



# SOUTHWEST GAS CORPORATION

March 5, 2010

TO ALL HOLDERS OF  
SOUTHWEST GAS CORPORATION  
NEVADA GAS TARIFF NO. 7

**Subject: Revision No. 2**  
**Advice Letter No. 456**

The attached tariff sheet reflects the authorization granted by the Public Utilities Commission of Nevada (Commission) for Southwest to update its Tax Liability Factors in Nevada. The Commission has authorized this change effective January 1, 2010.

Please make the following change in your copy of Southwest's Nevada Gas Tariff No. 7:

**Insert P.U.C.N Sheet No.**

1st Revised Sheet No. 14

**Supersede P.U.C.N. Sheet No.**

Original Sheet No. 14

Debra S. Gallo, Director  
Government & State Regulatory Affairs

**STATEMENT OF RATES  
TAX LIABILITY FACTORS<sup>1/</sup>**

<u>Effective Date</u>	<u>Depreciable Assets</u>		<u>Non-Depreciable Assets</u>	
	<u>So. Nevada</u>	<u>No. Nevada</u>	<u>So. Nevada</u>	<u>No. Nevada</u>
January 1, 2010	1.24	1.26	1.54	1.54

<sup>1/</sup> The Tax Liability Factors will be used in accordance with the Company's Rule No. 9, Main Extensions and Rule No. 10, Service Extensions, to adjust cash and non-cash contributions in aid of construction and advances for construction to recover the cost of Federal Income Tax in accordance with NAC 704.6532.

Issued:  
December 8, 2009

Effective:  
January 1, 2010

Advice Letter No.:  
456

Issued by  
John P. Hester  
Senior Vice President