

Roger C. Montgomery, Vice President/Pricing

March 31, 2008

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

Dear Ms. Jackson:

Southwest Gas Corporation herewith submits for filing Advice Letter No. 439. The workpapers and documentation to support the calculations contained in this filing have been provided under separate cover to Regulatory Operations Staff and the Bureau of Consumer Protection.

Respectfully submitted,

Roger C. Mostgomery

RCM:tl Attachments

c: Eric Witkoski, BCP Michael Saunders, BCP Rick Hackman, PUCN Kirby Lampley, PUCN



Advice Letter No. 439

March 31, 2008

PUBLIC UTILITIES COMMISSION OF NEVADA

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

Proposed P.U.C.N Sheet No.

Twenty-Ninth Revised Sheet No. 12 Thirtieth Revised Sheet No. 13 Twenty-Ninth Revised Sheet No. 14 Twenty-Eighth Revised Sheet No. 16 Thirtieth Revised Sheet No. 17 Twenty-Ninth Revised Sheet No. 18

Supersedes P.U.C.N Sheet No.

Twenty-Eighth Revised Sheet No. 12 Twenty-Ninth Revised Sheet No. 13 Twenty-Eighth Revised Sheet No. 14 Twenty-Seventh Revised Sheet No. 16 Twenty-Ninth Revised Sheet No. 17 Twenty-Eighth Revised Sheet No. 18

The purpose of this filing is to adjust Southwest's Southern and Northern Nevada Base Tariff Energy Rates. Rates for Southwest's Southern Nevada customers will increase \$0.00668 per therm and rates for Southwest's Northern Nevada customers will decrease \$0.01236 per therm. These rates will become effective May 1, 2008.

Customers are being notified of the rate change by means of a bill insert included with each bill beginning approximately April 8, 2008, as required by NRS 704.110(8) (b)(1). Copies of the bill inserts are attached. No other notice is required per NRS 703.320.

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

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By Grape C. Montgomery

RCM:tl Attachments Nevada Gas Tariff No. 6

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29th Revised P.U.C.N. Sheet No. _ 28th Revised P.U.C.N. Sheet No.

STATEMENT OF RATES EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA DIVISION SCHEDULES 1/2/3/

				Gas	Cost			
Schedule Number & Type of Charge	De	ivery Charge		Base Tariff nergy Rate	Ene	Deferred ergy Account Adjustment	Ef	rrently fective iff Rate
SG-1 – Single-Family Residential Gas Service								
Summer (May – October)								
Basic Service Charge per Month	\$	8.50					\$	8.50
Commodity Charge per Therm:								
First 15 Therms	\$.35310	\$.79606	\$	(.01869)	\$	1.13047
Over 15 Therms		.16211		.79606		(.01869)		0.93948
<u> Winter (November – April)</u>								
Basic Service Charge per Month	\$	8.50					\$	8.50
Commodity Charge per Therm:								
First 45 Therms	\$.35310	\$.79606	\$	(.01869)	\$	1.13047
Over 45 Therms		.16211		.79606		(.01869)		0.93948
SG-2 – Multi-Family Apartment Residential Gas Service								
Summer (May – October)								
Basic Service Charge per Month	\$	8.50					\$	8.50
Commodity Charge per Therm:								
First 10 Therms	\$.35310	\$.79606	\$	(.01869)	\$	1.13047
Over 10 Therms		.16211		.79606		(.01869)		0.93948
Winter (November – April)								
Basic Service Charge per Month	\$	8.50					\$	8.50
Commodity Charge per Therm:								
First 20 Therms	\$.35310	\$.79606	\$	(.01869)	\$	1.13047
Over 20 Therms		.16211		.79606		(.01869)		0.93948
SG-5(S) – Small General Gas Service								
Basic Service Charge per Month	\$	21.50					\$	21.50
Commodity Charge per Therm: All Usage	\$.25964	\$.79606	\$	(.01869)	\$	1.03701
SG-5(M) – Medium General Gas Service								
Basic Service Charge per Month Commodity Charge per Therm:	\$	30.00					\$	30.00
All Usage	\$.20909	\$.79606	\$	(.01869)	\$	0.98646
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30th Revised P.U.C.N. Sheet No. _______ P.U.C.N. Sheet No. ______

Canceling __

STATEMENT OF RATES EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA DIVISION SCHEDULES (Continued)

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	Gas Cost				
Schedule Number & Type of Charge	Delivery Charge	Base Tariff Energy Rate	Deferred Energy Account Adjustment	Currently Effective Tariff Rate	
SG-5(L) – Large General Gas Service					
Basic Service Charge per Month	\$150.00			\$150.00	
Commodity Charge per Therm: All Usage	\$.15559	\$.79606	\$ (.01869)	\$ 0.93296	
SG-5(TE) – Transportation Eligible Gas Service					
Basic Service Charge per Month	\$850.00			\$850.00	
Commodity Charge per Therm: All Usage Demand Charge 4/	\$.04284	\$.79606	\$ (.01869)	\$ 0.82021 .023477	
SG-7 – Master-Metered Mobile Home Park Gas Service					
Basic Service Charge per Month	\$125.00			\$125.00	
Commodity Charge per Therm: All Usage	\$.21622	\$.79606	\$ (.01869)	\$ 0.99359	
SG-9 – Air-Conditioning Gas Service					
Basic Service Charge per Month	\$ 21.50			\$ 21.50	
Commodity Charge per Therm: All Usage	\$.05322	\$.79606	\$ (.01869)	\$ 0.83059	
SG-13 – Water Pumping Gas Service					
Basic Service Charge per Month	\$ 50.00			\$ 50.00	
Commodity Charge per Therm: All Usage	\$.07985	\$.79606	\$ (.01869)	\$ 0.85722	
SG-15 – Small Electric Generation Gas Service					
Basic Service Charge per Month	\$ 21.50			\$ 21.50	
Commodity Charge per Therm: All Usage	\$.06808	\$.79606	\$ (.01869)	\$ 0.84545	
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May 1, 2008

John P. Hester Senior Vice President

Advice Letter No.:

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29th Revised P.U.C.N. Sheet No.	14
28th Revised P.U.C.N. Sheet No.	14

STATEMENT OF RATES <u>EFFECTIVE RATES APPLICABLE TO SOUTHERN NEVADA DIVISION SCHEDULES</u> (Continued)

Canceling

		Gas	Cost	
Schedule Number & Type of Charge SG-21 – Gas Service for 5/ Compression on Customer's Premises	Delivery Charge	Base Tariff Energy Rate	Deferred Energy Account Adjustment	Currently Effective Tariff Rate
Basic Service Charge per Month	\$ 21.50			\$ 21.50
Commodity Charge per Therm: All Usage	\$.11986	\$.79606	\$ (.01869)	\$ 0.89723
SG-33 – Street and Outdoor Lighting Gas Service				
Commodity Charge per Therm: All Usage	\$.21709	\$.79606	\$ (.01869)	\$ 0.99446
SG-71 – Optional Gas Service	As specified on Sheet	Nos. 60 through 63.		
SG-90 – Alternative Sales Service	As specified on Sheet	Nos. 63A through 63B.		

- 1/ The charges shown above are subject to adjustments for taxes and assessments.
- 2/ The average cost of purchased gas is based on sales in therms.
- 3/ 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 \$.00955 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 utility'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 Commodity Charge Component is \$.73443 per therm and the Reservation Charge Component is \$.06955 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 12 months.
- 4/ The total monthly demand charge for Transportation Eligible General Gas Service is equal to the unit rate shown multiplied by the customer's billing determinant.
- 5/ The charges for Schedule No. SG-21 are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.

Issued: March 31, 2008		
Effective: May 1, 2008	Issued by John P. Hester Senior Vice President	
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28th	Revised	P.U.C.N.	Sheet No.	16
27th	Revised	P.U.C.N.	Sheet No.	16

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STATEMENT OF RATES $\underline{\mathsf{EFFECTIVE}} \ \mathsf{RATES} \ \mathsf{APPLICABLE} \ \mathsf{TO} \ \mathsf{NORTHERN} \ \mathsf{NEVADA} \ \mathsf{DIVISION} \ \mathsf{SCHEDULES} \ {}^{\underline{1/2/3/2}}$

Canceling _

		Gas	Cost	0	
		Base Tariff	Deferred Energy Account	Currently Effective	
Schedule Number & Type of Charge	Delivery Charge	Energy Rate	Adjustment	Tariff Rate	
NG-10 – Single-Family Residential Gas Service					
Summer (May – October)					
Basic Service Charge per Month	\$ 8.50			\$ 8.50	
Commodity Charge per Therm:					l
First 20 Therms	\$.48722	\$.90877	\$ (.04063)	\$ 1.35536	
Over 20 Therms	.15374	\$.90877	\$ (.04063)	1.02188	
Winter (November – April)					
Basic Service Charge per Month	\$ 8.50			\$ 8.50	
Commodity Charge per Therm:					
First 65 Therms	\$.48722	\$.90877	\$ (.04063)	\$ 1.35536	
Over 65 Therms	.15374	\$.90877	\$ (.04063)	1.02188	
NG-11 – Multi-Family Apartment Residential Gas Service					
Summer (May - October)					
Basic Service Charge per Month	\$ 8.50			\$ 8.50	
Commodity Charge per Therm:					
First 10 Therms	\$.48722	\$.90877	\$ (.04063)	\$ 1.35536	
Over 10 Therms	.15374	\$.90877	\$ (.04063)	1.02188	
Winter (November – April)					
Basic Service Charge per Month	\$ 8.50			\$ 8.50	
Commodity Charge per Therm:					
First 30 Therms	\$.48722	\$.90877	\$ (.04063)	\$ 1.35536	
Over 30 Therms NG-18 – Air-Conditioning Gas Service	.15374	\$.90877	\$ (.04063)	1.02188	
Basic Service Charge per Month	\$24.00			\$ 24.00	
Commodity Charge per Therm:					
All Usage	\$.06866	\$.90877	\$ (.04063)	\$ 0.93680	
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STATEMENT OF RATES

Canceling _

EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA DIVISION SCHEDULES 1/2/3/ (Continued)

		Gas (
Schedule Number & Type of Charge	Delivery Charge	Base Tariff Energy Rate	Deferred Energy Account Adjustment	Currently Effective Tariff Rate	
NG-22(S) – Small General Gas Service					
Basic Service Charge per Month	\$ 24.00			\$ 24.00	
Commodity Charge per Therm: All Usage	\$.40286	\$.90877	\$ (.04063)	\$ 1.27100	
NG-22(M) – Medium General Gas Service					
Basic Service Charge per Month	\$ 32.00			\$ 32.00	
Commodity Charge per Therm: All Usage	\$.25408	\$.90877	\$ (.04063)	\$ 1.12222	
NG-22(L) – Large General Gas Service					
Basic Service Charge per Month	\$150.00			\$150.00	
Commodity Charge per Therm: All Usage	\$.15332	\$.90877	\$ (.04063)	\$ 1.02146	
NG-22(TE) – Transportation Eligible Gas Service					
Basic Service Charge per Month	\$850.00			\$850.00	
Commodity Charge per Therm: All Usage	\$.03571	\$.90877	\$ (.04063)	\$ 0.90385	
Demand Charge 4/				.023674	
NG-24 – Master-Metered Mobile Home Park Gas Service					
Basic Service Charge per Month	\$175.00			\$175.00	
Commodity Charge per Therm: All Usage	\$.19298	\$.90877	\$ (.04063)	\$ 1.06112	
NG-28 – Small Electric Generation Gas Service					
Basic Service Charge per Month	\$ 24.00			\$ 24.00	
Commodity Charge per Therm: All Usage	\$.12727	\$.90877	\$ (.04063)	\$ 0.99541	
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STATEMENT OF RATES EFFECTIVE RATES APPLICABLE TO NORTHERN NEVADA DIVISION SCHEDULES 1/2/3/ (Continued)

Canceling

		Gas Cost			
Schedule Number & Type of Charge	Delivery Charge	Base Tariff Energy Rate	Deferred Energy Account Adjustment	Currently Effective Tariff Rate	
NG-30 – Street and Outdoor Lighting Gas Service					
Commodity Charge per Therm: All Usage	\$.34043	\$.90877	\$ (.04063)	\$ 1.20857	R
NG-34 – Water Pumping Gas Service					
Basic Service Charge per Month	\$ 50.00			\$ 50.00	
Commodity Charge per Therm: All Usage	\$.07811	\$.90877	\$ (.04063)	\$ 0.94625	R
NG-36 – Gas Service for Compression 5/ on Customer's Premises					
Basic Service Charge per Month	\$ 24.00			\$ 24.00	
Commodity Charge per Therm: All Usage	\$.09375	\$.90877	\$ (.04063)	\$ 0.96189	R
NG-60 – Optional Gas Service	As specified on She	et Nos. 128 through 13	1.		
NG-90 - Alternative Sales Service	As specified on She	et Nos. 131A through 1	31B.		

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

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The average cost of purchased gas is based on sales in therms.

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 \$.00152 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 utility'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 Commodity Charge Component is \$.72505 per therm and the Reservation Charge Component is \$.26115 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 12 months.

The total monthly demand charge for Transportation Eligible General Gas Service is equal to the unit rate shown multiplied by the customer's billing determinant.

The charges for Schedule No. NG-36 are subject to adjustments for applicable state and federal taxes on fuel used in motor vehicles.



SOUTHWEST GAS CORPORATION

Base Tariff Energy Rate Change — Southern Nevada Division

On March 31, 2008, Southwest Gas Corporation (Southwest) filed its quarterly Base Tariff Energy Rate (BTER) with the Public Utilities Commission of Nevada. Effective May 1, 2008, natural gas rates for Southwest's Southern Nevada customers will increase by \$0.00668 per therm, which represents an approximate 0.9 percent increase in the gas cost portion of rates. A single-family residential customer's average monthly bill will increase \$0.28. The total increase is approximately \$2.5 million for all customer classes.

The table on the back of this notice shows the increase for the average monthly bill for each customer class. Actual changes to individual customers' bills will vary depending on the amount of gas consumed.

Monthly bills that reflect usage both before and after the effective date will be prorated to reflect the days billed at the old and new rates.

SW5594 (03/08)





SOUTHERN NEVADA DIVISION RATE SCHEI	Average Monthly Increase	
Single-Family Residential Gas Service	SG-1	\$ 0.28
Multi-Family Apartment Residential Gas Service	SG-2	\$ 0.16
General Gas Service		
Small	SG-5 (S)	\$ 0.22
Medium	SG-5 (M)	\$ 1.44
Large	SG-5 (L)	\$ 11.18
Transportation Eligible	SG-5 (TE)	\$ 293.62
Master Metered Mobile Home Park Gas Service	SG-7	\$ 45.44
Air Conditioning Gas Service	SG-9	\$ 5.45
Water Pumping Gas Service	SG-13	\$ 249.58
Gas Service for Compression on Customer Premises	SG-21	\$ 39.59
Street and Outdoor Lighting Gas Service	SG-33	\$ 1.45

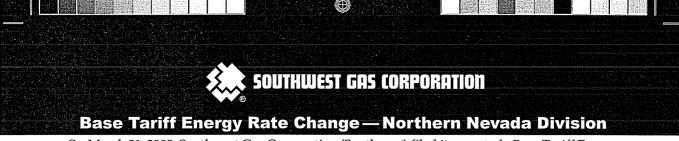
For additional information, please call customer assistance at the number listed on your bill. Customers may send written comments or protests to:

or

Public Utilities Commission of Nevada 1150 East William Street Carson City, NV 89701-3109 Public Utilities Commission of Nevada 101 Convention Center Drive, Suite 250 Las Vegas, NV 89109-2042







On March 31, 2008, Southwest Gas Corporation (Southwest) filed its quarterly Base Tariff Energy Rate (BTER) with the Public Utilities Commission of Nevada. Effective May 1, 2008, natural gas rates for Southwest's Northern Nevada customers will decrease by \$0.01236 per therm, which represents an approximate 1.4 percent decrease in the gas cost portion of rates. A single-family residential customer's average monthly bill will decrease \$0.77. The total decrease is approximately \$1.1 million for all customer classes.

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The table on the back of this notice shows the decrease for the average monthly bill for each customer class. Actual changes to individual customers' bills will vary depending on the amount of gas consumed.

Monthly bills that reflect usage both before and after the effective date will be prorated to reflect the days billed at the old and new rates.

SW5595 (03/08)



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NORTHERN NEVADA DIVISION RATE SCHEDULE		Average Monthly Decrease
Single-Family Residential Gas Service	NG-10	\$ (0.77)
Multi-Family Apartment Residential Gas Service	NG-11	\$ (0.38)
Air Conditioning Gas Service	NG-18	\$ (7.76)
General Gas Service		
Small	NG-22 (S)	\$ (0.36)
Medium	NG-22 (M)	\$ (2.15)
Large	NG-22 (L)	\$ (20.74)
Transportation Eligible	NG-22 (TE)	\$ (395.68)
Master Metered Mobile Home Park Gas Service	NG-24	\$ (67.42)
Small Electric Generation Gas Service	NG-28	\$ (6.52)
Street and Outdoor Lighting Gas Service	NG-30	\$ (0.29)
Water Pumping Gas Service	NG-34	\$ (1.07)
Gas Service for Compression on Customer Premises	NG-36	\$ (0.08)

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

or

Public Utilities Commission of Nevada 1150 East William Street Carson City, NV 89701-3109 Public Utilities Commission of Nevada 101 Convention Center Drive, Suite 250 Las Vegas, NV 89109-2042



