

JIM GIBBONS
Governor

STATE OF NEVADA
PUBLIC UTILITIES COMMISSION OF NEVADA

1150 East William Street
Carson City, Nevada 89701-3109
Policy (775) 684-6107 • Fax (775) 684-6110
Staff (775) 684-6101 • Fax (775) 684-6120
<http://puc.state.nv.us>

STATE

JUN - 6 2007

REGULATORY AFFAIRS

RURAL NEVADA
557 W. Silver Street, No. 205
Elko, Nevada 89801
(775) 738-4914 • Fax (775) 778-6928



SOUTHERN NEVADA OFFICE
101 Convention Center Dr., Suite 250
Las Vegas, Nevada 89109
(702) 486-2600 • Fax (702) 486-7206

June 1, 2007

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

RE: Docket No.: 07-04011
Application of Southwest Gas Corporation filed under Advice Letter No. 430 to modify Main Extensions Rule No. 9 and Service Extensions Rule No. 10 to revise the language regarding contributions in aid of construction.

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 June 1, 2007.

Sincerely,

A handwritten signature in cursive script that reads "Mary L. Thompson".

Mary L. Thompson
Administrative Assistant

Enclosure(s)

cc: PUC Master File
BCP - Via E-Mail



SOUTHWEST GAS CORPORATION

Roger C. Montgomery, Vice President/Pricing

April 6, 2007

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

RE: Advice Letter No. 430

Dear Ms. Jackson:

Southwest Gas Corporation herewith submits an original and nine (9) copies of its Advice Letter No. 430, the Draft Notice Application as required by NAC 703.162, and the filing fee of \$10.00.

Very truly yours,

Roger C. Montgomery

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Attachments

c Eric Witkoski, Consumer Advocate, BCP



SOUTHWEST GAS CORPORATION

Advice Letter No. 430

April 6, 2007

PUBLIC UTILITIES COMMISSION OF NEVADA

Southwest Gas Corporation (Southwest) tenders herewith for filing ten copies of the following tariff sheets applicable to its Nevada Gas Tariff No. 6:

Proposed P.U.C.N Sheet No.

Supersedes P.U.C.N Sheet No.

First Revised Sheet No. 8
Second Revised Sheet No. 379
Second Revised Sheet No. 380
First Revised Sheet No. 381
First Revised Sheet No. 382
Second Revised Sheet No. 388
First Revised Sheet No. 389
First Revised Sheet No. 390
First Revised Sheet No. 391
First Revised Sheet No. 392
Second Revised Sheet No. 393
Second Revised Sheet No. 395
First Revised Sheet No. 397
First Revised Sheet No. 398
Second Revised Sheet No. 400

Original Sheet No. 8
First Revised Sheet No. 379
First Revised Sheet No. 380
Original Sheet No. 381
Original Sheet No. 382
First Revised Sheet No. 388
Original Sheet No. 389
Original Sheet No. 390
Original Sheet No. 391
Original Sheet No. 392
First Revised Sheet No. 393
First Revised Sheet No. 395
Original Sheet No. 397
Original Sheet No. 398
First Revised Sheet No. 400

The purpose of this filing is to revise Southwest's Main and Service Extension Rules, Rule Nos. 9 and 10, respectively, to clarify that the value of both cash and non-cash contributions in aid of construction, advances for construction, and the cost of relocations performed at the customers' expense will be subject, if necessary, to adjustment to recover the cost of Federal Income Taxes in accordance with NAC 704.6532.

This filing will not increase or decrease any rate or charge, conflict with any schedule or rule, or cause the withdrawal of service. Southwest respectfully requests that the changes proposed herein be made effective June 1, 2007, or at the Commission's earliest convenience thereafter.



Advice Letter No. 430

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 *Roger C. Montgomery*
Roger C. Montgomery

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Attachments

Draft Notice Application for Applications, Petitions and Complaints

Page 1 of 2

The Commission requires a draft notice be included with all applications, petitions and complaints. See Nevada Administrative Code 703.162. Please include one copy of this form with your filing.

- I. Include a title that describes the relief requested, or proceeding scheduled pursuant to Nevada Administrative Code ("NAC") 703.160 (5)(a.)

Advice filing to revise language in Rule 9, Main Extensions, and Rule 10, Service Extensions regarding contributions in aid of construction.

- II. Include the name of the applicant, complainant, petitioner, or the name of the agent for same pursuant to NAC 703.160 (5)(b).

Southwest Gas Corporation ("Southwest")

- III. Include a paragraph with a brief description of the purpose of the filing or proceeding with an introductory statement in plain English understandable to a person of average knowledge and intelligence, that summarizes the relief requested or proceeding scheduled, **AND** its impact upon consumers, pursuant to NAC 704.160 (5)(c).

The purpose of this filing is to revise Southwest's Main and Service Extension Rules, Rule Nos. 9 and 10, respectively, to clarify that the value of both cash and non-cash contributions in aid of construction, advances for construction, and the cost of relocations performed at the customers' expense will be subject, if necessary, to adjustment to recover the cost of Federal Income Taxes in accordance with NAC 704.6532.

- IV. A declaration by the applicant, petitioner, or complainant whether a consumer session is required by Nevada Revised Statute (“NRS”) 704.069 (1). NAC 703.162 (2)¹

A consumer session is not required to be held pursuant to Nevada Revised Statutes 704.069.

- V. If the draft notice pertains to a tariff filing, please include the tariff number and the section number(s) or schedule number(s) being revised.

“Proposed” tariff sheets for Southwest Gas Corporation's Nevada Gas Tariff No. 6:

RULE 9: Main Extensions:

Second Revised Sheet No. 379
Second Revised Sheet No. 380
First Revised Sheet No. 381
First Revised Sheet No. 382
Second Revised Sheet No. 388
First Revised Sheet No. 389
First Revised Sheet No. 390
First Revised Sheet No. 391
First Revised Sheet No. 392

RULE 10: Service Extensions:

Second Revised Sheet No. 393
Second Revised Sheet No. 395
First Revised Sheet No. 397
First Revised Sheet No. 398
Second Revised Sheet No. 400

TABLE OF CONTENTS:

First Revised Sheet No. 8

¹ **NRS 704.069 Commission required to conduct consumer session for certain rate cases; Commission required to conduct general consumer session annually in certain counties.**

1. The Commission shall conduct a consumer session to solicit comments from the public in any matter pending before the Commission pursuant to NRS 704.061 to 704.110, inclusive, in which:

(a) A public utility has filed a general rate application, an application to recover the increased cost of purchased fuel, purchased power, or natural gas purchased for resale or an application to clear its deferred accounts; and

(b) The changes proposed in the application will result in an increase in annual gross operating revenue, as certified by the applicant, in an amount that will exceed \$50,000 or 10 percent of the applicant's annual gross operating revenue, whichever is less.

2. In addition to the case-specific consumer sessions required by subsection 1, the Commission shall, during each calendar year, conduct at least one general consumer session in the county with the largest population in this state and at least one general consumer session in the county with the second largest population in this state. At each general consumer session, the Commission shall solicit comments from the public on issues concerning public utilities. Not later than 60 days after each general consumer session, the Commission shall submit the record from the general consumer session to the Legislative Commission.

TABLE OF CONTENTS
(Continued)

RULES

<u>Rule No.</u>	<u>Title of Sheet</u>	<u>P.U.C.N. Sheet No.</u>
1	Definitions	335 - 344
2	Description of Service Area	345 - 348
3	Application for Service	349 - 352
4	Notices	353
5	Bills for Service	354 - 360
6	Discontinuance, Termination, Restoration and Refusal of Service	361 - 373
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	Held For Future Use	392
10	Service Extensions	393 - 400
11	Information on Forms	401
12	Establishment and Reestablishment of Credit	402 - 405
13	Deposits	406 - 410
14	Disputed Bills	411
15	Temporary Service	412

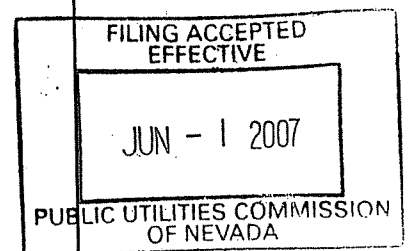
Issued:

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Advice Letter No.:

430

Issued by
John P. Hester
Senior Vice President



RULE NO. 9

MAIN EXTENSIONS

Extensions of gas distribution mains necessary to furnish permanent service to applicants (including developers) will be made by the Utility in accordance with this rule.

A. GENERAL

The Utility will construct, own, operate and maintain gas distribution main extensions only along public streets, roads and highways which the Utility has the legal right to occupy, and on public lands and private property across which rights-of-way, satisfactory to the Utility, may be obtained without cost or condemnation by the Utility.

B. MAIN EXTENSIONS TO APPLICANTS FOR SERVICE

1. Gas main extensions will be made by the Utility at its expense provided the total estimated cost of the extension, less any cash or non-cash contribution in aid of construction, does not exceed the allowable investment.
2. Allowable investment, expressed as a multiple of margin, is set forth below.
 - a. Residential Customers. The allowable investment for a main extension to serve a residential customer may not exceed three (3) times margin.

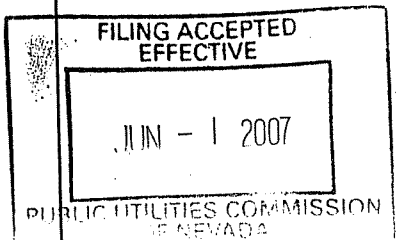
See Rule No. 10B for rules governing requests to serve master-metered mobile home parks (MMP) through individual residential meters if the MMP is currently or was formerly served under a master-metered mobile home park schedule.

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Senior Vice President



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RULE NO. 9

MAIN EXTENSIONS
(Continued)

B. MAIN EXTENSIONS TO APPLICANTS FOR SERVICE (Continued)

- b. Non-Residential Customers. The allowable investment for a main extension to serve a non-residential customer is not to exceed four (4) times margin.

Extensions of distribution mains and/or enlargements of existing distribution main capacities to furnish service to non-residential customers will be installed, owned and maintained by the Utility provided:

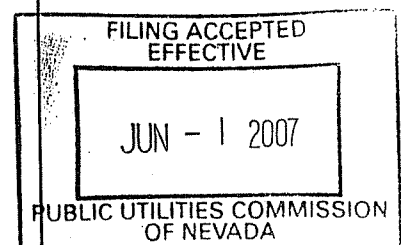
- (1) In the Utility's opinion, adequate supplies of gas are, and will continue to be, available for service.
- (2) The applicant enters into a contract to purchase gas from the Utility under the Utility's filed tariff for the uses represented to the Utility in determining the allowable investment. Such contract will also provide that if the applicant fails to take service in the amounts stated as the basis for estimating the allowable investment, the Utility may calculate and bill the customer and the customer shall pay an amount according to the Utility's extension rule in effect at the time the extension was made as though service had been requested on the basis of the actual equipment installed and utilized. At its option, the Utility may require a performance bond or other surety guaranteeing bona fide operation of the facility for which the extension is requested in accordance with applicant's representation in the contract.

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Senior Vice President



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RULE NO. 9

MAIN EXTENSIONS
(Continued)

B. MAIN EXTENSIONS TO APPLICANTS FOR SERVICE (Continued)

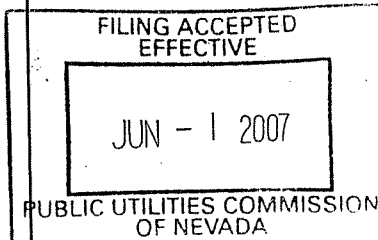
3. Main Extensions Beyond the Allowable Investment. The Utility will install that portion of each main in excess of the allowable investment upon receipt of a nonrefundable cash or non-cash contribution in aid of construction, or a refundable advance for construction equal to the estimated cost of such 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 NAC 704.6532.
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 Utility. In the absence of such an agreement, the Utility 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.
 - b. When two or more parties make a joint advance on the same extension, refundable amounts will be distributed to these parties in the same proportion as their individual advances bear to the total joint advance.

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John P. Hester
Senior Vice President



RULE NO. 9

MAIN EXTENSIONS

(Continued)

B. MAIN EXTENSIONS TO APPLICANTS FOR SERVICE (Continued)

- c. Amounts refunded may be accumulated to a minimum of \$50 (or the total refundable balance if less than \$50); however, no refunds will be made by the Utility in excess of the amount advanced after a period of 5 years from the date of completion of the extension. Any portion of the advance in the possession of the Utility after the termination of the refund period shall remain with the Utility.
- d. Any assignment by a customer of their interest in any part of an advance, which at the time remains unrefunded, must be made in writing and approved by the Utility.
- e. Amounts advanced under a gas main extension rule previously in effect will be refunded in accordance with the provisions of such rule.

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 Utility in advance of applications for service by bona fide customers only when the entire estimated cost of such extensions as determined by the Utility, less any cash or non-cash contributions in aid of construction, is advanced to the Utility, and a main extension contract is executed. This advance may include the cost of any gas facilities installed at the Utility'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 NAC 704.6532.

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RULE NO. 9

MAIN EXTENSIONS
(Continued)

E. GENERAL CONDITIONS

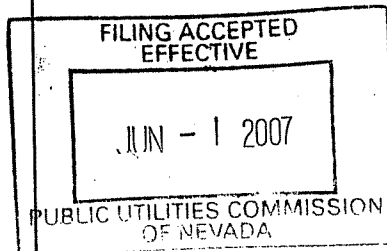
1. Postponement of Advance. The Utility, at its option, may postpone that portion of an advance which it estimates would be refunded within 12 months under the provisions of this rule. At the end of such period, the Utility shall collect all such amounts not previously advanced which were not then refundable. When advances are postponed, the applicant may be required to furnish to the Utility evidence of the necessary approvals to commence construction and of adequate financing. A surety bond, or other Utility approved surety, may also be required to assure payment of any postponed amounts at the end of the postponement period.
2. Contracts
 - a. Each applicant requesting an extension in advance of applications for service will be required to execute a contract covering the terms under which the Utility will install mains in accordance with the provisions of the tariff schedules.
 - b. At the time service is requested, the applicant will submit a list of natural gas equipment to be used, including the Btu input.
 - c. In the event that no payment is required by a customer, the required signed contract may be waived with the approval of an officer of the Utility.

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John P. Hester
Senior Vice President



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RULE NO. 9

MAIN EXTENSIONS
(Continued)

E. GENERAL CONDITIONS (Continued)

3. Service Extensions

- a. Gas service extensions required to serve an applicant shall be installed as provided in Rule No. 10.
- b. Subject to Utility 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 Utility exceed the allowable investment as provided in this rule and Rule No. 10 combined.

4. Relocation of Main

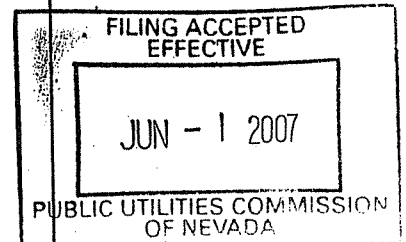
- a. When, in the judgment of the Utility, the relocation of a main is necessary and is due either to maintenance of adequate service or the operating convenience of the Utility, the Utility normally shall perform such work at its own expense.
- b. If relocation of service line is due solely to meet the convenience or the requirements of the applicant or the customer, such relocation, including metering and regulating facilities, shall be performed by the Utility 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 Utility'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.

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John P. Hester
Senior Vice President



RULE NO. 9

MAIN EXTENSIONS
(Continued)

E. GENERAL CONDITIONS (Continued)

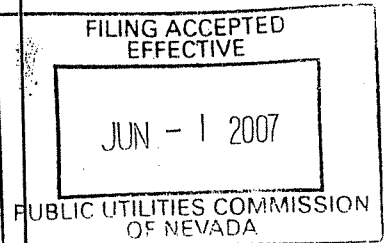
5. Seasonal, Intermittent or Standby Service. When an applicant will use gas service in establishments occupied seasonally or intermittently, such as seasonal resorts and cottages or other part-time establishments, one-half of the allowed investment provided in this rule will apply. No allowance will be made for equipment used for standby or emergency purposes only. No allowance will be made for pool heaters for residential customers.
6. Temporary Service. Extensions for temporary service or for operations, which in the opinion of the Utility are of a speculative character or of questionable permanency, will not be made under this rule, but will be made in accordance with Rule No. 15.
7. Length and Location. The length of main required for an extension will be considered as the distance along the shortest practical and available route, as determined by the Utility, from the Utility's nearest permanent distribution main.
8. Service Impairment to Other Customers. When, in the judgment of the Utility, providing service to an applicant would impair service to other customers, the cost of necessary reinforcement to eliminate such impairment may be included in the cost calculation for the main extension.
9. Service From Transmission Lines. The Utility will not tap a gas transmission main except when conditions, in its sole opinion, justify such a tap. Where such taps are made, the applicant will pay the Utility the cost of such tap, and extensions therefrom will be made in accordance with the provisions of this rule.

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John P. Hester
Senior Vice President



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 Utility will consider each such request and will grant such reasonable allowance as it may determine. The Utility 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 Utility 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 Utility 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 Utility 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.

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SOUTHWEST GAS CORPORATION
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Nevada Gas Tariff No. 6

Canceling First Revised P.U.C.N. Sheet No. 392 T
 Original P.U.C.N. Sheet No. 392 T

HELD FOR FUTURE USE

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John P. Hester
Senior Vice President

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RULE NO. 10

SERVICE EXTENSIONS

Extensions of gas distribution services necessary to furnish permanent service to applicants will be made by the Utility in accordance with this rule.

A. GENERAL

The Utility will construct, own, operate and maintain service lines of suitable capacity from its gas main to a meter location on the property of the applicant that is satisfactory to the Utility.

B. SERVICE EXTENSIONS TO APPLICANTS FOR SERVICE

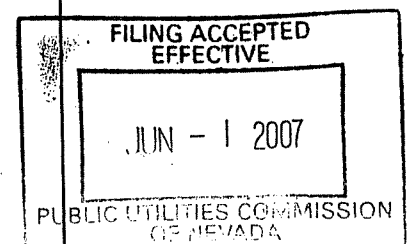
1. Gas service extensions will be made by the Utility at its expense provided the total estimated cost of the extension, less any cash or non-cash contribution in aid of construction, does not exceed the allowable investment.
2. Allowable investment, expressed as a multiple of margin, is set forth below.
 - a. Residential Customers. The allowable investment for a service extension to serve a residential customer may not exceed two (2) times margin, except as provided in (b) below.

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Effective:

Advice Letter No.:
430

Issued by
John P. Hester
Senior Vice President



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RULE NO. 10

SERVICE EXTENSIONS
(Continued)

B. SERVICE EXTENSIONS TO APPLICANTS FOR SERVICE (Continued)

The Utility will install that portion of each service in excess of the allowance subject to a nonrefundable contribution to be paid prior to construction by the applicant MMP. In no event shall costs above the allowable investment be borne by the Utility.

3. Non-Residential Customers. The allowable investment provided in Rule No. 9 for service to non-residential customers is the total allowable investment for these classes of customers.

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C. RESIDENTIAL AMORTIZATION PROGRAM

The Residential Amortization Program described in Rule No. 9D shall be applicable to the service extension pursuant to the terms and conditions set forth in the aforesaid rule.

D. GENERAL CONDITIONS

1. Contracts

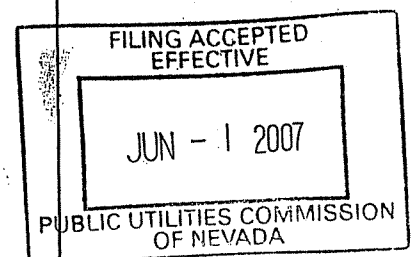
- a. Each applicant for service and persons requesting an extension in advance of applications for service will be required to execute a contract covering the terms under which the Utility will install services in accordance with the provisions of this tariff.

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Effective:

Advice Letter No.:
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Issued by
John P. Hester
Senior Vice President



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RULE NO. 10

SERVICE EXTENSIONS
(Continued)

D. GENERAL CONDITIONS (Continued)

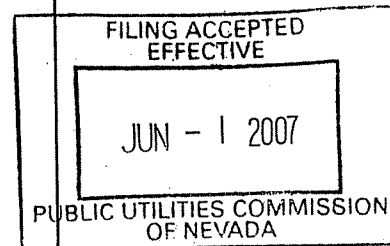
- c. In cases where the applicant's proposed meter location is a considerable distance from the main, or where the service is taken from a transmission main, or where a hazard or obstruction such as plowed land between the gas main and the applicant's building prevents the Utility from prudently installing a service line, the Utility may, at its discretion, waive the allowable investment stated above. In such cases the meter may be located at or near the applicant's property line, as close as practical to the Utility's main at a location mutually agreed upon. Where these conditions exist, the Utility will install service pipe only to the meter location.
3. Service Line Extensions Beyond the Allowable Investment. The Utility 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 NAC 704.6532.
4. One Service for a Single Premise
- a. The Utility will not install more than one service line to supply a single premise, unless it is for the convenience of the Utility or an applicant requests an additional service and, in the opinion of the Utility, an unreasonable burden would be placed on the applicant if the additional service were denied. When an additional service is installed at the applicant's request, the applicant shall make a nonrefundable contribution for the additional service based on the Utility's estimated cost.

Issued:

Effective:

Advice Letter No.:
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Issued by
John P. Hester
Senior Vice President



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RULE NO. 10

SERVICE EXTENSIONS
(Continued)

D. GENERAL CONDITIONS (Continued)

- 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 Utility 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 Utility's rules.
- 5. Branch Services. The Utility, at its option, may install a branch service for units on adjoining premises.
- 6. Relocation of Services
 - a. When, in the judgment of the Utility, 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 Utility, the Utility 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 Utility 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 Utility'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.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.: <u>430</u></p>	<p>Issued by John P. Hester Senior Vice President</p>	<p>FILING ACCEPTED EFFECTIVE</p> <p>JUN - 1 2007</p> <p>PUBLIC UTILITIES COMMISSION OF NEVADA</p>
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RULE NO. 10

SERVICE EXTENSIONS
(Continued)

D. GENERAL CONDITIONS (Continued)

12. 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 Utility will consider each such request and will grant such reasonable allowance as it may determine. The Utility 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 Utility 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 Utility would normally install, the extra cost thereof shall be borne by the applicant.
13. Excess Flow Valve Installation Option. In accordance with 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 Utility on a new or replaced single residence service line at the request of a customer. The installation of an excess flow valve is not mandatory; if a customer elects this installation, the Utility shall perform the installation subject to the customer assuming responsibility for all costs associated with installation, maintenance and replacement. Each customer requesting the installation of an excess flow valve will be required to execute a written agreement.
14. Exceptional Cases. In unusual circumstances, when the application of this rule appears impractical or unjust to either party, the Utility 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.

<p>Issued:</p> <p>Effective:</p> <p>Advice Letter No.: <u>430</u></p>	<p>Issued by John P. Hester Senior Vice President</p>	<p>FILING ACCEPTED EFFECTIVE</p> <p>JUN - 1 2007</p> <p>PUBLIC UTILITIES COMMISSION OF NEVADA</p>
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