Fiala
Subject: RE: Okey Timesheet

Approved. Thank you.

From: Laura Okey
Sent: Wednesday, June 03, 2015 6:10 PM
To: David Randall; Keith Sutton
Cc: Sheila Fiala
Subject: Okey Timesheet

Apologies for the late submission, it's been a busy week! Please find my timesheet, expense report and receipts for May attached for your approval.

Thanks,

Laura Okey, PMP | Contractor, Project Management
direct 702.247.3731 | mobile 702.574.4576

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Thank you for your cooperation.

Certified Project Resources
 DBA Fiala Project Resources
 190 Ultra Drive
 Henderson, NV 89074

Invoice



Date	Invoice #
8/5/2015	939

Bill To
Southwest Gas Corporation Fran Huchmala Keith Sutton 5241 Spring Mountain Road Las Vegas, NV 89150-002

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
① 100	Laura Okey - Business Analyst/PM Contractor - FSMP - EXE 7/16/15-7/31/15	100.00	10,000.00
1	Laura Okey - Business Analyst/PM Contractor - 7/4/15 Costco meal/snack fro project team during long hrs of SITI	247.80	247.80
1	Laura Okey - Business Analyst/PM Contractor - 7/4/15 Smiths - meals for project team during long hrs of SITI	40.13	40.13
1	Laura Okey - Business Analyst/PM Contractor - 7/24/15 Walmart - Salad items for team lunch	54.89	54.89
1	Laura Okey - Business Analyst/PM Contractor - 7/30/15 Walmart - Lunch items for FSM SITI testing team	44.78	44.78
Okay to Pay: <u>Keith Sutton</u> Manager: <u>K. Sutton</u> Contract #: <u>175205</u> 71994478 ORC RRC ACCT # C/E ① <u>4962</u> <u>0061</u> <u>W0001059</u> <u>425</u> ② <u>4962</u> <u>0061</u> <u>W0001059</u> <u>251</u>			
FEIN # 76-0706202			Total \$10,387.60

Timesheet for Laura Okey

team: Southwest Gas
 employment type: Contractor
 default approver:

7/16/2015 - 7/31/2015
 Open



Client	Project	Task	Jul														Total		
			Thu 16	Fri 17	Sat 18	Sun 19	Mon 20	Tue 21	Wed 22	Thu 23	Fri 24	Sat 25	Sun 26	Mon 27	Tue 28	Wed 29		Thu 30	Fri 31
Southwest Gas	FSMP Financial Systems Modernization Program	EXE - Execution	9.00 [A]	8.00	3.00 [B]		9.50 [C]	3.00 [D]	9.50 [E]	9.50 [F]	9.50 [G]			7.00 [H]	9.00 [I]	9.00 [J]	9.00 [K]	5.00 [L]	100.00
			9.00	8.00	3.00	0	9.50	3.00	9.50	9.50	9.50	0	0	7.00	9.00	9.00	9.00	5.00	100.00
			Total	9.00	8.00	3.00	0	9.50	3.00	9.50	9.50	0	0	7.00	9.00	9.00	9.00	5.00	100.00

Submitted by _____ Approved by _____



Timesheet for Laura Okey

team: Southwest Gas employment type: Contractor
 default approver:

7/16/2015 - 7/31/2015
 Open

DATE	HOURS	NOTES
A 07/16/2015	9.00	Cycle 2 Test Instance approach SCM Cycle 2 and test Instance Test Status Meeting
B 07/18/2015	3.00	Cycle 2 Instance Strategy TRecs Interface Status
C 07/20/2015	9.50	Training Schedule/Development TRecs Interfaces PMO Meeting Test Scope Test Status
D 07/21/2015	3.00	Test Instances for Cycle 2 Chesapeake Status Call
E 07/22/2015	9.50	DBA Support FSM Support FOMS Interfaces/Testing Requirements IS Coordination Meeting Test Status
F 07/23/2015	9.50	CIS Startup Recommendations FSM Training Schedule Chesapeake Interface Validation TRecs Interface Status/Requirements Test Status Meeting
G 07/24/2015	9.50	Office Supplies Lunch Prep Interface Status Test Status Training Schedule Advanced Controls Configuration
H 07/27/2015	7.00	UPCS Implementation Plan Org Readiness Survey Chesapeake Interface PMO Meeting Training Schedule Test Status

Submitted by

Approved by

Page 2 of 3

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Prepared by ClickTime on 8/4/2015 1:33:45 PM



Timesheet for Laura Okey

team: Southwest Gas employment type: Contractor
default approver:

7/16/2015 - 7/31/2015
Open

I	07/28/2015	9.00	Training Material Review Schedule Trainer identification OCM Team Meeting Chesapeake Implementation/OCM coordination SIT Exit Criteria status Test Status meeting
J	07/29/2015	9.00	Training Materials Review Kickoff/schedule SIT Design considerations IS Coordination Meeting Test Status
K	07/30/2015	9.00	TRecs Interfaces and Cycle 2 testing Training Material Review Schedule Training status GRC configuration reviews Test Status Meeting
L	07/31/2015	5.00	Test Status UAT Approach Org Readiness Survey Results FSM Support Org

Submitted by

Approved by

Page 3 of 3

www.clicktime.com

Prepared by ClickTime on 8/4/2015 1:33:45 PM



Expense Sheet for Laura Okey

FSM July Expenses

Fiala Project Resources
July 1, 2015

Date	Type	Description	Project	Billable	Mileage	Payment Type	Receipt	Amount
7/4/2015	Miscellaneous	Costco	SWG-FSMP (Financial Systems Modernization Program)	✓		Other	✓	\$247.80
<i>Comment: Meal and snack items for project team during long hours of SIT1.</i>								
7/4/2015	Miscellaneous	Smith's Grocery Store	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA		\$40.13
<i>Comment: Meal items for project team during long hours of SIT1.</i>								
7/24/2015	Meals	Walmart - items for team lunch	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA	✓	\$54.89
<i>Comment: Salad items for team lunch.</i>								
7/30/2015	Meals	Walmart - Lunch items for team	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA	✓	\$44.78
<i>Comment: Supplemental lunch items for FSM SIT testing team.</i>								
Reimbursable Total = \$387.60								Total
								\$387.60

submitted by _____ approved by _____



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MANAGER KURTIS COWLEY
3615 S RAINBOW BLVD
LAS VEGAS NV 89103

ST# 1584	OP# 00009047	TE# 47	TR# 08056
VEG BLENDS	068113132884	I	2.48 N
CCF HB EGGS	081390500115	F	1.98 0
CCF HB EGGS	081390500115	F	1.98 0
SNAP PEAS	068113132877	I	2.68 N
MUSHROOMS	003710268616	I	3.34 N
BACON BITS	004470005788	F	2.48 0
PEPPERONI	020105640356	F	3.56 0
PD HAVARTI	020822640356	F	3.56 0
HFMN SMK SHP	020594070349	F	3.49 0
HARD SALAMI	020105510342	F	3.42 0
BUTTER ROLLS	007343500201	F	2.98 0
BUTTER ROLLS	007343500201	F	2.98 0
BUTTER ROLLS	007343500201	F	2.98 0
PKG SALAD	068113108573	F	5.98 N
STRAWBERRIES	003338320027	I	1.98 N
K SQ MAYO 12	002100002687	F	2.58 N
CUCUMBER	067452604593	I	1.98 N
DRS RASP VGT	068113107030	F	2.98 N
MUSTARD	004150000025	F	1.48 N
	SUBTOTAL		54.89
	TOTAL		54.89
	VISA TEND		54.89

ACCOUNT # **** * 3338 S
APPROVAL # 00575D
REF # 520500600022
TRANS ID - 0585205651180061
VALIDATION - N4PX
PAYMENT SERVICE - E
TERMINAL # SC011687

07/24/15 11:05:29

CHANGE DUE 0.00

ITEMS SOLD 19

TC# 2447 9455 7166 4311 0964



Low Prices You Can Trust. Every Day.
07/24/15 11:05:29

CUSTOMER COPY

Savings Catcher! Scan with Walmart app





Save money. Live better.

Self Checkout

Fast. Fun. Easy.

(702) 367 - 9999

MANAGER KURTIS COMLEY

3615 S RAINBOW BLVD

LAS VEGAS NV 89103

ST# 1584	OP# 00009047	YE# 47	TR# 09057
FRUIT BOWL	007774524756	F	8.98 N
SUMMER SPASII	007774523760	I	3.98 N
APL SLC 12OZ	073231312220	F	2.98 N
PKG SALAD	068113108575	F	5.98 N
PKG SALAD	068113102790	I	2.98 N
VEG BLEND	068113145746	I	2.48 N
GRAPE TOMATO	003330365585	I	2.48 N
POTATO ROLL	004263603535	F	2.96 0
MULTIPACK	002840000288	F	5.98 N
MULTIPACK	002840000288	F	5.98 N
SUBTOTAL			44.78
TOTAL			44.78
VISA TEND			44.78

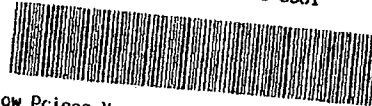
ACCOUNT # ***** 3338 S
APPROVAL # 015380
REF # 1042000314
TRANS ID - 165211607482770
VALIDATION - 8580
PAYMENT SERVICE - E
TERMINAL # SC011687

07/30/15 09:52:29

CHANGE DUE 0.00

ITEMS SOLD 10

FC# 5600 6168 4700 1995 5601



Low Prices You Can Trust. Every Day.
07/30/15 09:52:29

CUSTOMER COPY

Savings Catcher! Scan with Walmart app



For Employment Opportunities Apply At
 www.smithsfoodanddrug.com

Smith's

Market-Fresh Every Day

6855 Aliante Parkway
 702-642-3350
 YOUR CASHIER WAS BRANDI

12 @ 2.39	STARK TUNA	FV	26.28 F
SC	YOU SAVED	2.40	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
SC	YOU SAVED	0.22	
	BMBE CKN SLD	FV	2.77 F
RD	Summer Fuel 2X Pts		1
BD	Summer Fuel 2X Pts		
	FRESH VALUE CUSTOMER	*****2621	
	TAX	0.00	
	**** BALANCE	40.13	

706 SMITH'S FOOD & DRUG #338
 6855 Aliante Parkway
 North Las Vegas NV 89084
 VISA Purchase
 *****3338
 TOTAL: 40.13
 REF#: 08595D

VISA	40.13
CHANGE	0.00
TOTAL NUMBER OF ITEMS SOLD =	17
FreshValues Savings	\$ 3.50
Total Savings (8 Percent)	\$ 3.50

07/04/15 09:31am 338 5 66 145



737 CENTENNIAL, NV

6555 N DECATUR BLVD
 LAS VEGAS, NV 89131
 MEMBER #111839840745 9R

E	837886	POPCORN	7.99
E	281792	NEWMANS KCUP	39.99
E	818035	DONUT SHOP	39.99
E	288976	TRAIL MIX	11.99
E	443298	EZ MAC CUPS	9.59
E	E10000122370	CPN/443298	2.70-
E	583447	POP TARTS	7.95
E	534727	PG JRKY 12CT	15.49
E	534727	PG JRKY 12CT	15.49
E	534727	PG JRKY 12CT	15.49
E		1115 12 OZ BOWL	8.69 A
E	896784	KIND GRN BAR	13.79
E	674620	RICE BOWLS	10.99
E	674620	RICE BOWLS	10.99
E	128783	STEAK BURRIT	13.49
E	558139	DLIGHT TURKY	11.99
E	12173	JELLY BEANS	15.89

SUBTOTAL 247.10
 A 8.10% TAX RATE .70

TOTAL ~~247.80~~
 VF EFT/DEBIT 247.80

XXXXXXXXXXXX4551 SWIPED
 07/03/15 18:17 PIN USED
 Seq#: 002595 App#: 165674
 EFT/DEBIT Resp: AA
 Tran ID#: 518426979000
 Merchant ID 99073711

APPROVED - PURCHASE
 AMOUNT: \$247.80

0737 009 000000805 0409

CHANGE .00
 COUPONS TENDERED 2.70

TOTAL NUMBER OF ITEMS SOLD - 16

Executive Members earn a 2% Reward annually up to \$750, or approximately \$4.94 on this purchase. They also get added benefits & larger discounts on Costco Services like Travel. See Membership for exclusions and details.

CASHIER: RENE C REG# 9
 07/03/2015 18:17 0737 09 0409 805

THANK YOU!
 PLEASE COME AGAIN!

Sheila Fiala

From: Keith Sutton <Keith.Sutton@swgas.com>
Sent: Tuesday, August 04, 2015 2:40 PM
To: Laura Okey; David Randall
Cc: 'Sheila Fiala'; Keith Sutton
Subject: RE: Okey Timesheet

Approved.

From: Laura Okey
Sent: Tuesday, August 04, 2015 1:38 PM
To: David Randall; Keith Sutton
Cc: 'Sheila Fiala'
Subject: Okey Timesheet

Please find my timesheet, a July expense report, and receipts attached for your approval.

Thanks,
Laura Okey, PMP | Contractor, Project Management
direct 702.247.3731 | mobile 702.574.4576

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Thank you for your cooperation.

Sheila Fiala

From: David Randall <david.randall@swgas.com>
Sent: Wednesday, August 05, 2015 7:35 AM
To: Laura Okey; Keith Sutton
Cc: 'Sheila Fiala'
Subject: RE: Okey Timesheet

Approved.

From: Laura Okey
Sent: Tuesday, August 04, 2015 1:38 PM
To: David Randall; Keith Sutton
Cc: 'Sheila Fiala'
Subject: Okey Timesheet

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Thanks,
Laura Okey, PMP | Contractor, Project Management
direct 702.247.3731 | mobile 702.574.4576

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Thank you for your cooperation.

Enterprise Outcomes, Inc.

Invoice

2600 Boyce Plaza Road - Suite 100
Pittsburgh, PA 15241-3949
Phone: 412-257-7878
Fax: 412-257-7879

Date	Invoice #
1/20/2016	236



Bill To			
Southwest Gas Corporation 5241 Spring Mountain Road Las Vegas, NV 89150			
	Terms	Due Date	Contact
	Net 15	2/4/2016	Wayne Biernacki
Description	Hours	Rate	Amount
Wayne Biernacki - Consulting Services 1/4/2016	10	155.00	1,550.00
Wayne Biernacki - Consulting Services 1/5/2016	10	155.00	1,550.00
Wayne Biernacki - Consulting Services 1/6/2016	9	155.00	1,395.00
Wayne Biernacki - Consulting Services 1/7/2016	9	155.00	1,395.00
Wayne Biernacki - Consulting Services 1/8/2016	8	155.00	1,240.00
Wayne Biernacki - Consulting Services 1/9/2016	3	155.00	465.00
Wayne Biernacki - Consulting Services 1/10/2016	4	155.00	620.00
Wayne Biernacki - Consulting Services 1/11/2016	12	155.00	1,860.00
Wayne Biernacki - Consulting Services 1/12/2016	12	155.00	1,860.00
Wayne Biernacki - Consulting Services 1/13/2016	10	155.00	1,550.00
Wayne Biernacki - Consulting Services 1/14/2016	12	155.00	1,860.00
Wayne Biernacki - Consulting Services 1/15/2016	9	155.00	1,395.00
Wayne Biernacki - Consulting Services 1/16/2016	3	155.00	465.00
Wayne Biernacki - Consulting Services 1/17/2016	2	155.00	310.00
1/15/2016 - Meal expenses for Team		225.69	225.69
Okay to Pay: <u>Keith Sutton</u> Manager: <u>K. Sutton</u> Contract #: <u>198007</u> ORC RRC ACCT: C/E			
Please make check payable to Enterprise Outcomes, Inc. at the above address. Thank you for your prompt payment. <u>3260</u> <u>0061</u> <u>00001059</u> <u>3574</u>			Total
			\$17,740.69

ROMA DELI RESTAURANT
 5755 SPRING MTN RD # A
 LAS VEGAS, NV 89146
 702-871-5577

01/13/2016 12:23:41
 Merchant ID: XXXXXXXXXXXX0523
 Device ID: 0229
 Terminal ID: PD061.

CREDIT CARD
 AMEX SALE

CARD # XXXXXXXXXXXX3000
 TRANS # 006
 Batch #: 3
 Approval Code: 501997
 TRANS ID: 003896416882775
 Entry Method: Swiped
 Mode: Online

SALE AMOUNT \$59.43

TIP AMOUNT _____

TOTAL AMOUNT _____

CUSTOMER COPY

ROBERTO'S TACO SHOP
 6820 W FLAMINGO RD SUITE D
 LAS VEGAS NV 89103
 702-876-2353

DATE 01/12/2016 TUE
 4 X @ 4.60 \$18.40
 BACON BRKFST BURR T1
 3 X @ 4.35 \$13.05
 PLAIN BRKFST BURR T1
 2 X @ 4.60 \$9.20
 HAM BRKFST BURR T1
 2 X @ 4.60 \$9.20
 BACON BRKFST BURR T1 \$2.00
~~X BACON T1~~
 2 X @ 4.00 \$8.00
 CHORIZO BURR T1
 *** TAKE OUT *** \$4.88
 TAX1 AMT \$64.73
 TOTAL \$64.73
 CREDIT CARD \$64.73

SALE
 *****3000
 APP: 520053
 REF: 016596
 REC: 14

* ORDER# 0129 *
 NO.000029 REG01 1 EMPLOYEE TIME 06:28

outlined in the official rules.
 Survey must be taken within ONE week
 of today. Void where prohibited.
 THANK YOU!

Walmart 
 Save money. Live better.

(702) 367 - 9999
 MANAGER RICHARD EDWARDS
 3615 S RAINBOW BLVD
 LAS VEGAS NV 89103
 ST# 01584 DP# 006987 TE# 17 TR# 02807
 PAPER PLATES 007874207010 6.38 X
 BOWLS 004200015108 2.84 X
 BOWLS 004200015108 2.84 X
 BOWLS 004200015108 2.84 X
 SUBTOTAL 14.90
 TAX 1 8.150 % 1.21
 TOTAL 16.11
 CASH TEND 20.00
 CHANGE DUE 3.89

ITEMS SOLD 4

TC# 6014 1014 0319 8141 6187



NEW STORE HOURS
 Open 6am to midnight 7 days a week.
 01/10/16 11:37:25

Savings Catcher! Scan with Walmart app



WingStop #977
 7017 Spring Mountain Rd.
 01/10/2016
 Host: Mary
 Cashier: narada 11:39 AM
 Wayne 10004

75 pc Family Split j 75.99
 Hickory Smk BBQ Boneless(6)
 Original Hot Boneless(6)
 Original Hot Classic(24)
 Garlic Parmesan Classic(13)
 Lemon Pepper Classic(13)
 Hickory Smk BBQ Classic(13)
 Baked Beans - Large
 Cole Slaw - Large
 French Fries - Large
 Veggie Sticks(3)
 Bleu Cheese(3)
 Ranch(3) 2.99
 Rolls - Half Dozen 78.98
 Subtotal 6.44

WingStop #977
7017 Spring Mountain Rd.
Host: Mary
Cashier: narada
Wayne

01/10/2016

11:39 AM
10004

75 pc Family Split j 75.99
Hickory Smk BBQ Boneless(6)
Original Hot Boneless(6)
Original Hot Classic(24)
Garlic Parmesan Classic(13)
Lemon Pepper Classic(13)
Hickory Smk BBQ Classic(13)
Baked Beans - Large
Cole Slaw - Large
French Fries - Large
Veggie Sticks(3)
Bleu Cheese(3)
Ranch(3)
Rolls - Half Dozen 2.99

Subtotal 78.98
Tax 6.44

Call-TOGO 85.42

AMEX
Auth:587243 85.42

Certified Project Resources
DBA Fiala Project Resources
190 Ultra Drive
Henderson, NV 89074

Invoice

Date	Invoice #
6/1/2016	1153

Bill To
Southwest Gas Corporation Fran Huchmala Keith Sutton 5241 Spring Mountain Road Las Vegas, NV 89150-002

175205
k sutton
3362 0061 92300 0000 3514 = 4922.50
3260 0061 w0001059 3514 = 4420.44

P.O. No.	Terms	Project
	Net 30	

Quantity	Description	Rate	Amount
37.5	Laura Okey - Business Analyst/PM Contractor FSMP - CLO 5/16/16-5/31/16	110.00	4,125.00
44.75	Laura Okey - Business Analyst/PM Contractor WAP - INI 5/16/16-5/31/16	110.00	4,922.50
1	Laura Okey - Maggiano's 5/20/16	261.25	261.25
1	Laura Okey - McDonalds 5/13/16	12.87	12.87
1	Laura Okey - Cardena's 5/20/16	21.32	21.32
FEIN # 76-0706202		Total	\$9,342.94



Timesheet for Laura Okey

team: Southwest Gas
default approver:

employment type: Contractor

5/16/2016 - 5/31/2016
Open

Client	Project	Task	May														Total		
			Mon 16	Tue 17	Wed 18	Thu 19	Fri 20	Sat 21	Sun 22	Mon 23	Tue 24	Wed 25	Thu 26	Fri 27	Sat 28	Sun 29		Mon 30	Tue 31
Southwest Gas	FSMP Financial Systems Modernization Program	CLO - Closeout	7.00 [A]	3.00 [C]	1.00 [E]		5.00 [H]			3.00 [J]	3.00 [L]	5.50 [N]	1.50 [P]	4.00 [R]				4.50 [T]	37.50
Southwest Gas	WAP Web Agency Portal	INI - Initiation	2.00 [B]	5.50 [D]	7.50 [F]	6.50 [G]	2.50 [I]			5.00 [K]	5.00 [M]	4.50 [O]	1.50 [Q]	2.50 [S]				2.25 [U]	44.75
Total			9.00	8.50	8.50	6.50	7.50	0	0	8.00	8.00	10.00	3.00	6.50	0	0	0	6.75	82.25

Submitted by

Approved by



Timesheet for Laura Okey

Team: Southwest Gas employment type: Contractor
default approver:

5/16/2016 - 5/31/2016
Open

DATE	HOURS	NOTES
A 05/16/2016	7.00	Sourcing Status Sourcing Testing with Vendor Training video how to FSM Close Out
B 05/16/2016	2.00	Phase 1 Schedule and Resources
C 05/17/2016	3.00	FSM Coordination Time Entry stakeholder meeting Chesapeake Invoices
D 05/17/2016	5.50	Phase 1 Schedule
E 05/18/2016	1.00	Chesapeake invoices
F 05/18/2016	7.50	Project Schedule Sponsor meeting and minutes Project Org Structure updates
G 05/19/2016	6.50	Project Schedule Resources Agency Authorization Requirements Meeting
H 05/20/2016	5.00	Close Out Chesapeake Invoices Tru Up Appreciation Sourcing Status Sourcing Policies
I 05/20/2016	2.50	Schedule
J 05/23/2016	3.00	EBS/Chesapeake Responsibility Matrices Approvals OTL Resources
K 05/23/2016	5.00	Schedule Stakeholder Questions Project Charter
L 05/24/2016	3.00	FSM Closeout OTL Gartner Research
M 05/24/2016	5.00	Peer Discovery Outline Project Charter

Submitted by

Approved by



Timesheet for Laura Okey

team: Southwest Gas
 default approver:

employment type: Contractor

5/16/2016 - 5/31/2016
 Open

N	05/25/2016	5.50	Sourcing Coordination
O	05/25/2016	4.50	Application Architect on-boarding Project Charter Peer Discovery and Rqmts
P	05/26/2016	1.50	Time Entry Resources
Q	05/26/2016	1.50	Peer Discovery Prep Project Dependencies
R	05/27/2016	4.00	Sourcing Testing Status Supplier Relationship needs Closeout Activities
S	05/27/2016	2.50	Project Charter Peer Discovery
T	05/31/2016	4.50	Steering Committee Deck Review FSM Coordination Sourcing coordination Chesapeake Invoices OTL resources
U	05/31/2016	2.25	Project Charter Vision Statement

Submitted by

Approved by



Expense Sheet for Laura Okey

May 2016 Expenses

Food expenses incurred for early morning meetings and team appreciation lunch.

<i>Date</i>	<i>Type</i>	<i>Description</i>	<i>Project</i>	<i>Billable</i>	<i>Mileage</i>	<i>Payment Ty</i>
5/13/2016	Meals	Cardenas fruit and pastries	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA
<i>Comment: Early morning meeting with IS managers to review Oracle EBS and Chesapeake Systems responsibility matrices.</i>						
5/20/2016	Meals	McDonalds Yogart Parfaits	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA
<i>Comment: Early morning meeting with Sourcing team.</i>						
5/20/2016	Meals	Maggiano's Team Appreciation Lunch	SWG-FSMP (Financial Systems Modernization Program)	✓		VISA
<i>Comment: Appreciation lunch for the TRu UP project team.</i>						

Reimbursable Total = \$295.44

Submitted by:

Approved by:

Maggianos
Las Vegas #193
3200 Las Vegas Blvd S Ste
702-732-2550

Server: Beverly
12:54 PM
Table 14/1
DOB: 05/20/2016
05/20/2016
7/70004

VISA
Card #XXXXXXXXXX3338
Magnetic card present: OKEY LAURA
Card Entry Method: S
8388613

Approval: 02358D
Amount: \$ 211.25
+ Tip: 50.00
= Total: 261.25

I agree to pay the above
total amount according to the
card issuer's agreement.

Laura Okey

* Gratuity Guide
18% = \$38.02
20% = \$42.25
22% = \$46.47

Thank You!
We Welcome Your Comments
www.maggianos.com/contact

Maggianos
Las Vegas #193
3200 Las Vegas Blvd S Ste
702-732-2550

Server: Beverly
Table 14/1
Guests: 6
Order Type: Dine In
05/20/2016
12:49 PM
70004

- ZUCCHINI FRITTE 11.95
- 2 SIDE CHOPPED SAL (@6.95) 13.90
- 2 LLT-CKN PICCATA (@17.50) 35.00
- 6 BERRY TIRAMISU (@8.95) 53.70
- 2 WISH LEMONADE (@3.95) 7.90
- 2 COKE (@2.99) 5.98
- 2 LT CKN-PARMESAN (@17.50) 35.00
- LT ZITI-SAUSAGE 15.95
- ZITI SAUSAGE 15.95

Subtotal 195.33
Tax 15.92
Total 211.25

Balance Due 211.25

* Gratuity Guide
18% = \$38.02
20% = \$42.25
22% = \$46.47

Thank You!
We Welcome Your Comments
www.maggianos.com/contact



BIENVENIDOS A CARDENAS
 WELCOME TO CARDENAS
 4700 Meadows Lane, Las Vegas, NV 89107
 (702) 835-8800
 Store:30

Cashier: Diana Escobar

05/13/16 07:33:26

FRUIT COCKTAIL		
4 @ 1/ .69	6.89 F	
EMPANADA DE PINA		
6 @ 3/ 1.00	2.76 F	
NINI PAN MEX SUR		
2 @ 1/ .49	2.00 F	
GALLETAS		
SANDIA	.98 F	
MANDERA	.49 F	
3 @ 1/ .69	.49 F	
FALITOS DE FRESA		
2 @ 1/ .69	2.07 F	
FLOR DE QUESO		
OJOS DE PANCHA	1.38 F	
2 @ 1/ 1.29	.69 F	
CONOS DE CREMA		
NINO ENVUELTO	2.58 F	
	.99 F	
SBTOTAL	21.32	
TOTAL TAX	.00	
TOTAL	21.32	
Visa TENDER	21.32	
Acct:XXXXXXXXXXXX3338		
APRVL CODE C6447D		
CASH CHANGE	.00	
NUMBER OF ITEMS	24	

Trx:10 Term:16 Store:30 07:35:55

Thanks For Shopping at Cardenas
 For suggestions or complaints
 please call: 1-888-552-5591
 Save receipt for return/exchanges

KS# 2 May.20'16 (Fri) 07:29

KVS Order 38

QTY ITEM	TOTAL
10 Fruit N Ygrt Parfait	11.90
Subtotal	11.90
Tax	0.97
Take-Out Total	12.87
Cashless	12.87
Change	0.00

MER# 30816101
 CARD ISSUER ACCOUNT#
 Visa SALE *****3338
 AUTHORIZATION CODE - 085720
 SEQ# 858385

McDonald's Restaurant
 Now Hiring! Apply at:
www.mylocalmcds.com/decaturn-lonemount

Sheila Fiala

From: David Randall <david.randall@swgas.com>
Sent: Wednesday, June 01, 2016 1:46 PM
To: Laura Okey; Keith Sutton
Cc: 'Sheila Fiala'
Subject: RE: Okey Timesheet and Expense Report

Approved.

From: Laura Okey
Sent: Wednesday, June 01, 2016 12:02 PM
To: David Randall; Keith Sutton
Cc: 'Sheila Fiala'
Subject: Okey Timesheet and Expense Report

Please find my timesheet, an expense report for May and corresponding receipts attached for your approval.

With the closing of the FSM project, this will be the last timesheet approved by Dave Randall. All future timesheet approvals will come from Keith only.

For now I will track OTL project preparation time against the FSM Project on my timecard so when that project is approved and a work order is opened the hours can be JG'd to the work order.

Please let me know if you have any questions.
Thanks,

Laura Okey, PMP | Contractor, Project Management
direct 702.364.3438 | mobile 702.574.4576

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Sheila Fiala

From: Keith Sutton <Keith.Sutton@swgas.com>
Sent: Wednesday, June 01, 2016 2:58 PM
To: Laura Okey; David Randall
Cc: 'Sheila Fiala'; Keith Sutton
Subject: RE: Okey Timesheet and Expense Report

Approved.

From: Laura Okey
Sent: Wednesday, June 01, 2016 12:02 PM
To: David Randall <david.randall@swgas.com>; Keith Sutton <Keith.Sutton@swgas.com>
Cc: 'Sheila Fiala' <sheilaf@fiapr.com>
Subject: Okey Timesheet and Expense Report

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Thanks,

Laura Okey, PMP | Contractor, Project Management
direct 702.364.3438 | mobile 702.574.4576

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PATRIOT CONSULTING, INC.
517 US Route One South,
Ste.5555
Iselin, NJ 08830
Tax ID: 26-0341928

INVOICE

Date	Invoice #
12/31/2015	268898

Bill To
Southwest Gas Corp. attn:Copsadmin@swgas.com 5241 Spring Mountain Rd. Las Vegas, NV 89150



Description	Qty	Rate	Amount				
				P.O. No.	Terms	Due Date	Project
Venkata Nauduri Hourly Billing-Period 12/1-12/31/15	201	130.00	26,130.00				
Venkata Nauduri Per diem	20	165.00	3,300.00				
Venkata Nauduri Expenses-week ending 12/6/15		515.20	515.20				
Venkata Nauduri Expenses-week ending 12/13/15		392.20	392.20				
Venkata Nauduri Expenses-week ending 12/20/15		297.20	297.20				
Venkata Nauduri Expenses-week ending 12/27/15		477.20	477.20				
Venkata Nauduri Expenses-week ending 1/3/16		1,374.70	1,374.70				

Okay to Pay: [Signature]
Manager: H. WINGSETT
Contract #: 197459
ORC: 3260 RRC: 0061 ACCT #: W0001059 C/E: 3212

Total	\$32,486.50
Payments/Credits	\$0.00
Balance Due	\$32,486.50

Phone #	Fax #	E-mail	Web Site
732 283 3973	732 283 3974	lisa@patriot-consulting.com	www.patriot-consulting.com

Mary Green

From: Wayne Biernacki
Sent: Thursday, January 28, 2016 11:26 AM
To: CopsAdmin
Subject: FW: Invoice-Nauduri 268898
Attachments: Nauduri 268898.pdf

The attached invoice has been verified against timesheets and is approved for payment.

From: CopsAdmin
Sent: Wednesday, January 06, 2016 12:07 PM
To: Wayne Biernacki
Subject: FW: Invoice-Nauduri 268898

Is attached invoice okay to pay?

From: Lisa Seidman [<mailto:lisa.seidman@patriot-consulting.com>]
Sent: Tuesday, January 05, 2016 9:42 AM
To: CopsAdmin
Subject: Invoice-Nauduri 268898

Attached is invoice 268898 for Venkata Nauduri for the period 12/1-12/31/15.
Please contact me with any questions.

Regards,

Lisa Seidman
Finance Manager
(T) 732-283-3973
(F) 732-283-3974



Client Name SOUTHWEST GAS CORPORATION

Return by fax to: 732 263 3974 or email to: timesheets@patriot-consulting.com

Version 1.2

Contractor Activity Record (CAR)

Today's Date: 4-Dec-2015

Week End Date: 12/4/2015

N/A

Name: Venkata S Nauduri (Murry) Company: Patriot Consulting

Billing Number	Activity Type	Billing Code	Sat	Sun	Mon	Tues	Wed	Thur	Fri	Total Hrs	% of Total
	0020		0.0	0.0	7.0	11.0	11.0	11.0	5.0	45.0	
										0.0	
										0.0	
										0.0	
										0.0	
										0.0	
Daily Totals			0.0	0.0	7.0	11.0	11.0	11.0	5.0	45.0	

Nov / Dec

Activity Summary

0
0
0
0

Planned Activities for next week:
Issues & Concerns:

EXPENSE DETAIL

Description	Sat	Sun	Mon	Tue	Wed	Thur	Fri	TOTALS
Air Travel							515.20	515.20
Auto Rental							0.00	0.00
Auto Mileage							0.00	0.00
Auto Gasoline							0.00	0.00
Hotel/Lodging							0.00	0.00
Laundry							0.00	0.00
Meals							0.00	0.00
Parking/Tolls							0.00	0.00
Transportation/Taxi							0.00	0.00
Other*	0.00	0.00	0.00	0.00	0.00	0.00	615.20	615.20
1								615.20

Travel From: Travel To:

Billing #	Expense Allocation Amt
0	\$0.00
0	\$0.00
0	\$0.00
0	\$0.00
0	\$0.00
0	\$0.00
Total	\$515.20

* Explanation of Other:

By sending this note with my hour detail by task, I certify that the information accurately reflects the time spent on the identified tasks per day. Hours are rounded to the nearest half hour

Wayne Blarnacki
Project Manager

NW = 7
Dec = 38

Lisa Seidman

From: Venkata Murty Nauduri <Venkata.MurtyNauduri@swgas.com>
Sent: Friday, December 04, 2015 3:34 PM
To: Chris Belden; Lisa Seidman; Lisa Seidman
Subject: Fw: Timesheets and Expense receipts for the periods ending 11/27/2015 and 12/04/2015
Attachments: Murty_VN_Timesheet WE 11-27-2015.xls; Murty_VN_Timesheet WE 12-04-2015.xls; SWGAS-LV-Travel-Week of 11-30-2015.pdf; SWGAS-Venkata Nauduri (Murty)-INV-113-12042015.pdf
Importance: High

Hi Lisa / Chris,

Please find attached the approved time sheets and airfare for the two weekly periods ending 11/27/2015 and 12/04/2015.

I am also attaching my invoice # 113 dated 12/04/2015 for the same period.
Please see below for the approval.

Request you to kindly process the payment upon due.

Please let me know if you have any questions/concerns on this.

Thanks,
Murty

From: Wayne Biernacki
Sent: Friday, December 4, 2015 11:31 AM
To: Venkata Murty Nauduri
Subject: FW: Timesheets and Expense receipts for the periods ending 11/27/2015 and 12/04/2015

Approved.

From: Venkata Murty Nauduri
Sent: Friday, December 04, 2015 7:48 AM
To: Wayne Biernacki
Subject: Timesheets and Expense receipts for the periods ending 11/27/2015 and 12/04/2015

Hi Wayne,

Good morning,

Please find attached the two weekly time sheets for the periods ending 11/27/2015 and 12/04/2015 for your review and approval.

I am also attaching the airfare receipts for this week's travel for your reference.

Please see below for the quick summary of both the time sheets below including the travel expenses (airfare).

eTicket Itinerary and Receipt



A STAR ALLIANCE MEMBER

Confirmation:
GYNYK9
Check-In >

Issue Date: October 30, 2015

Traveler NAUDURI/VENKATA	eTicket Number 0162469075518	Frequent Flyer UA-XXXXX313 Premier 1K / *G	Seats ---/8D			
FLIGHT INFORMATION						
Day, Date	Flight	Class	Departure City and Time	Arrival City and Time	Aircraft	Meal
Mon, 30NOV15	UA0796	R	WASHINGTON, DC (IAD - DULLES) 8:36 AM	LAS VEGAS, NV (LAS) 10:56 AM	737-900	Breakfast
Fri, 04DEC15	UA487	L	LAS VEGAS, NV (LAS) 1:34 PM	WASHINGTON, DC (IAD - DULLES) 9:02 PM	737-800	Purchase

FARE INFORMATION

Fare Breakdown		Form of Payment:
Airfare:	453.02USD	VISA
U.S. Transportation Tax:	33.98	Last Four Digits 3541
U.S. Flight Segment Tax:	8.00	
September 11th Security Fee:	11.20	
U.S. Passenger Facility Charge:	9.00	
Per Person Total:	515.20USD	
eTicket Total:	515.20USD	

The airfare you paid on this itinerary totals: 453.02 USD

The taxes, fees, and surcharges paid total: 62.18 USD

Fare Rules: Additional charges may apply for changes in addition to any fare rules listed.

NONREF/DVALUAFTDPT/CHGFEE
Cancel reservations before the scheduled departure time or TICKET HAS NO VALUE.

Baggage allowance and charges for this itinerary.

Baggage fees are per traveler

Origin and destination for checked baggage	1 st bag	2 nd bag	Max wt / dim per piece
11/30/2015 Washington, DC (IAD - Dulles) to Las Vegas, NV (LAS)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)
12/4/2015 Las Vegas, NV (LAS) to Washington, DC (IAD - Dulles)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)

Baggage check-in must occur with United or United Express, and you must have valid MileagePlus Premier® 1K® membership at time of check-in to qualify for waiver of service charges for up to three checked bags (within specified size and weight limits).

MileagePlus Accrual Details

NAUDURI/VENKATA						
Date	Flight	From/To	Award Miles	PQM	PQS	POD
11/30/2015	0796	Washington, DC (IAD - Dulles)-Las Vegas, NV (LAS)	3124	2065	1	284
12/4/2015	487	Las Vegas, NV (LAS)-Washington, DC (IAD - Dulles)	1870	2065	1	170
Venkata's MileagePlus Accrual totals:			4994	4130	2	454

Important Information about MileagePlus Earning



Client Name SOUTHWEST GAS CORPORATION

Return by fax to: 732 283 3974 or email to: timesheets@patriot-consulting.com

Version 1.2

Contractor Activity Record (CAR)

Today's Date: 11-Dec-2015

Name: Venkata S Nauduri (Murty) Company: Patriot Consulting Week End Date: 12/11/2015

N/A

Billing Number	Activity Type	Billing Code	Sat	Sun	Mon	Tues	Wed	Thur	Fri	Total Hrs	% of Total
	0020		0.0	0.0	8.0	11.0	11.0	11.0	4.0	46.0	
										0.0	
										0.0	
										0.0	
							2.0			2.0	
Daily Totals			0.0	0.0	8.0	11.0	11.0	11.0	4.0	45.0	
Activity Summary			0	0	0	0	0	0	0	0	
Unbilled Hours			0	0	0	0	0	0	0	0	

Planned Activities for next week:
 Issues & Concerns:

EXPENSE DETAIL

Description	Sat	Sun	Mon	Tue	Wed	Thur	Fri	TOTALS
Air Travel							392.20	392.20
Auto Rental							0.00	0.00
Auto Mileage							0.00	0.00
Auto Gasoline							0.00	0.00
Hotel/Lodging							0.00	0.00
Laundry							0.00	0.00
Meals							0.00	0.00
Parking/Tolls							0.00	0.00
Transportation/Taxi							0.00	0.00
Other*	0.00	0.00	0.00	0.00	0.00	0.00	392.20	392.20
Total								392.20

Expense Allocation	Billing #	Amount
	0	\$0.00
	0	\$0.00
	0	\$0.00
	0	\$0.00
	0	\$0.00
Total		\$392.20

* Explanation of Other:

By sending this note with my hour detail by task, I certify that the information accurately reflects the time spent on the identified tasks per day. Hours are rounded to the nearest half hour

Wayne Blernacki
 Project Manager

Receipt for confirmation E96JDG

UNITED



A STAR ALLIANCE MEMBER

**Confirmation:
E96JDG**

Issue Date: November 13, 2015

Traveler NAUDURI/VENKATA	eTicket Number 0162470608545	Frequent Flyer UA-XXXXX313 Premier 1K / *G	Seats 7A/7F
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FLIGHT INFORMATION

Day, Date	Flight	Class	Departure City and Time	Arrival City and Time	Aircraft	Meal
Mon, 07DEC15	UA1920	L	WASHINGTON, DC (IAD - DULLES) 8:23 AM	LAS VEGAS, NV (LAS) 10:39 AM		
Fri, 11DEC15	UA487	L	LAS VEGAS, NV (LAS) 1:34 PM	WASHINGTON, DC (IAD - DULLES) 9:02 PM	737-800	Purchase

FARE INFORMATION

Fare Breakdown		Form of Payment:
Airfare:	338.60USD	VISA
U.S. Transportation Tax:	25.40	Last Four Digits 3541
U.S. Flight Segment Tax:	8.00	
September 11th Security Fee:	11.20	
U.S. Passenger Facility Charge:	9.00	
Per Person Total:	392.20USD	
eTicket Total:	392.20USD	

The airfare you paid on this itinerary totals: 338.60 USD

The taxes, fees, and surcharges paid total: 53.60 USD

Fare Rules:

Additional charges may apply for changes in addition to any fare rules listed.

NONREF/OVALUAFTDPT/CHGFEE

Cancel reservations before the scheduled departure time or TICKET HAS NO VALUE.

Baggage allowance and charges for this itinerary.

Baggage fees are per traveler

Origin and destination for checked baggage	1 st bag	2 nd bag	Max wt / dim per piece
12/7/2015 Washington, DC (IAD - Dulles) to Las Vegas, NV (LAS)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)
12/11/2015 Las Vegas, NV (LAS) to Washington, DC (IAD - Dulles)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)

Baggage check-in must occur with United or United Express, and you must have valid MileagePlus Premier® 1K membership at time of check-in to qualify for waiver of service charges for up to three checked bags (within specified size and weight limits).

MileagePlus Accrual Details

NAUDURI/VENKATA

Receipt for confirmation JQEH12



A STAR ALLIANCE MEMBER

Confirmation:
JQEH12

Issue Date: November 18, 2015

Traveler NAUDURI/VENKATA
eTicket Number 0162471113973
Frequent Flyer UA-XXXXX313 Premier 1K / *G
Seats 8A/7F

FLIGHT INFORMATION

Day, Date	Flight	Class	Departure City and Time	Arrival City and Time	Aircraft	Meal
Mon, 14DEC15	UA1920	G	WASHINGTON, DC (IAD - DULLES) 8:23 AM	LAS VEGAS, NV (LAS) 10:39 AM		
Thu, 17DEC15	UA487	K	LAS VEGAS, NV (LAS) 1:40 PM	WASHINGTON, DC (IAD - DULLES) 9:03 PM	737-900	Purchase

FARE INFORMATION

Fare Breakdown

Airfare: 250.23USD
U.S. Transportation Tax: 18.77
U.S. Flight Segment Tax: 8.00
September 11th Security Fee: 11.20
U.S. Passenger Facility Charge: 9.00
Per Person Total: 297.20USD

Form of Payment:

VISA
Last Four Digits 3541

eTicket Total: 297.20USD

The airfare you paid on this itinerary totals: 250.23 USD

The taxes, fees, and surcharges paid total: 46.97 USD

Fare Rules:

Additional charges may apply for changes in addition to any fare rules listed.

NONREF/0VALUAFDPT/CHGFEE

Cancel reservations before the scheduled departure time or TICKET HAS NO VALUE.

Baggage allowance and charges for this itinerary.

Baggage fees are per traveler

Origin and destination for checked baggage	1 st bag	2 nd bag	Max wt / dim per piece
12/14/2015 Washington, DC (IAD - Dulles) to Las Vegas, NV (LAS)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)
12/17/2015 Las Vegas, NV (LAS) to Washington, DC (IAD - Dulles)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)

Baggage check-in must occur with United or United Express, and you must have valid MileagePlus Premier® 1K® membership at time of check-in to qualify for waiver of service charges for up to three checked bags (within specified size and weight limits).

MileagePlus Accrual Details

NAUDURI/VENKATA

Lisa Seidman

From: Venkata Murty Nauduri <Venkata.MurtyNauduri@swgas.com>
Sent: Friday, December 18, 2015 1:41 PM
To: Lisa Seidman; Lisa Seidman
Cc: Chris Belden; vnauduri@sourcingoptions.com
Subject: Fw: Timesheets and Expense receipts for the periods ending 12/11/2015 and 12/18/2015
Attachments: Murty_VN_Timesheet WE 12-11-2015.xls; Murty_VN_Timesheet WE 12-18-2015.xls; SWGAS-LV-Travel-Week of 12-07-2015.pdf; SWGAS-LV-Travel-Week of 12-14-2015.pdf; SWGAS-Venkata Nauduri (Murty)-INV-114-12182015.pdf

Hi Lisa / Chris,

Please find attached the approved time sheets and airfare for the two weekly periods ending 12/11/2015 and 12/18/2015.

I am also attaching my invoice # 114 dated 12/18/2015 for the same period.

Please see below for the approval.

Request you to kindly process the payment upon due.

Please let me know if you have any questions/concerns on this.

MERRY CHRISTMAS AND HAPPY HOLIDAYS TO BOTH OF YOU!!!!

Best Regards,

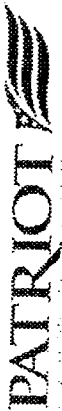
Murty
262-893-3855

From: Wayne Biernacki
Sent: Friday, December 18, 2015 10:21 AM
To: Venkata Murty Nauduri
Subject: FW: Timesheets and Expense receipts for the periods ending 12/11/2015 and 12/18/2015

Approved

From: Venkata Murty Nauduri
Sent: Friday, December 18, 2015 10:16 AM
To: Wayne Biernacki
Subject: Timesheets and Expense receipts for the periods ending 12/11/2015 and 12/18/2015

Hi Wayne,



Client Name: SOUTHWEST GAS CORPORATION

Return by fax to: 732 283 3974 or email to: timesheets@patriot-consulting.com

Version 1.2

Contractor Activity Record (CAR)

Name: Venkata S Nauduri (Murty) Company: Patriot Consulting Week End Date: 12/25/2015 Today's Date: 31-Dec-2015 N/A

Billing Number	Activity Type	Billing Code	Sat	Sun	Mon	Tues	Wed	Thur	Fri	Total Hrs	% of Total
	0020		0.0	0.0	11.0	11.0	11.0	0.0	0.0	33.0	
Unbilled Hours											
Daily Totals			0.0	0.0	11.0	11.0	11.0	0.0	0.0	33.0	
Activity Summary			0								
			0								
			0								
			0								

Planned Activities for next week:
Issues & Concerns:

EXPENSE DETAIL

Travel From:

Travel To:

Description	Sat	Sun	Mon	Tue	Wed	Thur	Fri	TOTALS
Air Travel							477.20	477.20
Auto Rental							0.00	0.00
Auto Mileage							0.00	0.00
Auto Gasoline							0.00	0.00
Hotel/Lodging							0.00	0.00
Laundry							0.00	0.00
Meals							0.00	0.00
Parking/Tolls							0.00	0.00
Transportation/Taxi							0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	477.20	477.20
								0.00

Billing #	Expense Allocation Amt
0	50.00
0	50.00
0	50.00
0	50.00
0	50.00
0	50.00
Total	\$477.20

* Explanation of Other:

By sending this note with my hour detail by task, I certify that the information accurately reflects the time spent on the identified tasks per day. Hours are rounded to the nearest half hour

Wayne Blernacki
Project Manager

Receipt for confirmation LPKXGY



A STAR ALLIANCE MEMBER

Confirmation:
LPKXGY
Check-In >

Issue Date: November 17, 2015

Traveler	eTicket Number	Frequent Flyer	Seats
NAUDURI/VENKATA	0162471061973	UA-XXXXX313 Premier 1K / *G	---/10C

FLIGHT INFORMATION

Day, Date	Flight	Class	Departure City and Time	Arrival City and Time	Aircraft	Meal
Sun, 20DEC15	UA1920	T	WASHINGTON, DC (IAD - DULLES) 8:12 AM	LAS VEGAS, NV (LAS) 10:36 AM		
Sat, 26DEC15	UA487	S	LAS VEGAS, NV (LAS) 1:47 PM	WASHINGTON, DC (IAD - DULLES) 9:10 PM	737-900	Purchase

FARE INFORMATION

Fare Breakdown		Form of Payment:
Airfare:	417.68USD	VISA Last Four Digits 3541
U.S. Transportation Tax:	31.32	
U.S. Flight Segment Tax:	8.00	
September 11th Security Fee:	11.20	
U.S. Passenger Facility Charge:	9.00	
Per Person Total:	477.20USD	
eTicket Total:	477.20USD	

The airfare you paid on this itinerary totals: 417.68 USD

The taxes, fees, and surcharges paid total: 59.52 USD

Fare Rules:

Additional charges may apply for changes in addition to any fare rules listed.

NONREF/OVALUAFTDPT/CHGFEE

Cancel reservations before the scheduled departure time or TICKET HAS NO VALUE.

Baggage allowance and charges for this itinerary.

Baggage fees are per traveler

Origin and destination for checked baggage	1 st bag	2 nd bag	Max wt / dim per piece

Receipt for confirmation D6DZW1

UNITED



A STAR ALLIANCE MEMBER

**Confirmation:
D6DZW1**

Issue Date: December 12, 2015

Traveler

NAUDURI/VENKATA

eTicket Number

0162473472694

Frequent Flyer

UA-XXXXX313 Premier 1K / *G

Seats

3F/7F/7C

FLIGHT INFORMATION

Day, Date	Flight	Class	Departure City and Time	Arrival City and Time	Aircraft	Meal
Mon, 28DEC15	UA0543	R	WASHINGTON, DC (IAD - DULLES) 5:45 AM	HOUSTON, TX (IAH - BUSH INTL) 8:14 AM		
Mon, 28DEC15	UA195	E	HOUSTON, TX (IAH - BUSH INTL) 9:25 AM	LAS VEGAS, NV (LAS) 11:01 AM		
Wed, 30DEC15	UA487	M	LAS VEGAS, NV (LAS) 1:40 PM	WASHINGTON, DC (IAD - DULLES) 9:01 PM	A-320	Purchase

FARE INFORMATION

Fare Breakdown

Airfare:	1,244.65USD
U.S. Transportation Tax:	93.35
U.S. Flight Segment Tax:	12.00
September 11th Security Fee:	11.20
U.S. Passenger Facility Charge:	13.50
Per Person Total:	1,374.70USD

Form of Payment:

VISA
Last Four Digits 3541

eTicket Total: 1,374.70USD

The airfare you paid on this itinerary totals: 1,244.65 USD

The taxes, fees, and surcharges paid total: 130.05 USD

Fare Rules:

Additional charges may apply for changes in addition to any fare rules listed.

/-REFUNDABLE-/

Baggage allowance and charges for this itinerary.

Baggage fees are per traveler

Origin and destination for checked baggage	1 st bag	2 nd bag	Max wt / dim per piece
12/28/2015 Washington, DC (IAD - Dulles) to Las Vegas, NV (LAS)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)
12/30/2015 Las Vegas, NV (LAS) to Washington, DC (IAD - Dulles)	0.00 USD	0.00 USD	70.0lbs (32.0kg) - 62.0in (157.0cm)

Baggage check-in must occur with United or United Express, and you must have valid MileagePlus Premier® 1K membership at time of check-in to qualify for waiver of service charges for up to three checked bags (within specified size and weight limits).

MileagePlus Accrual Details

Lisa Seidman

From: Venkata Murty Nauduri <Venkata.MurtyNauduri@swgas.com>
Sent: Thursday, December 31, 2015 3:53 PM
To: Lisa Seidman; Lisa Seidman
Cc: Chris Belden; vnauduri@sourcingoptions.com
Subject: FW: Timesheets and Expense receipts for the periods ending 12/25/2015 and 12/31/2015
Attachments: Murty_VN_Timesheet WE 12-25-2015.xls; Murty_VN_Timesheet WE 12-31-2015.xls; SWGAS-LV-Travel-Week of 12-20-2015.pdf; SWGAS-LV-Travel-Week of 12-28-2015.pdf; SWGAS-Venkata Nauduri (Murty)-INV-115-12182015.pdf

Hi Lisa / Chris,

Please find attached the approved time sheets and airfare for the two weekly periods ending 12/25/2015 and 12/31/2015.

I am also attaching my invoice # 115 dated 12/31/2015 for the same period.
Please see below for the approval.

Request you to kindly process the payment upon due.

Please let me know if you have any questions/concerns on this.

HAPPY HOLIDAYS TO BOTH OF YOU!!!!

Best Regards,

Murty
262-893-3855

From: Wayne Biernacki
Sent: Thursday, December 31, 2015 3:46 PM
To: Venkata Murty Nauduri
Subject: FW: Timesheets and Expense receipts for the periods ending 12/25/2015 and 12/31/2015

Approved! Happy New Year!

From: Venkata Murty Nauduri
Sent: Thursday, December 31, 2015 7:30 AM
To: Wayne Biernacki
Subject: Timesheets and Expense receipts for the periods ending 12/25/2015 and 12/31/2015

Hi Wayne,

Please find attached the two weekly time sheets for the periods ending 12/25/2015 and 12/31/2015 for your review and approval.



INVOICE

Status: Not Paid
 Period: 10/05/2015 - 10/18/2015

TO
 Wayne Biernacki
 Southwest Gas Corporation
 5241 Spring Mountain Road
 Las Vegas, Nevada 89150-0002
 UNITED STATES
 (702) 945-3364

Invoice Number	Job	Payment Terms	Due Date
20151018VBSWG	Southwest Gas --Oracle PowerPlan Integration	Net 30	12/02/2015

Description	Qty.	Line Total
Consulting Services -Walsh @ \$156.25 per hour	77.25	12,070.32
Consulting Services - Harrop @ \$156.25 per hour	7.5	1,171.88
Walsh - Airfare (HZW99R)		498.00
Walsh - Car Rental (\$150 Max)		150.00
Walsh - Per Diem @ \$165 per day	4	660.00
Walsh - Airfare (RWARZX)		481.20
Walsh - Car Rental (\$150 Max)		135.58
Walsh - Per Diem @ \$165 per day		660.00

October, 2015

Su	Mo	Tu	We	Th	Fr	Sa
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Total	15,826.98
Payments	0.00
Balance Due	15,826.98

Okay to Pay: _____
 Manager: H. WINESETT
 Contract #: 202118

ORC Thank you for your business! # C/E
 Please make all checks payable to via Barnabas Consulting, Inc.
4962 4962 40001059 425
0061

72038802

Attn: Elizabeth Harrop
 via Barnabas Consulting, Inc.
 2434 Madison Square
 Philadelphia, PA 19146
 Phone: 484.429.9150
 Email: elizabeth.a.harrop@viabarnabas.com

Record Locator **RWARZX**



Itinerary

Carrier	Flight #	Departing	Arriving	Fare Code
American	667	WASHINGTON REAGAN MON 12OCT 8:15 AM	LAS VEGAS 10:33 AM	V
OPERATED BY US AIRWAYS CHECK-IN WITH OPERATING CARRIER				
Vincent Walsh	Seat 9A	Economy	FF#: 68L1XF6 PLT	
American	1727	LAS VEGAS THU 15OCT 2:35 PM	PHILADELPHIA 10:12 PM	S
OPERATED BY US AIRWAYS CHECK-IN WITH OPERATING CARRIER				
Vincent Walsh	Seat 6A	Economy	FF#: 68L1XF6 PLT	

Receipt

Passenger	Ticket #	Fare-USD	Taxes and Carrier-Imposed Fees	Ticket Total
Vincent Walsh	0012310076909	421.40	59.80	481.20
Exchange				

Baggage Information

Baggage charges for your itinerary will be governed by American Airlines BAG ALLOWANCE -DCALAS-No free checked bags/ American Airlines 1ST-CHECKED BAG FEE-DCALAS-USD0.00/ American Airlines /UP TO 50 POUNDS/23 KILOGRAMS AND UP TO 62 LINEAR INCHES/158 LINEAR CENTIMETERS 2ND-CHECKED BAG FEE-DCALAS-USD0.00/ American Airlines /UP TO 50 POUNDS/23 KILOGRAMS AND UP TO 62 LINEAR INCHES/158 LINEAR CENTIMETERS BAG ALLOWANCE -LASPHL-No free checked bags/ American Airlines 1ST-CHECKED BAG FEE-LASPHL-USD0.00/ American Airlines /UP TO 50 POUNDS/23 KILOGRAMS AND UP TO 62 LINEAR INCHES/158 LINEAR CENTIMETERS 2ND-CHECKED BAG FEE-LASPHL-USD0.00/ American Airlines /UP TO 50 POUNDS/23 KILOGRAMS AND UP TO 62 LINEAR INCHES/158 LINEAR CENTIMETERS

CARRY ON ALLOWANCE DCALAS LASPHL-02 Pieces/US 01/SMALL PERSONAL ITEM 01/UP TO 45 LINEAR INCHES/115 LINEAR CENTIMETERS ADDITIONAL ALLOWANCES AND/OR DISCOUNTS MAY APPLY





#01 MR RR 103029010
 RES G70335513D6
 CC

VINCENT WALSH

INITIAL CHARGES
 RENT RT \$ 28.76 / DAY @ 3 / DAYS \$ 86.28
 SUBTOTAL TS 86.28

CHARGES ADDED DURING RENTAL

LDW DECLINED
 LIS DECLINED
 PAI, PEC DECLINED
 PREM RD SVC DECLINED
 * ADDITIONAL CHARGES
 SERVICE CHARGES/TAXES
 CONCESSION FEE RECOVERY 10.00% TS 9.55
 FACILITY FEE \$ 11.25
 VEHICLE LICENSE COST RECOVERY \$ 9.24
 TAX 20.100% ON TAXABLE TTL OF \$ 95.83 \$ 19.26
 TOTAL AMOUNT DUE \$ 135.68
 CHARGED ON VISA XXXXXXXXXXXXXXX1695

FOR EXPLANATION OF THE ABOVE CHARGES,
 PLEASE ASK A REPRESENTATIVE OR GO TO
 WWW.FIREFLYCARRENTAL.COM/CHARGEEXPLAINED

VEHICLE: 02194 / 3088265 15 SIR CHARGER 3.N
 LICENSE: AZ 8LL9788
 FUEL: FULL 8/8 OUT 8/8 IN
 MILEAGE IN: 14974 TR-X MILES: 79
 MILEAGE OUT: 14964 MILES ALLOWED:
 MILES DRIVEN: 10 MILES CHARGED:
 CDP: 00099

RENTED: LAS VEGAS FIREFLY
 RENTAL: 10/12/15 12:04
 RETURN: 10/15/15 12:10
 RETURNED: LAS VEGAS FIREFLY
 COMPLETED BY: 1283/NVLAZ03

PLAN IN: FFDA3 RATE CLASS: F
 PLAN OUT: FFDA3

Mary Green

From: Wayne Biernacki
Sent: Monday, November 16, 2015 9:26 AM
To: CopsAdmin
Subject: Via Barnabas approved ✓
Attachments: FW: 20151101VBSWG Invoice; FW: 20151018VBSWG Invoice; FW: 20151004VBSWG Invoice

Hi – these have all been verified against timesheets and are approved for payment.

Thanks!
Wayne



INVOICE

Status: Not Paid
 Period: 06/01/2015 - 06/14/2015

TO

Wayne Biernacki
 Southwest Gas Corporation
 5241 Spring Mountain Road
 Las Vegas, Nevada 89150-0002
 UNITED STATES
 (702) 945-3364

Invoice Number	Job	Payment Terms	Due Date
20150614VBSWG	Southwest Gas - Oracle PowerPlan Integration	Net 30	08/06/2015

Description	Qty.	Line Total
Consulting Services - Walsh @ \$156.25 per hour	77.25	12,070.32
Consulting Services - Harrop @ \$156.25 per hour	13	2,031.25
Walsh - Airfare (ZRWWSN/HS1HV1)		522.80
Walsh - Car Rental (\$150 Max)		150.00
Walsh - Per Diem @ \$165 per day	4	660.00
Walsh - Airfare (ZJKIKA/8DZCEO)		507.11
Walsh - Car Rental (\$150 Max)		138.54
Walsh - Per Diem @ \$165 per day	4	660.00

June, 2015

Su	Mo	Tu	We	Th	Fr	Sa
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4
5	6	7	8	9	10	11

Total	16,740.02
Payments	0.00
Balance Due	16,740.02

Thank you for your business!

Please make all checks payable to via Barnabas Consulting, Inc.

72022888

Okay to Pay: [Signature]
 Manager: H. Winesett
 Contract #: 202118

Attn: Elizabeth Harrop
 via Barnabas Consulting, Inc.

2434 Madison Square
 Philadelphia, PA 19146
 Phone: 484.429.9150

Email: elizabeth.a.harrop@viabarnabas.com

ORC 4962 RRC 0061 ACCT # W0001059 C/E 403



INVOICE

Status: Not Paid
 Period: 06/01/2015 - 06/14/2015

TO
 Wayne Biernacki
 Southwest Gas Corporation
 5241 Spring Mountain Road
 Las Vegas, Nevada 89150-0002
 UNITED STATES
 (702) 945-3364

Invoice Number	Job	Payment Terms	Due Date
20150614VBSWG	Southwest Gas - Oracle PowerPlan Integration	Net 30	08/06/2015

Description	Qty.	Line Total
Consulting Services - Walsh @ \$156.25 per hour	77.25	12,070.32
Consulting Services - Harrop @ \$156.25 per hour	13	2,031.25
Walsh - Airfare (ZRWWSN/HS1HV1)		522.80
Walsh - Car Rental (\$150 Max)		150.00
Walsh - Per Diem @ \$165 per day	4	660.00
Walsh - Airfare (ZJKIKA/8DZCEO)		507.11
Walsh - Car Rental (\$150 Max)		138.54
Walsh - Per Diem @ \$165 per day	4	660.00

June 2015

Su	Mo	Tu	We	Th	Fr	Sa
31	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	1	2	3	4
5	6	7	8	9	10	11

Total	16,740.02
Payments	0.00
Balance Due	16,740.02


Thank you for your business!

Please make all checks payable to via Barnabas Consulting, Inc.



Attn: Elizabeth Harrop
 via Barnabas Consulting, Inc.
 2434 Madison Square
 Philadelphia, PA 19146
 Phone: 484.429.9150
 Email: elizabeth.a.harrop@viabarnabas.com



Itinerary

Carrier	Flight #	Departing	Arriving	Fare Code
 American	510	WASHINGTON REAGAN MON 01JUN 8:21 AM	LAS VEGAS 10:40 AM	Q
OPERATED BY US AIRWAYS CHECK-IN WITH OPERATING CARRIER				
Vincent Walsh		Economy	FF# 68L1XF6	Food For Purchase

Receipt

Passenger	Ticket #	Fare-USD	Taxes and Carrier-Imposed Fees	Ticket Total
 Vincent Walsh	0012351197777	286.51	49.69	336.20
 Visa XXXXXXXXXX1695				\$ 336.20

United Airlines, Inc. <unitedairlines@united.com>
to me

Confirmation:
HS1HV1
[Check-In >](#)

Traveler	eTicket Number	Frequent Flyer	Seats	
WALSH/VINCENTTMR	0162452044815	UA-XXXXX311	16B/3D	
FLIGHT INFORMATION				
Day, Date	Flight Class	Departure City and Time	Arrival City and Time	Aircraft Meal
Thu, 04JUN15	UA1183K	LAS VEGAS, NV (LAS) 10:29 PM	NEWARK, NJ (EWR - LIBERTY) 6:10 AM (05JUN)	757-300Purchase
Fri, 05JUN15	UA3591K	NEWARK, NJ (EWR - LIBERTY) 7:52 AM	BALTIMORE, MD (BWI) 9:16 AM	Q200
Flight operated by COMMUTAIR doing business as UNITED EXPRESS with turboprop equipment.				

FARE INFORMATION

Fare Breakdown		Form of Payment:
Airfare:	152.55USD	VISA
U.S. Transportation Tax:	11.45	Last Four Digits 1695
U.S. Flight Segment Tax:	8.00	
September 11th Security Fee:	5.60	
U.S. Passenger Facility Charge:	9.00	
Per Person Total:	186.60USD	

eTicket Total: 186.60USD

The airfare you paid on this itinerary totals: 152.55 USD

The taxes, fees, and surcharges paid total: 34.05 USD

Fare Rules: Additional charges may apply for changes in addition to any fare rules listed.

NONREF/0VALUAFTDPT/CHGFEE

Cancel reservations before the scheduled departure time or **TICKET HAS NO VALUE.**

SDT-PH

Printed on 06/04/2015 at 7:14:23 AM
 2nd Street (Interchange and Surroundings)
 D-TRUST Quality of CA 2 2014-2015
 182823



Company/Mr/Ms
 WALSH
 VINCENT
 1400 IRVING ST NW
 WASHINGTON DC 20010-2850
 USA

Time out:			
06/01/2015 / 10:41	- City:	Las Vegas McCarran A	
mi:		17000	
Time In :			
06/04/2015 / 22:23	- City:	LAS VEGAS MCCARRAN A	
mi:		17001	
Rental days	4 x	32.87	131.48 USD
Mis inclusive	1		
Airport Transport Fee	4 x	1.50	6.00 USD
Veh License Fee	4 x	1.50	6.00 USD
County surcharge	1 x	2.86	2.86 USD
Governmental Services Fee	1 x	14.03	14.03 USD
Concess. Recoup	8.00 %		10.51 USD
Subtotal			170.88 USD
Sales Tax	8.10 %		13.84 USD
Total			184.72 USD
Final amount			184.72 USD

INVOICE

06/04/2015
 Document: 9323165925/00/M/00/N

Cust: 9667125 VAT no.:


Vcr: 123
 Drivers name: WALSH VINCENT
 Registration No: 0012830729 NV-1309861
 VOLVO S60 SAL PET AUT
 Group: FCAR USWBUFF02 STANDARD WEB
 Order no:
 Second Order :
 Colec. Cu:
 Payment : VI *****8051
 Res No: 9823706710

Thank you for booking Sixt!
 The service has been rendered between check out date and check in date.
 This amount will be charged to your VISA Account.



ranch	Date	Time	Is/out	mi/in	mi/s	Plate	CO2	GLP*
AS VEGAS	04.06.15	22:23	17000	17001	1	NV-1309861		

Record Locator **ZJKIKA** 

Itinerary

Carrier	Flight #	Departing	Arriving	Fare Code
 American	510	WASHINGTON REAGAN MON 08 JUN 8:25 AM	LAS VEGAS 10:33 AM	V
OPERATED BY US AIRWAYS CHECK-IN WITH OPERATING CARRIER				
Vincent Walsh		Economy	FF#: 68L1XF6 GLD	Food For Purchase

Receipt

Passenger	Ticket #	Fare-USD	Taxes and Carrier-Imposed Fees	Ticket Total
 Vincent Walsh	0012303013926	253.02	33.08	286.10
 Visa XXXXXXXXXXXX1695				\$ 286.10

Las Vegas, NV - LAS to Baltimore/Washington, MD - BWI

 Print

[Book This Trip](#) | [View Receipt](#)



earned + 1,155 PTS

Passenger: VINCENT WALSH

Confirmation #80ZCE0

ACCT#20290181774

AIR ITINERARY

Flight - Wanna Get Away Fare

Wanna Get Away Las Vegas, NV - LAS to Baltimore/Washington, MD - BWI

THU 06/11/2015

PRICING

 Print

Trip	Routing	Fare Type	Fare
Flight	LAS-BWI	Wanna Get Away	\$192.47
		Govt. Taxes & Fees	\$28.54
Dollar Total:			\$221.01

Company/Mr/Ms
**WALSH
VINCENT**
APT 721
1400 IRVING ST NW
WASHINGTON DC 20010-2882
USA

Time out:			
06/08/2015 / 11:11	- City: Las Vegas McCarran A		
mi: 23859			
Time in:			
06/11/2015 / 11:59	- City: LAS VEGAS MCCARRAN A		
mi: 23070			
Rental days	3 x	32.87	98.61 USD
Mis inclusive	71		
Airport Transport Fee	3 x	1.50	4.50 USD
Veh License Fee	3 x	1.50	4.50 USD
County surcharge	1 x	2.15	2.15 USD
Governmental Services Fee	1 x	10.52	10.52 USD
Concess. Recoup	8.00 %		7.88 USD
Subtotal			128.16 USD
Sales Tax	8.10 %		10.38 USD
Total			138.54 USD
Final amount			138.54 USD

INVOICE

06/11/2015
Document: 932344928700AM00N

Cust: 9667125 VAT no:

Vcr:
Drivers name: WALSH VINCENT
Registration No: 0012903365 NV-091AVF
HYUNDAI SONATA SAL HBP AUT
Group: FCAR USW9UF02 STANDARD WEB
Order no:
Second Order:
Cost. Ctl.:
Payment : VI *****8051
Res No: 9824075035

Thank you for booking Sbt I
The service has been rendered between check out date and check in date.
This amount will be charged to your VISA Account.

Branch	Date	Time	In/out	mi/In	mi	Plate	CO2	GLP*
LAS VEGAS	11.06.15	11:59	23859	23070	71	NV-091AVF		

Christine Eicher

From: Wayne Biernacki
Sent: Friday, October 09, 2015 8:24 AM
To: CopsAdmin
Subject: FW: 20150614VBSWG Invoice ✓
Attachments: 2015.06.14 SWG Oracle Invoice.zip

This invoice is approved for payment.

From: CopsAdmin
Sent: Saturday, October 03, 2015 9:58 AM
To: Wayne Biernacki
Cc: CopsAdmin
Subject: FW: 20150614VBSWG Invoice

Hello Wayne,

Please verify attached. It was missed for some reason.

I will process as soon as possible.

Thanks,
Chris

From: elizabeth.a.harrop [<mailto:elizabeth.a.harrop@viabarnabas.com>]
Sent: Friday, July 10, 2015 1:13 PM
To: CopsAdmin
Subject: 20150614VBSWG Invoice

Hi COPSADMIN,

Please find attached the via Barnabas Invoice for consulting services performed between June 1st, 2015 and June 16th, 2015 on the FSM Oracle Project. Let me know if you have any questions!

Thanks,

Elizabeth Harrop
via Barnabas Consulting, Inc.
President
240.277.8466 (C)

Deloitte.

INVOICE

Deloitte & Touche LLP
Taxpayer ID No.: 133891517

Date: September 18, 2015

Invoice Number: 8002477803

Billing Office:
Las Vegas
3883 Howard Hughes Pkwy, Suite 400
Las Vegas, NV 89169

Payment Instructions:
Email remittance information to: deloittepayments@deloitte.com
Please pay by ACH with CTX, CCD+ or WIRE. Include invoice numbers/amounts and your company name with the payment.

Billing Address:
William Moody
SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN RD
Las Vegas, NV 89150-0001

Electronic funds payment details:
Bank Name: Bank of America
US ACH: 011900571
US WIRE: 026009593
Swift Code: BOFAUS3N
Account Name: Deloitte & Touche LLP
Account No.: 385015866213

Check payment mailing address:
Deloitte & Touche LLP
P.O. Box 844708
Dallas, TX 75284-4708

Overnight mailing address:
Deloitte & Touche LLP LBX# 844708
1950 N. Stemmons Freeway
Suite 5010
Dallas, TX 75207

Payment Terms: Per Contract or Upon Receipt

For Professional Services Rendered.

Fees:

Progress billing for services rendered in connection with the NPL Construction Co. Cyber Risk Assessment. \$ 29,361.00

Expenses:

\$ 2,238.60

Amount Due: \$ 31,599.60

All amounts represent USD

May include fees and expenses from affiliated and related entities.

Deloitte.

INVOICE

Deloitte & Touche LLP
Taxpayer ID No.: 133891517

Date: November 16, 2015

Invoice Number: **8002514914**

Billing Office:

Las Vegas
3883 Howard Hughes Pkwy, Suite 400
Las Vegas, NV 89169

Payment Instructions:

Email remittance information to: deloittepayments@deloitte.com
Please pay by ACH with CTX, CCD+ or WIRE. Include invoice numbers/amounts and your company name with the payment.

Billing Address:

Greg Headley
SOUTHWEST GAS CORPORATION
5241 SPRING MOUNTAIN RD
Las Vegas, NV 89150-0001

Electronic funds payment details:

Bank Name: Bank of America
US ACH: 011900571
US WIRE: 026009593
Swift Code: BOFAUS3N
Account Name: Deloitte & Touche LLP
Account No.: 385015866213

Check payment mailing address:

Deloitte & Touche LLP
P.O. Box 844708
Dallas, TX 75284-4708

Overnight mailing address:

Deloitte & Touche LLP LBX# 844708
1950 N. Stemmons Freeway
Suite 5010
Dallas, TX 75207

Payment Terms: Per Contract or Upon Receipt

For Professional Services Rendered.

Fees:

Final billing for services rendered in connection with the NPL Construction Co. Cyber Risk Assessment. Statement of Work Number: SW Gas #1 \$ 7,272.00

Expenses:

\$ 2,163.20

Amount Due:

\$ 9,435.20

All amounts represent USD

May include fees and expenses from affiliated and related entities.



MEMORANDUM

To: **Distribution**

From: Eric DeBonis 

Date: January 18, 2011

Subject: **Field Operations Management System (FOMS) Project Charter**

Ryan Hendrickson has been assigned Project Manager for the FOMS Project. During this assignment, Ryan will manage the implementation of Logica's ARM 1.3 product suite and MapFrame's Standard Viewer. As Project Sponsor, I have authorized Ryan to coordinate and manage the overall FOMS development and deployment effort.

Southwest Gas (SWG) will implement FOMS as the next generation of software that will replace MobileService and the Work Management System (WMS). It will be implemented in two phases. Phase 1 of the project will kick off in February 2011 and roll out in 2012. Phase 2 will kick off in April 2011 and roll out in 2013.

The major activities of the project will include the following:

- Develop a Project Definition Document
- Conduct a Business Process Validation to determine how to adapt SWG business processes to realize optimal benefit from the new software
- Complete data configuration, interface, and report development
- Migrate production data from WMS to FOMS
- Conduct system, integration, acceptance, and performance testing
- Develop roll-out plans for Phases 1 and 2
- Prepare and conduct end user training

The primary project stakeholders will consist of a Steering Committee, an Oversight Committee, and a Project Team. The Project Team will be a blend of SWG and Logica personnel working closely together.

Please join me in welcoming Ryan to this assignment. Attached is the FOMS Project Organization Chart for additional information.

gm

January 18, 2011
Page 2

Attachment
FOMS
Project Organization Chart

Steering Committee
Eric DeBonis (Sponsor)
Gary Clark
Luis Frisby
Dennis Redmond
Anita Romero
Bob Weaver
Julie Williams

Phase I Oversight
Committee
Dan Bryant
Michael Chase
Byron Elkins
Dennis Holden
Fran Huchmala
Marti Marek
Sharon Rodriguez
Dave Schone
Chris Sohus

Phase II Oversight
Committee
Phil Andrew
Michael Chase
Bill Chunn
Byron Elkins
Fran Huchmala
Marti Marek
Randy Ortlinghaus
Dave Schone
Chris Sohus

Project Manager
Ryan Hendrickson

January 18, 2011
Page 3

Distribution:

Phil Andrew
Ron Bassler
Dan Bryant
Gary Clark
Bill Chunn
Vern Del Carlo
Byron Elkins
Richard Fetveit
Davis Flaten
Luis Frisby
Brad Harris
Laura Hobbs
Dennis Holden
Fran Huchmala
Dave Huish
Joe Huish
Jeff Maples
Marti Marek
Kate Mitchell
Tom Muise
Randy Ortlinghaus
Dennis Redmond
Sharon Rodriguez
Anita Romero
Jerry Schmitz
Dave Schone
Chris Sohus
Bob Weaver
Julie Williams

c Jim Gianoulakis
Steve Jones
Jim Kane
Lorie Petersen
Ken Rohan
Jim Wunderlin

**SOUTHWEST GAS CORPORATION
DOCKET NO. 18-05031
GENERAL RATE CASE – TEST YEAR ENDED JANUARY 2018**

**PUBLIC UTILITIES COMMISSION OF NEVADA
PUCN STAFF
STAFF-51
(STAFF-51-321 THROUGH STAFF-51-330)**

DOCKET NO: 18-05031
COMMISSION: PUBLIC UTILITIES COMMISSION OF NEVADA
DATE OF REQUEST: 08/22/2018

REQUEST NO: Staff-51-328



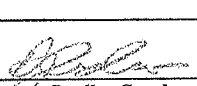
Reference: Vendor Number 102596 - Hendrickson Consulting


Please provide Staff with a copy of any and all contracts and/or engagement letters regarding Vendor Number 102596 - Hendrickson Consulting.

RESPONDENT: Project Management

RESPONSE:

Please refer to Staff-51-328 Attachments 1 through 5 for the requested information.

 SOUTHWEST GAS CORPORATION		CONTRACT	Docket No. 18-05031 Staff-51-328 Attachment 1 Sheet 1 of 3
Date Prepared <u>11/1/99</u> Page <u>1</u> of <u>1</u>			
Contractor Name, Address, City, State & Zip Hendrickson Consulting 14-4791 Kumuloulu Rd Pahoa, HI 96778 Contact: Ryan Hendrickson Cellular: (702)528-0748 SWG Contractor # <u>102596</u> Federal ID Tax # <u>77-1-2417</u>		Department Name <u>Information Services</u> District Name & Number <u>Systems - 0061</u> Originator Name <u>Bob Weaver</u> Title & Mail Code <u>Director/Application Services LVC-340</u> Approved By _____ Contract Administration _____ WO or Account # <u>4964-0052-C6100137-403</u>	
It is hereby agreed that you will, as an independent Contractor, at your sole cost, risk and expense, perform the following described work for Southwest Gas Corporation ("the Company") in accordance with the terms and conditions set forth by numbered paragraphs 1 through 17 on the reverse side hereof, and the attachments, if any, listed below, which are made a part of this contract.			
WORK DESCRIPTION: Perform Work Management System Project Management. Oversee the Day-to-Day activities related to Planning, Developing, Testing, Training, and Implementating the Work Management System.			
See attached Statement of Work and Rate Structure.			
Estimated Total of Contract:			
Services:	\$ 600,000.	(\$150/HR X 4,000 Hrs)	
Expenses:	\$ 91,200.	(\$ 3,800. X 24 months)	
Off-Site Expenses:	\$ 25,000.		
Total	\$ 716,200.		
Limits: Fifty (50) Hours per week limit.			
ATTACHMENTS: <input checked="" type="checkbox"/> Insurance Certificates <input checked="" type="checkbox"/> Workers' Compensation Certificate - Sole Proprietor <input type="checkbox"/> Bid Proposals <input checked="" type="checkbox"/> Contractor's License or Business License (attached) <input checked="" type="checkbox"/> Supplier Profile (188.0) required for new contractors only (attached) <input checked="" type="checkbox"/> Equal Employment Opportunity Provisions and Certification of Compliance (185.26) if total dollars are expected to exceed \$10,000. <input type="checkbox"/> Other (specify) _____			
The terms of this Contract shall commence on or about <u>November 1</u> , 19 <u>99</u> and expire on or about <u>October 31</u> , 20 <u>01</u> .			
The original invoice and one copy for completed work must be presented to the Company "Originator" as indicated above. Each invoice must specify that the services billed were rendered pursuant to this numbered contract and the cost depicted thereon must be identified as to the work order or account number provided to you by the Company prior to your rendition of the billed work. Upon the Company's written acceptance of the completed work, and upon approval of the invoice as submitted, the Company will pay you the sum invoiced as the agreed upon Contract price. Work requiring more than thirty (30) days to complete may be billed on a monthly basis in amounts to be agreed upon by the Contractor and the Company. In no event shall the total (face value) of all billings exceed the sum of			
Seven-Hundred-Sixteen-Thousand-Two-Hundred Dollars & 00/100 - - -		(\$ <u>716,200.00</u>)	
Women, Minority and Disabled Veteran Business Enterprises (WMDVBE) - Southwest Gas Corporation actively supports Women, Minority and Disabled Veteran Business Enterprises. The Company encourages the Contractor, to the extent practicable, to use its best efforts to maximize the opportunities of Women, Minority and Disabled Veteran Business Enterprises in awarding subcontracts hereunder. Qualified WMDVBE are encouraged to request a "WMDVBE Verification form."			
CONTRACTOR ACCEPTANCE:		SOUTHWEST GAS CORPORATION AUTHORIZATION:	
Name of Firm: HENDRICKSON CONSULTING			
 Authorized Signature & Title Ryan Hendrickson		 Vice President _____ Date Signed <u>11/1/99</u> Corporate Officer Dudley Sondeno Date Signed <u>11/1/99</u>	
<u>11/1/99</u> Date Signed			

 SOUTHWEST GAS CORPORATION	CONTRACT NO.	NO.
Date Prepared <u>11/12/99</u>		Page <u>1</u> of <u>1</u>
Contractor Name, Address, City, State & Zip Hendrickson Consulting 14-4791 Kumuloulu Rd Pahoa, HI 96778 Contact: Ryan Hendrickson Cellular: (702)528-0748 SWG Contractor # _____ Federal ID Tax # _____	Department Name <u>Information Services</u> District Name & Number <u>Systems - 0061</u> Originator Name <u>Bob Weaver</u> Title & Mail Code <u>Director/Application Services LVC-340</u> Approved By _____ Contract Administration _____ WO or Account # <u>4964-0052-C6100137-403</u>	
It is hereby agreed that you will, as an independent Contractor, at your sole cost, risk and expense, perform the following described work for Southwest Gas Corporation ("the Company") in accordance with the terms and conditions set forth by numbered paragraphs 1 through 17 on the reverse side hereof, and the attachments, if any, listed below, which are made a part of this contract.		
WORK DESCRIPTION: Perform Work Management System Project Management. Oversee the Day-to-Day activities related to Planning, Developing, Testing, Training, and Implementating the Work Management System.		
See attached Statement of Work and Rate Structure.		
Estimated Total of Contract:		
	Services: \$ 600,000.	(\$150/HR X 4,000 Hrs)
	Expenses: \$ <u>91,200.</u>	(\$ 3,800. X 24 months)
offsite EXPENSES →	Total \$ 691,200.	
ATTACHMENTS:		
<input checked="" type="checkbox"/> Insurance Certificates		
<input checked="" type="checkbox"/> Workers' Compensation Certificate - Sole Proprietor		
<input type="checkbox"/> Bid Proposals		
<input checked="" type="checkbox"/> Contractor's License or Business License		
(attached) <input checked="" type="checkbox"/> Supplier Profile (188.0) required for new contractors only		
(attached) <input checked="" type="checkbox"/> Equal Employment Opportunity Provisions and Certification of Compliance (185.26) if total dollars are expected to exceed \$10,000.		
<input type="checkbox"/> Other (specify) _____		
The terms of this Contract shall commence on or about <u>November 1</u> , 19 <u>99</u> and expire on or about <u>October 31</u> , 20 <u>01</u> .		
The original invoice and one copy for completed work must be presented to the Company "Originator" as indicated above. Each invoice must specify that the services billed were rendered pursuant to this numbered contract and the cost depicted thereon must be identified as to the work order or account number provided to you by the Company prior to your rendition of the billed work. Upon the Company's written acceptance of the completed work, and upon approval of the invoice as submitted, the Company will pay you the sum invoiced as the agreed upon Contract price. Work requiring more than thirty (30) days to complete may be billed on a monthly basis in amounts to be agreed upon by the Contractor and the Company. In no event shall the total (face value) of all billings exceed the sum of		
Six-Hundred-Ninety-One-Thousand-Two-Hundred Dollars & 00/100 - - - -		(\$ <u>691,200.00</u>)
Women, Minority and Disabled Veteran Business Enterprises (WMDVBE) - Southwest Gas Corporation actively supports Women, Minority and Disabled Veteran Business Enterprises. The Company encourages the Contractor, to the extent practicable, to use its best efforts to maximize the opportunities of Women, Minority and Disabled Veteran Business Enterprises in awarding subcontracts hereunder. Qualified WMDVBE are encouraged to request a "WMDVBE Verification form."		
CONTRACTOR ACCEPTANCE: Name of Firm: <u>HENDRICKSON CONSULTING</u> _____ <i>Authorized Signature & Title</i> <u>Ryan Hendrickson</u>	SOUTHWEST GAS CORPORATION AUTHORIZATION: _____ <i>Vice President</i>	
_____ <i>Date Signed</i>	_____ <i>Date Signed</i>	
_____ <i>Corporate Officer</i>	_____ <i>Date Signed</i>	
	<u>Dudley Sondeno</u>	

Distribution: White - Contract Administration, LVA-566 Canary - Contractor Pink - Originator

Terms and Conditions

1. The Contractor shall perform the work as an independent Contractor and not as an employee of Southwest Gas Corporation and/or its subsidiaries ("the Company") and any provisions in this Contract or the specifications which may appear to give the Company the right to direct the Contractor as to the details of accomplishing the work to be performed, or to exercise a measure of control over said work, shall be deemed to mean, and shall mean, that the Contractor shall follow the desires of the Company in the results of the work only and not in the means whereby said work is to be accomplished. The Company reserves the right of approval over the general methods employed by the Contractor in the performance of the work but only insofar as they may affect the maintenance of good public relations and the safety of Company personnel and facilities.
2. The Contractor shall assume the defense of and indemnify and hold harmless the Company and its directors, officers, agents and employees from any and all liability for bodily injury and/or property damage, damages, losses, claims and expenses resulting directly from the conduct of the Contractor in connection with its performance of this Contract.
3. The Contractor shall obtain adequate insurance to protect the Contractor during the performance of the work described in this Contract. Such insurance shall be sufficient in scope and coverage to adequately provide the indemnification required in paragraph 2 hereof. The required insurance shall include Workers' Compensation coverage, as prescribed by the state where this Contract shall be performed, public liability coverage, consisting of bodily injury and property damage coverage, broad form contractual liability coverage, and any other applicable coverages which may be required due to the nature of the work to be performed. Such insurance shall be in an amount sufficient to meet the limits prescribed by the attached memorandum of insurance and the Contractor shall provide the Company with satisfactory evidence of its compliance.
4. The Contractor shall furnish and supply all labor, materials, tools, transportation and equipment used and/or consumed as necessary and/or required for the performance of the work to be performed under this Contract, and shall completely perform the work in accordance with this Contract and any drawings, specifications and/or change orders made a part hereof. Any and all work to be performed by the Contractor hereunder shall be done in a good and workmanlike manner and to the satisfaction of the Company, and where required, all workmanship shall be performed by skilled and qualified labor. In addition, the Contractor shall secure any required permits and comply with governmental requirements.
5. The Company shall at all times have safe access to the work site, and shall have the right to reject any workmanship or contracting results which in its opinion are defective and require correction. Rejected workmanship shall be satisfactorily corrected, and rejected work results shall be removed from the work site premises without charge to the Company. If the Contractor does not correct such defective work or remove such rejected work results within a reasonable time, the Company may correct and/or remove such results and charge the expenses thereof to the Contractor.
6. Upon completion of the work, the Contractor shall deliver to the Company a complete written release of all liens arising out of this Contract or receipts in full in lieu thereof, and, if required in either case, an affidavit that the release and receipts include all the labor and materials supplied by the Contractor for which a lien might be filed. If any lien or claim remains unsatisfied after all payments are made, the Contractor shall refund to the Company all monies that the Company may be compelled to pay in discharging such lien or claim, including all costs and reasonable attorneys' fees.
7. The Contractor shall not assign this Contract or sublet any portion of the work covered hereby in whole or in part without the Company's prior written consent. The Contractor shall not assign any part of the sums herein designated to be paid to the Contractor by the Company without prior written consent from the Company and any attempted assignment thereof without such consent will not be honored by nor be binding upon the Company.
8. Nondiscrimination in Employment - The Contractor shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, age, national origin, disability, veterans status, or because any employee or applicant for employment is a member of any other protected class or group as defined by any established law or court of competent jurisdiction. The Contractor further agrees to comply with all applicable laws, executive orders and regulations as amended, concerning nondiscrimination in employment, including the Civil Rights Act of 1964, Federal Rehabilitation Act of 1973, Vietnam Era Veterans Readjustment Assistance Act of 1974, the Equal Employment Opportunity Clause of Section 202 of Executive Order 11246, Executive Orders 11701 and 11758 and all regulations issued pursuant thereto in 41 CFR Chapter 60, all of which are hereby incorporated herein by reference.
9. Employer Information Report(s) (41 CFR 60-1.7) - If this Contract is in the amount of \$50,000 or more and if the Contractor has 50 or more employees and is not exempt from the requirements of Section 202 of Executive Order 11246 as amended, the Contractor shall file with the appropriate federal agency complete and accurate report(s) on Standard Form 100 (EEO-1) promulgated jointly by the Office of Federal Contract Compliance, the Equal Employment Opportunity Commission and Plans for Progress, within thirty (30) days after the signing of this Contract (unless such report(s) have been filed within the last 12 months) and agrees to continue to file such reports annually thereafter as required by law.
10. The Contractor shall make available to any public utility regulatory commission having jurisdiction over the Company, upon request therefor, all records and reports pertaining to work performed by the Contractor for the Company under this Contract.
11. The Contractor shall defend all suits or claims, and shall hold and save the Company and its directors, officers, agents and employees harmless from liability of any kind or nature, including costs and expenses for or on account of any patented or unpatented inventions, article, process or appliance manufactured or used in the performance of this Contract by the Contractor.
12. Time is of the essence and the Contractor shall commence said job forthwith and thereafter prosecute the same to completion with due diligence.
13. All covenants and agreements herein contained shall be deemed to extend to and be binding upon the Company and the Contractor and their respective successors and assigns.
14. Either party may terminate this Contract by providing to the other party five (5) days written notice of intent to terminate. The termination date will be the last day of the five (5) day period or the date of final completion and acceptance by the Company of any work in progress, at the time of notification, whichever date is the later.
15. Commencing upon the date of any such notice of termination, no new work will be started. However, any work in progress will be completed by the Contractor in accordance with the terms and conditions and the specifications of this Contract to the satisfaction of the Company.
16. In any litigation between the Contractor and the Company, the prevailing party shall be entitled to recover all expenses, including attorneys' fees.
17. Payment - The Company at its discretion may retain 10 percent retention until the Contractor has completed the work as described in the Contract and shown evidence that the Contractor has satisfied any and all potential liens, the Contractor will provide satisfactory evidence of coverage that Workers' Compensation was enforced during the term of the Contract.

**STATEMENT OF WORK
HENDRICKSON CONSULTING
SOUTHWEST GAS CORPORATION
NOVEMBER 1, 1999**

I. EXECUTIVE SUMMARY

This statement of work is designed to describe the consulting engagement to Southwest Gas Corporation in providing project management expertise. The overall objectives for this statement of work will focus on the following:

1. Provide Direction for the Work Management System (WMS) Project Development
2. Manage Implementation of WMS
3. Provide Other Project Management Expertise as Required

WMS is being developed in phases, which will require the coordination of project management. Project personnel will consist of approximately twenty-five SWG and Utility Partners employees.

II. WMS BACKGROUND

In 1994, Southwest Gas Corporation initiated the Construction review Project (CRP) to focus on the Construction Management System (CMS) which was SWG's work management system for capital work. The CRP was a response to the ground-breaking growth and construction activity in the SWG service areas. The objective of the CRP was to help SWG bring new services to their customers, better meet customer expectations, reduce elapsed time of the construction life cycle, and lower costs through the use of new or enhanced business processes.

The Work Management System (WMS) project was initiated in 1995 to consolidate requirements from the CRP and the existing SWG construction and O&M processes and to develop a strategy for future work management automation. The construction processes include New Business, System Improvements, Franchise, Services and General Plant. The O&M processes include Cathodic Protection, Line Patrol, Regulator Station and Large Meter Maintenance, Leak Survey, Valve Inspection and Line Location.

This consolidation and design effort included assessing current SWG systems and technology for potential modification, analyzing software alternatives for meeting SWG business requirements, custom development of a new work management system and preparing a recommendation based on this analysis. After reviewing

work management software packages from eight vendors, SWG concluded that none of the packages met its requirements to a sufficient degree.

A cost benefit analysis was undertaken to compare the costs of customizing CMS versus the development of a new work management system. Based on the analysis, SWG concluded that the development of a new work management system would be the most cost-effective solution. Consequently, SWG entered into an agreement with Utility Partners Inc. (UP) to design and build an application that will satisfy SWG's business needs.

SWG currently utilizes Utility Partners' MobileUP mobile dispatching product and is currently working with UP to develop a complementary work management system. Among the primary goals of SWG and UP is to develop a work management system which can be tightly integrated with MobileUP. This integrated product set will be developed as Utility Partners' **Mobile Work™** Product Suite.

WMS is being developed in phases as follows:

Phase I includes Field Map Access (FMA), Training & Tracking and Field Quality Control (QC).

Phase II will include an integration effort between Utility Partners' MobileUP and WMS products. It will focus on providing automated processes in support of Operations and Maintenance work.

Phase III will support Capital Work including Construction and Designed Maintenance and will integrate content from Phases I and II and III of WMS.

Phase III will expand the integration to include automated processes in support of Construction work. Much of the development in Phase II will lay the ground work for the Phase III processes as many components will function the same just with differing input and output data. Core functionality such as resource and materials management and contractor invoicing will remain the same. Construction Work processing will require expanded processing and data requirements and additional interfaces to external systems.

Construction Work will include up front planning, network modeling, estimating and design work, typically performed by an engineering staff. Additional tasks involving the tracking of permit acquisition, external municipal inspections, external or sub-contracted work, and re-design must be applied to this type of work.

III. WMS RESPONSIBILITIES

Phase I was in progress prior to the beginning of this agreement. FMA has been implemented at two divisions and is expected to continue its rollout to the remaining divisions.

Integration and User Acceptance Testing of Training & Tracking and Field QC is in progress and is expected to be completed in time for a November 15, 1999 production date. Training will occur after November 15th for each of the SWG divisions.

Post production support will consist of technical support and user support. Utility Partners will provide the technical support and SWG will provide the user support. Consultant will provide project management for the implementation and post production support of Phase I.

Following is a list of responsibilities which consultant will assume for the remaining phases of WMS:

- Perform the duties of the WMS Project Director, including the following:
 - Coordinate all aspects of the project to achieve quality, schedule and budget targets and to meet company expectations of project results
 - Coordinate Project Strategy, Scope, Objectives and Approach
 - Maintain short and long-term planning for project
 - Coordinate/status day-to-day project activities
 - Review project change requests
 - Conduct weekly manager meetings as necessary
 - Conduct weekly project status meetings
 - Coordinate project staffing and assignments
 - Review key project deliverables
 - Prepare Oversight and Steering Committee Agendas
 - Coordinate outside advisory consultants as needed
 - Assist in tracking and resolving project issues
 - Review unresolved project issues with Oversight Committee

Phase II of WMS is expected to take from twelve to eighteen months to complete. Phase III is also expected to take from twelve to eighteen months to complete.

IV. FACILITATION METHODOLOGY

A Custom Development Methodology (CDM) will be used to plan and manage the project. This methodology will cover the major phases of the system development and implementation life cycle including Requirements Definition, Operations Analysis, Solutions Design, Build, Transition and Production. The deliverables will follow a common format and structure. Key deliverables will be made available for review as necessary.



ADDENDUM # 1
TO AGREEMENT # 103578
BY AND BETWEEN
SOUTHWEST GAS CORPORATION AND
HENDRICKSON CONSULTING

This Addendum to the Agreement is made and entered into this 11th day of May, 2007 by and between Southwest Gas Corporation (hereinafter called "Company") and Hendrickson Consulting (hereinafter called "Contractor").

WHEREAS, Company and Contractor are parties to Agreement #103578 dated November 1, 1999;
and

WHEREAS, the parties desire to add language to the Agreement requiring background checks of Contractor's employees and subcontractors.

NOW, THEREFORE, in consideration of the premises and of the mutual promises and covenants contained herein, the parties hereto agree as follows:

The following language shall be added as follows:

Contractor shall be responsible for conducting, at its expense, background investigations of Contractor's employees and/or subcontractors who will have access (whether physical, remote, or otherwise) to Company's facilities, equipment, systems or data. Such investigations shall include, without limitation, (a) a search of the employee's or subcontractor's Social Security number or other appropriate government-issued identification number to verify the individual's identity and current and previous addresses, (b) a criminal background search of all court records in each venue in which the employee or subcontractor has resided during the past seven (7) years, (c) a motor vehicle report for positions that require Contractor's employees or its subcontractors to drive a Company vehicle (including rental cars paid for by the Company) or personal vehicles operated on behalf of Company and (d) DOT drug testing for Contractor's employees or its subcontractor performing DOT covered functions.

Contractor shall not knowingly permit an employee or subcontractor to have access to the confidential information, premises, records or data of Company when such employee or subcontractor: (a) has been convicted of a crime or has agreed to or entered into a pretrial diversion or similar program in connection with: (i) any act of dishonesty or physical harm to any person, or (ii) a felony; or (b) uses illegal drugs.

Except as herein amended, all of the terms, conditions and provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Addendum to the Agreement on the day and year set forth above.

HENDRICKSON CONSULTING

By:

Ryan R. Hendrickson

Title:

OWNER

SOUTHWEST GAS CORPORATION

By:

R. J. Williams 6/21/07

Title:

Vice President



ADDENDUM # 2
TO AGREEMENT #103578
BY AND BETWEEN
SOUTHWEST GAS CORPORATION AND
HENDRICKSON CONSULTING

This Addendum to the Agreement is made and entered into this 15 day of June, 2009 by and between Southwest Gas Corporation (hereinafter called "Company") and Hendrickson Consulting (hereinafter called "Contractor").

WHEREAS, Company and Contractor are parties to Agreement #103578 dated November 1, 1999; and

WHEREAS, the parties desire to add Identity Theft Prevention language to the Agreement to protect Company's customers.

NOW, THEREFORE, in consideration of the premises and of the mutual promises and covenants contained herein, the parties hereto agree the following language shall be added as follows:

In compliance with federal regulation, Company has implemented a written Identity Theft Prevention Program to identify, detect, prevent, and mitigate the risk of identity theft of our customers. Pursuant thereto, Contractor shall notify Company within twenty four (24) hours of Contractor's detection or suspicion of the unauthorized acquisition, use of, or access to unredacted or unencrypted records, electronic files, media, databases or computerized data of Contractor that compromises, or is reasonably likely to compromise the security, confidentiality, or integrity of the personal identifying information of the Company's customers. Further, Contractor shall take all reasonable steps to maintain the confidentiality of any and all Company customer information, including the proper disposal and/or destruction of such information when no longer necessary for the Work.

Except as herein amended, all of the terms, conditions and provisions of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Addendum to the Agreement on the day and year set forth above.

HENDRICKSON CONSULTING

By: *Ryan Anderson*

Title: *OWNER*

SOUTHWEST GAS CORPORATION

By: *[Signature]* 7/27/09

Title: *Vice President*



ADDENDUM #2
TO AGREEMENT # 103578
BY AND BETWEEN
SOUTHWEST GAS CORPORATION AND
HENDRICKSON CONSULTING

This Addendum to the Agreement is made and entered into this 15 day of June, 2009 by and between Southwest Gas Corporation (hereinafter called "Company") and Hendrickson Consulting (hereinafter called "Contractor").

WHEREAS, Company and Contractor are parties to Agreement #103578 dated November 1, 1999; and

WHEREAS, the parties desire to add Identity Theft Prevention language to the Agreement to protect Company's customers.


NOW, THEREFORE, in consideration of the premises and of the mutual promises and covenants contained herein, the parties hereto agree the following language shall be added as follows:

In compliance with federal regulation, Company has implemented a written Identity Theft Prevention Program to identify, detect, prevent, and mitigate the risk of identity theft of our customers. Pursuant thereto, Contractor shall notify Company within twenty four (24) hours of Contractor's detection or suspicion of the unauthorized acquisition, use of, or access to unredacted or unencrypted records, electronic files, media, databases or computerized data of Contractor that compromises, or is reasonably likely to compromise the security, confidentiality, or integrity of the personal identifying information of the Company's customers. Further, Contractor shall take all reasonable steps to maintain the confidentiality of any and all Company customer information, including the proper disposal and/or destruction of such information when no longer necessary for the Work.

Except as herein amended, all of the terms, conditions and provisions of the Agreement shall remain in full force and effect.

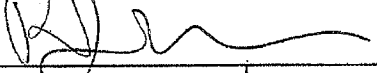
IN WITNESS WHEREOF, the parties hereto have executed this Addendum to the Agreement on the day and year set forth above.

HENDRICKSON CONSULTING

By: 

Title: OWNER -

SOUTHWEST GAS CORPORATION

By: 

Title: 7/21/09

Rate Structure Hendrickson Consulting (Amended 11/22/2005)

The rate structure for the consulting engagement for Southwest Gas Corporation (SWG), as defined in the statement of work, will be billed at a rate of \$178.00 per hour not to exceed 50 hours per week. As outlined in the Statement of Work, the period of service will extend from January 1, 2006 thru December 31, 2006.

Invoices will be submitted to SWG once a month for the duration of the agreement. Beginning January 1, 2005, expenses will be paid at \$3,990 per diem per month, to cover lodging, meals, miscellaneous expenses and airfare to and from Consultant's primary residence. Consultant will be required to submit an invoice each month for the services provided and the per diem amount for expenses.

Travel-related expenses incurred for the following will be included in the monthly expense report filed by the Consultant.

- Round trip transportation to a temporary SWG work site other than Las Vegas
- Lodging at a SWG work site other than Las Vegas

Receipts will be required for any non-per diem expenses exceeding \$25.00.

SWG will not pay for rental deposits.

SWG will not be responsible for leases signed by the Consultant.

SWG will reimburse a security deposit forfeited due to termination of a lease caused by early out of this contract. (Consultants are advised to require a cancellation clause in any lodging lease they sign with a maximum of thirty days notice required for termination of the lease).

This agreement will take effect as of the date indicated in this contract and will extend until Consultant's completion of all services set forth in the Statement of Work unless earlier termination by either party on the giving of written notice. This written notice shall not be less than thirty (30) days or as mutually agreed by both parties.

Rate Structure Hendrickson Consulting

The rate structure for the consulting engagement for Southwest Gas Corporation (SWG), as defined in the statement of work, will be billed at a rate of \$173.00 per hour not to exceed 50 hours per week. As outlined in the Statement of Work, the period of service will extend from January 1, 2005 thru December 31, 2005.

Invoices will be submitted to SWG once a month for the duration of the agreement. Beginning January 1, 2005, expenses will be paid at \$3,800 per diem per month, to cover lodging, meals, miscellaneous expenses and airfare to and from Consultant's primary residence. Consultant will be required to submit an invoice each month for the services provided and the per diem amount for expenses.

Travel-related expenses incurred for the following will be included in the monthly expense report filed by the Consultant.

- Round trip transportation to a temporary SWG work site other than Las Vegas
- Lodging at a SWG work site other than Las Vegas

Receipts will be required for any non-per diem expenses exceeding \$25.00.

SWG will not pay for rental deposits.

SWG will not be responsible for leases signed by the Consultant.

SWG will reimburse a security deposit forfeited due to termination of a lease caused by early out of this contract. (Consultants are advised to require a cancellation clause in any lodging lease they sign with a maximum of thirty days notice required for termination of the lease).

This agreement will take effect as of the date indicated in this contract and will extend until Consultant's completion of all services set forth in the Statement of Work unless earlier termination by either party on the giving of written notice. This written notice shall not be less than thirty (30) days, or as mutually agreed by both parties.

Rate Structure Hendrickson Consulting

MONTHLY PER DIEM EXPENSE ESTIMATES

	<u>Amounts</u>
RENT	\$ 600
FURNITURE	200
CABLE	50
TELEPHONE	150
UTILITIES	100
FOOD	1,200
CLEANING SERVICES	100
AIRFARE	1,000
GROUND TRANSPORTATION	100
MISCELLANEOUS*	<u>300</u>
	\$3,800

*Dry Cleaning, Airport Parking (LV), & Business Phone Calls

CR Query Report
Southwest Gas Corporation

Cost Element	Amount
0716 - OFFICE FURNITURE & EQUIP	(\$17,435.13)
0717 - DATA PROCESSING HARDWARE/SOFTW	\$569,000.00
0735 - OFF SUPPLIES & STATIONERY	\$4,388.29
0743 - SOFTWARE LICENSES	\$280,295.41
2010 - AIRFARE	\$63,702.36
2011 - AIRFARE-O/S SVC TERR	\$3,908.95
2030 - LODGING	\$159,949.01
2050 - MEALS-GEN TRAVEL	\$13,269.03
2060 - CAR RENTAL	\$42,093.60
2080 - GRND TRANSP	\$3,766.78
2100 - MILEAGE REIMB-GEN TRAVEL	\$2,116.44
2120 - OTHER EXP-GEN TRAVEL	\$6,578.03
2140 - PER DIEM-GEN TRAVEL	\$61,653.86
2260 - SEM/CONF FEES & PROFESSIONAL ORG	\$23,865.60
2291 - LODGING-O/S SVC TERR	\$1,253.01
2311 - CAR RENTAL-O/S SVC TERR	\$214.20
2400 - PER DIEM-SEM/CONF	\$280.80
2510 - MEALS-NON-TRAVEL	\$4,758.25
2810 - OTHER BUSINESS EXPENSES	\$14.03
3212 - PROF SVCS - OTHER	\$11,017,053.89
3503 - O/S SVCS - TEMP HELP	\$103,393.87
3513 - O/S SVCS - MAIL CARRIER	\$58.79
3514 - O/S SVCS - CONTRACTOR SVCS	\$45,793.86
9989 - AFUDC ADJUSTMENTS/DEBT	\$333,588.00
9990 - AFUDC ADJUSTMENTS/EQUITY	\$589,968.56
	<u>\$13,313,529.49</u>

CRITERIA

CRITERIA

Account Activity not in 1010, 1031, 9935
Amount Type = Actuals
Month Number not BETWEEN '201802' AND '201808'
Work Order = 0061W0001001

COPY

RAINBOW PROFESSIONAL OFFICE PARK

STANDARD OFFICE LEASE

1. Basic Lease Provisions ("Basic Lease Provisions")

1.1 Parties: This Lease, dated, for reference purposes only, March 2, 2011, is made by and between KIRKMULON RAINBOW, LLC, a Nevada limited liability company, RAINBOW OFFICE PARK I, LLC, a Nevada limited liability company, RAINBOW OFFICE PARK II, LLC, a Nevada limited liability company, MAXIMUS RAINBOW, LLC, a Nevada limited liability company and RAINBOW LAS VEGAS GROUP, LLC, a Nevada limited liability company, as tenants in common (herein called "Lessor"), with principal offices located at: 7674 W. Lake Mead Boulevard, Suite 104, Las Vegas, NV 89128 and SOUTHWEST GAS CORPORATION, a California corporation, (herein called "Lessee"), with principal offices located at 5241 Spring Mountain Road, Las Vegas, Nevada 89150-0002.

1.2 Premises: Suite Number(s) 103, consisting of approximately 6,192 leasable and usable square feet, without consideration for or inclusion of any common area load factor, as defined in paragraph 2 and as shown on Exhibit "A" hereto (the "Premises").

1.3 Building: Commonly described as being located at 3110 South Rainbow Boulevard, in the County of Clark, State of Nevada, and as defined in paragraph 2.

1.4 Use: Administrative offices, subject to paragraph 6.

1.5 Term: Thirty-six (36) months commencing March 1, 2011 ("Commencement Date") and ending February 28, 2014, as defined in paragraph 3. Lessee reserves the right to extend the Term of the Lease on substantially the same terms and conditions, except that the base rental rate shall be the then prevailing fair market rent but in no event less than one hundred three percent (103%) of the previous years base rent, upon not less than sixty (60) calendar days written notice prior to expiration of the Term.

1.6 Base Rent: Six Thousand One Hundred Ninety-two and No/100 Dollars (\$6,192.00) per month, payable on the 1st day of the month, per paragraph 4.1.

1.7 Base Rent Increase: On the anniversary of the Commencement Date and annually thereafter, the monthly Base Rent payable under paragraph 1.6 above shall be adjusted as provided in Amendment No. 1 to this Lease, which is attached and incorporated by this reference. (See Amendment No.1)

1.8 Rent Paid Upon Execution: Six Thousand One Hundred Eighty-three and No/100 Dollars (\$6,183.00) for one month's rent.

1.9 Security Deposit: Seven Thousand Four Hundred Thirty and 40/100 Dollars (\$7,430.40).

1.10 Lessee's Share of Operating Expense Increase: 12.5% as defined in paragraph 4.2 (and as modified by Amendment No. 1 to this Lease).

2. Premises, Parking and Common Areas.

2.1 Premises: The Premises are a portion of a building, herein sometimes referred to as the "Building" identified in paragraph 1.3 of the Basic Lease Provisions. "Building" shall include adjacent parking structures used in connection therewith. The Premises, the Building, the Common Areas, the land upon which the same are located, along with all other buildings and improvements thereon or there under, are herein collectively referred to as the "Office Building Project." Lessor hereby leases to Lessee and Lessee leases from Lessor for the term, at the rental, and upon all of the conditions set forth herein, the real property referred to in the Basic Lease Provisions, paragraph 1.2, as the "Premises", including rights to the Common Areas; the Building, including adjacent parking structures; and the Office Building Project,, as hereinafter specified.

2.2 Vehicle Parking: So long as Lessee is not in default, and subject to the rules and regulations attached hereto, and as established by Lessor from time to time, Lessee shall be entitled to rent and use 4 covered parking spaces in the Office Building Project the monthly rate applicable from time to time for monthly parking as set by Lessor and/or its licensee.

2.2.1 If Lessee commits, permits or allows any of the prohibited activities concerning parking described in the Lease or the rules then in effect, then Lessor shall have the right, without notice, in addition to such other rights and remedies that it may have, to remove or tow away the vehicle involved and charge the cost to Lessee, which cost shall be immediately payable upon demand by Lessor.

2.2.2 The monthly parking rate per covered parking space will be \$20.00 per month at the commencement of the term of this Lease, and is subject to change upon five (5) days prior written notice to Lessee. Monthly parking fees shall be payable one month in advance prior to the first day of each calendar month.

2.3 Common Areas - Definition. The term "Common Areas" is defined as all areas and facilities outside the Premises and within the exterior boundary line of the Office Building Project that are provided and designated by the Lessor from time to time for the general non-exclusive use of Lessor, Lessee and of other lessees of the Office Building Project and their respective employees, contractors, subcontractors, suppliers, shippers, customers, licensees, and invitees, including but not limited to common entrances, lobbies, corridors, stairways and stairwells, public restrooms, elevators, escalators, parking areas to the extent not otherwise prohibited by this Lease, loading and unloading areas, trash areas, roadways, sidewalks, walkways, parkways, ramps, driveways, landscaped areas and decorative walls.

2.4 Common Areas - Rules and Regulations. Lessee agrees to abide by and conform to the rules and regulations attached hereto as Exhibit B with respect to the Office Building Project and Common Areas, and to cause its employees, suppliers, shippers, customers, and invitees to so abide and conform. Lessor or such other person(s) as Lessor may appoint shall have the exclusive control and management of the Common Areas and shall have the right, from time to time, to modify, amend and enforce said rules and regulations. Lessor shall not be responsible to Lessee for the non-compliance with said rules and regulations by other lessees, their agents, employees and invitees of the Office Building Project.

2.5 Common Areas - Changes. Lessor shall have the right, in Lessor's sole discretion, from time to time:

(a) To make changes to the Building interior and exterior and Common Areas, including, without limitation, changes in the location, size, shape, number, and appearance thereof, including but not limited to the lobbies, windows, stairways, air shafts, elevators, escalators, restrooms, driveways, entrances, parking spaces, parking areas, loading and unloading areas, ingress, egress, direction of traffic, decorative walls, landscaped areas and walkways; provided, however, Lessor shall at all times provide the parking facilities required by applicable law;

(b) To close temporarily any of the Common Areas for maintenance purposes so long as reasonable access to the Premises remains available;

(c) To designate other land and improvements outside the boundaries of the Office Building Project to be a part of the Common Areas, provided that such other land and improvements are titled in the name of Lessor and have a reasonable and functional relationship to the Office Building Project;

(d) To add additional buildings and improvements to the Common Areas;

(e) To use the Common Areas while engaged in making additional improvements, repairs or alterations to the Office Building Project, or any portion thereof;

(f) To do and perform such other acts and make such other changes in, to or with respect to the Common Areas and Office Building Project as Lessor, in the exercise of sound business judgment, may deem to be appropriate.

3. Term.

3.1 Term. The term and Commencement Date of this Lease shall be as specified in paragraph 1.5 of the Basic Lease Provisions.

3.2 Delays in Possession. Lessor shall use its best efforts to substantially complete the Improvements (as set forth on Exhibit C, attached hereto) prior to the Commencement Date. If for any reason Lessor cannot substantially complete the Improvements and/or deliver possession of the Premises to Lessee on or prior to the Commencement Date, and subject to paragraph 3.2.2, Lessor shall deliver possession as soon as possible thereafter, and Lessor shall not be subject to any liability therefor, nor shall such failure affect the validity of this Lease or the obligations of Lessee hereunder; but, in such case, Lessee shall not be obligated to pay rent or perform any other obligation of Lessee under the terms of this Lease, except as may be otherwise provided in this Lease, until Tender of Possession (as hereinafter defined). The date of Tender of Possession shall thereupon become the Commencement Date.

3.2.1 Possession Tendered - Defined. Subject to Section 3.2.2, below, possession of the Premises shall be deemed tendered to Lessee ("Tender of Possession") on the date Lessor provides Lessee with access to the Premises upon substantial completion of the Improvements.

3.2.2 Delays Caused by Lessee. In the event the date of Tender of Possession is delayed by any act or omission of Lessee, or Lessee's agents, employees or contractors, including without limitation any delays caused by changes in the Improvements requested by Lessee and approved by Lessor, the date of Tender of Possession shall be deemed to be the date that Lessor would have substantially completed the Improvements and delivered possession to Lessee but for such delay caused by Lessee or its agents, employees or contractors.

3.3 Early Possession. If Lessee occupies the Premises prior to said Commencement Date, such occupancy shall be subject to all provisions of this Lease, such occupancy shall not change the termination date, and Lessee shall pay prorated rent for such occupancy.

3.4 Uncertain Commencement. In the event commencement of the Lease term is defined as the completion of the Improvements, or the Commencement Date as set forth in paragraph 1.5 is changed pursuant to this paragraph 3, Lessee and

Lessor shall execute a Memorandum of Commencement Date establishing the date of Tender of Possession (as defined in paragraph 3.2.1 and subject to paragraph 3.2.2) as the Commencement Date.

4. Rent.

4.1 Base Rent. Subject to adjustment as hereinafter provided in Amendment No. 1 to this Lease, and except as may be otherwise expressly provided in this Lease, Lessee shall pay to Lessor the Base Rent for the Premises set forth in paragraph 1.6 of the Basic Lease Provisions, without offset or deduction. Lessee shall pay Lessor upon execution hereof the advance Base Rent described in paragraph 1.8 of the Basic Lease Provisions. Rent for any period during the term hereof which is for less than one month shall be prorated based upon the actual number of days of the calendar month involved. Rent shall be payable in lawful money of the United States to Lessor at the address stated herein or to such other persons or at such other places as Lessor may designate in writing.

4.2 Operating Expense Increase. (See Amendment No. 1 to this Lease.)

Lessee shall pay to Lessor during the term hereof, in addition to the Base Rent, Lessee's Share, as hereinafter defined, of the amount by which all Operating Expenses, as hereinafter defined, for each Comparison Year exceeds the amount of all Operating Expenses for the Base Year, such excess being hereinafter referred to as the "Operating Expense Increase," in accordance with the following provisions:

(a) "Lessee's Share" is defined, for purposes of this Lease, as the percentage set forth in paragraph 1.10 of the Basic Lease Provisions, which percentage has been determined by dividing the approximate square footage of the Premises by the total approximate square footage of the rentable space contained in the Office Building Project. It is understood and agreed that the square footage figures set forth in the Basic Lease Provisions are approximations that Lessor and Lessee agree are reasonable and shall not be subject to revision except in connection with an actual change in the size of the Premises or a change in the space available for lease in the Office Building Project.

(b) "Base Year" is defined as the calendar year in which the Lease term commences.

(c) "Comparison Year" is defined as each calendar year during the term of this Lease subsequent to the Base Year; provided, however, Lessee shall have no obligation to pay a share of the Operating Expense Increase applicable to the first twelve (12) months of the Lease Term (other than such as are mandated by a governmental authority, as to which government mandated expenses Lessee shall pay Lessee's Share, notwithstanding they occur during the first twelve (12) months). Lessee's Share of the Operating Expense Increase for the first and last Comparison Years of the Lease Term shall be prorated according to that portion of such Comparison Year as to which Lessee is responsible for a share of such increase.

(d) "Operating Expenses" is defined, for purposes of this Lease, to include all costs, if any, incurred by Lessor in the exercise of its reasonable discretion, for:

(i) The operation, repair, maintenance, and replacement, in neat, clean, safe, good order and condition, of the Office Building Project, including but not limited to, the following:

(aa) The Common Areas, including their surfaces, coverings, decorative items, carpets, drapes and window coverings, and including parking areas, loading and unloading areas, trash areas, roadways, sidewalks, walkways, stairways, parkways, driveways, landscaped areas, striping, bumpers, irrigation systems, Common Area lighting facilities, building exteriors and roofs, fences and gates;

(bb) All heating, air conditioning, plumbing, electrical systems, life safety equipment, telecommunication and other equipment used in common by, or for the benefit of, lessees or occupants of the Office Building Project, including elevators and escalators, tenant directories, fire detection systems including sprinkler system maintenance and repair.

(ii) Trash disposal, janitorial and security services;

(iii) Any other service to be provided by Lessor that is elsewhere in this Lease stated to be an "Operating Expense";

(iv) The cost of the premiums for the liability and property insurance policies to be maintained by Lessor under paragraph 8 hereof;

(v) The amount of the real property taxes to be paid by Lessor under paragraph 10.1 hereof;

(vi) The cost of water, sewer, gas, electricity, and other publicly mandated services to the Office Building Project;

(vii) Labor, salaries and applicable fringe benefits and costs, materials, supplies and tools, used in maintaining and/or cleaning the Office Building Project and accounting and a management fee attributable to the operation of the Office Building Project;

(viii) Replacing and/or adding improvements mandated by any governmental agency and any repairs or removals necessitated thereby amortized over its useful life according to Federal income tax regulations or guidelines for depreciation thereof (including interest on the unamortized balance as is then reasonable in the judgment of Lessor's accountants);

(ix) Replacements of equipment or improvements that have a useful life for depreciation purposes according to Federal income tax guidelines of five (5) years or less, as amortized over such life.

(e) Operating Expenses shall not include the costs of replacements of equipment or improvements that have a useful life for Federal income tax purposes in excess of five (5) years unless it is of the type described in paragraph 4.2 (d)(viii), in which case their cost shall be included as above provided.

(f) Operating Expenses shall not include any expenses paid by any lessee directly to third parties, or as to which Lessor is otherwise reimbursed by any third party, other tenant, or by insurance proceeds.

Lessee's Share of Operating Expense Increase shall be payable by Lessee within ten (10) days after a reasonably detailed statement of actual expenses is presented to Lessee by Lessor. At Lessor's option, however, an amount may be estimated by Lessor from time to time in advance of Lessee's Share of the Operating Expense Increase for any Comparison Year, and the same shall be payable monthly or quarterly, as Lessor shall designate, during each Comparison Year of the Lease term, on the same day as the Base Rent is due hereunder. In the event that Lessee pays Lessor's estimate of Lessee's Share of Operating Expense Increase as aforesaid, Lessor shall deliver to Lessee within sixty (60) days after the expiration of each Comparison Year a reasonably detailed statement showing Lessee's Share of the actual Operating Expense Increase incurred during such year. If Lessee's payments under this paragraph 4.2(g) during said Comparison Year exceed Lessee's Share as indicated on said statement, Lessee shall be entitled to credit the amount of such overpayment against Lessee's Share of Operating Expense Increase next falling due. If Lessee's payments under this paragraph during said Comparison Year were less than Lessee's Share as indicated on said statement, Lessee shall pay to Lessor the amount of the deficiency within ten (10) days after delivery by Lessor to Lessee of said statement. Lessor and Lessee shall forthwith adjust between them by cash payment any balance determined to exist with respect to that portion of the last Comparison Year for which Lessee is responsible as to Operating Expense Increases, notwithstanding that the Lease term may have terminated before the end of such Comparison Year.

4.3 Rent Increase. (See Amendment No. 1 for escalations to Base Rent applicable for the Term of this Lease.)

4.3.1 At the times set forth in paragraph 1.7 of the Basic Lease Provisions, the monthly Base Rent payable under paragraph 4.1 of this Lease shall be adjusted by the increase, if any, in the Consumer Price Index as published by the U.S. Department of Labor, Bureau of Labor Statistics, for All Urban Consumers, CPI-U, (1982-84=100), "All Items", for the city nearest the location of the Building, herein referred to as "C.P.I.", since the date of this Lease.

4.3.2 The monthly Base Rent payable pursuant to paragraph 4.3.1 shall be calculated as follows: the Base Rent payable for the first month of the term of this Lease, as set forth in paragraph 4.1 of this Lease, shall be multiplied by a fraction the numerator of which shall be the C.P.I. of the calendar month which is two months prior to the calendar month during which the adjustment is to take effect, and the denominator of which shall be the C.P.I. for the same calendar month in the year in which the original Lease term commenced. The sum so calculated shall constitute the new monthly Base Rent hereunder, but, in no event, shall such new monthly Base Rent be less than one hundred five percent (105%) of the Base Rent payable for the month immediately preceding the date for the rent adjustment.

4.3.3 In the event the compilation and/or publication of the C.P.I. shall be transferred to any other governmental department or bureau or agency or shall be discontinued, then the index most nearly the same as the C.P.I. shall be used to make such calculations. In the event that Lessor and Lessee cannot agree on such alternative index, then the matter shall be submitted for decision to the American Arbitration Association in the County in which the Premises are located, in accordance with the then rules of said association and the decision of the arbitrators shall be binding upon the parties, notwithstanding one party failing to appear after due notice of the proceeding. The cost of said Arbitrators shall be paid equally by Lessor and Lessee.

4.3.4 Lessee shall continue to pay the rent at the rate previously in effect until the increase, if any, is determined. Within five (5) days following the date on which the increase is determined, Lessee shall make such payment to Lessor as will bring the increased rental current, commencing with the effective date of such increase through the date of any rental installments then due. Thereafter the rental shall be paid at the increased rate.

4.3.5 At such time as the amount of any change in rental required by this Lease is known or determined, Lessor and Lessee shall execute an amendment to this Lease setting forth such change.

5. Security Deposit. Lessee shall deposit with Lessor upon execution hereof the security deposit set forth in paragraph 1.9 of the Basic Lease Provisions as security for Lessee's faithful performance of Lessee's obligations hereunder. If Lessee fails to pay rent or other charges due hereunder, or otherwise defaults with respect to any provision of this Lease, Lessor may use, apply or retain all or any portion of said deposit for the payment of any rent or other charge in default for the payment of any other sum to which Lessor may become obligated by reason of Lessee's default, or to compensate Lessor for any loss or damage which Lessor may suffer thereby. If Lessor so uses or applies all or any portion of said deposit, Lessee shall within ten (10) days after written demand therefor deposit cash with Lessor in an amount sufficient to restore said deposit to the full amount then required of Lessee. Lessor shall not be required to keep said security deposit separate from its general accounts. If Lessee performs all of Lessee's obligations hereunder, said deposit, or so much thereof as has not heretofore been applied by Lessor, shall be returned, without payment of interest or other increment for its use, to Lessee (or, at Lessor's option, to the last assignee, if any, of Lessee's interest

hereunder) at the expiration of the term hereof, and after Lessee has vacated the Premises. No trust relationship is created herein between Lessor and Lessee with respect to said Security Deposit.

6. Use

6.1 Use. The Premises shall be used and occupied only for the purpose set forth in paragraph 1.4 of the Basic Lease Provisions or any other use which is reasonably comparable to that use and for no other purpose.

6.2 Compliance with Law.

(a) Lessor warrants to Lessee that the Premises, in the state existing on the date that the Lease term commences, but without regard to alterations or improvements made by Lessee or the use for which Lessee will occupy the Premises, does not violate any covenants or restrictions of record, or any applicable building code, regulation or ordinance in effect on such Lease term Commencement Date. In the event it is determined that this warranty has been violated, then it shall be the obligation of the Lessor, after written notice from Lessee, to promptly, at Lessor's sole cost and expense, rectify any such violation.

(b) Except as provided in paragraph 6.2(a) Lessee shall, at Lessee's expense, promptly comply with all applicable statutes, ordinances, rules, regulations, orders, covenants and restrictions of record, and requirements of any fire insurance underwriters or rating bureaus, now in effect or which may hereafter come into effect, whether or not they reflect a change in policy from that now existing, during the term or any part of the term hereof, relating in any manner to Lessee's activities upon the Premises. Lessee shall conduct its business in a lawful manner and shall not use or permit the use of the Premises or the Common Areas in any manner that will tend to create waste or a nuisance or shall tend to disturb other occupants of the Office Building Project.

6.3 Condition of Premises.

(a) Lessor shall deliver the Premises to Lessee in a clean condition on the Lease Commencement Date (unless Lessee is already in possession) and Lessor warrants to Lessee that the plumbing, lighting, air conditioning, and heating system in the Premises shall be in good operating condition. In the event that it is determined that this warranty has been violated, then it shall be the obligation of Lessor, after receipt of written notice from Lessee setting forth with specificity the nature of the violation, to promptly, at Lessor's sole cost, rectify such violation.

(b) Except as otherwise provided in this Lease, Lessee hereby accepts the Premises and the Office Building Project in their condition existing as of the Lease Commencement Date or the date that Lessee takes possession of the Premises, whichever is earlier, subject to all applicable zoning, municipal, county and state laws, ordinances and regulations governing and regulating the use of the Premises, and any easements, covenants or restrictions of record, and accepts this Lease subject thereto and to all matters disclosed thereby and by any exhibits attached hereto. Lessee acknowledges that it has satisfied itself by its own independent investigation that the Premises are suitable for its intended use, and that neither Lessor nor Lessor's agent or agents has made any representation or warranty as to the present or future suitability of the Premises, Common Areas, or Office Building Project for the conduct of Lessee's business.

7. Maintenance, Repairs, Alterations and Common Area Services.

7.1 Lessor's Obligations. Lessor shall keep the Office Building Project, exterior walls, roof, and common areas, and the equipment used in common with other premises, in good condition and repair. Except as provided in paragraph 9.5, there shall be no abatement of rent or liability of Lessor on account of any injury or interference with Lessee's business with respect to any improvements, alterations or repairs made by Lessor to the Office Building Project or any part thereof.

7.2 Lessee's Obligations.

(a) Notwithstanding Lessor's obligation to keep the Office Building Project in good condition and repair, Lessee shall be responsible for payment of the cost of any maintenance and repair of the Premises, or any equipment (wherever located) that serves only Lessee or the Premises, including lighting equipment, ~~heating and air conditioning equipment~~, plumbing facilities and the electrical system of the Premises. For the avoidance of doubt, Lessor shall be responsible for the maintenance, repair and replacement of heating and air conditioning equipment. Lessee shall be responsible for the cost of painting, repairing or replacing wall coverings and flooring for the interior of the Premises, and to repair or replace any Premises improvements made by Lessee+, ordinary wear and tear excepted.

(b) On the last day of the term hereof, or on any sooner termination, Lessee shall surrender the Premises to Lessor in the same condition as received, ordinary wear and tear excepted, broom clean and free of debris. Any damage or deterioration of the Premises shall not be deemed ordinary wear and tear if the same could have been prevented by good maintenance practices by Lessee. Except as otherwise agreed, Lessee shall repair any damage to the Premises occasioned by the installation or removal of Lessee's trade fixtures, alterations, furnishings and equipment. Except as otherwise stated in this Lease, Lessee shall leave the air lines, power panels, electrical distribution systems, lighting fixtures, air conditioning, window coverings, wall coverings, carpets, wall paneling, cabinetry, ceilings and plumbing on the Premises and in good operating condition.

7.3 Alterations and Additions.

(a) Lessee shall not, without Lessor's prior written consent, make any alterations, improvements, additions, Utility

Installations or repairs in, on or about the Premises, or the Office Building Project. As used in this paragraph 7.3, the term "Utility Installation" shall mean carpeting, window and wall coverings, power panels, electrical distribution systems, lighting fixtures, air conditioning, plumbing, and telephone and telecommunication wiring and equipment. At the expiration of the term, Lessor may require the removal of any or all of said alterations, improvements, additions or Utility Installations, and the restoration of the Premises and the Office Building Project to their prior condition, at Lessor's expense. Should Lessor permit Lessee to make its own alterations, improvements, additions or Utility Installations, Lessee shall use only such contractor as has been expressly approved by Lessor, and Lessor may require Lessee to provide Lessor, at Lessee's sole cost and expense, a lien and completion bond in an amount equal to one times the estimated cost of such improvements, to insure Lessor against any liability for mechanic's and material men's liens and to insure completion of the work. Should Lessee make any alterations, improvements, additions or Utility Installations without the prior approval of Lessor, or use a contractor not expressly approved by Lessor, Lessor may, at any time during the term of this Lease, require that Lessee remove any part or all of the same.

(b) Any alterations, improvements, additions, or Utility Installations in or about the Premises or the Office Building Project that Lessee shall desire to make shall be presented to Lessor in written form, with proposed detailed plans. If Lessor shall give its consent to Lessee's making such alteration, improvement, addition or Utility Installation, the consent shall be deemed conditioned upon Lessee acquiring a permit to do so from the applicable governmental agencies, furnishing a copy thereof to Lessor upon request prior to the commencement of the work, and compliance by Lessee with all conditions of said permit in a prompt and expeditious manner.

(c) Lessee shall pay, when due, all claims for labor or materials furnished or alleged to have been furnished to or for Lessee at or for use in the Premises, which claims are or may be secured by any mechanic's or material men's lien against the Premises, the Building or the Office Building Project, or any interest therein.

(d) To the extent practicable, Lessee shall give Lessor not less than ten (10) calendar days' notice prior to the commencement of any work in the Premises by Lessee, and Lessor shall have the right to post notices of non-responsibility in or on the Premises or the Building as provided by law. If Lessee shall, in good faith, contest the validity of any such lien, claim or demand, then Lessee shall, at its sole expense defend itself and Lessor against the same and shall pay and satisfy any such adverse judgment that may be rendered thereon before the enforcement thereof against Lessor or the Premises, the Building or the Office Building Project, upon the condition that if Lessor shall require, Lessee shall furnish to Lessor a surety bond satisfactory to Lessor in an amount equal to such contested lien claim or demand indemnifying Lessor against liability for the same and holding the Premises, the Building and the Office Building Project free from the effect of such lien or claim. In addition, Lessor, at its own expense, may participate in such action if Lessor shall decide it is to Lessor's best interest so to do.

(e) All alterations, improvements, additions and Utility Installations (whether or not such Utility Installations constitute trade fixtures of Lessee), which may be made to the Premises by Lessee, including but not limited to, floor coverings, paneling, doors, drapes, built-ins, mouldings, sound attenuation, and lighting and telephone or communication systems, conduit, wiring and outlets, shall be made and done in a good and workmanlike manner and of good and sufficient quality and materials and shall be the property of Lessor and remain upon and be surrendered with the Premises at the expiration of the Lease term, unless Lessor requires their removal pursuant to paragraph 7.3(a). Provided Lessee is not in default, notwithstanding the provisions of this paragraph 7.3(e), Lessee's personal property and equipment, other than that which is affixed to the Premises so that it cannot be removed without material damage to the Premises or the Building, and other than Utility Installations, shall remain the property of Lessee and may be removed by Lessee subject to the provisions of paragraph 7.2.

(f) Lessee shall provide Lessor with plans and specifications for any alterations, improvements, additions or Utility Installations.

7.4 Utility Additions. Lessor reserves the right to install new or additional utility facilities throughout the Office Building Project for the benefit of Lessor or Lessee, or any other lessee of the Office Building Project, including, but not by way of limitation, such utilities as plumbing, electrical systems, communication systems, and fire protection and detection systems, so long as such installations do not unreasonably interfere with Lessee's use of the Premises.

8. Insurance; Indemnity.

8.1 Liability Insurance - Lessee. Lessee, at Lessee's expense, shall obtain and keep in force during the term of this Lease a policy of Commercial General Liability insurance utilizing an Insurance Services Office standard form with General Liability Coverage or self-insurance in an amount of not less than \$1,000,000.00 per occurrence of bodily injury and property damage combined or in a greater amount as reasonably determined by Lessor and shall insure Lessee with Lessor as an additional insured against liability arising out of the use, occupancy or maintenance of the Premises. Compliance with the above requirement shall not, however, limit the liability of Lessee hereunder.

8.2 Liability Insurance - Lessor. Lessor shall obtain and keep in force during the term of this Lease a policy of Combined Single Limit Bodily Injury and Broad Form Property Damage Insurance, plus coverage against such other risks Lessor deems

advisable from time to time, insuring Lessor, but not Lessee, against liability arising out of the ownership, use, occupancy or maintenance of the Office Building Project in an amount not less than \$1,000,000.00 per occurrence.

8.3 Property Insurance - Lessee. Lessee, at Lessee's expense, shall obtain and keep in force during the term of this Lease for the benefit of Lessee, replacement cost fire and extended coverage insurance, with vandalism and malicious mischief, sprinkler leakage and earthquake sprinkler leakage endorsements, in an amount sufficient to cover not less than 100% of the full replacement cost, as the same may exist from time to time, of all of Lessee's personal property, fixtures, equipment and tenant improvements within the Premises.

8.4 Property Insurance - Lessor. Lessor, at Lessor's expense, shall obtain and keep in force during the term of this Lease a policy or policies of insurance covering loss or damage to the Office Building Project improvements, but not Lessee's personal property, fixtures, equipment or tenant improvements, in the amount of the full replacement cost thereof, as the same may exist from time to time, utilizing Insurance Services Office standard form, or equivalent, providing protection against all perils included within the classification of fire, extended coverage, vandalism, malicious mischief, plate glass, and such other perils as Lessor deems advisable or may be required by a lender having a lien on the Office Building Project. In addition, Lessor shall obtain and keep in force, during the term of this Lease, a policy of rental value insurance covering a period of one year, with loss payable to Lessor, which insurance shall also cover all Operating Expenses for said period. Lessee will not be named in any such policies carried by Lessor and shall have no right to any proceeds therefrom. The policies required by these paragraphs 8.2 and 8.4 shall contain such deductibles as Lessor or the aforesaid lender may determine. In the event that the Premises shall suffer an insured loss as defined in paragraph 9.1(f) hereof, the deductible amounts under the applicable insurance policies shall be Lessor's responsibility. Lessee shall not do or permit to be done anything that shall invalidate the insurance policies carried by Lessor. Lessee shall pay the entirety of any increase in property insurance premium for the Office Building Project over what it was immediately prior to the commencement of the term of this Lease if the increase is specified by Lessor's insurance carrier as being caused solely by the nature of Lessee's occupancy or any act or omission of Lessee and Lessor provides Lessee with reasonably conclusive documentation from Lessor's insurance carrier attributing such increase solely to Lessee.

8.5 Insurance Policies. Lessee shall deliver to Lessor certificates evidencing the existence and amounts of the liability insurance policies required under paragraph 8.1 within seven (7) days after the Commencement Date of this Lease. No such policy shall be cancelable or subject to reduction of coverage or other modification except after thirty (30) days prior written notice to Lessor. Lessee shall furnish Lessor certificates evidencing the existence and/or renewal of the insurance required of Lessee, within fifteen (15) days of Lessor's written request therefore.

8.6 Waiver of Subrogation. Lessee and Lessor each hereby release and relieve the other, and waive their entire right of recovery against the other, for consequential or special loss or damage arising out of or incident to the perils covered by property insurance carried by such party, whether due to the negligence of Lessor or Lessee or their agents, employees, contractors and/or invitees. If necessary, all property insurance policies required under this Lease shall be endorsed to so provide.

8.7 Indemnity.

8.7.1 Lessee shall indemnify, defend and hold harmless Lessor and its agents or employees, Lessor's master or ground lessor, partners and lenders, from and against any and all claims, costs and expenses (including reasonable attorney's fees), and liability associated with damage loss to the person or property of anyone or any entity arising from Lessee's use of the Office Building Project, or from the conduct of Lessee's business or from any activity, work or things done, permitted or suffered by Lessee in or about the Premises or elsewhere. Lessee upon notice from Lessor shall defend the same at Lessee's expense by counsel reasonably satisfactory to Lessor and Lessor shall cooperate with Lessee in such defense. Lessor need not have first paid any such claim in order to be so indemnified. Lessee, as a material part of the consideration to Lessor, hereby assumes all risk of damage to property of Lessee or injury to persons, in, upon or about the Office Building Project arising from any cause, and Lessee hereby waives all claims in respect thereof against Lessor, excluding any claims, risks, liability, loss, or damage arising from the negligence or willful misconduct of Lessor, or its officers, directors, employees, contractors, subcontractors, invitees, agents or representatives.

8.7.2 Lessor shall indemnify, defend and hold harmless Lessee from and against all claims, liabilities, actions, damages, and expenses (including reasonable attorneys' fees) which arise out of the negligence or willful misconduct of Lessor, or its designated agents or employees acting within the scope of their employment.

8.8 Exemption of Lessor from Liability. Lessee hereby agrees that Lessor shall not be liable for injury to Lessee's business or any loss of income therefrom or for loss of or damage to the goods, wares, merchandise or other property of Lessee, Lessee's employees, invitees, customers, or any other person in or about the Premises or the Office Building Project, nor shall Lessor be liable for injury to the person of Lessee, Lessee's employees, agents or contractors, whether such damage or injury is caused by or results from theft, fire, steam, electricity, gas, water or rain, or from the breakage, leakage, obstruction or other

defects of pipes, sprinklers, wires, appliances, plumbing, air conditioning or lighting fixtures, or from any other cause, whether said damage or injury results from conditions arising upon the Premises or upon other portions of the Office Building Project, or from other sources or places, or from new construction or the repair, alteration or improvement of any part of the Office Building Project, or of the equipment, fixtures or appurtenances applicable thereto, and regardless of whether the cause of such damage or injury or the means of repairing the same is inaccessible, unless such damage, loss or injury arises from or is caused by the negligence or willful misconduct of Lessor, or its directors, officers, employees, contractors, subcontractors, invitees, agents, or representatives. Lessor shall not be liable for any damages arising from any act or neglect of any other lessee, occupant or user of the Office Building Project.

8.9 No Representation of Adequate Coverage. Lessor makes no representation that the limits or forms of coverage of insurance specified in this paragraph 8 are adequate to cover Lessee's property or Lessee's obligations under this Lease.

9. Damage or Destruction

9.1 Definitions.

- (a) "Premises Damage" shall mean if the Premises are damaged or destroyed to any extent.
- (b) "Premises Building Partial Damage" shall mean if the Building of which the Premises are a part is damaged or destroyed to the extent that the cost to repair is less than fifty percent (50%) of the then Replacement Cost of the building.
- (c) "Premises Building Total Destruction" shall mean if the Building of which the Premises are a part is damaged or destroyed to the extent that the cost to repair is fifty percent (50%) or more of the then Replacement Cost of the Building.
- (d) "Office Building Project Buildings" shall mean all of the buildings on the Office Building Project site.
- (e) "Office Building Project Buildings Total Destruction" shall mean if the Office Building Project Buildings are damaged or destroyed to the extent that the cost of repair is fifty percent (50%) or more of the then Replacement Cost of the Office Building Project Buildings.
- (f) "Insured Loss" shall mean damage or destruction that was caused by an event required to be covered by the insurance described in paragraph 8. The fact that an Insured Loss has a deductible amount shall not make the loss an uninsured loss.
- (g) "Replacement Cost" shall mean the amount of money necessary to be spent in order to repair or rebuild the damage area to the condition that existed immediately prior to the damage occurring, excluding all improvements made by lessees, other than those installed by Lessor at Lessee's expense.

9.2 Premises Damage; Premises Building Partial Damage.

(a) Insured Loss: Subject to the provisions of paragraphs 9.4 and 9.5, if at any time during the term of this Lease there is damage which is an Insured Loss and which falls into the classification of either Premises Damage or Premises Building Partial Damage, then Lessor shall, as soon as reasonably possible and to the extent the required materials and labor are readily available through usual commercial channels, at Lessor's expense, repair such damage (but not Lessee's fixtures, equipment or tenant improvements originally paid for by Lessee) to its condition existing at the time of the damage, and this Lease shall continue in full force and effect.

(b) Uninsured Loss: Subject to the provisions of paragraph 9.4 and 9.5, if at any time during the term of this Lease there is damage which is not an Insured Loss and which falls within the classification of Premises Damage or Premises Building Partial Damage, unless caused by a negligent or willful act of Lessee (in which event Lessee shall make the repairs at Lessee's expense, to the extent at fault), which damage prevents Lessee from making any substantial use of the Premises, Lessor may at Lessor's option either (i) repair such damage as soon as reasonably possible at Lessor's expense, in which event this Lease shall continue in full force and effect, or (ii) give written notice to Lessee within thirty (30) days after the date of the occurrence of such damage of Lessor's intention to cancel and terminate this Lease upon not less than thirty (30) calendar days notice, in which event this Lease shall terminate as of the date of the expiration of the notice period.

9.3 Premises Building Total Destruction; Office Building Project Total Destruction. Subject to the provisions of paragraphs 9.4 and 9.5, if at any time during the term of this Lease there is damage, whether or not it is an Insured Loss, which falls into the classifications of either (i) Premises Building Total Destruction, or (ii) Office Building Project Total Destruction, then Lessor may at Lessor's option either (i) repair such damage or destruction as soon as reasonably possible at Lessor's expense (to the extent the required materials are readily available through usual commercial channels) to its condition existing at the time prior to the damage, but not Lessee's fixtures, equipment or tenant improvements, and this Lease shall continue in full force and effect, or (ii) give written notice to Lessee within (30) days after the date of occurrence of such damage of Lessor's intention to cancel and terminate this Lease, upon not less than thirty (30) calendar days notice, in which case this Lease shall terminate as of the date of the expiration of the notice period and Lessor shall refund to Lessee the pro rata portion of any advance payments, as set forth in paragraph 9.6.

9.4 Damage Near End of Term.

(a) Subject to paragraph 9.4(b), if at any time during the last twelve (12) months of the term of this Lease there is substantial damage to the Premises, Lessor may at Lessor's option cancel and terminate this Lease by giving not less than thirty (30) calendar days written notice to Lessee of Lessor's election to do so within 30 days after the date of occurrence of such damage.

(b) Notwithstanding paragraph 9.4(a), in the event that Lessee has an option to extend or renew this Lease, and the time within which said option may be exercised has not yet expired, Lessee shall exercise such option, if it is to be exercised at all, no later than twenty (20) days after the occurrence of an Insured Loss falling within the classification of Premises Damage during the last twelve (12) months of the term of this Lease. If Lessee duly exercises such option during said twenty (20) day period, Lessor shall, at Lessor's expense, repair such damage, but not Lessee's fixtures, equipment or tenant improvements, as soon as reasonably possible and this Lease shall continue in full force and effect. If Lessee fails to exercise such option during said twenty (20) day period, then Lessor may at Lessor's option terminate and cancel this Lease as of the expiration of said twenty (20) day period by giving written notice to Lessee of Lessor's election to do so within ten (10) days after the expiration of said twenty (20) day period, notwithstanding any term or provision in the grant of option to the contrary.

9.5 Abatement of Rent; Lessee's Remedies.

(a) In the event Lessor repairs or restores the Building or Premises pursuant to the provisions of this paragraph 9, and any part of the Premises are not usable (including loss of use due to loss of access or essential services), the rent payable hereunder (including Lessee's Share of Operating Expense Increase) for the period during which such damage, repair or restoration continues shall be abated, provided (1) the damage was not the result of the negligence of Lessee, and (2) such abatement shall only be to the extent the operation and profitability of Lessee's business as operated from the Premises is adversely affected. Except for said abatement of rent, if any, and as set forth in paragraphs 8.7 and 8.8, Lessee shall have no claim against Lessor for any damage suffered by reason of any such damage, destruction, repair or restoration.

(b) If Lessor shall be obligated to repair or restore the Premises or the Building under the provisions of this Paragraph 9 and shall not commence such repair or restoration within thirty (30) calendar days after such occurrence, or if Lessor shall not complete the restoration and repair within ninety (90) calendar days after such occurrence, Lessee may at Lessee's option cancel and terminate this Lease by giving Lessor written notice of Lessee's election to do so at any time prior to the commencement or completion, respectively, of such repair or restoration. In such event this Lease shall terminate as of the date of such notice.

(c) Lessee agrees to cooperate with Lessor in connection with any such restoration and repair, including but not limited to the approval and/or execution of plans and specifications required.

9.6 **Termination - Advance Payments.** Upon termination of this Lease pursuant to this paragraph 9, an equitable adjustment shall be made concerning advance rent and any advance payments made by Lessee to Lessor. Lessor shall, in addition, return to Lessee so much of Lessee's security deposit as has not theretofore been applied by Lessor.

9.7 **Waiver.** Lessor and Lessee waive the provisions of any statute that relate to termination of leases when leased property is destroyed and agree that such event shall be governed by the terms of this Lease.

10. Real Property Taxes.

10.1 **Payment of Taxes.** Lessor shall pay the real property tax, as defined in paragraph 10.3, applicable to the Office Building Project subject to reimbursement by Lessee of Lessee's Share of such taxes in accordance with the provisions of paragraph 4.2, except as otherwise provided in paragraph 10.2.

10.2 **Additional Improvements.** Lessee shall not be responsible for paying any increase in real property tax specified in the tax assessor's records and work sheets as being caused by additional improvements placed upon the Office Building Project by other lessees or by Lessor for the exclusive enjoyment of any other lessee. Lessee shall, however, pay to Lessor at the time that Operating Expenses are payable under paragraph 4.2(c) the entirety of any increase in real property tax if assessed solely by reason of additional improvements placed upon the Premises by Lessee or at Lessee's request.

10.3 **Definition of "Real Property Tax."** As used herein, the term "real property tax" shall include any form of real estate tax or assessment, general, special, ordinary or extraordinary, and any license fee, commercial rental tax, improvement bond or bonds, levy or tax (other than inheritance, personal income or estate taxes) imposed on the Office Building Project or any portion thereof by any authority having the direct or indirect power to tax, including any city, county, state or federal government, or any school, agricultural, sanitary, fire, street, drainage or other improvement district thereof, as against any legal or equitable interest of Lessor in the Office Building Project or in any portion thereof, as against Lessor's right to rent or other income therefrom, and as against Lessor's business of leasing the Office Building Project. The term "real property tax" shall also include any tax, fee, levy, assessment or charge: (i) in substitution of, partially or totally, any tax, fee, levy, assessment or charge hereinabove included within the definition of "real property tax"; (ii) the nature of which was hereinbefore included within the definition of "real property tax"; (iii) which is imposed for a service or right not charged prior to the Commencement Date, or, if previously charged, has been increased since the Commencement Date; (iv) which is imposed as a result of a change in ownership, as defined by applicable local statutes for property tax purposes, of the Office Building Project or which is added to a tax or charge hereinbefore

included within the definition of real property tax by reason of such change of ownership; or (v) which is imposed by reason of this transaction, any modifications or changes hereto, or any transfers hereof.

10.4 Joint Assessment. If the improvements or property, the taxes for which are to be paid separately by Lessee under paragraph 10.2 or 10.5 are not separately assessed, Lessee's portion of that tax shall be equitably determined by Lessor from the respective valuations assigned in the assessor's work sheets or such other information (which may include the cost of construction) as may be reasonably available. Lessor's reasonable determination thereof, in good faith, shall be conclusive.

10.5 Personal Property Taxes.

(a) Lessee shall pay, prior to delinquency, all taxes assessed against and levied upon trade fixtures, furnishings, equipment and all other personal property of Lessee contained in the Premises or elsewhere.

(b) If any of Lessee's said personal property shall be assessed with Lessor's real property, Lessee shall pay to Lessor the taxes attributable to Lessee within ten (10) business days after receipt of a written statement setting forth the taxes applicable to Lessee's property.

11. Utilities

11.1 Services Provided by Lessor. Lessor shall provide heating, ventilation, air conditioning, reasonable amounts of electricity for normal lighting and office machines, and water for reasonable and normal drinking and lavatory use.

11.2 Services Exclusive to Lessee. For the removal of doubt, Lessor shall not be responsible for general cleaning and janitorial services for the Premises. Lessee shall pay for general cleaning and janitorial service as reasonably required to maintain the Premises in a manner consistent with current building standards, replacement light bulbs and/or fluorescent tubes and ballasts for overhead fixtures within the Premises, and Lessee shall pay for all water, sewer, gas, heat, light, power, telephone, cable, and other utilities and services specially or exclusively supplied and/or metered exclusively to the Premises or to Lessee, together with any taxes thereon. If any such services are not separately metered to the Premises, Lessee shall pay at Lessor's option, either Lessee's Share or a reasonable proportion to be determined by Lessor of all charges jointly metered with other premises in the Building.

11.3 Hours of Service. Said services and utilities shall be provided during generally accepted business day and hours or such other days or hours as may hereafter be set forth. Utilities and services required at other times shall be subject to advance request and reimbursement by Lessee to Lessor of the cost thereof.

11.4 Excess Usage by Lessee. Lessee shall not make connection to the utilities except by or through existing outlets and shall not install or use machinery or equipment in or about the Premises that uses excess water, lighting or power, or suffer or permit any act that causes extra burden upon the utilities or services, including but not limited to security services, over standard office usage for the Office Building Project. Lessor shall require Lessee to reimburse Lessor for any excess expenses or costs that may arise out of a breach of this subparagraph by Lessee. Lessor, in its sole discretion and at Lessor's expense, may install supplemental equipment and/or separate metering applicable to Lessee's excess usage or loading.

11.5 Interruptions. There shall be no abatement of rent and Lessor shall not be liable in any respect whatsoever for the inadequacy, stoppage, interruption or discontinuance of any utility or service due to riot, third-party strike or labor dispute, breakdown, accident, repair or other cause beyond Lessor's reasonable control or in cooperation with governmental request or directions.

12. Assignment and Subletting.

12.1 Lessor's Consent Required. Lessee shall not voluntarily or by operation of law assign, transfer, mortgage, sublet, or otherwise transfer or encumber all or any part of Lessee's interest in the Lease or in the Premises, without Lessor's prior written consent, which Lessor shall not unreasonably withhold. Lessor shall respond to Lessee's request for consent hereunder in a timely manner and any attempted assignment, transfer, mortgage, encumbrance or subletting without such consent shall be void, and shall constitute a material default and breach of this Lease without the need for notice to Lessee under paragraph 13.1. "Transfer" within the meaning of this paragraph 12 shall include the transfer or transfers aggregating: (a) if Lessee is a corporation, more than twenty-five (25%) of the voting stock of such corporation, or (b) if Lessee is a partnership, more than twenty-five percent (25%) of the profit and loss participation in such partnership.

12.2 Lessee Affiliate. Notwithstanding the provisions of paragraph 12.1 hereof, Lessee may assign or sublet the Premises, or any portion thereof, without Lessor's consent, to any corporation which controls, is controlled by or is under common control with Lessee, or to any corporation resulting from the merger or consolidation with Lessee, or to any person or entity which acquires all or substantially all of the jurisdictional assets of Lessee as a going concern of the business that is being conducted on the Premises, all of which are referred to as "Lessee Affiliate"; provided that before such assignment shall be effective, (a) said assignee shall assume, in full, the obligations of Lessee under this Lease and (b) Lessor shall be given written notice of such assignment and assumption. Any such assignment pursuant to this paragraph shall release Lessee from the terms of this Lease.

12.3 Terms and Conditions Applicable to Assignment and Subletting.

(a) Except as permitted in paragraph 12.2, regardless of Lessor's consent, no assignment or subletting shall release Lessee of Lessee's obligations hereunder or alter the primary liability of Lessee to pay the rent and other sums due Lessor hereunder including Lessee's Share of Operating Expense Increase, and to perform all other obligations to be performed by Lessee hereunder.

(b) Lessor may accept rent from any person other than Lessee pending approval or disapproval of such assignment.

(c) Neither a delay in the approval or disapproval of such assignment or subletting, nor the acceptance of rent, shall constitute a waiver or estoppel of Lessor's right to exercise its remedies for the breach of any of the terms or conditions of this paragraph 12 or this Lease.

(d) If Lessee's obligations under this Lease have been guaranteed by third parties, then an assignment or sublease, and Lessor's consent thereto, shall not be effective unless said guarantors give their written consent to such sublease and the terms thereof.

(e) The consent by Lessor to any assignment or subletting shall not constitute consent to any subsequent assignment or subletting by Lessee or to any subsequent or successive assignment or subletting by the sublessee. However, Lessor may consent to subsequent sublettings and assignments of the sublease or any amendments or modifications thereto without notifying Lessee or anyone else liable on the Lease or sublease and without obtaining their consent and such action shall not relieve such persons from liability under this Lease or said sublease; however, such persons shall not be responsible to the extent any such amendment or modification enlarges or increases the obligations of the Lessee or sublessee under this Lease or such sublease.

(f) In the event of any default under this Lease, Lessor may proceed directly against Lessee, any guarantors or any one else responsible for the performance of this Lease, including the sublessee, without first exhausting Lessor's remedies against any other person or entity responsible therefor to Lessor, or any security held by Lessor or Lessee.

(g) Lessor's written consent to any assignment or subletting of the Premises by Lessee shall not constitute an acknowledgement that no default then exists under this Lease of the obligations to be performed by Lessee nor shall such consent be deemed a waiver of any then existing default, except as may be otherwise stated by Lessor at the time.

(h) The discovery of the fact that any financial statement relied upon by Lessor in giving its consent to an assignment or subletting was materially false shall, at Lessor's election, render Lessor's said consent null and void.

12.4 Additional Terms and Conditions Applicable to Subletting. Regardless of Lessor's consent, the following terms and conditions shall apply to any subletting by Lessee of all or any part of the Premises and shall be deemed included in all subleases under this Lease whether or not expressly incorporated therein:

(a) Lessee hereby assigns and transfers to Lessor all of Lessee's interest in all rentals and income arising from any sublease heretofore or hereafter made by Lessee, up to the Base Rent amount, and Lessor may collect such rent and income and apply same toward Lessee's obligations under this Lease; provided, however, that until a default shall occur in the performance of Lessee's obligations under this Lease, Lessee may receive, collect and enjoy the rents accruing under such sublease. Lessor shall not, by reason of this or any other assignment of such sublease to Lessor nor by reason of the collection of the rents from a sublessee, be deemed liable to the sublessee for any failure of Lessee to perform and comply with any of Lessee's obligations to such sublessee under such sublease. Lessee hereby irrevocably authorizes and directs any such sublessee, upon receipt of a written notice from Lessor stating that a default exists in the performance of Lessee's obligations under this Lease, to pay to Lessor the rents due and to become due under the sublease. Lessee agrees that such sublessee shall have the right to rely upon any such statement and request from Lessor, and that such sublessee shall pay such rents to Lessor without any obligation or right to inquire as to whether such default exists and notwithstanding any notice from or claim from Lessee to the contrary. Lessee shall have no right or claim against said sublessee or Lessor for any such rents so paid by said sublessee to Lessor, absent fraud or misrepresentation by Lessor of the existence of such default by Lessee.

(b) No sublease entered into by Lessee shall be effective unless and until it has been approved in writing by Lessor. In entering into any sublease, Lessee shall use only such form of sublease as is satisfactory to Lessor, and once approved by Lessor, such sublease shall not be changed or modified without Lessor's prior written consent. Any sublessee shall, by reason of entering into a sublease under this Lease, be deemed, for the benefit of Lessor, to have assumed and agreed to conform and comply with each and every obligation herein to be performed by Lessee other than such obligations as are contrary to or inconsistent with provisions contained in a sublease to which Lessor has expressly consented in writing.

(c) In the event Lessee shall default in the performance of its obligations under this Lease, Lessor at its option and without any obligation to do so, may require any sublessee to attorn to Lessor, in which event Lessor shall undertake the obligations of Lessee under such sublease from the time of the exercise of said option to the termination of such sublease; provided, however, Lessor shall not be liable for any prepaid rents or security deposit paid by such sublessee to Lessee or for any other prior defaults of Lessee under such sublease.

(d) No sublessee shall further assign or sublet all or any part of the Premises without Lessor's prior written consent.

(e) With respect to any subletting to which Lessor has consented, Lessor agrees to deliver a copy of any notice of default by

Lessee to the sublessee. Such sublessee shall have the right to cure a default of Lessee within three (3) days after service of said notice of default upon such sublessee, and nothing in this Lease shall limit or abridge the right of the sublessee to seek reimbursement and offset from and against Lessee for any such defaults cured by the sublessee.

12.5 Lessor's Expenses. In the event Lessee shall assign or sublet the Premises or request the consent of Lessor to any assignment or subletting or if Lessee shall request the consent of Lessor for any act Lessee proposes to do then Lessee shall pay Lessor's reasonable costs and expenses incurred in connection therewith, including attorneys', architects', engineers' or other consultants' fees; provided that Lessor submits documentation acceptable to Lessee of such costs and expenses.

12.6 Condition to Consent. Lessor reserves the right to condition any approval to assign or sublet upon Lessor's determination that (a) the proposed assignee or sublessee shall conduct a business on the Premises of a quality substantially equal to that of Lessee and consistent with the general character of the other occupants of the Office Building Project and not in violation of any exclusives or rights then held by other tenants, and (b) the proposed assignee or sublessee be at least as financially responsible as Lessee was expected to be at the time of the execution of this Lease or of such assignment or subletting, whichever is greater.

13. Default; Remedies.

13.1 Default. The occurrence of any one or more of the following events shall constitute a material default of this Lease by Lessee:

(a) The vacation or abandonment of the Premises by Lessee. Vacation of the Premises shall include the failure to occupy the Premises for a continuous period of thirty (30) days or more, whether or not the rent is paid.

(b) The breach by Lessee of any of the covenants, conditions or provisions of paragraphs 7.3(a), (b) or (d) (alterations), 12.1 (assignment or subletting), 13.1(a) (vacation or abandonment), 13.1(e) (insolvency), 13.1(f) (false statement), 16(a) (estoppel certificate), 30(b) (subordination), 33 (auctions), or 41.1 (easements), all of which are hereby deemed to be material, non-curable defaults without the necessity of any notice by Lessor to Lessee thereof.

(c) The failure by Lessee to make any payment of rent or any other payment required to be made by Lessee hereunder, as and when due, where such failure shall continue for a period of ten (10) business days after written notice thereof from Lessor to Lessee. In the event that Lessor serves Lessee with a Notice to Pay Rent or Quit pursuant to applicable Unlawful Detainer statutes such Notice to Pay Rent or Quit shall also constitute the notice required by this subparagraph.

(d) The failure by Lessee to observe or perform any of the covenants, conditions or provisions of this Lease to be observed or performed by Lessee other than those referenced in subparagraphs (b) and (c), above, where such failure shall continue for a period of ten (10) days after written notice thereof from Lessor to Lessee; provided, however, that if the nature of Lessee's noncompliance is such that more than ten (10) business days are reasonably required for its cure, then Lessee shall not be deemed to be in default if Lessee commenced such cure within said ten (10) business day period and thereafter diligently pursues such cure to completion. To the extent permitted by law, such ten (10) day notice shall constitute the sole and exclusive notice required to be given to Lessee under applicable Unlawful Detainer statutes.

(e) (i) The making by Lessee of any general arrangement or general assignment for the benefit of creditors; (ii) Lessee becoming a "debtor" as defined in 11 U.S.C. §101 or any successor statute thereto (unless, in the case of a petition filed against Lessee, the same is dismissed within sixty (60) days; (iii) the appointment of a trustee or receiver to take possession of substantially all of Lessee's assets located at the Premises or of Lessee's interest in this Lease, where possession is not restored to Lessee within thirty (30) days; or (iv) the attachment, execution or other judicial seizure of substantially all of Lessee's assets located at the Premises or of Lessee's interest in this Lease, where such seizure is not discharged within thirty (30) days. In the event that any provision of this paragraph 13.1(e) is contrary to any applicable law, such provision shall be of no force or effect.

(f) The discovery by Lessor that any financial statement given to Lessor by Lessee, or its successor in interest or by any guarantor of Lessee's obligation hereunder was materially false.

13.2 Remedies. In the event of any material default or breach of this Lease by Lessee, Lessor may at any time thereafter, with or without notice or demand and without limiting Lessor in the exercise of any right or remedy that Lessor may have be reason of such default:

(a) Terminate Lessee's right to possession of the Premises by any lawful means, in which case this Lease and the term hereof shall terminate and Lessee shall immediately surrender possession of the Premises to Lessor. In such event Lessor shall be entitled to recover from Lessee all damages incurred by Lessor by reason of Lessee's default including, but not limited to, the cost of recovering possession of the Premises; expenses of reletting, including necessary renovation and alteration of the Premises, reasonable attorneys' fees, and any real estate commission actually paid; the worth at the time of award by the court having jurisdiction thereof of the amount by which the unpaid rent for the balance of the term after the time of such award exceeds the amount of such rental loss for the same period that Lessee proves could be reasonably avoided; and that portion of the leasing commission paid by Lessor pursuant to paragraph 15 applicable to the unexpired term of this Lease.

(b) Maintain Lessee's right to possession in which case this Lease shall continue in effect whether or not Lessee shall have

vacated or abandoned the Premises. In such event Lessor shall be entitled to enforce all of Lessor's rights and remedies under this Lease, including the right to recover the rent as it becomes due hereunder.

(c) Pursue any other remedy now or hereafter available to Lessor under the laws or judicial decisions of the state wherein the Premises are located. Unpaid installments of rent and other unpaid monetary obligations of Lessee under the terms of this Lease shall bear interest from the date due at the maximum rate then allowable by law.

13.3 Default by Lessor. Lessor shall not be in default unless Lessor fails to perform obligations required of Lessor within a reasonable time, but in no event later than ten (10) business days after written notice by Lessee to Lessor and to the holder of any first mortgage or deed of trust covering the Premises whose name and address shall have theretofore been furnished to Lessee in writing, specifying wherein Lessor has failed to perform such obligation; provided, however, that if the nature of Lessor's obligation is such that more than ten (10) business days are required for performance then Lessor shall not be in default if Lessor commences performance within such 10 business day period and thereafter diligently pursues the same to completion.

13.4 Late Charges. Lessee hereby acknowledges that late payment by Lessee to Lessor of Base Rent, Lessee's Share of Operating Expense Increase or other sums due hereunder will cause Lessor to incur costs not contemplated by this Lease, the exact amount of which will be extremely difficult to ascertain. Such costs include, but are not limited to, processing and accounting charges and late charges which may be imposed on Lessor by the terms of any mortgage or trust deed covering the Office Building Project. Accordingly, if any installment of Base Rent, Operating Expense Increase, or any other sum due from Lessee shall not be received by Lessor or Lessor's designee within ten (10) days after such amount shall be due, then, without any requirement for notice to Lessee, Lessee shall pay to Lessor a late charge equal to 10% of such overdue amount. The parties hereby agree that such late charge represents a fair and reasonable estimate of the costs Lessor will incur by reason of late payment by Lessee. Acceptance of such late charge by Lessor shall in no event constitute a waiver of Lessee's default with respect to such overdue amount, nor prevent Lessor from exercising any of the other rights and remedies granted hereunder.

13.5 Force Majeure. Except as otherwise provided in this Lease, if the performance of any act required by this Lease to be performed by either Lessor or Lessee is prevented or delayed by any cause or causes beyond the reasonable control of such party, including, but not limited to: acts of Nature; acts of criminals or public enemy; war or riot, then the time required to perform the act will be extended for a period equivalent to the delay and performance of the act during the period of delay shall be excused.

14. Condemnation. If the Premises or any portion thereof or the Office Building Project are taken under the power of eminent domain, or sold under the threat of the exercise of said power (all of which are herein call "condemnation"), this Lease shall terminate as to the part so taken as of the date the condemning authority takes title or possession, whichever first occurs, provided that if so much of the Premises or the Office Building Project are taken by such condemnation as would substantially and adversely affect the operation and profitability of Lessee's business conducted from the Premises, Lessee shall have the option, to be exercised only in writing within thirty (30) days after Lessor shall have given Lessee written notice of such taking (or in the absence of such notice, within thirty (30) days after the condemning authority shall have taken possession), to terminate this Lease as of the date the condemning authority takes such possession. If Lessee does not terminate this Lease in accordance with the foregoing, this Lease shall remain in full force and effect as to the portion of the Premises remaining, except that the rent and Lessee's Share of Operating Expense Increase shall be reduced in the proportion that the floor area of the Premises taken bears to the total floor area of the Premises. Common Areas taken shall be excluded from the Common Areas usable by Lessee and comparable reductions of rent and operating expenses, if any, shall occur with respect thereto or by reason thereof. Lessee shall have the option in its sole discretion to terminate this Lease as of the taking of possession by condemning authority, by giving written notice to Lessor of such election within thirty (30) days after receipt of notice of taking by condemnation of any part of the Premises or the Office Building Project. Any award for the taking of all or any part of the Premises or the Office Building Project under the power of eminent domain or any payment made under threat of the exercise of such power shall be the property of Lessor, whether such award shall be made as compensation for diminution in value of the leasehold or for the taking of the fee, or as severance damages; provided, however, that Lessee shall be entitled to any separate award for loss of or damage to Lessee's trade fixtures, removable personal property and unamortized tenant improvements that have been paid for by Lessee, and for any diminution of the value of the leasehold. For that purpose, the cost of such improvements shall be amortized over the original term of this Lease, excluding any options. In the event that this Lease is not terminated by reason of such condemnation, Lessor, to the extent of severance damages received by Lessor in connection with such condemnation shall, repair any damage to the Premises caused by such condemnation except to the extent that Lessee has been reimbursed therefor by the condemning authority. Lessor shall pay any amount in excess of such severance damages required to complete such repair.

15. Broker's Fee.

(a) The brokers involved in this transaction are The Equity Group as "listing broker" and The Equity Group as "cooperating broker," licensed real estate broker(s). A "cooperating broker" is defined as any broker other than the listing broker entitled to a share of any commission arising under this Lease. Upon execution of this Lease by both parties, Lessor shall pay to said brokers

jointly, or in such separate shares as they may mutually designate in writing, a fee as set forth in a separate agreement between Lessor and said broker(s), or in the event there is no separate agreement between Lessor and said broker(s), the sum of under separate agreement, for brokerage services rendered by said broker(s) to Lessor in this transaction.

(b) Lessor agrees to pay said fee not only on behalf of Lessor but also on behalf of any person, corporation, association, or other entity having an ownership interest in said real property or any part thereof, when such fee is due hereunder. Any transferee of Lessor's interest in this Lease, whether such transfer is by agreement or by operation of law, shall be deemed to have assumed Lessor's obligation under this paragraph 15. Each listing and cooperating broker shall be a third party beneficiary of the provisions of this paragraph 15 to the extent of their interest in any commission arising under this Lease and may enforce that right directly against Lessor; provided, however, that all brokers having a right to any part of such total commission shall be a necessary party to any suit with respect thereto.

(c) Lessee and Lessor each represent and warrant to the other that neither has had any dealings with any person, firm, broker or finder (other than the person(s), if any, whose names are set forth in paragraph 15(a), above) in connection with the negotiation of this Lease and/or the consummation of the transaction contemplated hereby, and no other broker or other person, firm or entity is entitled to any commission or finder's fee in connection with said transaction and Lessee and Lessor do each hereby indemnify, defend and hold the other harmless from and against any costs, expenses, attorneys' fees or liability for compensation or charges which may be claimed by any such unnamed broker, finder or other similar party by reason of any dealings or actions of the indemnifying party.

16. Estoppel Certificate.

(a) Each party (as "responding party") shall at any time upon not less than ten (10) business days' prior written notice from the other party ("requesting party") execute, acknowledge and deliver to the requesting party a statement in writing (i) certifying that this Lease is unmodified and in full force and effect (or, if modified, stating the nature of such modification and certifying that this Lease, as so modified, is in full force and effect) and the date to which the rent and other charges are paid in advance, if any, and (ii) acknowledging that there are not, to the responding party's knowledge, any uncured defaults on the part of the requesting party, or specifying such defaults if any are claimed. Any such statement may be conclusively relied upon by any prospective purchaser or encumbrancer of the Office Building Project or of the business of Lessee.

(b) At the requesting party's option, the failure to deliver such statement within such time shall be a material default of this Lease by the party who is to respond, without any further notice to such party, or it shall be conclusive upon such party that (i) this Lease is in full force and effect, without modification except as may be represented by the requesting party, (ii) there are no uncured defaults in the requesting party's performance, and (iii) if Lessor is the requesting party, not more than one month's rent has been paid in advance.

(c) If Lessor desires to finance, refinance, or sell the Office Building Project, or any part thereof, Lessee hereby agrees to deliver to any lender or purchaser designated by Lessor such financial statements of Lessee as may be reasonably required by such lender or purchaser. Such statements shall include the past three (3) years' financial statements of Lessee. All such financial statements shall be received by Lessor and such lender or purchaser in confidence and shall be used only for the purposes herein set forth.

17. Lessor's Liability. The term "Lessor" as used herein shall mean only the owner or owners, at the time in question, of the fee title or a lessee's interest in a ground lease of the Office Building Project, and except as expressly provided in paragraph 15, in the event of any transfer of such title or interest, Lessor herein named (and in case of any subsequent transfers then the grantor) shall be relieved from and after the date of such transfer of all liability as respects Lessor's obligations thereafter to be performed, provided that any funds in the hands of Lessor or the then grantor at the time of such transfer, in which Lessee has an interest, shall be delivered to the grantee. The obligations contained in this Lease to be performed by Lessor shall, subject as aforesaid, be binding on Lessor's successors and assigns, only during their respective periods of ownership.

18. Severability. The invalidity of any provision of this Lease as determined by a court of competent jurisdiction shall in no way affect the validity of any other provision hereof.

19. Intentionally Deleted

20. Time of Essence. Time is of the essence with respect to the obligations to be performed under this Lease.

21. Additional Rent. All monetary obligations of Lessee to Lessor under the terms of this Lease, including but not limited to Lessee's Share of Operating Expense Increase and any other expenses payable by Lessee hereunder shall be deemed to be rent.

22. Incorporation of Prior Agreements; Amendments. This Lease contains all agreements of the parties with respect to any matter mentioned herein. No prior or contemporaneous agreement or understanding pertaining to any such matter shall be effective. This Lease may be modified in writing only, signed by the parties in interest at the time of the modification. Except as otherwise stated in this Lease, Lessee hereby acknowledges that neither the real estate broker listed in paragraph 15 hereof nor any cooperating broker on this transaction nor the Lessor or any employee or agents of any of the said persons has made any oral or

written warranties or representations to Lessee relative to the condition or use by Lessee of the Premises or the Office Building Project and Lessee acknowledges that Lessee assumes all responsibility regarding the Occupational Safety Health Act, the legal use and adaptability of the Premises and the compliance thereof with all applicable laws and regulations in effect during the term of this Lease.

23. Notices. Any notice required or permitted to be given hereunder shall be in writing and may be given by personal delivery or by certified or registered mail, and shall be deemed sufficiently given if delivered or addressed to Lessee or to Lessor at the address noted below or adjacent to the signature of the respective parties, as the case may be. Mailed notices shall be deemed given upon actual receipt at the address required, or three (3) business days following deposit in the mail, postage prepaid, whichever first occurs. Either party may by notice to the other specify a different address for notice purposes except that upon Lessee's taking possession of the Premises, the Premises shall constitute Lessee's address for notice purposes. A copy of all notices required or permitted to be given to Lessor hereunder shall be concurrently transmitted to such party or parties at such addresses as Lessor may from time to time hereafter designate by notice to Lessee.

24. Waivers. No waiver by a party of any provision hereof shall be deemed a waiver of any other provision hereof or of any subsequent breach of the same or any other provision. Lessor's consent to, or approval of, any act shall not be deemed to render unnecessary the obtaining of Lessor's consent to or approval of any subsequent act by Lessee. The acceptance of rent hereunder by Lessor shall not be a waiver of any preceding breach by Lessee of any provision hereof, other than the failure of Lessee to pay the particular rent so accepted, regardless of Lessor's knowledge of such preceding breach at the time of acceptance of such rent.

25. Recording. Either Lessor or Lessee shall, upon request of the other, execute, acknowledge and deliver to the other a "short form" memorandum of this Lease for recording purposes.

26. Holding Over. If Lessee, with Lessor's consent, remains in possession of the Premises or any part thereof after the expiration of the term hereof, such occupancy shall be a tenancy from month to month upon all the provisions of this Lease pertaining to the obligations of Lessee, except that the rent payable shall be one hundred thirty percent (130%) of the rent payable immediately preceding the termination date of this Lease, and all Options, if any, granted under the terms of this Lease shall be deemed terminated and be of no further effect during said month to month tenancy.

27. Cumulative Remedies. No remedy or election hereunder shall be deemed exclusive but shall, wherever possible, be cumulative with all other remedies at law or in equity.

28. Covenants and Conditions. Each provision of this Lease performable by Lessee shall be deemed both a covenant and a condition.

29. Binding Effect; Choice of Law. Subject to any provisions hereof restricting assignment or subletting by Lessee and subject to the provisions of paragraph 17, this Lease shall bind the parties, their personal representatives, successors and assigns. This Lease shall be governed by the laws of the State where the Office Building Project is located and any litigation concerning this Lease between the parties hereto shall be initiated in the county in which the Office Building Project is located.

30. Subordination.

(a) This Lease, and any Option or right of first refusal granted hereby, at Lessor's option, shall be subordinate to any ground lease, mortgage, deed of trust, or any other hypothecation or security now or hereafter placed upon the Office Building Project and to any and all advances made on the security thereof and to all renewals, modifications, consolidations, replacements and extensions thereof. Notwithstanding such subordination, Lessee's right to quiet possession of the Premises shall not be disturbed if Lessee is not in default and so long as Lessee shall pay the rent and observe and perform all the provisions of this Lease, unless this Lease is otherwise terminated pursuant to its terms. If any mortgagee, trustee or ground Lessor shall elect to have this Lease and any Options granted hereby prior to the lien of its mortgage, deed of trust or ground lease, and shall give written notice thereof to Lessee, this Lease and such Options shall be deemed prior to such mortgage, deed of trust or ground lease, whether this Lease or such Options are dated prior or subsequent to the date of said mortgage, deed of trust or ground lease or the date of recording thereof.

(b) Lessee agrees to execute any documents required to effectuate an attornment, subordination, or to make this Lease or any Option granted herein prior to the lien of any mortgage, deed of trust or ground lease, as the case may be. Lessee's failure to execute such documents within ten (10) days after written demand shall constitute a material default by Lessee hereunder without further notice to Lessee or, at Lessor's option, Lessor shall execute such documents on behalf of Lessee as Lessee's attorney-in-fact. Lessee does hereby make, constitute and irrevocably appoint Lessor as Lessee's attorney-in-fact and in Lessee's name, place and stead, to execute such documents in accordance with this paragraph 30(b).

31. Attorneys' Fees.

31.1 If either party or the broker(s) named herein bring an action to enforce the terms hereof or declare rights hereunder, the prevailing party in any such action, trial or appeal thereon, shall be entitled to his reasonable attorneys' fees to be paid by the losing party as fixed by the court in the same or a separate suit, and whether or not such action is pursued to decision or judgment, all to

the extent prevailing. The provisions of this paragraph shall inure to the benefit of the broker named herein who seeks to enforce a right hereunder.

31.2 The attorneys' fees award shall not be computed in accordance with any court fee schedule, but shall be such as to fully reimburse all attorneys' fees reasonably incurred in good faith.

31.3 The non-defaulting party shall be entitled to reasonable attorneys' fees and all other costs and expenses incurred in the preparation and service of notice of default and consultations in connection therewith, whether or not a legal transaction is subsequently commenced in connection with such default.

32. Lessor's Access.

32.1 Lessor and Lessor's agents shall have the right to enter the Premises at reasonable times for the purpose of inspecting the same, performing any services required of Lessor, showing the same to prospective purchasers, lenders, or lessees, taking such safety measures, erecting such scaffolding or other necessary structures, making such alterations, repairs, improvements or additions to the Premises or to the Office Building Project as Lessor may reasonably deem necessary or desirable and the erecting, using and maintaining of utilities, services, pipes and conduits through the Premises and/or other premises as long as there is no material adverse effect to Lessee's use of the Premises. Lessor may at any time place on or about the Premises or the Building any ordinary "For Sale" signs and Lessor may at any time during the last 120 days of the term hereof place on or about the Premises any ordinary "For Lease" signs.

32.2 All activities of Lessor pursuant to this paragraph shall be without abatement of rent, nor shall Lessor have any liability to Lessee for the same.

32.3 Lessor shall have the right to retain keys to the Premises and to unlock all doors in or upon the Premises other than to files, vaults and safes, and in the case of emergency to enter the Premises by any reasonably appropriate means, and any such entry shall not be deemed a forcible or unlawful entry or detainer of the Premises or an eviction. Lessee waives any charges for damages or injuries or interference with Lessee's property or business in connection therewith, except as arising from or due to the negligence or willful misconduct of Lessor, its directors, officers, employees, contractors, subcontractors, representatives or agents.

33. Auctions. Lessee shall not conduct, nor permit to be conducted, either voluntarily or involuntarily, any auction upon the Premises or the Common Areas without first having obtained Lessor's prior written consent. Notwithstanding anything to the contrary in this Lease, Lessor shall not be obligated to exercise any standard of reasonableness in determining whether to grant such consent. The holding of any auction on the Premises or Common Areas in violation of this paragraph shall constitute a material default of this Lease.

34. Signs. Lessee shall not place any sign upon the Premises or the Office Building Project without Lessor's prior written consent. Under no circumstances shall Lessee place a sign on any roof of the Office Building Project.

35. Merger. The voluntary or other surrender of this Lease by Lessee, or a mutual cancellation thereof, or a termination by Lessor, shall not work a merger, and shall, at the option of Lessor, terminate all or any existing subtenancies or may, at the option of Lessor, operate as an assignment to Lessor of any of all such subtenancies.

36. Consents. Except for paragraphs 33 (auctions) and 34 (signs) hereof, wherever in this Lease the consent of one party is required to an act of the other party, such consent shall not be unreasonably withheld or delayed.

37. Guarantor. In the event that there is a guarantor of this Lease, said guarantor shall have the same obligations as Lessee under this Lease.

38. Quiet Possession. Upon Lessee paying the rent for the Premises and observing and performing all of the covenants, conditions and provisions on Lessee's part to be observed and performed hereunder, Lessee shall have quiet possession of the Premises for the entire term hereof subject to all of the provisions of this Lease. The individuals executing this Lease on behalf of Lessor represent and warrant to Lessee that they are fully authorized and legally capable of executing this Lease on behalf of Lessor and that such execution is binding upon all parties holding an ownership interest in the Office Building Project.

39. Options.

39.1 Definition. As used in this paragraph the word "Option" has the following meaning: (1) the right or option to extend the term of this Lease or to renew this Lease or to extend or renew any lease that Lessee has on other property of Lessor; (2) the option of right of first refusal to lease the Premises or the right of first offer to lease the Premises or the right of first refusal to lease other space within the Office Building Project or other property of Lessor or the right of first offer to lease other space within the Office Building Project or other property of Lessor; (3) the right or option to purchase the Premises or the Office Building Project, or the right of first refusal to purchase the Premises or the Office Building Project or the right of first offer to purchase the Premises or the Office Building Project, or the right or option to purchase other property of Lessor, or the right of first refusal to purchase other property of Lessor, or the right of first offer to purchase other property of Lessor.

39.2 Options Personal. Each Option granted to Lessee in this Lease is personal to the original Lessee and may be

exercised only by the original Lessee while occupying the Premises who does so without the intent of thereafter assigning this Lease or subletting the Premises or any portion thereof, and may not be exercised or be assigned, voluntarily or involuntarily, by or to any person or entity other than Lessee; provided, however, that an Option may be exercised by or assigned to any Lessee Affiliate as defined in paragraph 12.2 of this Lease. The Options, if any, herein granted to Lessee are not assignable separate and apart from this Lease, nor may any Option be separated from this Lease in any manner, either by reservation or otherwise.

39.3 Multiple Options. In the event that Lessee has any multiple options to extend or renew this Lease, a later option cannot be exercised unless the prior option to extend or renew this Lease has been so exercised.

39.4 Effect of Default on Options.

(a) Lessee shall have no right to exercise an Option, notwithstanding any provision in the grant of Option to the contrary: (i) during the time commencing from the date Lessor gives to Lessee a notice of default pursuant to paragraph 13.1(c) or 13.1(d) and continuing until the noncompliance alleged in said notice of default is cured; (ii) during the period of time commencing on the day after a monetary obligation to Lessor is due from Lessee and unpaid (without any necessity for notice thereof to Lessee) and continuing until the obligation is paid; (iii) in the event that Lessor has given to Lessee three or more notices of default under paragraph 13.1(c), or paragraph 13.1(d), whether or not the defaults are cured, during the 12 month period of time immediately prior to the time that Lessee attempts to exercise the subject Option; or (iv) if Lessee has committed any non-curable breach, including without limitation those described in paragraph 13.1(b), or is otherwise in default of any of the terms, covenants or conditions of this Lease.

(b) The period of time within which an Option may be exercised shall not be extended or enlarged by reason of Lessee's inability to exercise an Option because of the provisions of paragraph 39.4(a).

(c) All rights of Lessee under the provisions of an Option shall terminate and be of no further force or effect, notwithstanding Lessee's due and timely exercise of the Option, if, after such exercise and during the term of this Lease: (i) Lessee fails to pay to Lessor a monetary obligation of Lessee for a period of thirty (30) days after such obligation becomes due (without any necessity of Lessor to give notice thereof to Lessee); (ii) Lessee fails to commence to cure a default specified in paragraph 13.1(d) within thirty (30) days after the date that Lessor gives notice to Lessee of such default and/or Lessee fails thereafter to diligently prosecute said cure to completion; (iii) Lessor gives to Lessee three or more notices of default under paragraph 13.1(c), or paragraph 13.1(d), whether or not the defaults are cured; or (iv) if Lessee has committed any non-curable breach, including without limitation those described in paragraph 13.1(b), or is otherwise in default of any of the terms, covenants and conditions of this Lease.

40. Security Measures-Lessor's Reservations.

40.1 Lessee hereby acknowledges that Lessor shall have no obligation whatsoever to provide guard service or other security measures for the benefit of the Premises or the Office Building Project. Lessee assumes all responsibility for the protection of Lessee, its agents, and invitees and the property of Lessee and of Lessee's agents and invitees from acts of third parties. Nothing herein contained shall prevent Lessor, at Lessor's sole option, from providing security protection for the Office Building Project or any part thereof, in which event the cost thereof shall be included within the definition of Operating Expenses, as set forth in paragraph 4.2(d).

40.2 Lessor shall have the following rights:

(a) To change the name, address or title of the Office Building Project or building in which the Premises are located upon not less than 90 day prior to written notice;

(b) To, at Lessee's expense, provide and install Building standard graphics on the door of the Premises and such portions of the Common Areas, as Lessor shall reasonably deem appropriate;

(c) To permit any lessee the exclusive right to conduct any business as long as such exclusive does not conflict with any rights expressly given herein;

(d) To place such signs, notices or displays as Lessor reasonably deems necessary or advisable upon the roof, exterior of the buildings or the Office Building Project or on pole signs in the Common Areas;

40.3 Lessee shall not:

(a) Use a representation (photographic or otherwise) of the Building or the Office Building Project or their name(s) in connection with Lessee's business;

(b) Suffer or permit anyone, except in emergency or to perform maintenance or repairs for which Lessee is responsible, to go upon the roof of the Building.

41. Easements.

41.1 Lessor reserves to itself the right, from time to time, to grant such easements, rights and dedications that Lessor deems necessary or desirable, and to cause the recordation of Parcel Maps and restrictions, so long as such easements, rights, dedications, Maps and restrictions do not interfere with the use of the Premises by Lessee. Lessee shall sign any of the

forementioned documents upon request of Lessor and failure to do so shall constitute a material default of this Lease by Lessee without the need for further notice to Lessee.

41.2 The obstruction of Lessee's view, air, or light by any structure erected in the vicinity of the Building, whether by Lessor or third parties, shall in no way affect this Lease or impose any liability upon Lessor.

42. Performance Under Protest. If at any time a dispute shall arise as to any amount or sum of money to be paid by one party to the other under the provisions hereof, the party against whom the obligation to pay the money is asserted shall have the right to make payment "under protest" and such payment shall not be regarded as a voluntary payment, and there shall survive the right on the part of said party to institute suit for recovery of such sum. If it shall be adjudged that there was no legal obligation on the part of said party to pay such sum or any part thereof, said party shall be entitled to recover such sum or so much thereof as it was not legally required to pay under the provisions of this Lease.

43. Authority. If Lessee is a corporation, trust, or general or limited partnership, Lessee, and each individual executing this Lease on behalf of such entity represent and warrant that such individual is duly authorized to execute and deliver this Lease on behalf of said entity. If Lessee is a corporation, trust or partnership, Lessee shall, within thirty (30) days after execution of this Lease, deliver to Lessor evidence of such authority satisfactory to Lessor.

44. Conflict. Any conflict between the printed provisions, Exhibits or Addenda of this Lease and the typewritten or handwritten provisions, if any, shall be controlled by the typewritten or handwritten provisions.

45. No Offer. Preparation of this Lease by Lessor or Lessor's agent and submission of same to Lessee shall not be deemed an offer to Lessee to lease. This Lease shall become binding upon Lessor and Lessee only when fully executed by both parties.

46. Lender Modification. Lessee agrees to make such reasonable modifications to this Lease as may be reasonably required by an institutional lender in connection with the obtaining of normal financing or refinancing of the Office Building Project.

47. Multiple Parties. If more than one person or entity is named as either Lessor or Lessee herein, except as otherwise expressly provided herein, the obligations of Lessor or Lessee herein shall be the joint and several responsibility of all persons or entities named herein as such Lessor or Lessee, respectively.

48. Work Letter. This Lease is supplemented by that certain Work Letter of even date executed by Lessor and Lessee, attached hereto as Exhibit C, and incorporated herein by this reference.

49. Lessee's Code of Business Conduct & Ethics. - Lessor or its employees will not engage in any action or inaction that would induce or cause any Lessee employee to violate the Lessee's Code of Business Conduct & Ethics ("Code") located at www.swgas.com/investorrelations/shareholder/corporategovernance.php. During the term of the Lease, Lessor or its employees will not accept any employment or engage in any work which creates a conflict of interest with Lessee. Lessor or its employees shall not offer, or cause to be offered, gifts, entertainment, payments, loans, and/or other services, benefits or considerations of other than those permitted under the Lessee's Code to Lessee's employees, their families, vendors, subcontractors and other third parties. Lessor further understands and agrees that the offering or giving of cash or gifts, other than those permitted under the Lessee's Code, by the Lessor, its employees or representatives, whether made with the intent to obtain special consideration or preferential treatment, shall be deemed to be a material breach of this Lease entitling the Lessee to terminate this Lease at any time if it elects to do so.

50. Attachments. Attached hereto are the following documents which constitute a part of this Lease:

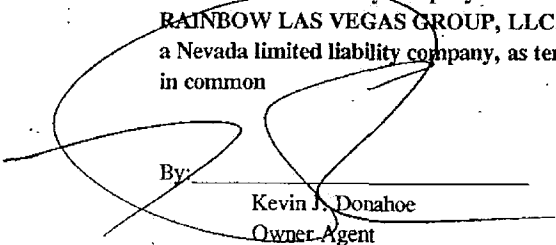
EXHIBIT A, EXHIBIT B, EXHIBIT C, AMENDMENT TO LEASE

LESSOR AND LESSEE HAVE CAREFULLY READ AND REVIEWED THIS LEASE AND EACH TERM AND PROVISION CONTAINED HEREIN AND, BY EXECUTION OF THIS LEASE, SHOW THEIR INFORMED AND VOLUNTARY CONSENT THERETO. THE PARTIES HEREBY AGREE THAT, AT THE TIME THIS LEASE IS EXECUTED, THE TERMS OF THIS LEASE ARE COMMERCIALY REASONABLE AND EFFECTUATE THE INTENT AND PURPOSE OF LESSOR AND LESSEE WITH RESPECT TO THE PREMISES.

IF THIS LEASE HAS BEEN FILLED IN IT HAS BEEN PREPARED FOR SUBMISSION TO YOUR ATTORNEY FOR HIS APPROVAL. NO REPRESENTATION OR RECOMMENDATION IS MADE BY THE REAL ESTATE BROKER OR ITS AGENTS OR EMPLOYEES AS TO THE LEGAL SUFFICIENCY, LEGAL EFFECT, OR TAX CONSEQUENCES OF THIS LEASE OR THE TRANSACTION RELATING THERETO; THE PARTIES SHALL RELY SOLELY UPON THE ADVICE OF THEIR OWN LEGAL COUNSEL AS TO THE LEGAL AND TAX CONSEQUENCES OF THIS LEASE.

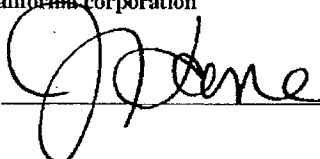
LESSOR:

KIRKMULON RAINBOW, LLC,
a Nevada limited liability company,
RAINBOW OFFICE PARK I, LLC,
a Nevada limited liability company,
RAINBOW OFFICE PARK II, LLC,
a Nevada limited liability company,
MAXIMUS RAINBOW, LLC, a
Nevada limited liability company and
RAINBOW LAS VEGAS GROUP, LLC,
a Nevada limited liability company, as tenants
in common

By: 
Kevin J. Donahoe
Owner Agent

LESSEE:

SOUTHWEST GAS CORPORATION,
a California corporation

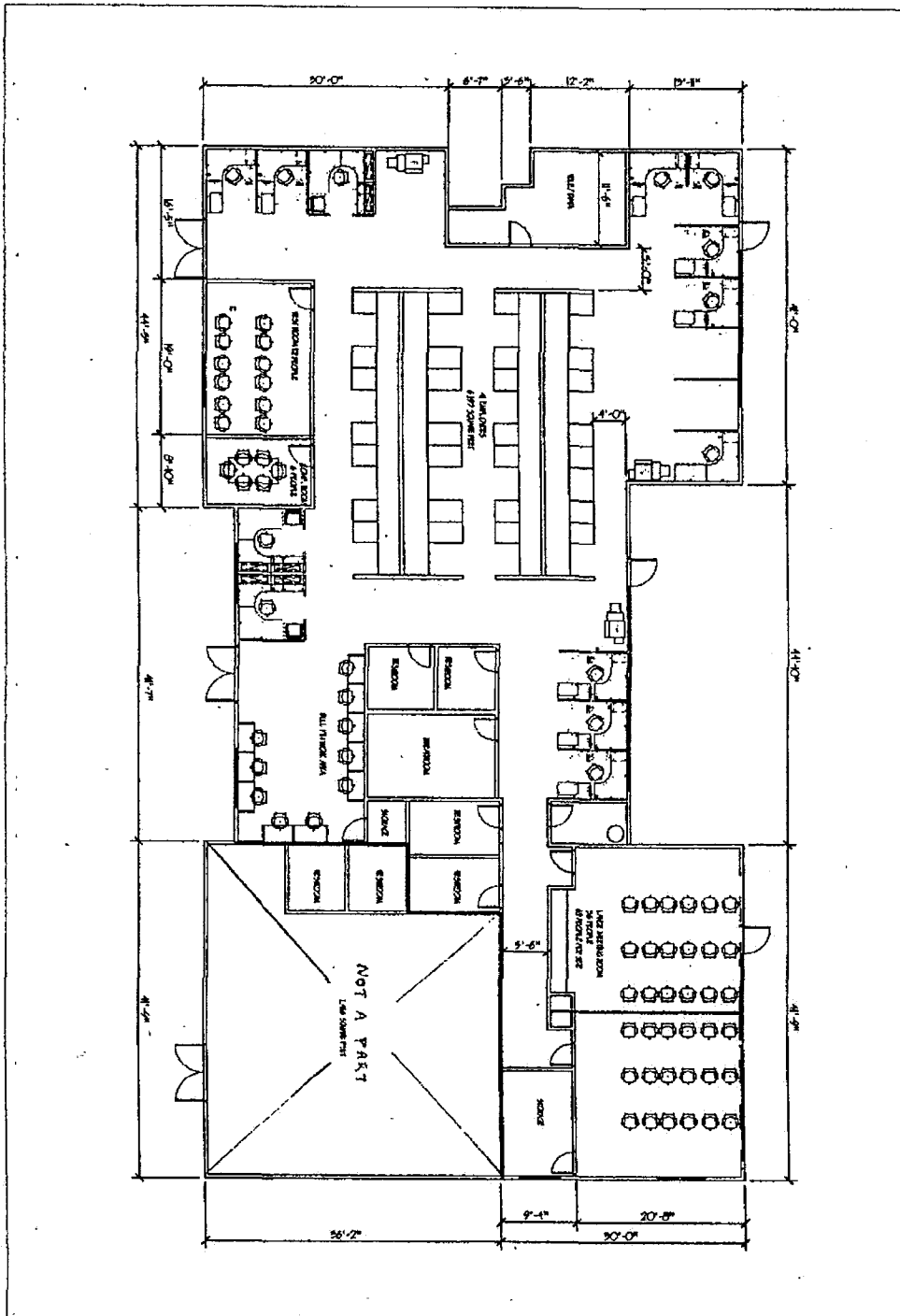
By: 
Name: James P. Kane

Its: President

Addresses for notices:
Kirkmulon Rainbow, LLC et al.
c/o Commercial Specialists
7674 West Lake Mead Boulevard, #104
Las Vegas, NV 89128

Robert E. Brewer
Director/Corporate & Administrative Services
Southwest Gas Corporation
5241 Spring Mountain Road
Las Vegas, NV 89193

**EXHIBIT A
 STANDARD OFFICE LEASE
 PREMISES**



WMS OFFICE LOCATION
SPACE STUDY OPT. TWO
 RAINBOW OFFICE PARK

DESCRIPTION: FLOOR PLAN
 DATE: 2/15/11
 DRAWN BY: KRT
 SCALE: 3/32" = 1'-0"

SOUTHWEST GAS CORPORATION
FACILITIES PLANNING & DESIGN
 702/816-7255
 Kelly.Thomack@sngas.com

EXHIBIT B

RULES AND REGULATIONS FOR STANDARD OFFICE LEASE

Dated: March 2, 2011

By and Between: KIRKMULON RAINBOW, LLC, a Nevada limited liability company, RAINBOW OFFICE PARK I, LLC, a Nevada limited liability company, RAINBOW OFFICE PARK II, LLC, a Nevada limited liability company, MAXIMUS RAINBOW, LLC, a Nevada limited liability company and RAINBOW LAS VEGAS GROUP, LLC, a Nevada limited liability company, as tenants in common, as Lessor, and SOUTHWEST GAS CORPORATION, a California corporation, as Lessee.

GENERAL RULES

1. Lessee shall not suffer or permit the obstruction of any Common Areas, including driveways, walkways, and stairways.
2. Lessor reserves the right to refuse access to any persons Lessor in good faith judges to be a threat to the safety, reputations, or property of the Office Building Project and its occupants.
3. Lessee shall not make or permit any noise or odors that annoy or interfere with other lessees or persons having business within the Office Building Project.
4. Lessee shall not keep animals or birds within the Office Building Project, and shall not bring bicycles, motorcycles or other vehicles into areas not designated as authorized for same.
5. Lessee shall not make, suffer or permit litter except in appropriate receptacles for that purpose.
6. Lessee shall not alter any lock or install new or additional locks or bolts.
7. Lessee shall be responsible for the inappropriate use of any toilet rooms, plumbing or other utilities. No foreign substances of any kind are to be inserted therein.
8. Lessee shall not deface the walls, partitions or other surfaces of the Premises or Office Building Project.
9. Lessee shall not suffer or permit any thing in or around the Premises or Building that causes excessive vibration or floor loading in any part of the Office Building Project.
10. Furniture, significant freight and equipment shall be moved into or out of the building only with Lessor's knowledge and consent, and subject to such reasonable limitations, techniques and timing, as may be designated by Lessor, Lessee shall be responsible for any damage to the Office Building Project arising from any such activity.
11. Lessee shall not employ any service or contractor for services or work to be performed in the Building, except as approved by Lessor.
12. Lessor reserves the right to close and lock the Building on Saturdays, Sundays and legal holidays, and on other days between the hours of n/a P.M. and n/a A.M. of the following day. If Lessee uses the Premises during such periods, Lessee shall be responsible for securely locking any doors it may have opened for entry.
13. Lessee shall return all keys at the termination of its tenancy and shall be responsible for the cost of replacing any keys that are lost.
14. No window coverings, shades or awnings shall be installed or used by Lessee.
15. No Lessee, employee or invitee shall go upon the roof of the Building, except as otherwise required of Lessee.
16. Lessee shall not suffer or permit smoking or carrying of lighted cigars or cigarettes in areas reasonably designated by Lessor or by applicable governmental agencies as non-smoking areas.
17. Lessee shall not use any method of heating or air conditioning other than as provided by Lessor.
18. Lessee shall not install, maintain or operate any vending machines upon the Premises without Lessor's written consent.
19. The Premises shall not be used for lodging or manufacturing, cooking or food preparation.
20. Lessee shall comply with all safety, fire protection and evacuation regulations established by Lessor or any applicable governmental agency.
21. Lessor reserves the right to waive any one of these rules or regulations, and/or as to any particular Lessee, and any such waiver shall not constitute a waiver of any other rule or regulation or any subsequent application thereof to such Lessee.

22. Lessee assumes all risks from theft or vandalism and agrees to keep its Premises locked as may be required.
23. Lessor reserves the right to make such other reasonable rules and regulations as it may from time to time deem necessary for the appropriate operation and safety of the Office Building Project and its occupants. Lessee agrees to abide by these and such rules and regulations.

PARKING RULES

1. Parking areas shall be used only for parking by vehicles no longer than full size, passenger automobiles herein called "Permitted Size Vehicles." Vehicles other than Permitted Size Vehicles are herein referred to as "Oversized Commercial Vehicles."
2. Lessee shall not permit or allow any vehicles that belong to or are controlled by Lessee or Lessee's employees, suppliers, shippers, customer, or invitees to be loaded, unloaded or parked in areas other than those designated by Lessor for such activities.
3. Parking stickers or identification devices shall be the property of Lessor and be returned to Lessor by the holder thereof upon termination of the holder's parking privileges. Lessee will pay such replacement charge as is reasonably established by Lessor for the loss of such devices.
4. Lessor reserves the right to refuse the sale of monthly identification devices to any person or entity that willfully refuses to comply with the applicable rules, regulations, laws and/or agreements.
5. Lessor reserves the right to relocate all or a part of parking spaces from floor to floor, within one floor, and/or to reasonably adjacent offsite location(s), and to reasonably allocate them between compact and standard size spaces, as long as the same complies with applicable laws, ordinances and regulations.
6. User of the parking area will obey all posted signs and park only in the areas designated for vehicle parking.
7. Unless otherwise instructed, every person using the parking area is required to park and lock his own vehicle. Except as arising from or due to the negligence or intentional acts or failure to act of Lessor, its directors, officers, employees, contractors, subcontractors, representatives or agents.
Lessor will not be responsible for any damage to vehicles, injury to persons or loss of property, all of which risks are assumed by the party using the parking area.
8. Validation, if established, will be permissible only by such method or methods as Lessor and/or its licensee may establish at rates generally applicable to visitor parking.
9. The maintenance, washing, waxing or cleaning of vehicles in the parking structure or Common Areas is prohibited.
10. Lessee shall be responsible for seeing that all of its employees, agents and invitees comply with the applicable parking rules, regulations, laws and agreements.
11. Lessor reserves the right to modify these rules and/or adopt such other reasonable and non-discriminatory rules and regulations as it may deem necessary for the proper operation of the parking area.
12. Such parking use as is herein provided is intended merely as a license only and no bailment is intended or shall be created hereby.

EXHIBIT C
WORK LETTER

Dated: March 2, 2011

By and Between: **KIRKMULON RAINBOW, LLC**, a Nevada limited liability company, **RAINBOW OFFICE PARK I, LLC**, a Nevada limited liability company, **RAINBOW OFFICE PARK II, LLC**, a Nevada limited liability company, **MAXIMUS RAINBOW, LLC**, a Nevada limited liability company and **RAINBOW LAS VEGAS GROUP, LLC**, a Nevada limited liability company, as tenants in common, as Lessor, and **SOUTHWEST GAS CORPORATION**, a California corporation, as Lessee.

Alterations and Additions

Alterations and Additions to the Premises shall be performed by Lessee, at Lessee's sole cost, in accordance with plans and specifications prepared by Lessee and approved by Lessor prior to construction. Alterations and Additions shall be performed in accordance with Section 7.3 of the Lease and shall include construction of demising walls and partitions for the Premises and relocating a power subpanel from Suite 103 to the adjacent Suite 101.

AMENDMENT NO. 1 TO LEASE

This Amendment No. 1 to Lease (Amendment) is made and entered into concurrently with, and is hereby attached to and becomes a part of, the Lease dated March 2, 2011 by and between **KIRKMULON RAINBOW, LLC**, a Nevada limited liability company, **RAINBOW OFFICE PARK I, LLC**, a Nevada limited liability company, **RAINBOW OFFICE PARK II, LLC**, a Nevada limited liability company, **MAXIMUS RAINBOW, LLC**, a Nevada limited liability company and **RAINBOW LAS VEGAS GROUP, LLC**, a Nevada limited liability company, as tenants in common, as Lessor, and **SOUTHWEST GAS CORPORATION**, a California corporation, as Lessee, (collectively, the Parties).

RECITAL:

WHEREAS, Lessor and Lessee seek to modify and supplement the Lease for the Premises located at 3110 South Rainbow Boulevard, Suite 103, Las Vegas, Nevada, and intend that this Amendment shall modify and amend the Lease to which this Amendment is attached, notwithstanding any provision of the Lease to the contrary.

TERMS:

NOW, THEREFORE, in consideration of the mutual promises and covenants contained in the Lease and this Amendment, the Parties agree as follows:

1. Lessee, at Lessee's cost, shall have the right to display its name on the sign plaque located directly adjacent to the entrance of the Premises and on the Office Building Project monument sign, using Lessor's approved sign installation contractor and subject to Lessor's prior written approval of the exact location, size, color and design of signage.
2. The Parties amend paragraph 1.2, Premises, by excluding the common area load factor. Paragraph 1.2, as amended, thus reads:
 - 1.2 Premises: Suite Number(s) 103, consisting of approximately 6,192 leasable and usable square feet, without consideration for or inclusion of any common area load factor, as defined in paragraph 2 and as shown on Exhibit "A" hereto (the "Premises").
3. The Parties amend the Lease by deleting paragraph 4.3, Rent Increase, in its entirety and substituting the following provision:

The Rent Increase based on the change in the Consumer Price Index, as specified in deleted paragraph 4.3, shall not occur during Months 1 through 36 of the Lease. Instead, Lessee shall pay Lessor, in legal tender of the United States of America, Base Rent in the following amounts; payable on the first day of each month:

March 1, 2011 through February 29, 2012:	\$6,192.00 per month;
March 1, 2012 through February 28, 2013:	\$6,811.20 per month;
March 1, 2013 through February 28, 2014:	\$7,430.40 per month.

4. The parties amend the Lease by deleting applicability of paragraph 4.2, Operating Expense Increase, in its entirety, except for paragraph 4.2(a) "Lessee's Share". For clarity, and notwithstanding any other provision of the Lease to the contrary, Lessee shall not be allocated any Operating Expenses for the Term of this Lease; nor be required to pay any Operating Expenses nor any Operating Expense Increases. All such Operating Expenses and Operating Expense Increases are subsumed within Base Rent, as set forth in Amendment No. 1 to this Lease.
5. The parties amend the Lease by retaining and reaffirming the definition of "Lessee's Share" in paragraph 4.2(a), where appropriate, for the purposes of calculating the percentage the square footage of the Premises occupied by Lessee compares to the total square footage of rentable space contained in the Office Building Project. For the purposes of this Lease, Lessee's Share is initially determined as twelve and one-half percent (12.5%).

Except as modified or amended by this Amendment No. 1 to Lease, all other provisions, terms and conditions of the Lease shall remain in full force and effect and the same is hereby ratified and confirmed. In the case of any conflict between the Lease and this Amendment, the terms and conditions of this Amendment shall govern and control.

(Signatures to follow)

IN WITNESS WHEREOF, the duly authorized parties hereto have executed this Amendment No. 1 to Lease as of the last date appearing below.

LESSOR:

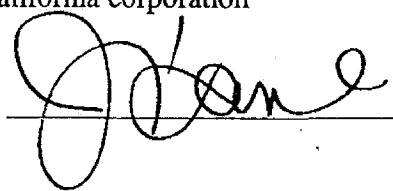
KIRKMULON RAINBOW, LLC,
a Nevada limited liability company,
RAINBOW OFFICE PARK I, LLC,
a Nevada limited liability company,
RAINBOW OFFICE PARK II, LLC,
a Nevada limited liability company,
MAXIMUS RAINBOW, LLC,
a Nevada limited liability company and
RAINBOW LAS VEGAS GROUP, LLC,
a Nevada limited liability company, as
tenants in common

By: 
Kevin J. Donahoe
Owner Agent

Dated: 3/3/11

LESSEE:

SOUTHWEST GAS CORPORATION,
a California corporation

By: 

Name: James P. Kane

Its: President

Dated: March 4, 2011

DUTIES OWED BY A NEVADA REAL ESTATE LICENSEE

This form does not constitute a contract for services nor an agreement to pay compensation.

In Nevada, a real estate licensee is required to provide a form setting forth the duties owed by the licensee to:

- a) Each party for whom the licensee is acting as an agent in the real estate transaction, and
- b) Each unrepresented party to the real estate transaction, if any.

Licensee: The licensee in the real estate transaction is <u>Joe Browand</u>	
whose license number is <u>0168368</u> . The licensee is acting for [client's name(s)] <u>Southwest Gas</u>	
who is/are the <input type="checkbox"/> Seller/Landlord; <input checked="" type="checkbox"/> Buyer/Tenant.	
Broker: The broker is <u>Scott Godino</u> , whose	
company is <u>The Equity Group Inc.</u>	

Licensee's Duties Owed to All Parties:

A Nevada real estate licensee shall:

1. Not deal with any party to a real estate transaction in a manner which is deceitful, fraudulent or dishonest.
2. Exercise reasonable skill and care with respect to all parties to the real estate transaction.
3. Disclose to each party to the real estate transaction as soon as practicable:
 - a. Any material and relevant facts, data or information which licensee knows, or with reasonable care and diligence the licensee should know, about the property.
 - b. Each source from which licensee will receive compensation.
4. Abide by all other duties, responsibilities and obligations required of the licensee in law or regulations.

Licensee's Duties Owed to the Client:

A Nevada real estate licensee shall:

1. Exercise reasonable skill and care to carry out the terms of the brokerage agreement and the licensee's duties in the brokerage agreement;
2. Not disclose, except to the licensee's broker, confidential information relating to a client for 1 year after the revocation or termination of the brokerage agreement, unless licensee is required to do so by court order or the client gives written permission;
3. Seek a sale, purchase, option, rental or lease of real property at the price and terms stated in the brokerage agreement or at a price acceptable to the client;
4. Present all offers made to, or by the client as soon as practicable, unless the client chooses to waive the duty of the licensee to present all offers and signs a waiver of the duty on a form prescribed by the Division;
5. Disclose to the client material facts of which the licensee has knowledge concerning the real estate transaction;
6. Advise the client to obtain advice from an expert relating to matters which are beyond the expertise of the licensee; and
7. Account to the client for all money and property the licensee receives in which the client may have an interest.

Duties Owed By a broker who assigns different licensees affiliated with the brokerage to separate parties.

Each licensee shall not disclose, except to the real estate broker, confidential information relating to client.

Licensee Acting for Both Parties: You understand that the licensee _____ may or _____ may not, in the future act for two or more parties who have interests adverse to each other. In acting for these parties, the licensee has a conflict of interest. Before a licensee may act for two or more parties, the licensee must give you a "Consent to Act" form to sign.

I/We acknowledge receipt of a copy of this list of licensee duties, and have read and understand this disclosure.					
Seller/Landlord	Date	Time	Buyer/Tenant	Date	Time
_____ Seller/Landlord	_____ Date	_____ Time	_____ Buyer/Tenant	_____ Date	_____ Time

E&M Enterprises inc
 License # B 54638 A # 58149
 5715 W Alexander Suite 155
 Las Vegas , NV 89130
 Phone 702 395-4813 Fax 702 839-2624

#184586

INVOICE

INVOICE #110
 DATE: MARCH 17, 2011

TO:
 Southwest Gas

SHIP TO:
 Southwest Gas

RECEIVED
 MAR 17 2011

COMMENTS OR SPECIAL INSTRUCTIONS:
 Project 3110 South Rainbow

CORP. SVCS.

(FOMS)

3/17/11 - Looking
 Tim Tully up for work order info.
 rlm

SALESPERSON	P.O. NUMBER	REQUISITIONER	SHIPPED VIA	F.O.B. POINT	TERMS
					2% net 10

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
	Schedule of Values		
	General Conditions \$8,382.65	5%	\$419.13
	Design/Permit/ Connection fees \$10,496	100%	\$10,496
	Mechanical \$3,500		
	Electrical \$ 30,000	10%	\$3,000
	Finishes \$25,000		
	Door \$8,750		
	Plumber \$8,000	44%	\$3,520
	Total = \$94,128.64		

	SUBTOTAL		
	SALES TAX		
	SHIPPING & HANDLING		
	TOTAL DUE		\$17,435.13

SA 94910061 W0000 511 426

71459088

Make all checks payable to E&M Enterprises inc
 If you have any questions concerning this invoice, contact Earnest Patton or email at epttn@earthlink.net

Thank you for your business!

CR Query Report
Southwest Gas Corporation

Cost Element	Amount
0101 - LABOR - REGULAR	\$260.44
0110 - LABOR - OVERTIME	\$0.00
0210 - LOADING - LABOR	\$160.87
0220 - LOADING - TRANSPORTATION	(\$1.50)
0240 - LOADING - TOOLS & SUPPLY	\$6.50
0716 - OFFICE FURNITURE & EQUIP	\$0.00
0717 - DATA PROCESSING HARDWARE/SOFTW	\$75,000.00
0735 - OFF SUPPLIES & STATIONERY	\$2,739.21
0743 - SOFTWARE LICENSES	\$9,935.60
2010 - AIRFARE	\$110,574.51
2011 - AIRFARE-O/S SVC TERR	\$4,689.97
2012 - LODGING-O/S SVC TERR	\$1,350.35
2013 - GRND TRANSP-O/S SVC TERR	\$93.61
2030 - LODGING	\$242,289.50
2050 - MEALS-GEN TRAVEL	\$17,387.22
2060 - CAR RENTAL	\$61,874.83
2070 - CAR RENTAL-O/S SVC TERR	\$403.59
2080 - GRND TRANSP	\$5,589.30
2100 - MILEAGE REIMB-GEN TRAVEL	\$1,215.16
2120 - OTHER EXP-GEN TRAVEL	\$16,404.70
2140 - PER DIEM-GEN TRAVEL	\$81,006.08
2260 - SEM/CONF FEES & PROFESSIONAL ORG	\$15,910.40
2291 - LODGING-O/S SVC TERR	\$835.34
2311 - CAR RENTAL-O/S SVC TERR	\$142.80
2400 - PER DIEM-SEM/CONF	\$187.20
2510 - MEALS-NON-TRAVEL	\$1,980.56
2810 - OTHER BUSINESS EXPENSES	\$9.36
3102 - OTHER RENT/LEASE PYMTS	\$0.00
3211 - PROF SVCS - SOFTWARE DEV	\$0.00
3212 - PROF SVCS - OTHER	\$7,835,677.34
3503 - O/S SVCS - TEMP HELP	\$0.00
3513 - O/S SVCS - MAIL CARRIER	\$520.14
3514 - O/S SVCS - CONTRACTOR SVCS	\$59,169.76
3515 - O/S SVCS - OTHER	\$0.00
9987 - AFUDC ACCRUAL/DEBT	\$763,744.19
9988 - AFUDC ACCRUAL/EQUITY	\$1,400,863.78
9989 - AFUDC ADJUSTMENTS/DEBT	(\$333,588.00)
9990 - AFUDC ADJUSTMENTS/EQUITY	(\$589,968.56)
	<u>\$9,786,464.25</u>

CRITERIA
CRITERIA
Account Activity not in 1010, 1031, 9935
Amount Type = Actuals
Month Number not BETWEEN '201802' AND '201808'
Work Order = 0061W0000511