



BRIAN SANDOVAL
Governor

STATE OF NEVADA
PUBLIC UTILITIES COMMISSION

ALAINA BURTONSHAW
Chairman

REBECCA WAGNER
Commissioner

DAVID NOBLE
Commissioner

CRYSTAL JACKSON
Executive Director

STATE
MAR 28 2014
REGULATORY AFFAIRS

March 24, 2014

Southwest Gas Corporation
PO Box 98510
Las Vegas, NV 89193

RE: Docket No.: 14-02038
Southwest Gas Corporation filed Notice under Advice Letter No. 488 to adjust Northern and Southern Nevada Base Tariff Energy Rates and Deferred Energy Account Adjustment Rates effective April 1, 2014.

To Whom It May Concern:

With reference to the above-captioned docket, enclosed are copies of the tariff sheets which were accepted for filing by the Public Utilities Commission of Nevada effective April 1, 2014.

Sincerely,

Mary L. Thompson
Administrative Assistant III

Enclosure(s)

cc: PUC Master File

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment			
SG-RS	Single-Family Residential Gas Service						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.33409	\$.44905	\$.02500	\$.00139		\$.80953
SG-RM	Multi-Family Residential Gas Service						
	Basic Service Charge per Month	\$ 9.00					\$ 9.00
	Commodity Charge per Therm:						
	All Usage	\$.28617	\$.44905	\$.02500	\$.00139		\$.76161
SG-RAC	Air Conditioning Residential Gas Service						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.11277	\$.44905	\$.02500	\$.00139		\$.58821
SG-G1	General Gas Service - 1						
	Basic Service Charge per Month	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.35671	\$.44905	\$.02500	\$.00139		\$.83215
SG-G2	General Gas Service - 2						
	Basic Service Charge per Month	\$ 160.00					\$ 160.00
	Commodity Charge per Therm:						
	All Usage	\$.10311	\$.44905	\$.02500	\$.00139		\$.57855
SG-G3	General Gas Service - 3						
	Basic Service Charge per Month	\$ 350.00					\$ 350.00
	Commodity Charge per Therm:						
	All Usage	\$.07916	\$.44905	\$.02500	\$.00139		\$.55460
SG-G4	General Gas Service - 4						
	Basic Service Charge per Month	\$1000.00					\$ 1,000.00
	Commodity Charge per Therm:						
	All Usage	\$.01843	\$.44905	\$.02500	\$.00139		\$.49387
	Demand Charge ^{5/}	\$.039500					\$.039500
SG-AC	Air Conditioning Gas Service						
	Basic Service Charge per Month	\$ 25.80					\$ 25.80
	Commodity Charge per Therm:						
	All Usage	\$.05782	\$.44905	\$.02500	\$.00139		\$.53326

Issued:
 March 1, 2014

Effective:
 April 1, 2014

Advice Letter No.:

Issued by
 Justin Lee Brown
 Vice President

Filing Accepted
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 Public Utilities Commission
 of Nevada

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost		Renewable Energy Program Rate	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment		
SG-WP	Water Pumping Gas Service					
	Basic Service Charge per Month	\$ 250.00				\$ 250.00
	Commodity Charge per Therm:					
	All Usage	\$.11162	\$.44905	\$.02500	\$.00139	\$.58706
SG-EG	Small Electric Generation Gas Service					
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule				
	Commodity Charge per Therm:					
	All Usage	\$.05782	\$.44905	\$.02500	\$.00139	\$.53326
SG-CNG	Gas Service for Compression on Customer's Premises ^{6/}					
	Basic Service Charge per Month	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.09545	\$.44905	\$.02500	\$.00139	\$.57089
SG-L	Street and Outdoor Lighting Gas Service					
	Commodity Charge per Therm:					
	All Usage	\$.31365	\$.44905	\$.02500	\$.00139	\$.78909
SG-OS	Optional Gas Service	As specified on Sheet Nos. 48 through 51.				
SG-AS	Alternative Sales Service	As specified on Sheet Nos. 52 through 53.				

^{1/} The charges shown above are subject to adjustments for taxes and assessments.

^{2/} Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount for distribution system shrinkage for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines. The high pressure shrinkage rate is \$(.00006) per therm, and the low pressure shrinkage rate is \$(.00180) per therm. In addition, the customer will also pay a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$.33464 per therm and the Imbalance Reservation Charge is \$.06904 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.

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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment			
NG-RS	<u>Single-Family Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.31861	\$.65443	\$.02500	\$.00103		\$.99907
NG-RM	<u>Multi-Family Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ -10.80
	Commodity Charge per Therm:						
	All Usage	\$.33890	\$.65443	\$.02500	\$.00103		\$ 1.01936
NG-RAC	<u>Air Conditioning Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.26981	\$.65443	\$.02500	\$.00103		\$ 0.95027
NG-G1	<u>General Gas Service - 1</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.25605	\$.65443	\$.02500	\$.00103		\$.93651
NG-G2	<u>General Gas Service - 2</u>						
	Basic Service Charge per Month	\$ 160.00					\$ 160.00
	Commodity Charge per Therm:						
	All Usage	\$.07875	\$.65443	\$.02500	\$.00103		\$.75921
NG-G3	<u>General Gas Service - 3</u>						
	Basic Service Charge per Month	\$ 350.00					\$ 350.00
	Commodity Charge per Therm:						
	All Usage	\$.01371	\$.65443	\$.02500	\$.00103		\$.69417
NG-G4	<u>General Gas Service - 4</u>						
	Basic Service Charge per Month	\$1000.00					\$1000.00
	Commodity Charge per Therm:						
	All Usage	\$.01226	\$.65443	\$.02500	\$.00103		\$.69272
	Demand Charge ^{5/}	\$.024000					\$.024000
NG-AC	<u>Air Conditioning Gas Service</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.07886	\$.65443	\$.02500	\$.00103		\$.75932

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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Renewable Energy Program Rate	Currently Effective Tariff Rate	
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment				
NG-WP	Water Pumping Gas Service							
	Basic Service Charge per Month	\$ 36.00					\$ 36.00	
	Commodity Charge per Therm: All Usage	\$.12915	\$.65443	\$.02500	\$.00103		\$.80961	
NG-EG	Small Electric Generation Gas Service							
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule						
	Commodity Charge per Therm: All Usage	\$.13098	\$.65443	\$.02500	\$.00103		\$.81144	
NG-CNG	Gas Service for Compression on Customer's Premises ^{6/}							
	Basic Service Charge	\$ 25.80					\$ 25.80	
	Commodity Charge per Therm: All Usage	\$.10489	\$.65443	\$.02500	\$.00103		\$.78535	
NG-L	Street and Outdoor Lighting Gas Service							
	Commodity Charge per Therm: All Usage	\$.85316	\$.65443	\$.02500	\$.00103		\$ 1.53362	
NG-OS	Optional Gas Service	As specified on Sheet Nos. 48 through 51.						
NG-AS	Alternative Sales Service	As specified on Sheet Nos. 52 through 53.						

1/ The charges shown above are subject to adjustments for taxes and assessments.

2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount of \$(.00456) per therm for distribution system shrinkage as defined in Rule No. 1 of this Nevada Gas Tariff for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines, and a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$.36738 per therm and the Imbalance Reservation Charge is \$.28961 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.

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SOUTHWEST GAS CORPORATION

Justin Lee Brown , Vice President/Regulatory Affairs

March 1, 2014

Ms. Donna Skau, Secretary
Public Utilities Commission of Nevada
Capitol Plaza
1150 East William Street
Carson City, NV 89701-3109

Dear Ms. Skau:

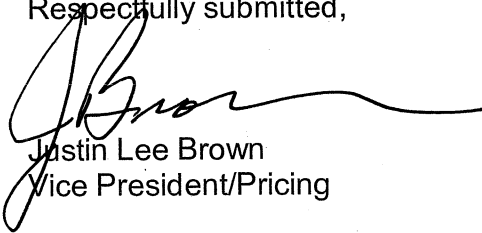
Southwest Gas Corporation herewith submits for filing Advice Letter No. 488. The workpapers to support the calculations contained in this filing have been provided under separate cover to Regulatory Operations Staff and the Bureau of Consumer Protection.

Communications regarding this Advice Letter should be directed to:

Ed Giesecking
Director/Pricing and Tariffs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, NV 89193-8510
Telephone: 702-364-3271
E-mail:
ed.giesecking@swgas.com

Debra S. Gallo
Director/Government and State
Regulatory Affairs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, NV 89193-8510
Telephone: 702-876-7163
E-mail: debra.gallo@swgas.com

Respectfully submitted,



Justin Lee Brown
Vice President/Pricing

c: Eric Witkoski, BCP
Michael Saunders, BCP
Anne-Marie Cuneo, PUCN



SOUTHWEST GAS CORPORATION

Advice Letter No. 488

March 1, 2014

PUBLIC UTILITIES COMMISSION OF NEVADA

Southwest Gas Corporation tenders herewith for filing the following tariff sheets applicable to its Nevada Gas Tariff No. 7:

<u>Proposed P.U.C.N Sheet No.</u>	<u>Supersedes P.U.C.N Sheet No.</u>
26th Revised Sheet No. 10	25th Revised Sheet No. 10
26th Revised Sheet No. 11	25th Revised Sheet No. 11
25th Revised Sheet No. 12	24th Revised Sheet No. 12
25th Revised Sheet No. 13	24th Revised Sheet No. 13

The purpose of this filing is to adjust rates to reflect the change in the quarterly Gas Cost Rate, effective April 1, 2014. The quarterly Gas Cost Rate includes two components, the Base Tariff Energy Rate (BTER) and the Deferred Energy Account Adjustment (DEAA) rate.

In Southern Nevada, the BTER rate will increase by \$0.01366 per therm, and the DEAA rate will increase by \$0.02500 per therm. As such, the overall change in the Southern Nevada Gas Cost rate will be an increase of \$0.03866 per therm. This results in an increase in annual revenues of \$15,214,467. Calculations of Southern Nevada's rate and annualized revenue change are attached in Schedule I, Sheets 1 and 2.

In Northern Nevada, the BTER will increase by \$0.00265 per therm, and the DEAA rate will increase by \$0.02500 per therm. As such, the overall change in the Northern Nevada Gas Cost rate will be an increase of \$0.02765 per therm. This results in an increase in annual revenues of \$2,711,342. Calculations of Northern Nevada's rate and annualized revenue change are attached in Schedule II, Sheets 1 and 2.

Customers are being notified of the rate changes by means of a bill insert included with each bill beginning approximately March 3, 2014. Copies of the bill inserts are attached.

This filing is made in accordance with the Nevada Administrative Code, NAC Chapter 703, of the Commission's Rules of Practice and Procedure.

Respectfully submitted,
SOUTHWEST GAS CORPORATION

By

Justin Lee Brown

5241 Spring Mountain Road / Las Vegas, Nevada 89150-0002
P.O. Box 98510 / Las Vegas, Nevada 89193-8510 / (702) 876-7011
www.swgas.com

STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost		Renewable Energy Program Rate	Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment		
<u>SG-RS</u>	<u>Single-Family Residential Gas Service</u>					
	Basic Service Charge per Month	\$ 10.80				\$ 10.80
	Commodity Charge per Therm:					
	All Usage	\$.33409	\$.44905	\$.02500	\$.00139	\$.80953
<u>SG-RM</u>	<u>Multi-Family Residential Gas Service</u>					
	Basic Service Charge per Month	\$ 9.00				\$ 9.00
	Commodity Charge per Therm:					
	All Usage	\$.28617	\$.44905	\$.02500	\$.00139	\$.76161
<u>SG-RAC</u>	<u>Air Conditioning Residential Gas Service</u>					
	Basic Service Charge per Month	\$ 10.80				\$ 10.80
	Commodity Charge per Therm:					
	All Usage	\$.11277	\$.44905	\$.02500	\$.00139	\$.58821
<u>SG-G1</u>	<u>General Gas Service - 1</u>					
	Basic Service Charge per Month	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.35671	\$.44905	\$.02500	\$.00139	\$.83215
<u>SG-G2</u>	<u>General Gas Service - 2</u>					
	Basic Service Charge per Month	\$ 160.00				\$ 160.00
	Commodity Charge per Therm:					
	All Usage	\$.10311	\$.44905	\$.02500	\$.00139	\$.57855
<u>SG-G3</u>	<u>General Gas Service - 3</u>					
	Basic Service Charge per Month	\$ 350.00				\$ 350.00
	Commodity Charge per Therm:					
	All Usage	\$.07916	\$.44905	\$.02500	\$.00139	\$.55460
<u>SG-G4</u>	<u>General Gas Service - 4</u>					
	Basic Service Charge per Month	\$1000.00				\$ 1,000.00
	Commodity Charge per Therm:					
	All Usage	\$.01843	\$.44905	\$.02500	\$.00139	\$.49387
	Demand Charge ^{5/}	\$.039500				\$.039500
<u>SG-AC</u>	<u>Air Conditioning Gas Service</u>					
	Basic Service Charge per Month	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.05782	\$.44905	\$.02500	\$.00139	\$.53326

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STATEMENT OF RATES
EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA SCHEDULES ^{1/2/}

Schedule Number	Description	Delivery Charge ^{3/}	Gas Cost			Currently Effective Tariff Rate
			Base Tariff Energy Rate ^{4/}	Deferred Energy Account Adjustment	Renewable Energy Program Rate	
SG-WP	<u>Water Pumping Gas Service</u>					
	Basic Service Charge per Month	\$ 250.00				\$ 250.00
	Commodity Charge per Therm:					
	All Usage	\$.11162	\$.44905	\$.02500	\$.00139	\$.58706
SG-EG	<u>Small Electric Generation Gas Service</u>					
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule				
	Commodity Charge per Therm:					
	All Usage	\$.05782	\$.44905	\$.02500	\$.00139	\$.53326
SG-CNG	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>					
	Basic Service Charge per Month	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.09545	\$.44905	\$.02500	\$.00139	\$.57089
SG-L	<u>Street and Outdoor Lighting Gas Service</u>					
	Commodity Charge per Therm:					
	All Usage	\$.31365	\$.44905	\$.02500	\$.00139	\$.78909
SG-OS	<u>Optional Gas Service</u>	As specified on Sheet Nos. 48 through 51.				
SG-AS	<u>Alternative Sales Service</u>	As specified on Sheet Nos. 52 through 53.				

1/ The charges shown above are subject to adjustments for taxes and assessments.

2/ Customers taking transportation service will pay the Basic Service Charge, the Delivery Charge per therm, and Demand Charge, if applicable, of the Currently Effective Tariff Rate for each meter included in the transportation service agreement, plus an amount for distribution system shrinkage for all volumes of gas not delivered through a direct connection to one of the Company's upstream interstate pipelines. The high pressure shrinkage rate is \$(.00006) per therm, and the low pressure shrinkage rate is \$(.00180) per therm. In addition, the customer will also pay a Transportation Service Charge of \$500.00 per month per individually qualifying premise. For purposes of calculating Payment for Excess Imbalances, the Imbalance Commodity Charge is \$.33464 per therm and the Imbalance Reservation Charge is \$.06904 per therm. For customers converting from sales service, an additional amount equal to the currently effective Deferred Energy Accounting Adjustment will be assessed for a period of twelve (12) months.

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	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.31861	\$.65443	\$.02500	\$.00103		\$.99907
NG-RM	<u>Multi-Family Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.33890	\$.65443	\$.02500	\$.00103		\$ 1.01936
NG-RAC	<u>Air Conditioning Residential Gas Service</u>						
	Basic Service Charge per Month	\$ 10.80					\$ 10.80
	Commodity Charge per Therm:						
	All Usage	\$.26981	\$.65443	\$.02500	\$.00103		\$ 0.95027
NG-G1	<u>General Gas Service - 1</u>						
	Basic Service Charge per Month	\$ 28.80					\$ 28.80
	Commodity Charge per Therm:						
	All Usage	\$.25605	\$.65443	\$.02500	\$.00103		\$.93651
NG-G2	<u>General Gas Service - 2</u>						
	Basic Service Charge per Month	\$ 160.00					\$ 160.00
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NG-G4	<u>General Gas Service - 4</u>						
	Basic Service Charge per Month	\$1000.00					\$1000.00
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	Basic Service Charge per Month	\$ 28.80					\$ 28.80
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	Basic Service Charge per Month	\$ 36.00				\$ 36.00
	Commodity Charge per Therm:					
	All Usage	\$.12915	\$.65443	\$.02500	\$.00103	\$.80961
NG-EG	<u>Small Electric Generation Gas Service</u>					
	Basic Service Charge per Month	Otherwise Applicable Rate Schedule				
	Commodity Charge per Therm:					
	All Usage	\$.13098	\$.65443	\$.02500	\$.00103	\$.81144
NG-CNG	<u>Gas Service for Compression on Customer's Premises ^{6/}</u>					
	Basic Service Charge	\$ 25.80				\$ 25.80
	Commodity Charge per Therm:					
	All Usage	\$.10489	\$.65443	\$.02500	\$.00103	\$.78535
NG-L	<u>Street and Outdoor Lighting Gas Service</u>					
	Commodity Charge per Therm:					
	All Usage	\$.85316	\$.65443	\$.02500	\$.00103	\$ 1.53362
NG-OS	<u>Optional Gas Service</u>	As specified on Sheet Nos. 48 through 51.				
NG-AS	<u>Alternative Sales Service</u>	As specified on Sheet Nos. 52 through 53.				

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Justin Lee Brown
Vice President



Quarterly Gas Cost Rate Adjustment—Southern Nevada Division

On March 1, 2014, Southwest Gas Corporation filed a Quarterly Gas Cost Rate Adjustment with the Public Utilities Commission of Nevada. On April 1, 2014, rates for Southern Nevada customers will increase by \$0.03866 per therm.

The transactions and recorded cost of natural gas which are the basis for the quarterly rate adjustment will be reviewed for reasonableness and prudence in the next annual rate adjustment proceeding. The result of this filing is an increase in annual revenues of \$15,214,467 or 4.2%.

Monthly bills that contain usage prior to and after the effective date of the rate adjustment will be billed the applicable rate, based on when usage occurred.

The table on the back of this notice shows the change in an average monthly bill for each rate schedule. The change to individual customer bills will vary depending on the amount of gas consumed.

SOUTHERN NEVADA DIVISION RATE SCHEDULE			Avg. Monthly Change (\$)	Percentage Change
Single-Family Residential Gas Service	SG-RS		1.69	3.8%
Multi-Family Residential Gas Service	SG-RM		0.92	3.5%
Air Conditioning Residential Gas Service	SG-RAC		15.22	6.7%
General Gas Service-1	SG-G1		4.74	3.9%
General Gas Service-2	SG-G2		51.86	5.9%
General Gas Service-3	SG-G3		274.48	6.8%
General Gas Service-4	SG-G4		1,631.72	7.2%
Air Conditioning Gas Service	SG-AC		28.69	7.4%
Water Pumping Gas Service	SG-WP		1,132.21	6.9%
Small Electric Generation Gas Service	SG-EG		0.00	0.0%
Gas Service for Compression on Customer Premises	SG-CMG		310.70	7.2%
Street and Outdoor Lighting Gas Service	SG-L		2.18	5.2%

For additional information, please call customer assistance at the number listed on your bill. Customers may send written comments or protests to:

Public Utilities Commission of Nevada Public Utilities Commission of Nevada
 1150 East William Street or 9075 West Diablo Drive, Suite 250
 Carson City, NV 89701-3109 Las Vegas, NV 89148



Quarterly Gas Cost Rate Adjustment—Northern Nevada Division

On March 1, 2014, Southwest Gas Corporation filed a Quarterly Gas Cost Rate Adjustment with the Public Utilities Commission of Nevada. On April 1, 2014, rates for Northern Nevada customers will increase by \$ 0.02765 per therm.

The transactions and recorded cost of natural gas which are the basis for the quarterly rate adjustment will be reviewed for reasonableness and prudence in the next annual rate adjustment proceeding. The result of this filing is an increase in annual revenues of \$2,711,342 or 2.6%.

Monthly bills that contain usage prior to and after the effective date of the rate adjustment will be billed the applicable rate, based on when usage occurred.

The table on the back of this notice shows the change in an average monthly bill for each rate schedule. The change to individual customer bills will vary depending on the amount of gas consumed.

NORTHERN NEVADA DIVISION RATE SCHEDULE		
	Avg. Monthly Change (\$)	Percentage Change
Single Family Residential Gas Service	1.82	2.4%
Multi-Family Residential Gas Service	1.04	2.2%
Air Conditioning Residential Gas Service	2.69	2.7%
General Gas Service-1	3.61	2.4%
General Gas Service-2	38.90	3.3%
General Gas Service-3	196.67	3.9%
General Gas Service-4	933.64	3.7%
Air Conditioning Gas Service	6.95	3.5%
Water Pumping Gas Service	2.64	2.4%
Small Electric Generation Gas Service	47.44	3.3%
Gas Service for Compression on Customer's Premises	1.53	2.2%
Street and Outdoor Lighting Gas Service	0.73	1.8%

For additional information, please call the customer assistance number listed on your bill. Customers may send written comments or protest to:

Public Utilities Commission of Nevada Public Utilities Commission of Nevada
 1150 East William Street or 9075 West Diablo Drive, Suite 250
 Carson City, NV 89701-3109 Las Vegas, NV 89148

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
PROPOSED ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE**

Line No.	Description (a)	Commodity Tariff Rates				Annual Sales in Therms [1]	Currently Effective Rates [2]	Calculated Rates (f)	Increase/Decrease (g)	Present (h)	Calculated (i)	Change (j)	Percent Change (k)
		Annual No. of Bills (b)	Basic Service Charge (c)	Annual Sales in Therms [1]	Currently Effective Rates [2]								
1	SG-RS Single-Family Residential	5,488,881	\$ 10.80	240,442,671	\$ 0.77087	\$ 0.80953	\$ 0.03866	\$ 59,387,915	\$ 59,387,915	\$ 59,387,915			
2	All Usage							185,350,042	185,350,042	194,645,555	\$ 9,295,514	3.8%	
3	Total							\$ 244,737,957	\$ 254,033,470	\$ 254,033,470	\$ 9,295,514	3.8%	
4	SG-RM Multi-Family Residential	1,332,481	\$ 9.00	31,861,713	\$ 0.72295	\$ 0.76161	\$ 0.03866	\$ 11,992,329	\$ 11,992,329	\$ 11,992,329			
5	All Usage							23,034,425	23,034,425	24,266,199	\$ 1,231,774	3.5%	
6	Total							\$ 35,026,754	\$ 36,258,528	\$ 36,258,528	\$ 1,231,774	3.5%	
7	SG-RAC Air Conditioning Residential	325	\$ 10.80	127,962	\$ 0.54955	\$ 0.58821	\$ 0.03866	\$ 70,322	\$ 70,322	\$ 75,269	\$ 4,947	6.7%	
8	All Usage							\$ 73,832	\$ 73,832	\$ 78,779	\$ 4,947	6.7%	
9	Total							\$ 73,832	\$ 73,832	\$ 78,779	\$ 4,947	6.7%	
10	SG-G1 General Gas Service - 1	206,484	\$ 25.80	25,307,060	\$ 0.79349	\$ 0.83215	\$ 0.03866	\$ 5,327,287	\$ 5,327,287	\$ 5,327,287			
11	All Usage							20,080,899	20,080,899	21,059,270	\$ 978,371	3.9%	
12	Total							\$ 25,408,186	\$ 26,386,557	\$ 26,386,557	\$ 978,371	3.9%	
13	SG-G2 General Gas Service - 2	36,391	\$ 160.00	48,812,191	\$ 0.53989	\$ 0.57855	\$ 0.03866	\$ 5,822,560	\$ 5,822,560	\$ 5,822,560			
14	All Usage							26,353,214	26,353,214	28,240,293	\$ 1,887,079	5.9%	
15	Total							\$ 32,175,774	\$ 34,062,853	\$ 34,062,853	\$ 1,887,079	5.9%	
16	SG-G3 General Gas Service - 3	2,493	\$ 350.00	17,699,869	\$ 0.51594	\$ 0.55460	\$ 0.03866	\$ 872,550	\$ 872,550	\$ 872,550			
17	All Usage							9,132,070	9,132,070	9,816,347	\$ 684,277	6.8%	
18	Total							\$ 10,004,620	\$ 10,688,897	\$ 10,688,897	\$ 684,277	6.8%	
19	SG-G4 General Gas Service - 4	647	\$ 1,000.00	27,307,884	\$ 0.45521	\$ 0.49387	\$ 0.03866	\$ 647,000	\$ 647,000	\$ 647,000			
20	All Usage							12,430,822	12,430,822	13,486,545	\$ 1,055,723	7.2%	
21	Demand							1,554,082	1,554,082	1,554,082			
22	Total							\$ 14,631,903	\$ 15,687,626	\$ 15,687,626	\$ 1,055,723	7.2%	
23	SG-AC Air-Conditioning Gas Service	24	\$ 25.80	6,307	\$ 0.49460	\$ 0.53326	\$ 0.03866	\$ 619	\$ 619	\$ 619			
24	General Gas Service - 1 (Seasonal)							3,119	3,119	3,363	\$ 244	7.8%	
25	Summer							1,863	1,863	1,954	\$ 91	4.9%	
26	Winter							0	0	0			
27	General Gas Service - 2 (Seasonal)	12	\$ 0.00	16,897	\$ 0.49460	\$ 0.53326	\$ 0.03866	8,357	8,357	9,010	\$ 653	7.8%	
28	Summer							3,512	3,512	3,763	\$ 251	7.2%	
29	Winter							0	0	0			
30	Air Conditioning Gas Service (2nd Meter Cooling)	36	\$ 0.00	21,392	\$ 0.49460	\$ 0.53326	\$ 0.03866	10,580	10,580	11,407	\$ 827	7.8%	
31	All Usage							28,051	28,051	30,118	\$ 2,066	7.4%	
32	Total							\$ 28,051	\$ 30,118	\$ 30,118	\$ 2,066	7.4%	
33	SG-WP Water Pumping Gas Service	24	\$ 250.00	702,860	\$ 0.54840	\$ 0.58706	\$ 0.03866	\$ 6,000	\$ 6,000	\$ 6,000			
34	All Usage							385,448	385,448	412,621	\$ 27,173	6.9%	
35	Total							\$ 391,448	\$ 418,621	\$ 418,621	\$ 27,173	6.9%	
36	SG-EG Small Electric Generation Gas Service	0	\$ 0.00	0	\$ 0.49460	\$ 0.53326	\$ 0.03866	0	0	0			
37	All Usage							0	0	0			
38	Total							0	0	0			
39	SG-CNG Gas Service for Compression on Customer's Premises	72	\$ 25.80	715,250	\$ 0.53223	\$ 0.57089	\$ 0.03866	\$ 1,858	\$ 1,858	\$ 1,858			
40	Residential Basic Service Charge	17	\$ 10.80	514,518	\$ 0.75043	\$ 0.78909	\$ 0.03866	184	184	184			
41	All Usage							380,678	380,678	408,329	\$ 27,652	7.2%	
42	Total							\$ 382,719	\$ 410,370	\$ 410,370	\$ 27,652	7.2%	
43	SG-L Street and Outdoor Lighting Gas Service	9,137	\$ 0.00	514,518	\$ 0.75043	\$ 0.78909	\$ 0.03866	0	0	0			
44	All Usage							386,110	386,110	406,001	\$ 19,891	5.2%	
45	Total							\$ 386,110	\$ 406,001	\$ 406,001	\$ 19,891	5.2%	
46	Total Sales							\$ 363,247,355	\$ 378,461,821	\$ 378,461,821	\$ 15,214,467	4.2%	
47	Total Sales							\$ 393,545,427	\$ 409,149,448	\$ 409,149,448	\$ 15,604,021	3.9%	

[1] Number of Bills and Sales for the twelve-months ending December 2013.
[2] Rates approved in Advice No. 487 effective January 1, 2014.

**SOUTHWEST GAS CORPORATION
SOUTHERN NEVADA
QUARTERLY DEFERRED ENERGY ACCOUNT ADJUSTMENT (DEAA) CALCULATION**

Line No.	Description	Rate	Amount	Line No.
Step 1:				
Purchased Cost Dead Band Calculation				
1	Twelve-months Purchased Costs [1]		\$ 176,796,867	1
2	5% of Purchased Costs (Ln. 1 * 0.05)		\$ 8,839,843	2
Step 2:				
Compare Account Balance (Ln. 3) to Purchased Costs (Ln. 2). If absolute value of the Account Balance is greater than Purchased Costs, then proceed to Step 3. Otherwise, proceed to Step 4 and DEAA rate is zero (0).				
3	Account Balance [2]		\$ 16,174,357	3
Step 3:				
If applicable, Calculate New DEAA Rate				
4	Total Sales Volumes in Therms [1]		393,545,427	4
5	Calculated DEAA Rate per Therm (Ln. 3 / Ln. 4)	\$ 0.04110		5
Step 4:				
Calculated Rate Band is (+/-) 2.5 cents per therm from current DEAA Rate, unless it is within the Purchased Costs dead band, then it is zero. If Account Balance exceeds dead band and calculated rate is within the (+/-) 2.5 cent band then request new rate; if not, request new rate at applicable maximum or minimum DEAA rate band limit.				
6	Current DEAA Rate	\$ 0.00000		6
7	Maximum DEAA Rate Limit	0.02500		7
8	Minimum DEAA Rate Limit	<u>(0.02500)</u>		8
9	Requested DEAA Rate	<u>\$ 0.02500</u>		9
10	Increase / (Decrease)	<u>\$ 0.02500</u>		10
11	Annualized Increase / (Decrease)		<u>\$ 9,838,636</u>	11

[1] Purchases and Sales for the twelve-months ending December 2013.

[2] Account No. 191 balance at January 2014.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
PROPOSED ANNUALIZED CHANGE IN RATES AND REVENUE BY RATE SCHEDULE**

Line No.	Description (a)	Commodity Tariff Rates					Total Revenue			Line No.	
		Annual No. of Bills (b)	Basic Service Charge (c)	Annual Sales in Therms [1] (d)	Currently Effective Rates [2] (e)	Proposed Rates (f)	Increase/ (Decrease) (g)	Present (h)	Proposed (i)		Change (j)
1	NG-RS Single-Family Residential	822,046	\$ 10.80	54,197,157	\$ 0.97142	\$ 0.99907	\$ 0.02765	\$ 8,878,097	\$ 8,878,097		1
2	All Usage							52,648,202	54,146,754		2
3	Total							\$ 61,526,299	\$ 63,024,850	\$ 1,498,551	2.4%
4	NG-RM Multi-Family Residential	176,861	\$ 10.80	6,675,483	\$ 0.99171	\$ 1.01936	\$ 0.02765	\$ 1,910,099	\$ 1,910,099		4
5	All Usage							6,620,143	6,804,720		5
6	Total							\$ 8,530,242	\$ 8,714,819	\$ 184,577	2.2%
7	NG-RAC Air Conditioning Residential	36	\$ 10.80	3,524	\$ 0.92262	\$ 0.95027	\$ 0.02765	\$ 389	\$ 389		7
8	All Usage							3,251	3,349		8
9	Total							\$ 3,640	\$ 3,738	\$ 97	2.7%
10	NG-G1 General Gas Service - 1	88,327	\$ 28.80	11,516,490	\$ 0.90886	\$ 0.93651	\$ 0.02765	\$ 2,543,818	\$ 2,543,818		10
11	All Usage							10,466,877	10,785,308		11
12	Total							\$ 13,010,695	\$ 13,329,126	\$ 318,431	2.4%
13	NG-G2 General Gas Service - 2	9,479	\$ 160.00	13,336,520	\$ 0.73156	\$ 0.75921	\$ 0.02765	\$ 1,516,640	\$ 1,516,640		13
14	All Usage							9,756,465	10,125,219		14
15	Total							\$ 11,273,105	\$ 11,641,859	\$ 368,755	3.3%
16	NG-G3 General Gas Service - 3	822	\$ 350.00	5,846,623	\$ 0.66652	\$ 0.69417	\$ 0.02765	\$ 287,700	\$ 287,700		16
17	All Usage							3,896,891	4,058,550		17
18	Total							\$ 4,184,591	\$ 4,346,250	\$ 161,659	3.9%
19	NG-G4 General Gas Service - 4	188	\$ 1,000.00	6,348,065	\$ 0.66507	\$ 0.69272	\$ 0.02765	\$ 188,000	\$ 188,000		19
20	All Usage							4,221,908	4,397,432		20
21	Demand							294,944	294,944		21
22	Total							\$ 4,704,852	\$ 4,880,376	\$ 175,524	3.7%
23	NG-AC Air-Conditioning Gas Service	47	\$ 0.00	11,010	\$ 0.73167	\$ 0.75932	\$ 0.02765	\$ 0	\$ 0		23
24	All Usage							8,056	8,360		24
25	General Gas Service - 1 (Seasonal)	12	\$ 28.80	1,092	\$ 0.73167	\$ 0.75932	\$ 0.02765	346	346		25
26	Summer							799	829		26
27	Winter							2,472	2,547		27
28	Total							\$ 11,672	\$ 12,082	\$ 410	3.5%
29	NG-WP Water Pumping Gas Service	96	\$ 36.00	9,160	\$ 0.78196	\$ 0.80961	\$ 0.02765	\$ 3,456	\$ 3,456		29
30	All Usage							7,163	7,416		30
31	Total							\$ 10,619	\$ 10,872	\$ 253	2.4%
32	NG-EG Small Electric Generation Gas Service	36	\$ 28.80	82,367	\$ 0.78379	\$ 0.81144	\$ 0.02765	\$ 1,037	\$ 1,037		32
33	General Gas Service - 1 (NG-EG)							4,200	4,200		33
34	General Gas Service - 3 (NG-EG)	12	\$ 350.00					64,558	66,836		34
35	All Usage							69,795	72,073		35
36	Total							\$ 69,795	\$ 72,073	\$ 2,277	3.3%
37	NG-CNG Gas Service for Compression	19	\$ 25.80	1,060	\$ 0.75770	\$ 0.78535	\$ 0.02765	\$ 490	\$ 490		37
38	on Customer's Premises							803	832		38
39	Residential Basic Service Charge							1,293	1,323		39
40	All Usage									29	40
41	Total							\$ 1,293	\$ 1,323	\$ 29	2.2%
42	NG-L Street and Outdoor Lighting Gas Service	1,069	\$ 0.00	28,189	\$ 1.50597	\$ 1.53362	\$ 0.02765	\$ 0	\$ 0		42
43	All Usage							42,452	43,231		43
44	Total							\$ 42,452	\$ 43,231	\$ 779	1.8%
45	Total Sales							\$ 103,369,255	\$ 106,080,599	\$ 2,711,342	2.6%

[1] Number of Bills and Sales for the twelve-months ending December 2013.

[2] Rates approved in Advice No.487 effective January 1, 2014.

**SOUTHWEST GAS CORPORATION
NORTHERN NEVADA
QUARTERLY DEFERRED ENERGY ACCOUNT ADJUSTMENT CALCULATION**

Line No.	Description	Rate	Amount	Line No.
<u>Step 1:</u>				
<u>Purchased Cost Dead Band Calculation</u>				
1	Twelve-months Purchased Costs [1]		\$ 64,190,834	1
2	5% of Purchased Costs (Ln. 1 * 0.05)		\$ 3,209,542	2
<u>Step 2:</u>				
Compare Account Balance (Ln. 3) to Purchased Costs (Ln. 2). If absolute value of the Account Balance is greater than Purchased Costs, then proceed to Step 3. Otherwise, proceed to Step 4 and DEAA rate is zero (0).				
3	Account Balance [2]		\$ 5,758,428	3
<u>Step 3:</u>				
If applicable, Calculate New DEAA Rate				
4	Total Sales Volumes in Therms [1]		98,059,460	4
5	Calculated DEAA Rate per Therm (Ln. 3 / Ln. 4)	\$ 0.05872		5
<u>Step 4:</u>				
Calculated Rate Band is (+/-) 2.5 cents per therm from current DEAA Rate, unless it is within the Purchased Costs dead band, then it is zero. If Account Balance exceeds dead band and calculated rate is within the (+/-) 2.5 cent band then request new rate; if not, request new rate at applicable maximum or minimum DEAA rate band limit.				
6	Current DEAA Rate	\$ 0.00000		6
7	Maximum DEAA Rate Limit	0.02500		7
8	Minimum DEAA Rate Limit	<u>(0.02500)</u>		8
9	Requested DEAA Rate	<u>\$ 0.02500</u>		9
10	Increase / (Decrease)	<u>\$ 0.02500</u>		10
11	Annualized Increase / (Decrease)		<u>\$ 2,451,487</u>	11

[1] Purchases and Sales for the twelve-months ending December 2013.

[2] Account No. 191 balance at January 2014.