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STATE OF NEVADA
PUBLIC UTILITIES COMMISSION

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Commissioner

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Executive Director

STATE

MAR 2 - 2011

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February 25, 2011

Southwest Gas Corporation
P O Box 98510
Las Vegas, Nevada 89193-8510

RE: Docket No.: 11-01011
Application of Southwest Gas Corporation filed under Advice Letter No. 466 to revise Gas Tariff No. 7 to remove the tax liability factors used to calculate the federal income tax liability associated with customer provided contributions and advances.

To Whom It May Concern:

With reference to the above-captioned docket(s), enclosed are copies of the tariff sheets which were (tariff sheet which was) accepted for filing by the Public Utilities Commission of Nevada effective January 1, 2011.

Sincerely,

Mary L. Thompson
Administrative Assistant III

Enclosure(s)

cc: PUC Master File



SOUTHWEST GAS CORPORATION

January 7, 2011

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. 466. In addition, as required pursuant to Nevada Administrative Code Section 703.162, a copy of the Draft Notice Application has also been included.

Respectfully,

Debra S. Gallo by cmb

Debra S. Gallo, Director
Government & State Regulatory Affairs

Enclosures



SOUTHWEST GAS CORPORATION

Donald L. Soderberg, Vice President/Pricing

Advice Letter No. 466

January 7, 2011

PUBLIC UTILITIES COMMISSION OF NEVADA

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

Proposed P.U.C.N. Sheet No.

Supersedes P.U.C.N. Sheet No.

1st Revised Sheet No. 2
3rd Revised Sheet No. 14
1st Revised Sheet No. 183
1st Revised Sheet No. 185
1st Revised Sheet No. 192
1st Revised Sheet No. 199
1st Revised Sheet No. 200

Original Sheet No. 2
2nd Revised Sheet No. 14
Original Sheet No. 183
Original Sheet No. 185
Original Sheet No. 192
Original Sheet No. 199
Original Sheet No. 200

The purpose of this filing is to remove the Tax Liability Factors (TLF) (currently set forth on Sheet No. 14) from Southwest's Nevada Gas Tariff No. 7. Nevada Administrative Code (NAC) 704.6532 provides utilities the option of not grossing-up contributions in aid of construction and advances for income taxes if such amounts are less than one percent of total operating revenues. Based on its most recent financial results, Southwest's annual contributions and advances received pursuant to Rules Nos. 9 and 10 of its Nevada Gas Tariff are less than the one percent threshold. Effective January 1, 2011, Southwest suspended the gross-up of cash and non-cash contributions and advances.

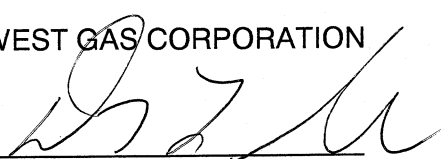
Southwest respectfully requests that the changes proposed herein be made effective January 1, 2011.

This filing will not increase or decrease any rate or charge, conflict with any schedule or rule, or cause the withdrawal of service and is made in accordance with NAC Chapter 703, of the Commission's Rules of Practice and Procedure.

Respectfully Submitted,

SOUTHWEST GAS CORPORATION

By


Donald L. Soderberg



SOUTHWEST GAS CORPORATION

February 11, 2011

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

Re: Docket No. 11-01011 (Advice Letter No. 466)

Pursuant to discussions between Southwest Gas Corporation (Southwest Gas) and the Public Utilities Commission of Nevada Staff, Southwest Gas herewith submits for filing amended tariff sheets to its Advice Letter No. 466. These tariff sheets replace Sheet Nos. 183, 185, 192, 199 and 200, filed with the PUCN on January 7, 2011. In addition, Southwest is also submitting changes to Tariff Sheet Nos. 194 and 202 to include a footnote for Rule No. 9 and Rule No. 10.

Respectfully,

Debra S. Gallo by ems

Debra S. Gallo, Director
Government & State Regulatory Affairs

TABLE OF CONTENTS

The following listed sheets contain all of the effective rules and regulations affecting rates and service and information relating thereto in effect on and after the date indicated thereon:

<u>Title of Sheet</u>	<u>P.U.C.N. Sheet No.</u>
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STATEMENT OF RATES

Statement of Rates – Effective Rates Applicable to Southern Nevada Schedules	10 – 11
Statement of Rates – Effective Rates Applicable to Northern Nevada Schedules	12 – 13
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Statement of Rates – Other Service Charges	15

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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 7

Canceling 3rd Revised P.U.C.N. Sheet No. 14
2nd Revised P.U.C.N. Sheet No. 14

HELD FOR FUTURE USE

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Senior Vice President

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Public Utilities Commission
of Nevada

RULE NO. 9

MAIN EXTENSIONS
(Continued)

B. MAIN EXTENSIONS TO APPLICANTS FOR SERVICE (Continued)

3. Main Extensions Beyond the Allowable Investment. The Company will install that portion of each main in excess of the allowable investment upon receipt of a nonrefundable cash or non-cash contribution in aid of construction, or a refundable advance for construction equal to the estimated cost of such excess main. Any contribution in aid of construction or advance for construction may be adjusted to recover the cost of Federal Income Tax in accordance with Nevada Administrative Code (NAC) 704.6532 by the Tax Liability Factor in effect at the time the contribution or advance is taken.¹
4. Multiple Applicants. In cases where more than one applicant is to be served from the same extension, the total allowable investment therein will be considered to be the sum of the individual allowable investments. The amount to be advanced by the members of the group shall be apportioned among them in such manner as they shall mutually agree upon and as shall be acceptable to the Company. In the absence of such an agreement, the Company will extend its mains only on the basis of individual contracts with each applicant.
5. Method of Refund. The amount advanced by the applicant in accordance with this rule will be subject to refund, without interest, in the following manner:
 - a. A refund will be made for each additional customer connected to an extension by a service line for which all advance payments have not previously been refunded equal to the connecting customer's allowable investment.

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RULE NO. 9

MAIN EXTENSIONS
(Continued)

C. MAIN EXTENSIONS TO SERVE INDIVIDUALLY METERED SUBDIVISIONS, TRACTS, HOUSING PROJECTS, MULTI-FAMILY DWELLINGS, AND MOBILE HOME PARKS OR ESTATES

1. Contributions and Advances

Gas distribution main extensions to and within individually metered subdivisions, housing projects, multi-family dwellings, and mobile home parks or estates will be constructed, owned, operated and maintained by the Company in advance of applications for service by bona fide customers only when the entire estimated cost of such extensions as determined by the Company, less any cash or non-cash contributions in aid of construction, is advanced to the Company, and a main extension contract is executed. This advance may include the cost of any gas facilities installed at the Company's expense in conjunction with a previous main extension in anticipation of the current extension. Any contribution in aid of construction or advance for construction may be adjusted to recover the cost of Federal Income Tax in accordance with Nevada Administrative Code (NAC) 704.6532 by the Tax Liability Factor in effect at the time the contribution or advance is taken.¹

- a. When a subdivider/builder/developer is building a project in consecutive phases such that each phase is constructed separately and requires separate advances, unused allowances from one phase may be applied to an outstanding advance in any other phase so long as such outstanding advance is still eligible for refund.
- b. See Rule No. 10B of this Nevada Gas tariff for rules governing requests to serve MMP through individual residential meters if the MMP is currently or was formerly served under a MMP schedule.

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RULE NO. 9

MAIN EXTENSIONS
(Continued)

E. GENERAL CONDITIONS (Continued)

3. Service Extensions (Continued)

b. Subject to Company approval, an applicant who would be entitled to a free service extension pursuant to Rule No. 10, but who does not require all of the free service extension for which they are eligible, may apply the amount of the unused portion of such free service extension toward the cost of the main extension; and provided further, that in no event will the total investment borne by the Company exceed the allowable investment as provided in this rule and Rule No. 10 combined.

4. Relocation of Main

- a. When, in the judgment of the Company, the relocation of a main is necessary and is due either to maintenance of adequate service or the operating convenience of the Company, the Company normally shall perform such work at its own expense.
- b. If relocation of service line is due solely to meet the convenience or the requirements of the applicant or the customer, such relocation, including metering and regulating facilities, shall be performed by the Company at the expense of the applicant or the customer.
- c. Relocation of facilities will be mandatory and at the customer's expense when actions of the customer restrict the Company's access to or the safety of the facility.
- d. The cost of relocations performed at the customer's expense may be adjusted to recover the cost of Federal Income Tax in accordance with NAC 704.6532 by the Tax Liability Factor in effect at the time the work is performed.¹

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RULE NO. 9

MAIN EXTENSIONS
(Continued)

E. GENERAL CONDITIONS (Continued)

10. Other Types of Connections. Where an applicant or customer requests a type of service connection other than standard, such as stub services, curb meters and vaults, etc., the Company will consider each such request and will grant such reasonable allowance as it may determine. The Company shall install only those facilities that it determines are necessary to provide standard natural gas service in accordance with this tariff. Where the applicant requests the Company to install special facilities which are in addition to, or in substitution for or which result in higher costs than the standard facilities which the Company would normally install, the extra cost thereof shall be borne by the applicant.
11. Exceptional Cases. In unusual circumstances, when the application of this rule appears impractical or unjust to either party, the Company or the applicant may refer the matter to the Commission for special ruling or for the approval of special conditions which may be mutually agreed upon prior to commencing construction.

¹ If the amount of annual advances and contributions collected from customers is less than one percent of the Company's annual operating revenues, a gas utility may elect to not adjust advances and contributions for Federal Income Taxes. At this time advances and contributions are not being adjusted for Federal Income Taxes.

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RULE NO. 10

SERVICE EXTENSIONS
(Continued)

D. GENERAL CONDITIONS (Continued)

3. Service Line Extensions Beyond the Allowable Investment. The Company will install that portion of each service line in excess of the allowable investment upon receipt of a nonrefundable cash or non-cash contribution in aid of construction equal to the estimated cost of such excess service line. Any contribution in aid of construction may be adjusted to recover the cost of Federal Income Tax in accordance with Nevada Administrative Code (NAC) 704.6532 by the Tax Liability Factor in effect at the time the contribution or advance is taken.¹
4. One Service for a Single Premise
 - a. The Company will not install more than one (1) service line to supply a single premise, except at the option of, and as determined by the Company for its operating convenience, consistent with its engineering design, and the applicant makes a nonrefundable contribution for the additional service based on the Company's estimated cost.
 - b. When a service extension is made to a meter location upon private property, which is subsequently subdivided into separate premises, with ownership of portions thereof divested to other than the applicant or the customer, the Company shall have the right, upon written notice, to discontinue service without obligation or liability. Gas service, as required by said applicant or customer, will be reestablished in accordance with the applicable provisions of the Company's rules.
5. Branch Services. The Company, at its option, may install a branch service for units on adjoining premises.

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RULE NO. 10

SERVICE EXTENSIONS
(Continued)

D. GENERAL CONDITIONS (Continued)

6. Relocation of Services

- a. When, in the judgment of the Company, the relocation of a service including metering facilities, is necessary and is due either to maintenance of adequate service or the operating convenience of the Company, the Company normally shall perform such work at its own expense.
- b. If relocation of service line is due solely to meet the convenience of the requirements of the applicant or the customer, such relocation, including metering and regulating facilities, shall be performed by the Company at the expense of the applicant or the customer.
- c. Relocation of facilities will be mandatory and at the customer's expense when actions of the customer restrict the Company's access to or the safety of the facility.
- d. The cost of relocations performed at the customer's expense may be adjusted to recover the cost of Federal Income Tax in accordance with NAC 704.6532 by the Tax Liability Factor in effect at the time the work is performed.¹

7. Seasonal, Intermittent or Standby Service. When an applicant will use gas service in establishments occupied seasonally or intermittently, such as seasonal resorts and cottages or other part-time establishments, one-half (1/2) of the allowance provided in this rule will apply. No allowance will be made for equipment used for standby or emergency purposes only. No allowance will be made for pool heaters for residential customers.

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RULE NO. 10

SERVICE EXTENSIONS
(Continued)

D. GENERAL CONDITIONS (Continued)

13. Excess Flow Valve Installation. In accordance with The Pipeline Inspection, Protection, Enforcement and Safety Act of 2006 and Title 49, Section 192.383 of the Code of Federal Regulations, the installation of an excess flow valve, as defined in Rule No. 1, shall be performed by the Company on new or replaced single residence service lines. If any other customer requests the installation of an excess flow valve, the Company shall perform the installation subject to the feasibility of such installation and the customer assuming responsibility for all costs associated with installation.
14. Exceptional Cases. In unusual circumstances, when the application of this rule appears impractical or unjust to either party, the Company or the applicant may refer the matter to the Commission for special ruling or for the approval of special conditions which may be mutually agreed upon prior to commencing construction.

¹ If the amount of annual advances and contributions collected from customers is less than one percent of the Company's annual operating revenues, a gas utility may elect to not adjust advances and contributions for Federal Income Taxes. At this time advances and contributions are not being adjusted for Federal Income Taxes.

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