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PUBLIC UTILITIES COMMISSION

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Commissioner
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Executive Director

March 2, 2010

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

RE: Docket No.: 09-12004
Application of Southwest Gas Corporation filed under Advice Letter No. 456 to revise
Tariff No. 7 to update 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, enclosed are copies of the tariff sheet which
was accepted for filing by the Public Utilities Commission of Nevada effective January 1, 2010.

Sincerely,

Mary L. Thompson
Administrative Assistant III

Enclosure(s)

cc: PUC Master File

**STATEMENT OF RATES
TAX LIABILITY FACTORS ^{1/}**

<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

T/I

^{1/} 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.

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Issued:
December 8, 2009

Effective:
January 1, 2010

Advice Letter No.:
456

Issued by
John P. Hester
Senior Vice President

