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SOUTHWEST GAS CORPORATION

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AZ CORP COMMISSION
DOCKET CONTROL

August 13, 2008

Docket Control Office
Arizona Corporation Commission
1200 West Washington Street
Phoenix, AZ 85007-2996

Subject: Southwest Gas Corporation - General Rate Case
Docket No. G-01551A-07-0504
Notice of Filing Revenue Allocation and Rate Design Schedules With and Without any Revenue Increase to Low-Income Residential Customers

Southwest Gas Corporation hereby files an original and 13 copies of its schedules showing the proposed revenue allocation and rate design with and without any net revenue increase to low-income residential customers.

Should you have any questions, please do not hesitate to contact me at (702) 876-7163.

Respectfully submitted,

Debra S. Gallo

Debra S. Gallo, Director
Government & State Regulatory Affairs

Arizona Corporation Commission
DOCKETED
AUG 14 2008
DOCKETED BY mn

c ALJ Dwight Nodes, ACC
Ernest Johnson, ACC
Maureen Scott, ACC
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Timothy Hogan, Arizona Center for Law in the Public Interest
Michael Grant, Attorney for AIC
Joseph Banchy, The Meadows HOA

5241 Spring Mountain Road / Las Vegas, Nevada 89150-0002
P.O. Box 98510 / Las Vegas, Nevada 89193-8510 / (702) 876-7011
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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

MIKE GLEASON, Chairman
WILLIAM A. MUNDELL
JEFF HATCH-MILLER
KRISTIN K. MAYES
GARY PIERCE

IN THE MATTER OF THE APPLICATION OF SOUTHWEST GAS CORPORATION FOR THE ESTABLISHMENT OF JUST AND REASONABLE RATES AND CHARGES DESIGNED TO REALIZE A REASONABLE RATE OF RETURN ON THE FAIR VALUE OF ITS PROPERTIES THROUGHOUT ARIZONA	DOCKET NO. G-01551A-07-0504 **NOTICE**

NOTICE OF FILING FINAL
REVENUE ALLOCATION AND BILL IMPACT SCHEDULES

Southwest Gas Corporation ("Southwest") hereby provides notice of filing its final revenue allocation and bill impact schedules. Attachment 1 reflects Southwest's final revenue allocation and bill impact schedules for its proposed revenue deficiency.

As represented by Southwest in its post-hearing brief, the company is not opposed to a commission decision that holds all low-income customers harmless from any rate increase following this proceeding. Attachment 2 reflects Southwest's final revenue allocation and bill impact schedules for its proposed revenue deficiency if all low-income customers were held

harmless from any rate increase.

DATED this 13th day of August 2008.

SOUTHWEST GAS CORPORATION

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Justin Lee Brown, Esq.
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Las Vegas, Nevada 89150
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ORIGINAL and 13 COPIES of
the foregoing filed this 14th day
of August 2008, with:

Docket Supervisor
Docket Control
Arizona Corporation Commission
1200 W. Washington
Phoenix, Arizona 85007

COPIES of the foregoing
served by regular mail and/or e-mail
this 13th day of August
2008 on:

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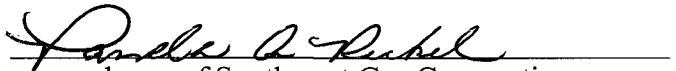
an employee of Southwest Gas Corporation

ATTACHMENT 1

FINAL REVENUE ALLOCATION AND BILL IMPACT SCHEDULES

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF REVENUES AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Revenues Present Rates	Revenues Proposed Rates	Increase/(Decrease) Dollars	Increase/(Decrease) Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Sales Service						
1	Residential Gas Service	G-5	$ 505,973,040	$ 551,321,924	$ 45,348,884	8.96%	1
2	Multi-Family Residential Gas Service	G-6	12,349,542	12,669,036	319,494	2.59%	2
3	Low Income Residential Gas Service [1]	G-10	14,254,650	14,800,889	546,239	3.83%	3
4	Low Income Multi-Family Residential [1]	G-11	959,400	1,001,227	41,827	4.36%	4
5	Special Residential Gas Service	G-15	192,945	220,380	27,435	14.22%	5
	Master Metered Mobile Home Park						
6	Gas Service	G-20	2,924,848	3,004,045	79,197	2.71%	6
	General Gas Service	G-25					
7	Small		12,219,431	13,345,788	1,126,357	9.22%	7
8	Medium		63,774,592	66,957,204	3,182,612	4.99%	8
9	Large		182,344,382	186,566,722	4,222,340	2.32%	9
10	Transporation Eligible		106,354,142	108,333,616	1,979,474	1.86%	10
11	Optional Gas Service	G-30	46,114,978	46,114,978	0	0.00%	11
12	Air Conditioning Gas Service	G-40	1,092,953	1,100,526	7,573	0.69%	12
13	Street Lighting Gas Service	G-45	144,510	162,647	18,137	12.55%	13
	Gas Service for Compression on Customer's Premises	G-55					
14	Small		190,320	191,619	1,299	0.68%	14
15	Large		2,190,603	2,222,963	32,360	1.48%	15
16	Residential		92,542	97,053	4,511	4.87%	16
17	Electric Generation Gas Service	G-60	21,183,692	21,352,051	168,359	0.79%	17
18	Small Essential Agriculture User Gas Service	G-75	14,747,817	14,946,025	198,208	1.34%	18
19	Natural Gas Engine Gas Service	G-80	12,181,591	12,425,524	243,933	2.00%	19
20							20
21	Total Gas Sales		$ 999,285,979	$ 1,056,834,218	$ 57,548,239	5.76%	21
22	Special Contract Service	B-1	2,528,029	2,528,029	0	0.00%	22
23	Other Operating Revenue		12,261,805	12,261,805	0	0.00%	23
24	Total Arizona Revenue		$1,014,075,813	$ 1,071,624,052	$ 57,548,239	5.67%	24
25	Total Requirement			$ 1,071,623,234			25
26	Over/(Under) Requirement			$ 818			26
	Low Income Residential Including Discount [2]						
27	Low Income Residential Gas Service	G-10	$ 12,370,034	$ 12,853,237	$ 483,203	3.91%	27
28	Low Income Multi-Family Residential	G-11	$ 849,804	$ 887,639	$ 37,835	4.45%	28

[1] Excluding effect of low-income discount. See Lines 27 and 28 for impact including discount.
[2] Low-income discount retained at 20% and basic service charge increased to $7.50 as proposed by Southwest.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF MARGIN AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Margin Present Rates	Margin Proposed Rates	Increase/(Decrease) Dollars	Increase/(Decrease) Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Sales Service						
1	Residential Gas Service	G-5	$ 252,170,209	$ 297,746,920	$ 45,576,711	18.07%	1
2	Multi-Family Residential Gas Service	G-6	6,635,205	6,576,649	(58,556)	(0.88%)	2
3	Low Income Residential Gas Service	G-10	6,749,399	7,555,390	805,991	11.94%	3
4	Low Income Multi-Family Residential	G-11	480,391	467,798	(12,593)	(2.62%)	4
5	Special Residential Gas Service	G-15	70,281	41,394	(28,887)	(41.10%)	5
6	Master Metered Mobile Home Park Gas Service	G-20	972,093	1,051,290	79,197	8.15%	6
	General Gas Service	G-25					
7	Small		7,867,642	8,993,999	1,126,357	14.32%	7
8	Medium		24,310,776	27,493,388	3,182,612	13.09%	8
9	Large		53,003,981	57,226,321	4,222,340	7.97%	9
10	Transporation Eligible		20,088,639	22,068,113	1,979,474	9.85%	10
11	Optional Gas Service	G-30	3,255,998	3,255,998	0	0.00%	11
12	Air Conditioning Gas Service	G-40	123,697	131,270	7,573	6.12%	12
13	Street Lighting Gas Service	G-45	55,850	73,987	18,137	32.47%	13
	Gas Service for Compression on Customer's Premises	G-55					
14	Small		36,474	37,773	1,299	3.56%	14
15	Large		404,946	437,306	32,360	7.99%	15
16	Residential		25,489	30,000	4,511	17.70%	16
17	Electric Generation Gas Service	G-60	2,529,330	2,697,689	168,359	6.66%	17
18	Small Essential Agriculture User Gas Service	G-75	3,104,924	3,303,132	198,208	6.38%	18
19	Natural Gas Engine Gas Service	G-80	2,559,519	2,803,452	243,933	9.53%	19
20	Total Sales and Full Margin Transportation		$ 384,444,843	$ 441,991,870	$ 57,547,026	14.97%	20
21	Special Contract Service	B-1	2,528,029	2,528,029	0	0.00%	21
22	Other Operating Revenue		12,261,805	12,261,805	0	0.00%	22
23	Total Arizona Revenue		$ 399,234,678	$ 456,781,704	$ 57,547,026	14.41%	23
24	Total Requirement			$ 456,780,886			24
25	Over/(Under) Requirement			$ 818			25

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF GAS COST AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Schedule Number	Gas Cost Present Rates [1]	Gas Cost Proposed Rates [2]	Increase/(Decrease) Dollars	Increase/(Decrease) Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Sales Service						
1	Residential Gas Service	G-5	$ 253,802,831	$ 253,575,004	$(227,827)	(0.09%)	1
2	Multi-Family Residential Gas Service	G-6	5,714,337	6,092,387	378,050	6.62%	2
3	Low Income Residential Gas Service	G-10	7,505,251	7,245,499	(259,752)	(3.46%)	3
4	Low Income Multi-Family Residential	G-11	479,009	533,429	54,420	11.36%	4
5	Special Residential Gas Service	G-15	122,664	178,986	56,322	45.92%	5
6	Total Residential		$ 267,624,092	$ 267,625,305	$ 1,213	0.00%	6
7	Master Metered Mobile Home Park Gas Service	G-20	1,952,755	1,952,755	0	0.00%	7
	General Gas Service	G-25					
8	Small		4,351,789	4,351,789	0	0.00%	8
9	Medium		39,463,816	39,463,816	0	0.00%	9
10	Large		129,340,401	129,340,401	0	0.00%	10
11	Transporation Eligible		86,265,503	86,265,503	0	0.00%	11
12	Optional Gas Service	G-30	42,858,980	42,858,980	0	0.00%	12
13	Air Conditioning Gas Service	G-40	969,256	969,256	(0)	(0.00%)	13
14	Street Lighting Gas Service	G-45	88,660	88,660	0	0.00%	14
	Gas Service for Compression on Customer's Premises	G-55					
15	Small		153,846	153,846	0	0.00%	15
16	Large		1,785,657	1,785,657	0	0.00%	16
17	Residential		67,053	67,053	0	0.00%	17
18	Electric Generation Gas Service	G-60	18,654,362	18,654,362	0	0.00%	18
19	Small Essential Agriculture User Gas Service	G-75	11,642,893	11,642,893	0	0.00%	19
20	Natural Gas Engine Gas Service	G-80	9,622,072	9,622,072	0	0.00%	20
21	Total Gas Sales		$ 614,841,135	$ 614,842,348	$ 1,213	0.00%	21
22	Special Contract Service	B-1	0	0	0	n/a	22
23	Other Operating Revenue		0	0	0	n/a	23
24	Total Arizona Revenue		$ 614,841,135	$ 614,842,348	$ 1,213	0.00%	24

[1] Gas Cost and Rate Adjustment effective July 30, 2008.
[2] Allocated Gas Cost under Southwest's proposed Residential Volumetric Rate Design.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Single-Family Residential Gas Service	G-5										
	Summer (May - October)											
1	Basic Service Charge per Month		5,107,859		$ 9.70		$ 49,546,232		$ 49,546,232		$ 49,546,232	1
	Commodity Charge per Therm											
2	First 15 Therms			48,048,640		$ 0.54200		$ 26,042,363	26,042,363	$ 42,188,628	68,230,991	2
3	Over 15 Therms			16,007,105		0.50100		8,019,559	8,019,559	14,054,878	22,074,437	3
	Winter (November - April)											
4	Basic Service Charge per Month		5,190,171		$ 9.70		$ 50,344,659		$ 50,344,659		$ 50,344,659	4
	Commodity Charge per Therm											
5	First 35 Therms			133,956,357		$ 0.54200		72,604,346	72,604,346	117,619,040	190,223,386	5
6	Over 35 Therms			91,044,013		0.50100		45,613,050	45,613,050	79,940,285	125,553,335	6
						0.00000		0	0	0	0	
7	Total Single-Family Residential Gas Service		10,298,030	289,056,115			$ 99,890,891	$ 152,279,318	$ 252,170,209	$ 253,802,831	$ 505,973,040	7
	Low Income Single-Family Residential Gas Svc	G-10										
	Summer (May - October)											
8	Basic Service Charge		153,923		$ 7.00		$ 1,077,461		$ 1,077,461		$ 1,077,461	8
	Commodity Charge per Therm											
	Summer (May - October)											
9	First 15 Therms			1,499,731		$ 0.54200		$ 812,854	812,854	$ 1,299,907	2,112,761	9
10	Over 15 Therms			343,792		0.50100		172,240	172,240	297,985	470,225	10
	Winter (November - April)											
11	Basic Service Charge per Month		156,983		$ 7.00		$ 1,098,881		$ 1,098,881		$ 1,098,881	11
	Commodity Charge per Therm											
12	First 35 Therms			4,229,842		0.54200		2,292,574	2,292,574	3,666,258	5,958,832	12
13	Next 115 Therms			2,532,839		0.50100		1,268,952	1,268,952	2,195,363	3,464,315	13
14	Over 150 Therms			52,769		0.50100		26,437	26,437	45,738	72,175	14
15	Total Low Income Single-Family Residential Gas Service		310,906	8,658,972			$ 2,176,342	$ 4,573,057	$ 6,749,399	$ 7,505,251	$ 14,254,650	15
	Special Residential Gas Service	G-15										
	for Air Conditioning											
	Summer (May - October)											
16	Basic Service Charge per Month		648		$ 9.70		$ 6,286		$ 6,286		$ 6,286	16
	Commodity Charge per Therm											
17	First 15 Therms			7,899		$ 0.54200		$ 4,281	4,281	$ 6,847	11,128	17
18	Over 15 Therms			65,327		0.28200		18,422	18,422	56,623	75,045	18
	Winter (November - April)											
19	Basic Service Charge per Month		648		$ 9.70		$ 6,286		$ 6,286		$ 6,286	19
	Commodity Charge per Therm											
20	First 35 Therms			19,309		0.54200		10,465	10,465	16,736	27,201	20
21	Over 35 Therms			48,985		0.50100		24,541	24,541	42,458	66,999	21
22	Total Special Residential Gas Service		1,296	141,520			$ 12,572	$ 57,709	$ 70,281	$ 122,664	$ 192,945	22

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Multi-Family Residential Gas Service	G-6										
	Summer (May - October)											
1	Basic Service Charge per Month		182,409		$ 8.70		$ 1,586,958		$ 1,586,958		$ 1,586,958	1
	Commodity Charge per Therm											
2	First 7 Therms			1,044,432		$ 0.54200		$ 566,082	566,082	$ 917,053	1,483,135	2
3	Over 7 Therms			950,005		$ 0.50100		475,953	475,953	834,143	1,310,096	3
	Winter (November - April)											
4	Basic Service Charge per Month		188,153		$ 8.70		$ 1,636,931		$ 1,636,931		$ 1,636,931	4
	Commodity Charge per Therm											
5	First 18 Therms			2,633,090		0.54200		1,427,135	1,427,135	2,311,959	3,739,094	5
6	Over 18 Therms			1,880,532		0.50100		942,146	942,146	1,651,182	2,593,328	6
7	Total Multi-Family Residential Gas Service		370,562	6,508,059			$ 3,223,889	$ 3,411,316	$ 6,635,205	$ 5,714,337	$ 12,349,542	7
	Low Income Multi-Family Residential Gas Svc	G-11										
	Summer (May - October)											
8	Basic Service Charge per Month		13,560		$ 7.00		$ 94,920		$ 94,920		$ 94,920	8
	Commodity Charge per Therm											
9	First 7 Therms			79,822		$ 0.54200		$ 43,264	43,264	$ 69,186	112,450	9
10	Over 7 Therms			78,071		0.50100		39,114	39,114	67,669	106,783	10
	Winter (November - April)											
11	Basic Service Charge per Month		13,828		$ 7.00		$ 96,796		$ 96,796		$ 96,796	11
	Commodity Charge per Therm											
12	First 18 Therms			207,982		0.54200		112,726	112,726	180,271	292,997	12
13	Next 132 Therms			186,423		0.50100		93,398	93,398	161,584	254,982	13
14	Over 150 Therms			345		0.50100		173	173	299	472	14
15	Total Low Income Multi-Family Residential Gas Service		27,388	552,643			$ 191,716	$ 288,675	$ 480,391	$ 479,009	$ 959,400	15
16	Total Residential Gas Service		11,008,182	304,917,309			105,495,410	160,610,075	266,105,485	267,624,092	533,729,577	16
	Master Metered Mobile Home Park Gas Service	G-20										
17	Basic Service Charge per Month		1,968		$ 60.00		$ 118,080		$ 118,080		$ 118,080	17
	Commodity Charge per Therm All Usage											
18	All Usage			2,223,993		$ 0.38400		$ 854,013	854,013	1,952,755	2,806,768	18
19	Total MMMHP Gas Service		1,968	2,223,993			$ 118,080	$ 854,013	$ 972,093	$ 1,952,755	$ 2,924,848	19
	General Gas Service - Small	G-25(S)										
20	Basic Service Charge Per Month		201,805		$ 25.00		$ 5,045,125		$ 5,045,125		$ 5,045,125	20
	Commodity Charge per Therm All Usage											
21	Transportation Customers			10,138		$ 0.56217		$ 5,699	5,699	$ 8,787	14,486	21
22	Sales Customers			5,010,616		0.56217		$ 2,816,818	2,816,818	$ 4,343,002	7,159,820	22
23	Total Small General Gas Service		201,805	5,020,754			5,045,125	2,822,517	7,867,642	4,351,789	12,219,431	23
	General Gas Service - Medium	G-25(M)										
24	Basic Service Charge		193,790		$ 33.00		$ 6,395,070		$ 6,395,070		$ 6,395,070	24
	Commodity Charge per Therm All Usage											
25	Transportation Customers			172,365		$ 0.39349		$ 67,824	67,824	149,399	217,223	25
26	Sales Customers			45,357,904		0.39349		17,847,882	17,847,882	39,314,417	57,162,299	26
27	Total Medium General Gas Service		193,790	45,530,269			$ 6,395,070	$ 17,915,706	$ 24,310,776	$ 39,463,816	$ 63,774,592	27

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	General Gas Service - Large	G-25(L)										
1	Basic Service Charge		85,510		$ 145.00		$ 12,398,950		$ 12,398,950		$ 12,398,950	1
	Commodity Charge per Therm All Usage											
2	Transportation Customers			3,556,829		$ 0.27211		$ 967,849	967,849	$ 3,082,917	4,050,766	2
3	Sales Customers			145,666,025		0.27211		39,637,182	39,637,182	126,257,484	165,894,666	3
4	Total Large General Gas Service		85,510	149,222,854			$ 12,398,950	$ 40,605,031	53,003,981	$ 129,340,401	$ 182,344,382	4
	General Gas Service - Transportation Eligible	G-25(TE)										
5	Basic Service Charge		2,222		$ 720.00		$ 1,599,840		1,599,840		$ 1,599,840	5
6	Demand Charge per Month			12,803,712	0.062340			9,578,201	9,578,201		9,578,201	6
	Commodity Charge per Therm All Usage											
7	Transportation Customers			32,517,415		$ 0.08953		$ 2,911,284	2,911,284	$ 28,184,795	31,096,079	7
8	Sales Customers			67,008,985		0.08953		5,999,314	5,999,314	58,080,708	64,080,022	8
9	Total Transportation Eligible General Gas Service		2,222	99,526,400			$ 1,599,840	$ 18,488,799	$ 20,088,639	$ 86,265,503	$ 106,354,142	9
10	Total General Gas Service		483,327	299,300,277			$ 25,438,985	$ 79,832,053	$ 105,271,038	$ 259,421,509	$ 364,692,547	10
	Air Conditioning Gas Service	G-40										
	Basic Service Charge											
11	With Other Service - No BSC		60		$ 0.00		$ 0		$ 0		$ 0	11
12	General Service - Small		198		25.00		4,950		4,950		4,950	12
13	General Service - Medium		0		33.00		0		0		0	13
14	General Service - Large		48		145.00		6,960		6,960		6,960	14
15	Essential Agricultural		12		90.00		1,080		1,080		1,080	15
	Commodity Charge per Therm All Usage											
16	Transportation Customers			373,987		$ 0.09900		$ 37,025	37,025	$ 324,157	361,182	16
17	Sales Customers			744,265		0.09900		73,682	73,682	645,099	718,781	17
18	Total Air Conditioning Gas Service		318	1,118,252			$ 12,990	$ 110,707	$ 123,697	$ 969,256	$ 1,092,953	18
	Street Lighting Gas Service	G-45										
	Commodity Charge per Therm											
	of Rated Capacity											
19	All Usage		324	102,289		$ 0.54600		$ 55,850	55,850	88,660	144,510	19
20	Total Street Lighting Gas Service		324	102,289			$ 0	$ 55,850	$ 55,850	$ 88,660	$ 144,510	20
	Gas Service for Compression on Customer's Premises	G-55										
	Basic Service Charge											
21	Small		252		$ 25.00		$ 6,300		$ 6,300		$ 6,300	21
22	Large		288		190.00		54,720		54,720		54,720	22
23	Residential		1,272		9.70		12,338		12,338		12,338	23
	Commodity Charge per Therm All Usage											
24	Transportation Customers			0		$ 0.17000		$ 0	0	$ 0	0	24
	Sales Customers											
25	Small			177,495		0.17000		30,174	30,174	153,846	184,020	25
26	Large			2,060,152		0.17000		350,226	350,226	1,785,657	2,135,883	26
27	Residential			77,361		0.17000		13,151	13,151	67,053	80,204	27
28	Total CNG Gas Service		1,812	2,315,008			$ 73,358	$ 393,551	$ 466,909	$ 2,006,556	$ 2,473,465	28

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Electric Generation Gas Service	G-60										
	Basic Service Charge											
1	General Service - Small		36		$ 25.00		$ 900		$ 900		$ 900	1
2	General Service - Medium		36		33.00		1,188		1,188		1,188	2
3	General Service - Large		84		145.00		12,180		12,180		12,180	3
4	General Service - Transportation Eligible		84		720.00		60,480		60,480		60,480	4
5	Essential Agricultural		12		90.00		1,080		1,080		1,080	5
	Commodity Charge per Therm All Usage											
6	Transportation Customers			0		$ 0.11400		$ 0	0	$ 0	0	6
7	Sales Customers			21,521,946		0.11400		2,453,502	2,453,502	18,654,362	21,107,864	7
8	Total Electric Generation Gas Service		252	21,521,946			$ 75,828	$ 2,453,502	$ 2,529,330	$ 18,654,362	$ 21,183,692	8
	Essential Agriculture User Gas Service	G-75										
9	Basic Service Charge		1,216		$ 90.00		$ 109,440		$ 109,440		$ 109,440	9
	Commodity Charge per Therm All Usage											
10	Transportation Customers			6,217,976		$ 0.22300		$ 1,386,609	1,386,609	$ 5,389,493	6,776,102	10
11	Sales Customers			7,214,684		0.22300		1,608,875	1,608,875	6,253,400	7,862,275	11
12	Total Essential Agricultural Gas Service		1,216	13,432,660			$ 109,440	$ 2,995,484	$ 3,104,924	$ 11,642,893	$ 14,747,817	12
	Natural Gas Engine Gas Service	G-80										
	Basic Service Charge											
13	Off-Peak Season (Oct. - March)		2,516		$ 0.00		$ 0		$ 0		$ 0	13
14	Peak Season (April - September)		2,589		95.00		245,955		245,955		245,955	14
	Commodity Charge per Therm All Usage											
15	Transportation Customers			0		$ 0.17700		$ 0	0	$ 0	0	15
16	Sales Customers			13,070,981		0.17700		2,313,564	2,313,564	9,622,072	11,935,636	16
17	Total Natural Gas Engine Gas Service		5,105	13,070,981			$ 245,955	$ 2,313,564	$ 2,559,519	$ 9,622,072	$ 12,181,591	17
18	Total Tariff Sales		11,502,504	658,002,715			131,570,046	249,618,799	381,188,845	571,982,155	953,171,000	18
19	Optional Gas Service	G-30	84	49,447,344			$ 120,540	$ 3,135,458	$ 3,255,998	$ 42,858,980	$ 46,114,978	19
20	Special Contract Service	B-1	244	35,660,859			$ 449,274	$ 2,078,755	$ 2,528,029		$ 2,528,029	20
21	Other Operating Revenues						$ 12,261,805		$ 12,261,805		$ 12,261,805	21
22	Total		11,502,832	743,110,918			$ 144,401,665	$ 254,833,013	$ 399,234,678	$ 614,841,135	$1,014,075,813	22
23	Total Revenue Requirement								456,780,886			23
24	Over/(Under)								$ (57,546,208)			24

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Single-Family Residential Gas Service	G-5													
	Summer (May - October)														
1	Basic Service Charge per Month		5,107,859		$ 12.80		$ 65,380,595		$ 65,380,595		$ 65,380,595	$ 49,546,232	$ 15,834,363		1
	Commodity Charge per Therm														
2	First 15 Therms			48,048,640		$ 0.91169		$ 43,805,465	43,805,465	$ 25,927,527	69,732,992	68,230,991	1,502,001		2
3	Over 15 Therms			16,007,105		0.00000		0	0	23,231,111	23,231,111	22,074,437	1,156,674		3
	Winter (November - April)														
4	Basic Service Charge per Month		5,190,171		$ 12.80		$ 66,434,189		$ 66,434,189		$ 66,434,189	$ 50,344,659	$ 16,089,530		4
	Commodity Charge per Therm														
5	First 35 Therms			133,956,357		0.91169		122,126,671	122,126,671	72,284,190	194,410,861	190,223,386	4,187,475		5
6	Over 35 Therms			91,044,013		0.00000		0	0	132,132,176	132,132,176	125,553,335	6,578,841		6
7	Total Single-Family Residential Gas Service		10,298,030	289,056,115			$ 131,814,784	$ 165,932,136	$ 297,746,920	$ 253,575,004	$ 551,321,924	$ 505,973,040	$ 45,348,884	8.96%	7
	Low Income Single-Family Residential Gas Service	G-10													
	Summer (May - October)														
8	Basic Service Charge		153,923		$ 7.50		$ 1,154,423		$ 1,154,423		$ 1,154,423	$ 1,077,461	$ 76,962		8
	Commodity Charge per Therm														
	Summer (May - October)														
9	First 15 Therms			1,499,731		$ 0.91169		$ 1,367,290	1,367,290	$ 792,353	2,159,643	2,112,761	46,882		9
10	Over 15 Therms			343,792		0.00000		0	0	495,068	495,068	470,225	24,843		10
	Winter (November - April)														
11	Basic Service Charge per Month		156,983		$ 7.50		$ 1,177,373		$ 1,177,373		$ 1,177,373	$ 1,098,881	$ 78,492		11
	Commodity Charge per Therm														
12	First 35 Therms			4,229,842		0.91169		3,856,304	3,856,304	2,234,752	6,091,056	5,958,832	132,224		12
13	Next 115 Therms			2,532,839		0.00000		0	0	3,647,338	3,647,338	3,464,315	183,023		13
14	Over 150 Therms			52,769		0.00000		0	0	75,988	75,988	72,175	3,813		14
15	Total Low Income Single-Family Residential Gas Service		310,906	8,658,972			$ 2,331,796	$ 5,223,594	$ 7,555,390	$ 7,245,499	$ 14,800,889	$ 14,254,650	$ 546,239	3.83%	15
	Multi-Family Residential Gas Service	G-6													
	Summer (May - October)														
16	Basic Service Charge per Month		182,409		$ 8.70		$ 1,586,958		$ 1,586,958		$ 1,586,958	$ 1,586,958	$ -		16
	Commodity Charge per Therm														
17	First 7 Therms			1,044,432		$ 0.91169		$ 952,198	952,198	$ 563,586	1,515,784	1,483,135	32,649		17
18	Over 7 Therms			950,005		0.00000		0	0	1,378,743	1,378,743	1,310,096	68,647		18
	Winter (November - April)														
19	Basic Service Charge per Month		188,153		$ 8.70		$ 1,636,931		$ 1,636,931		$ 1,636,931	$ 1,636,931	$ -		19
	Commodity Charge per Therm														
20	First 18 Therms			2,633,090		0.91169		2,400,562	2,400,562	1,420,842	3,821,404	3,739,094	82,310		20
21	Over 18 Therms			1,880,532		0.00000		0	0	2,729,216	2,729,216	2,593,328	135,888		21
22	Total Multi-Family Residential Gas Service		370,562	6,508,059			$ 3,223,889	$ 3,352,760	$ 6,576,649	$ 6,092,387	$ 12,669,036	$ 12,349,542	$ 319,494	2.59%	22

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Low Income Multi-Family Residential Gas Service	G-11													
	Summer (May - October)														
1	Basic Service Charge per Month		13,560		$ 7.50		$ 101,700		$ 101,700		$ 101,700	$ 94,920	$ 6,780		1
	Commodity Charge per Therm														
2	First 7 Therms			79,822		$ 0.91169		$ 72,773	72,773	$ 42,172	114,945	112,450	2,495		2
3	Over 7 Therms			78,071		0.00000		0	0	112,424	112,424	106,783	5,641		3
	Winter (November - April)														
4	Basic Service Charge per Month		13,828		$ 7.50		$ 103,710		$ 103,710		$ 103,710	$ 96,796	$ 6,914		4
	Commodity Charge per Therm														
5	First 18 Therms			207,982		0.91169		189,615	189,615	109,883	299,498	292,997	6,501		5
6	Next 132 Therms			186,423		0.00000		0	0	268,453	268,453	255,454	12,999		6
7	Over 150 Therms			345		0.00000		0	0	497	497	959,872	(959,375)		7
8	Total Low Income Multi-Family Residential Gas Service		27,388	552,643			$ 205,410	$ 262,388	$ 467,798	$ 533,429	$ 1,001,227	$ 1,919,272	$ (918,045)	-47.83%	8
	Special Residential Gas Service for A/C	G-15													
	Summer (May - October)														
9	Basic Service Charge per Month		648		$ 12.80		$ 8,294		$ 8,294		$ 8,294	$ 6,286	$ 2,008		9
	Commodity Charge per Therm														
10	First 15 Therms			7,899		$ 0.91169		$ 7,201	7,201	$ 4,173	11,374	11,128	246		10
11	Over 15 Therms			65,327		$ 0.00000		0	0	94,072	94,072	75,045	19,027		11
	Winter (November - April)														
12	Basic Service Charge per Month		648		$ 12.80		$ 8,294		$ 8,294		$ 8,294	$ 6,286	$ 2,008		12
	Commodity Charge per Therm														
13	First 35 Therms			19,309		$ 0.91169		17,604	17,604	10,202	27,806	27,201	605		13
14	Over 35 Therms			48,985		$ 0.00000		0	0	70,539	70,539	66,999	3,540		14
15	Total Special Residential Gas Service		1,296	141,520			$ 16,589	$ 24,805	$ 41,394	$ 178,986	$ 220,380	$ 192,945	$ 27,435	14.22%	15
16	Total Residential Gas Service		11,008,182	304,917,309			$137,592,468	$ 174,795,683	$ 312,388,151	$ 267,625,305	$ 580,013,456	$ 534,689,449	$ 45,324,007	8.48%	16
	Master Metered Mobile Home Park Gas Service	G-20													
17	Basic Service Charge per Month		1,968		$ 60.00		$ 118,080		$ 118,080		$ 118,080	$ 118,080	$ -		17
	Commodity Charge per Therm All Usage														
18	All Usage			2,223,993		$ 0.41961		$ 933,210	933,210	1,952,755	2,885,965	2,806,768	79,197		18
19	Total MMMHP Gas Service		1,968	2,223,993			$ 118,080	$ 933,210	$ 1,051,290	$ 1,952,755	$ 3,004,045	2,924,848	79,197	2.71%	19
	General Gas Service - Small	G-25(S)													
20	Basic Service Charge		201,805		$ 25.00		$ 5,045,125		$ 5,045,125		$ 5,045,125	$ 5,045,125	0		20
	Commodity Charge per Therm All Usage														
21	Transportation Customers			10,138		$ 0.78651		$ 7,974	7,974	$ 8,787	16,761	14,486	2,275		21
22	Sales Customers			5,010,616		0.78651		3,940,900	$ 3,940,900	4,343,002	8,283,902	7,159,820	1,124,082		22
23	Total Small General Gas Service		201,805	5,020,754			$ 5,045,125	$ 3,948,874	$ 8,993,999	$ 4,351,789	$ 13,345,788	$ 12,219,431	$ 1,126,357	9.22%	23
	General Gas Service - Medium	G-25(M)													
24	Basic Service Charge		193,790		$ 43.50		$ 8,429,865		$ 8,429,865		$ 8,429,865	$ 6,395,070	$ 2,034,795		24
	Commodity Charge per Therm All Usage														
25	Transportation Customers			172,365		$ 0.41870		$ 72,169	72,169	$ 149,399	221,568	217,223	4,345		25
26	Sales Customers			45,357,904		0.41870		18,991,354	18,991,354	39,314,417	58,305,771	57,162,299	1,143,472		26
27	Total Medium General Gas Service		193,790	45,530,269			$ 8,429,865	$ 19,063,523	$ 27,493,388	$ 39,463,816	$ 66,957,204	$ 63,774,592	$ 3,182,612	4.99%	27

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	General Gas Service - Large	G-25(L)													
1	Basic Service Charge		85,510		$ 160.00		$ 13,681,600		$ 13,681,600		$ 13,681,600	$ 12,398,950	$ 1,282,650		1
	Commodity Charge per Therm All Usage														
2	Transportation Customers			3,556,829		0.29181		1,037,918	1,037,918	$ 3,082,917	4,120,835	4,050,766	70,069		2
3	Sales Customers			145,666,025		0.29181		42,506,803	42,506,803	126,257,484	168,764,287	165,894,666	2,869,621		3
4	Total Large General Gas Service		85,510	149,222,854			13,681,600	43,544,721	57,226,321	129,340,401	186,566,722	$ 182,344,382	4,222,340	2.32%	4
	General Gas Service - Transportation Eligible	G-25(TE)													
5	Basic Service Charge		2,222		$ 950.00		$ 2,110,900		$ 2,110,900		$ 2,110,900	$ 1,599,840	$ 511,060		5
6	Demand Charge per Month			12,803,712	0.064947			9,978,696	9,978,696		9,978,696	9,578,201	400,495		6
	Commodity Charge per Therm All Usage														
7	Transportation Customers			32,517,415		$ 0.10026		$ 3,260,196	3,260,196	$ 28,184,795	31,444,991	31,096,079	348,912		7
8	Sales Customers			67,008,985		$ 0.10026		$ 6,718,321	6,718,321	58,080,708	64,799,029	64,080,022	719,007		8
9	Total Transportation Eligible General Gas Service		2,222	99,526,400			$ 2,110,900	$ 19,957,213	$ 22,068,113	$ 86,265,503	$ 108,333,616	$ 106,354,142	$ 1,979,474	1.86%	9
10	Total General Gas Service		483,327	299,300,277			$ 29,267,490	$ 86,514,331	$ 115,781,821	$ 259,421,509	$ 375,203,330	$ 364,692,547	$ 10,510,783	2.88%	10
	Air Conditioning Gas Service	G-40													
	Basic Service Charge														
11	W/ Other Service (No BSC)		60		$ 0.00		$ 0		$ 0		$ 0	$ 0	$ 0		11
12	General Service - Small		198		25.00		4,950		4,950		4,950	4,950	0		12
13	General Service - Medium		0		43.50		0		0		0	0	0		13
14	General Service - Large		48		160.00		7,680		7,680		7,680	6,960	720		14
15	General Service -Transportation Eligible		12		950.00		11,400		11,400		11,400		11,400		15
16	Essential Agricultural		0		120.00		0		0		0	1,080	(1,080)		16
	Commodity Charge per Therm All Usage														
17	Transportation Customers			373,987		$ 0.09590		$ 35,865	35,865	$ 324,157	360,022	361,182	(1,160)		17
18	Sales Customers			744,265		0.09590		71,375	71,375	645,099	716,474	718,781	(2,307)		18
19	Total Air Conditioning Gas Service		318	1,118,252			$ 24,030	$ 107,240	$ 131,270	$ 969,256	$ 1,100,526	$ 1,092,953	$ 7,573	0.69%	19
	Street Lighting Gas Service	G-45													
	Commodity Charge per Therm of Rated Capacity														
20	All Usage		324	102,289		$ 0.72331		$ 73,987	73,987	88,660	162,647	144,510	18,137		20
21	Total Street Lighting Gas Service		324	102,289			$ 0	$ 73,987	$ 73,987	$ 88,660	$ 162,647	$ 144,510	$ 18,137	12.55%	21
	Gas Service for Compression on Customer's Premises	G-55													
	Basic Service Charge														
22	Small		252		$ 25.00		$ 6,300		$ 6,300		$ 6,300	$ 6,300	$ 0		22
23	Large		288		250.00		72,000		72,000		72,000	54,720	17,280		23
24	Residential		1,272		12.80		16,282		16,282		16,282	12,338	3,944		24
	Commodity Charge per Therm All Usage														
25	Transportation Customers			0		$ 0.17732		$ 0	0	$ 0	0	0	0		25
	Sales Customers														
26	Small			177,495		0.17732		31,473	31,473	153,846	185,319	184,020	1,299		26
27	Large			2,060,152		0.17732		365,306	365,306	1,785,657	2,150,963	2,135,883	15,080		27
28	Residential			77,361		0.17732		13,718	13,718	67,053	80,771	80,204	567		28
29	Total CNG Gas Service		1,812	2,315,008			$ 94,582	$ 410,497	$ 505,079	$ 2,006,556	$ 2,511,635	$ 2,473,465	$ 38,170	1.54%	29

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Electric Generation Gas Service	G-60													
	Basic Service Charge														
1	General Service - Small		36		$ 25.00		$ 900		$ 900		$ 900	$ 900	$ 0		1
2	General Service - Medium		36		43.50		1,566		1,566		1,566	1,188	378		2
3	General Service - Large		84		160.00		13,440		13,440		13,440	12,180	1,260		3
4	General Service - Transportation Eligible		84		0.00		0		0		0	60,480	(60,480)		4
5	Essential Agricultural		12		120.00		1,440		1,440		1,440	1,080	360		5
	Commodity Charge per Therm All Usage														
6	Transportation Customers			0		$ 0.12454		$ 0	0	$ 0	0	0	0		6
7	Sales Customers			21,521,946		0.12454		2,680,343	2,680,343	18,654,362	21,334,705	21,107,864	226,841		7
8	Total Electric Generation Gas Service		252	21,521,946			$ 17,346	$ 2,680,343	$ 2,697,689	$ 18,654,362	$ 21,352,051	$ 21,183,692	$ 168,359	0.79%	8
	Small Essential Agriculture User Gas Service	G-75													
9	Basic Service Charge		1,216		$ 120.00		$ 145,920		$ 145,920		$ 145,920	$ 109,440	$ 36,480		9
	Commodity Charge per Therm All Usage														
10	Transportation Customers			6,217,976		$ 0.23504		$ 1,461,473	1,461,473	$ 5,389,493	6,850,966	6,776,102	74,864		10
11	Sales Customers			7,214,684		0.23504		1,695,739	1,695,739	6,253,400	7,949,139	7,862,275	86,864		11
12	Total Essential Agricultural Gas Service		1,216	13,432,660			$ 145,920	$ 3,157,212	$ 3,303,132	$ 11,642,893	$ 14,946,025	$ 14,747,817	$ 198,208	1.34%	12
	Natural Gas Engine Gas Service	G-80													
	Basic Service Charge														
13	Off-Peak Season (Oct. - March)		2,516		$ 0.00		$ 0		$ 0		$ 0	$ 0	$ 0		13
14	Peak Season (April - September)		2,589		125.00		323,625		323,625		323,625	245,955	77,670		14
	Commodity Charge per Therm All Usage														
15	Transportation Customers			0		$ 0.18972		$ 0	0	$ 0	0	0	0		15
16	Sales Customers			13,070,981		0.18972		2,479,827	2,479,827	9,622,072	12,101,899	11,935,636	166,263		16
17	Total Natural Gas Engine Gas Service		5,105	13,070,981			$ 323,625	$ 2,479,827	$ 2,803,452	$ 9,622,072	$ 12,425,524	$ 12,181,591	$ 243,933	2.00%	17
18	Total Tariff Sales		11,502,504	658,002,715			$167,583,541	$271,152,330	$ 438,735,871	$ 571,983,368	$ 1,010,719,239	$ 953,171,000	$ 57,548,239	6.04%	18
19	Optional Gas Service	G-30	84	49,447,344			$ 120,540	$ 3,135,458	3,255,998	$ 42,858,980	$ 46,114,978	$ 46,114,978	$ 0	0.00%	19
20	Special Contract Service	B-1	244	35,660,859			$ 449,274	$ 2,078,755	$ 2,528,029		$ 2,528,029	$ 2,528,029	$ 0	0.00%	20
21	Other Operating Revenues						$ 12,261,805		$ 12,261,805		$ 12,261,805	$ 12,261,805	$ 0	0.00%	21
22	Total Revenue		11,502,832	743,110,918			$ 180,415,160	$ 276,366,544	$ 456,781,704	$ 614,842,348	$ 1,071,624,052	$ 1,014,075,813	$ 57,548,239	5.67%	22
23	Total Revenue Requirement								$ 456,780,886	$ 614,842,348	$ 1,071,623,234				23
24	Over/(Under)								$818	$ 0	$818				24

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF LOW INCOME DISCOUNT AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants Number of Bills	Billing Determinants Sales (Therms)	Total Revenue Before Discount Basic Service Charge	Total Revenue Before Discount Commodity Charge	Total Revenue Before Discount Total Revenue	Total Revenue After Discount Basic Service Charge	Total Revenue After Discount Commodity Charge	Total Revenue After Discount Total Revenue	Low Income Discount Dollars	Low Income Discount Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(k)	(e)	(f)	(k)	(m)	(n)	
	Low Income Discount at Present Rates												
	Single-Family Residential Gas Service	G-10											
	Summer (May - October)												
1	Basic Service Charge		153,923		$ 9.70		$ 1,493,053	$ 7.00		$ 1,077,461	$ (415,592)		1
	Commodity Charge per Therm												
2	First 15 Therms			1,499,731		$ 1.42004	2,129,678		$ 1.40876	2,112,761	(16,917)		2
3	Over 15 Therms			343,792		1.37904	474,103		1.36776	470,225	(3,878)		3
	Winter (November - April)												
4	Basic Service Charge per Month		156,983		$ 9.70		$ 1,522,735	$ 7.00		$ 1,098,881	(423,854)		4
	Commodity Charge per Therm												
5	First 35 Therms			4,229,842		1.42004	6,006,544		$ 1.12701	4,767,074	(1,239,470)		5
6	Next 115 Therms			2,532,839		1.37904	3,492,886		1.09421	2,771,457	(721,429)		6
7	Over 150 Therms			52,769		1.37904	72,770		1.36776	72,175	(595)		7
8	Total Low Income Residential Gas Service		310,906	8,658,972			$ 15,191,769			$ 12,370,034	(2,821,735)	-18.57%	8
	Multi-Family Residential Gas Service	G-11											
	Summer (May - October)												
9	Basic Service Charge per Month		13,560		$ 8.70		$ 117,972	$ 7.00		$ 94,920	$ (23,052)		9
	Commodity Charge per Therm												
10	First 7 Therms			79,822		$ 1.42004	113,350		$ 1.40876	112,450	(900)		10
11	Over 7 Therms			78,071		1.37904	107,663		1.36776	106,782	(881)		11
	Winter (November - April)												
12	Basic Service Charge per Month		13,828		$ 8.70		$ 120,304	$ 7.00		$ 96,796	(23,508)		12
	Commodity Charge per Therm												
13	First 18 Therms			207,982		$ 1.42004	295,343		$ 1.12701	234,398	(60,945)		13
14	Next 132 Therms			186,423		1.37904	257,085		1.09421	203,986	(53,099)		14
15	Over 150 Therms			345		1.37904	476		1.36776	472	(4)		15
16	Total Low Income Multi-Family Residential Gas Service		27,388	552,643			$ 1,012,193			$ 849,804	(162,389)	-16.04%	16
17	Total Low Income Residential Gas Service at Present Rates		338,294	9,211,615			$ 16,203,962			$ 13,219,838	$ (2,984,124)	-18.42%	17
	Low Income Discount at Proposed Rates [1]												
	Single-Family Residential Gas Service	G-10											
	Summer (April - November)												
18	Basic Service Charge		153,923		$ 12.80		$ 1,970,214	$ 7.50		$ 1,154,423	$ (815,791)		18
	Commodity Charge per Therm												
19	First 15 Therms			1,499,731		$ 1.45130	2,176,559		$ 1.44002	2,159,642	(16,917)		19
20	Over 15 Therms			343,792		1.45130	498,946		1.44002	495,068	(3,878)		20
	Winter (December - March)												
21	Basic Service Charge per Month		156,983		$ 12.80		$ 2,009,382	$ 7.50		$ 1,177,373	(832,009)		21
	Commodity Charge per Therm												
22	First 35 Therms			4,229,842		$ 1.45130	6,138,769		$ 1.15202	4,872,862	(1,265,907)		22
23	Next 115 Therms			2,532,839		1.45130	3,675,909		1.15202	2,917,881	(758,028)		23
24	Over 150 Therms			52,769		1.45130	76,583		1.44002	75,988	(595)		24
25	Total Low Income Residential Gas Service		310,906	8,658,972			16,546,362			12,853,237	(3,693,125)	-22.32%	25
	Multi-Family Residential Gas Service	G-11											
	Summer (April - November)												
26	Basic Service Charge per Month		13,560		$ 8.70		$ 117,972	$ 7.50		$ 101,700	$ (16,272)		26
	Commodity Charge per Therm												
27	First 7 Therms			79,822		$ 1.45130	115,846		$ 1.44002	114,945	(901)		27
28	Over 7 Therms			78,071		1.45130	113,305		1.44002	112,424	(881)		28
	Winter (December - March)												
29	Basic Service Charge per Month		13,828		$ 8.70		$ 120,304	$ 7.50		$ 103,710	(16,594)		29
	Commodity Charge per Therm												
30	First 18 Therms			207,982		$ 1.45130	301,845		$ 1.15202	239,600	(62,245)		30
31	Next 132 Therms			186,423		1.45130	270,555		1.15202	214,763	(55,792)		31
32	Over 150 Therms			345		1.45130	501		1.44002	497	(4)		32
33	Total Low Incom Multi-Family Residential Gas Service		27,388	552,643			1,040,328			887,639	(152,689)	-14.68%	33
34	Total Low Income Residential Gas Service at Proposed Rates		338,294	9,211,615			$ 17,586,690			$ 13,740,876	$ (3,845,814)	-21.87%	34
	Total Proposed Increase to Low Income Customers												
35	Dollars									$ 521,038			35
36	Percent									3.94%			36

[1] Low Income discount retained at 20 percent.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

			Present Rates						Proposed Rates				
Line No.	Description	Schedule	Margin [1]	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Description	Schedule	Margin	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Residential Gas Service	G-5					Single-Family Residential Gas Service	G-5					
	Summer (May - October)						Summer (May - October)						
1	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	1
	Commodity Charge per Therm						Commodity Charge per Therm						
2	First 15 Therms		$ 0.54200	$ 0.01956	$ 0.85848	$ 1.42004	First 15 Therms		$ 0.91169	$ 0.01956	$ 0.52005	$ 1.45130	2
3	Over 15 Therms		0.50100	0.01956	0.85848	1.37904	Over 15 Therms		0.00000	0.01956	$ 1.43174	1.45130	3
	Winter (November - April)						Winter (November - April)						
4	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	4
	Commodity Charge per Therm						Commodity Charge per Therm						
5	First 35 Therms		$ 0.54200	$ 0.01956	$ 0.85848	$ 1.42004	First 35 Therms		$ 0.91169	$ 0.01956	$ 0.52005	$ 1.45130	5
6	Over 35 Therms		0.50100	0.01956	0.85848	1.37904	Over 35 Therms		0.00000	0.01956	1.43174	1.45130	6
	Multi-Family Residential Gas Service	G-6					Multi-Family Residential Gas Service	G-6					
	Summer (May - October)						Summer (May - October)						
7	Basic Service Charge per Month		$ 8.70			$ 8.70	Basic Service Charge per Month		$ 8.70			$ 8.70	7
	Commodity Charge per Therm						Commodity Charge per Therm						
8	First 7 Therms		$0.54200	0.01956	0.85848	$1.42004	First 7 Therms		$ 0.91169	$ 0.01956	$ 0.52005	$ 1.45130	8
9	Over 7 Therms		0.50100	0.01956	0.85848	1.37904	Over 7 Therms		0.00000	0.01956	1.43174	1.45130	9
	Winter (November - April)						Winter (November - April)						
10	Basic Service Charge per Month		$ 8.70			$ 8.70	Basic Service Charge per Month		$ 8.70			$ 8.70	10
	Commodity Charge per Therm						Commodity Charge per Therm						
11	First 18 Therms		$0.54200	0.01956	0.85848	$1.42004	First 18 Therms		$ 0.91169	$ 0.01956	$ 0.52005	$ 1.45130	11
12	Over 18 Therms		0.50100	0.01956	0.85848	1.37904	Over 18 Therms		0.00000	0.01956	1.43174	1.45130	12
	Low Income Residential Gas Service	G-10					Single-Family Low-Income Residential Gas Service	G-10					
	Summer (May - October)						Summer (May - October)						
13	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.50			$ 7.50	13
	Commodity Charge per Therm						Commodity Charge per Therm						
14	First 15 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 15 Therms		$ 0.91169	$ 0.00828	$ 0.52005	$ 1.44002	14
15	Over 15 Therms		0.50100	0.00828	0.85848	1.36776	Over 15 Therms		0.00000	0.00828	1.43174	1.44002	15
	Winter (November - April)						Winter (November - April)						
16	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.50			$ 7.50	16
	Commodity Charge per Therm						Commodity Charge per Therm						
17	First 35 Therms		$ 0.26025	$ 0.00828	$ 0.85848	$ 1.12701	First 35 Therms		$ 0.62369	$ 0.00828	$ 0.52005	$ 1.15202	17
18	Next 115 Therms		0.22745	0.00828	0.85848	1.09421	Next 115 Therms		(0.28800)	0.00828	1.43174	1.15202	18
19	Over 150 Therms		0.50100	0.00828	0.85848	1.36776	Over 150 Therms		0.00000	0.00828	1.43174	1.44002	19
	Low Income Multi-Family Residential G S	G-11					Multi-Family Low-Income Residential Gas Service	G-11					
	Summer (May - October)						Summer (May - October)						
20	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.50			$ 7.50	20
	Commodity Charge per Therm						Commodity Charge per Therm						
21	First 7 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 7 Therms		$ 0.91169	$ 0.00828	$ 0.52005	$ 1.44002	21
22	Over 7 Therms		0.50100	0.00828	0.85848	1.36776	Over 7 Therms		0.00000	0.00828	1.43174	1.44002	22
	Winter (November - April)						Winter (November - April)						
23	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.50			$ 7.50	23
	Commodity Charge per Therm						Commodity Charge per Therm						
24	First 18 Therms		$ 0.26025	$ 0.00828	$ 0.85848	$ 1.12701	First 18 Therms		$ 0.62369	$ 0.00828	$ 0.52005	$ 1.15202	24
25	Next 132Therms		0.22745	0.00828	0.85848	1.09421	Next 132 Therms		(0.28800)	0.00828	1.43174	1.15202	25
26	Over 150 Therms		0.50100	0.00828	0.85848	1.36776	Over 150 Therms		0.00000	0.00828	1.43174	1.44002	26

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and RateAdjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

			Present Rates						Proposed Rates				
Line No.	Description	Schedule	Margin [1]	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Description	Schedule	Margin	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Special Residential Gas Service for Air Conditioning	G-15					Special Residential Gas Service for Air Conditioning	G-15					
	Summer (May - October)						Summer (May - October)						
1	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	1
	Commodity Charge per Therm						Commodity Charge per Therm						
2	First 15 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 15 Therms		$ 0.91169	$ 0.00828	$ 0.52005	$ 1.44002	2
3	Over 15 Therms		0.28200	0.00828	0.85848	1.14876	Over 15 Therms		0.00000	0.00828	1.43174	1.44002	3
	Winter (November - April)						Winter (November - April)						
4	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	4
5	First 35 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 35 Therms		$ 0.91169	$ 0.00828	$ 0.52005	$ 1.44002	5
6	Over 35 Therms		0.50100	0.00828	0.85848	1.36776	Over 35 Therms		0.00000	0.00828	1.43174	1.44002	6
	Master Metered Mobile Home Park Gas Service	G-20					Master Metered Mobile Home Park Gas Service	G-20					
7	Basic Service Charge per Month		$ 60.00			$ 60.00	Basic Service Charge per Month		$ 60.00			$ 60.00	7
	Commodity Charge per Therm						Commodity Charge per Therm						
8	All Usage		$ 0.38400	$ 0.01956	$ 0.85848	$ 1.26204	All Usage		$ 0.41961	$ 0.01956	$ 0.85848	$ 1.29765	8
	General Gas Service	G-25					General Gas Service	G-25					
	Basic Service Charge per Month						Basic Service Charge per Month						
9	Small		$ 25.00			$ 25.00	Small		$ 25.00			$ 25.00	9
10	Medium		33.00			33.00	Medium		43.50			43.50	10
11	Large		145.00			145.00	Large		160.00			160.00	11
12	Transportation Eligible		720.00			720.00	Transportation Eligible		950.00			950.00	12
	Commodity Charge per Therm						Commodity Charge per Therm						
13	Small, All Usage		$ 0.56217	$ 0.00828	$ 0.85848	$ 1.42893	Small, All Usage		$ 0.78651	$ 0.00828	$ 0.85848	$ 1.65327	13
14	Medium, All Usge		0.39349	0.00828	0.85848	1.26025	Medium, All Usge		0.41870	0.00828	0.85848	1.28546	14
15	Large, All Usage		0.27211	0.00828	0.85848	1.13887	Large, All Usage		0.29181	0.00828	0.85848	1.15857	15
16	Transportation Eligible		0.08953	0.00828	0.85848	0.95629	Transportation Eligible, All Usage		0.10026	0.00828	0.85848	0.96702	16
	Demand Charge per Month						Demand Charge per Month						
	TE General Service Peak Winter Month Usage						Transportation Eligible Peak Month Usage						
17	Times Demand Rate per Therm		$0.062340			$0.062340	Times Demand Rate per Therm		$ 0.064947			$0.064947	17
	Optional Gas Service	G-30					Optional Gas Service	G-30					
18	Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 27.				Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 27.				18
	Commodity Charge per Therm						Commodity Charge per Therm						
19	All Usage		As Specified on A.C.C. Sheet No. 28.				All Usage		As Specified on A.C.C. Sheet No. 28.				19
	Air-Conditioning Gas Service	G-40					Air-Conditioning Gas Service	G-40					
20	Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 32.				Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 32.				20
	Commodity Charge per Therm						Commodity Charge per Therm						
21	All Usage		$ 0.09900	$ 0.00828	$ 0.85848	$ 0.96576	All Usage		$ 0.09590	$ 0.00828	$ 0.85848	$ 0.96266	21
	Street Lighting Gas Service	G-45					Street Lighting Gas Service	G-45					
	Commodity Charge per Therm of Rated Capacity						Commodity Charge per Therm of Rated Capacity						
22	All Usage		$ 0.54600	$ 0.00828	$ 0.85848	$ 1.41276	All Usage		$ 0.72331	$ 0.00828	$ 0.85848	$ 1.59007	22

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and RateAdjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

			Present Rates						Proposed Rates				
Line No.	Description	Schedule	Margin [1]	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Description	Schedule	Margin	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Gas Service for Compression on Customer's Premises	G-55					Gas Service for Compression on Customer's Premises	G-55					
	Basic Service Charge per Month						Basic Service Charge per Month						
1	Small		$ 25.00			$ 25.00	Small		$ 25.00			$ 25.00	1
2	Large		190.00			190.00	Large		250.00			250.00	2
3	Residential		9.70			9.70	Residential		12.80			12.80	3
	Commodity Charge per Therm						Commodity Charge per Therm						
4	All Usage		$ 0.17000	$ 0.00828	$ 0.85848	$ 1.03676	All Usage		$ 0.17732	$ 0.00828	$ 0.85848	$ 1.04408	4
	Electric Generation Gas Service	G-60					Electric Generation Gas Service	G-60					
5	Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 40.				Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 40.				5
	Commodity Charge per Therm						Commodity Charge per Therm						
6	All Usage		$ 0.11400	$ 0.00828	$ 0.85848	$ 0.98076	All Usage		$ 0.12454	$ 0.00828	$ 0.85848	$ 0.99130	6
	Small Essential Agriculture User Gas Service	G-75					Small Essential Agriculture User Gas Service	G-75					
7	Basic Service Charge per Month		$ 90.00			$ 90.00	Basic Service Charge per Month		$ 120.00			$ 120.00	7
	Commodity Charge per Therm						Commodity Charge per Therm						
8	All Usage		$ 0.22300	$ 0.00828	$ 0.85848	$ 1.08976	All Usage		$ 0.23504	$ 0.00828	$ 0.85848	$ 1.10180	8
	Natural Gas Engine Gas Service	G-80					Natural Gas Engine Gas Service	G-80					
	Basic Service Charge per Month						Basic Service Charge per Month						
9	Off-Peak Season (October - March)		$ 0.00			$ 0.00	Off-Peak Season (October - March)		$ 0.00			$ 0.00	9
10	Peak Season (April - September)		95.00			95.00	Peak Season (April - September)		125.00			125.00	10
	Commodity Charge per Therm						Commodity Charge per Therm						
11	All Usage		$ 0.17700	$ 0.00828	$ 0.72786	$ 0.91314	All Usage		$ 0.18972	$ 0.00828	$ 0.72786	$ 0.92586	11

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and RateAdjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
SINGLE-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	10	23.90	$ 27.31	$ 3.41	14.27%	1
2	Average Summer Use [1]	13	28.16	$ 31.67	3.51	12.46%	2
3	125 Percent Average Use	16	32.38	$ 36.02	3.64	11.24%	3
	Winter Season Bills						
4	75 Percent Average Use	32	55.14	$ 59.24	$ 4.10	7.44%	4
5	Average Winter Use [1]	43	70.43	$ 75.21	4.78	6.79%	5
6	125 Percent Average Use	54	85.60	$ 91.17	5.57	6.51%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 9.70
Commodity Charge Summer	
First 15 Therms	$ 1.42004
Over 15 Therms	1.37904
Commodity Charge Winter	
First 35 Therms	$ 1.42004
Over 35 Therms	1.37904

Proposed Tariff Rates	
Basic Service Charge per Month	$ 12.80
Commodity Charge	
All Usage	$ 1.45130

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES INCLUDING DISCOUNT
LOW-INCOME SINGLE-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	9	19.68	$ 20.46	$ 0.78	3.96%	1
2	Average Summer Use [1]	12	23.91	$ 24.78	0.87	3.64%	2
3	125 Percent Average Use	15	28.13	$ 29.10	0.97	3.45%	3
	Winter Season Bills						
4	75 Percent Average Use	32	43.06	$ 44.36	$ 1.30	3.02%	4
5	Average Winter Use [1]	43	55.20	$ 57.04	1.84	3.33%	5
6	125 Percent Average Use	54	67.24	$ 69.71	2.47	3.67%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 7.00
Commodity Charge Summer	
First 15 Therms	$ 1.40876
Over 15 Therms	1.36776
Commodity Charge Winter	
First 35 Therms	$ 1.12701
Next 115 Therms	1.09421
Over 150 Therms	1.36776

Proposed Tariff Rates	
Basic Service Charge per Month	$ 7.50
Commodity Charge Summer	
All Usage	$ 1.44002
Commodity Charge Winter	
First 150 Therms	$ 1.15202
Over 150 Therms	1.44002

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
MULTI-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	8	20.02	$ 20.31	$ 0.29	1.45%	1
2	Average Summer Use [1]	11	24.16	$ 24.66	0.50	2.07%	2
3	125 Percent Average Use	14	28.29	$ 29.02	0.73	2.58%	3
	Winter Season Bills						
4	75 Percent Average Use	18	34.26	$ 34.82	$ 0.56	1.63%	4
5	Average Winter Use [1]	24	42.53	$ 43.53	1.00	2.35%	5
6	125 Percent Average Use	30	50.81	$ 52.24	1.43	2.81%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 8.70
Commodity Charge Summer	
First 7 Therms	$ 1.42004
Over 7 Therms	1.37904
Commodity Charge Winter	
First 18 Therms	$ 1.42004
Over 18 Therms	1.37904

Proposed Tariff Rates	
Basic Service Charge per Month	$ 8.70
Commodity Charge	
All Usage	$ 1.45130

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES INCLUDING DISCOUNT
LOW-INCOME MULTI-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill At Currently Effective Rates	Monthly Bill At Proposed Tariff Rates	Increase/(Decrease) Dollars	Increase/(Decrease) Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	9	19.60	$ 20.46	$ 0.86	4.39%	1
2	Average Summer Use [1]	12	23.70	$ 24.78	1.08	4.56%	2
3	125 Percent Average Use	15	27.80	$ 29.10	1.30	4.68%	3
	Winter Season Bills						
4	75 Percent Average Use	22	31.66	$ 32.84	$ 1.18	3.73%	4
5	Average Winter Use [1]	29	39.32	$ 40.91	1.59	4.04%	5
6	125 Percent Average Use	36	46.98	$ 48.97	1.99	4.24%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 7.00
Commodity Charge Summer	
First 7 Therms	$ 1.40876
Over 7 Therms	1.36776
Commodity Charge Winter	
First 18 Therms	$ 1.12701
Next 132 Therms	1.09421
Over 150 Therms	1.36776

Proposed Tariff Rates	
Basic Service Charge per Month	$ 7.50
Commodity Charge Summer	
All Usage	$ 1.44002
Commodity Charge Winter	
First 150 Therms	$ 1.15202
Over 150 Therms	1.44002

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
MASTER METERED MOBILE HOME PARK GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	354	506.76	519.37	$ 12.61	2.49%	1
2	Average Summer Use [1]	472	655.68	672.49	16.81	2.56%	2
3	125 Percent Average Use	590	804.60	825.61	21.01	2.61%	3
	Winter Season Bills						
4	75 Percent Average Use	1,341	1,752.40	1,800.15	47.75	2.72%	4
5	Average Winter Use [1]	1,788	2,316.53	2,380.20	63.67	2.75%	5
6	125 Percent Average Use	2,235	2,880.66	2,960.25	79.59	2.76%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 60.00
Commodity Charge	
All Usage	$ 1.26204
Proposed Tariff Rates	
Basic Service Charge	$ 60.00
Commodity Charge	
All Usage	$ 1.29765

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GENERAL GAS SERVICE - SMALL

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	8	$ 36.43	$ 38.23	$ 1.79	4.93%	1
2	Average Summer Use [1]	10	$ 39.29	$ 41.53	2.24	5.71%	2
3	125 Percent Average Use	13	$ 43.58	$ 46.49	2.92	6.69%	3
	Winter Season Bills						
4	75 Percent Average Use	29	$ 66.44	$ 72.94	6.51	9.79%	4
5	Average Winter Use [1]	39	$ 80.73	$ 89.48	8.75	10.84%	5
6	125 Percent Average Use	49	$ 95.02	$ 106.01	10.99	11.57%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.42893
Proposed Tariff Rates	
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.65327

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GENERAL GAS SERVICE - MEDIUM

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	115	$ 177.93	$ 191.33	$ 13.40	7.53%	1
2	Average Summer Use [1]	153	$ 225.82	$ 240.18	14.36	6.36%	2
3	125 Percent Average Use	191	$ 273.71	$ 289.02	15.32	5.60%	3
	Winter Season Bills						
4	75 Percent Average Use	236	$ 330.42	$ 346.87	16.45	4.98%	4
5	Average Winter Use [1]	315	$ 429.98	$ 448.42	18.44	4.29%	5
6	125 Percent Average Use	394	$ 529.54	$ 549.97	20.43	3.86%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 33.00
Commodity Charge	
All Usage	$ 1.26025
Proposed Tariff Rates	
Basic Service Charge	$ 43.50
Commodity Charge	
All Usage	$ 1.28546

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GENERAL GAS SERVICE - LARGE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	929	$ 1,203.01	$ 1,236.31	$ 33.30	2.77%	1
2	Average Summer Use [1]	1,239	$ 1,556.06	$ 1,595.47	39.41	2.53%	2
3	125 Percent Average Use	1,549	$ 1,909.11	$ 1,954.62	45.52	2.38%	3
	Winter Season Bills						
4	75 Percent Average Use	1,665	$ 2,041.22	$ 2,089.02	47.80	2.34%	4
5	Average Winter Use [1]	2,220	$ 2,673.29	$ 2,732.03	58.73	2.20%	5
6	125 Percent Average Use	2,775	$ 3,305.36	$ 3,375.03	69.67	2.11%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 145.00
Commodity Charge	
All Usage	$ 1.13887

Proposed Tariff Rates	
Basic Service Charge	$ 160.00
Commodity Charge	
All Usage	$ 1.15857

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GAS SERVICE FOR COMPRESSION ON CUSTOMER PREMISES - SMALL

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	605	$ 652.24	$ 656.67	$ 4.43	0.68%	1
2	Average Summer Use [1]	806	$ 860.63	$ 866.53	5.90	0.69%	2
3	125 Percent Average Use	1,008	$ 1,070.05	$ 1,077.43	7.38	0.69%	3
	Winter Season Bills						
4	75 Percent Average Use	452	$ 493.62	$ 496.92	3.31	0.67%	4
5	Average Winter Use [1]	602	$ 649.13	$ 653.54	4.41	0.68%	5
6	125 Percent Average Use	753	$ 805.68	$ 811.19	5.51	0.68%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.03676
Proposed Tariff Rates	
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.04408

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GAS SERVICE FOR COMPRESSION ON CUSTOMER PREMISES - LARGE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	5,655	$ 6,052.88	$ 6,154.27	$ 101.39	1.68%	1
2	Average Summer Use [1]	7,540	$ 8,007.17	$ 8,122.36	115.19	1.44%	2
3	125 Percent Average Use	9,425	$ 9,961.46	$ 10,090.45	128.99	1.29%	3
	Winter Season Bills						
4	75 Percent Average Use	5,075	$ 5,451.56	$ 5,548.71	97.15	1.78%	4
5	Average Winter Use [1]	6,767	$ 7,205.75	$ 7,315.29	109.53	1.52%	5
6	125 Percent Average Use	8,459	$ 8,959.95	$ 9,081.87	121.92	1.36%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 190.00
Commodity Charge	
All Usage	$ 1.03676
Proposed Tariff Rates	
Basic Service Charge	$ 250.00
Commodity Charge	
All Usage	$ 1.04408

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GAS SERVICE FOR COMPRESSION ON CUSTOMER PREMISES - RESIDENTIAL

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	47	$ 58.43	$ 61.87	$ 3.44	5.89%	1
2	Average Summer Use [1]	63	$ 75.02	$ 78.58	3.56	4.75%	2
3	125 Percent Average Use	79	$ 91.60	$ 95.28	3.68	4.02%	3
	Winter Season Bills						
4	75 Percent Average Use	44	$ 55.32	$ 58.74	3.42	6.19%	4
5	Average Winter Use [1]	59	$ 70.87	$ 74.40	3.53	4.98%	5
6	125 Percent Average Use	74	$ 86.42	$ 90.06	3.64	4.21%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 9.70
Commodity Charge	
All Usage	$ 1.03676

Proposed Tariff Rates	
Basic Service Charge	$ 12.80
Commodity Charge	
All Usage	$ 1.04408

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION
PROPOSED vs. CURRENTLY EFFECTIVE RATES
ESSENTIAL AGRICULTURAL USER GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	5,093	$ 5,640.15	$ 5,731.47	$ 91.32	1.62%	1
2	Average Summer Use [1]	6,791	$ 7,490.56	$ 7,602.32	111.76	1.49%	2
3	125 Percent Average Use	8,489	$ 9,340.97	$ 9,473.18	132.21	1.42%	3
	Winter Season Bills						
4	75 Percent Average Use	5,220	$ 5,778.55	$ 5,871.40	92.85	1.61%	4
5	Average Winter Use [1]	6,960	$ 7,674.73	$ 7,788.53	113.80	1.48%	5
6	125 Percent Average Use	8,700	$ 9,570.91	$ 9,705.66	134.75	1.41%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 90.00
Commodity Charge	
All Usage	$ 1.08976

Proposed Tariff Rates	
Basic Service Charge	$ 120.00
Commodity Charge	
All Usage	$ 1.10180

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

ATTACHMENT 2

FINAL REVENUE ALLOCATION AND BILL IMPACT SCHEDULES
(No Increase to the Low Income Customer Classes)

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF REVENUES AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Revenues Present Rates	Revenues Proposed Rates	Increase/(Decrease) Dollars	Increase/(Decrease) Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Sales Service						
1	Residential Gas Service	G-5	$ 505,973,040	$ 551,480,905	$ 45,507,865	8.99%	1
2	Multi-Family Residential Gas Service	G-6	12,349,542	12,672,614	323,072	2.62%	2
3	Low Income Residential Gas Service [1]	G-10	14,254,650	14,650,197	395,547	2.77%	3
4	Low Income Multi-Family Residential [1]	G-11	959,400	987,837	28,437	2.96%	4
5	Special Residential Gas Service	G-15	192,945	220,458	27,513	14.26%	5
	Master Metered Mobile Home Park						
6	Gas Service	G-20	2,924,848	3,004,045	79,197	2.71%	6
	General Gas Service	G-25					
7	Small		12,219,431	13,345,788	1,126,357	9.22%	7
8	Medium		63,774,592	66,957,204	3,182,612	4.99%	8
9	Large		182,344,382	186,566,722	4,222,340	2.32%	9
10	Transporation Eligible		106,354,142	108,333,616	1,979,474	1.86%	10
11	Optional Gas Service	G-30	46,114,978	46,114,978	0	0.00%	11
12	Air Conditioning Gas Service	G-40	1,092,953	1,100,526	7,573	0.69%	12
13	Street Lighting Gas Service	G-45	144,510	162,647	18,137	12.55%	13
	Gas Service for Compression on Customer's Premises	G-55					
14	Small		190,320	191,619	1,299	0.68%	14
15	Large		2,190,603	2,222,963	32,360	1.48%	15
16	Residential		92,542	97,053	4,511	4.87%	16
17	Electric Generation Gas Service	G-60	21,183,692	21,352,051	168,359	0.79%	17
18	Small Essential Agriculture User Gas Service	G-75	14,747,817	14,946,025	198,208	1.34%	18
19	Natural Gas Engine Gas Service	G-80	12,181,591	12,425,524	243,933	2.00%	19
20							20
21	Total Gas Sales		$ 999,285,979	$ 1,056,832,772	$ 57,546,794	5.76%	21
22	Special Contract Service	B-1	2,528,029	2,528,029	0	0.00%	22
23	Other Operating Revenue		12,261,805	12,261,805	0	0.00%	23
24	Total Arizona Revenue		$1,014,075,813	$ 1,071,622,607	$ 57,546,794	5.67%	24
25	Total Requirement			$ 1,071,622,217			25
26	Over/(Under) Requirement			$ 390			26
	Low Income Residential Including Discount [2]						
27	Low Income Residential Gas Service	G-10	$ 12,370,034	$ 12,365,426	$(4,608)	(0.04%)	27
28	Low Income Multi-Family Residential	G-11	$ 849,804	$ 854,587	$ 4,783	0.56%	28

[1] Excluding effect of low-income discount. See Lines 27 and 28 for impact including discount.
[2] Basic service charge retained at $7.00 and discount increased from 20% to 23% to result in no increase to low-income customers. Retaining the basic charge adds $169,147 and increasing the discount adds $355,993 to the benefit provided to low income customers. Increasing the low-income benefit by the above amounts adds approximately $0.60 per year to non-low-income residential customer bills.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF MARGIN AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Margin Present Rates	Margin Proposed Rates	Increase/(Decrease) Dollars	Increase/(Decrease) Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Sales Service						
1	Residential Gas Service	G-5	$ 252,170,209	$ 297,907,085	$ 45,736,876	18.14%	1
2	Multi-Family Residential Gas Service	G-6	6,635,205	6,579,885	(55,320)	(0.83%)	2
3	Low Income Residential Gas Service	G-10	6,749,399	7,404,978	655,579	9.71%	3
4	Low Income Multi-Family Residential	G-11	480,391	454,357	(26,034)	(5.42%)	4
5	Special Residential Gas Service	G-15	70,281	41,418	(28,863)	(41.07%)	5
6	Master Metered Mobile Home Park Gas Service	G-20	972,093	1,051,290	79,197	8.15%	6
	General Gas Service	G-25					
7	Small		7,867,642	8,993,999	1,126,357	14.32%	7
8	Medium		24,310,776	27,493,388	3,182,612	13.09%	8
9	Large		53,003,981	57,226,321	4,222,340	7.97%	9
10	Transporation Eligible		20,088,639	22,068,113	1,979,474	9.85%	10
11	Optional Gas Service	G-30	3,255,998	3,255,998	0	0.00%	11
12	Air Conditioning Gas Service	G-40	123,697	131,270	7,573	6.12%	12
13	Street Lighting Gas Service	G-45	55,850	73,987	18,137	32.47%	13
	Gas Service for Compression on Customer's Premises	G-55					
14	Small		36,474	37,773	1,299	3.56%	14
15	Large		404,946	437,306	32,360	7.99%	15
16	Residential		25,489	30,000	4,511	17.70%	16
17	Electric Generation Gas Service	G-60	2,529,330	2,697,689	168,359	6.66%	17
18	Small Essential Agriculture User Gas Service	G-75	3,104,924	3,303,132	198,208	6.38%	18
19	Natural Gas Engine Gas Service	G-80	2,559,519	2,803,452	243,933	9.53%	19
20	Total Sales and Full Margin Transportation		$ 384,444,843	$ 441,991,441	$ 57,546,598	14.97%	20
21	Special Contract Service	B-1	2,528,029	2,528,029	0	0.00%	21
22	Other Operating Revenue		12,261,805	12,261,805	0	0.00%	22
23	Total Arizona Revenue		$ 399,234,678	$ 456,781,276	$ 57,546,598	14.41%	23
24	Total Requirement			$ 456,780,886			24
25	Over/(Under) Requirement			$ 390			25

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF GAS COST AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Schedule Number	Gas Cost Present Rates [1]	Gas Cost Proposed Rates [2]	Increase/(Decrease) Dollars	Increase/(Decrease) Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Sales Service						
1	Residential Gas Service	G-5	$ 253,802,831	$ 253,573,820	$(229,011)	(0.09%)	1
2	Multi-Family Residential Gas Service	G-6	5,714,337	6,092,729	378,392	6.62%	2
3	Low Income Residential Gas Service	G-10	7,505,251	7,245,219	(260,032)	(3.46%)	3
4	Low Income Multi-Family Residential	G-11	479,009	533,480	54,471	11.37%	4
5	Special Residential Gas Service	G-15	122,664	179,040	56,376	45.96%	5
6	Total Residential		$ 267,624,092	$ 267,624,288	$ 196	0.00%	6
7	Master Metered Mobile Home Park Gas Service	G-20	1,952,755	1,952,755	0	0.00%	7
	General Gas Service	G-25					
8	Small		4,351,789	4,351,789	0	0.00%	8
9	Medium		39,463,816	39,463,816	0	0.00%	9
10	Large		129,340,401	129,340,401	0	0.00%	10
11	Transporation Eligible		86,265,503	86,265,503	0	0.00%	11
12	Optional Gas Service	G-30	42,858,980	42,858,980	0	0.00%	12
13	Air Conditioning Gas Service	G-40	969,256	969,256	(0)	(0.00%)	13
14	Street Lighting Gas Service	G-45	88,660	88,660	0	0.00%	14
	Gas Service for Compression on Customer's Premises	G-55					
15	Small		153,846	153,846	0	0.00%	15
16	Large		1,785,657	1,785,657	0	0.00%	16
17	Residential		67,053	67,053	0	0.00%	17
18	Electric Generation Gas Service	G-60	18,654,362	18,654,362	0	0.00%	18
19	Small Essential Agriculture User Gas Service	G-75	11,642,893	11,642,893	0	0.00%	19
20	Natural Gas Engine Gas Service	G-80	9,622,072	9,622,072	0	0.00%	20
21	Total Gas Sales		$ 614,841,135	$ 614,841,331	$ 196	0.00%	21
22	Special Contract Service	B-1	0	0	0	n/a	22
23	Other Operating Revenue		0	0	0	n/a	23
24	Total Arizona Revenue		$ 614,841,135	$ 614,841,331	$ 196	0.00%	24

[1] Gas Cost and Rate Adjustment effective July 30, 2008.
[2] Allocated Gas Cost under Southwest's proposed Residential Volumetric Rate Design.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Single-Family Residential Gas Service	G-5										
	Summer (May - October)											
1	Basic Service Charge per Month		5,107,859		$ 9.70		$ 49,546,232		$ 49,546,232		$ 49,546,232	1
	Commodity Charge per Therm											
2	First 15 Therms			48,048,640		$ 0.54200		$ 26,042,363	26,042,363	$ 42,188,628	68,230,991	2
3	Over 15 Therms			16,007,105		0.50100		8,019,559	8,019,559	14,054,878	22,074,437	3
	Winter (November - April)											
4	Basic Service Charge per Month		5,190,171		$ 9.70		$ 50,344,659		$ 50,344,659		$ 50,344,659	4
	Commodity Charge per Therm											
5	First 35 Therms			133,956,357		$ 0.54200		72,604,346	72,604,346	117,619,040	190,223,386	5
6	Over 35 Therms			91,044,013		0.50100		45,613,050	45,613,050	79,940,285	125,553,335	6
						0.00000		0	0	0	0	
7	Total Single-Family Residential Gas Service		10,298,030	289,056,115			$ 99,890,891	$ 152,279,318	$ 252,170,209	$ 253,802,831	$ 505,973,040	7
	Low Income Single-Family Residential Gas Svc	G-10										
	Summer (May - October)											
8	Basic Service Charge		153,923		$ 7.00		$ 1,077,461		$ 1,077,461		$ 1,077,461	8
	Commodity Charge per Therm											
	Summer (May - October)											
9	First 15 Therms			1,499,731		$ 0.54200		$ 812,854	812,854	$ 1,299,907	2,112,761	9
10	Over 15 Therms			343,792		0.50100		172,240	172,240	297,985	470,225	10
	Winter (November - April)											
11	Basic Service Charge per Month		156,983		$ 7.00		$ 1,098,881		$ 1,098,881		$ 1,098,881	11
	Commodity Charge per Therm											
12	First 35 Therms			4,229,842		0.54200		2,292,574	2,292,574	3,666,258	5,958,832	12
13	Next 115 Therms			2,532,839		0.50100		1,268,952	1,268,952	2,195,363	3,464,315	13
14	Over 150 Therms			52,769		0.50100		26,437	26,437	45,738	72,175	14
15	Total Low Income Single-Family Residential Gas Service		310,906	8,658,972			$ 2,176,342	$ 4,573,057	$ 6,749,399	$ 7,505,251	$ 14,254,650	15
	Special Residential Gas Service for Air Conditioning	G-15										
	Summer (May - October)											
16	Basic Service Charge per Month		648		$ 9.70		$ 6,286		$ 6,286		$ 6,286	16
	Commodity Charge per Therm											
17	First 15 Therms			7,899		$ 0.54200		$ 4,281	4,281	$ 6,847	11,128	17
18	Over 15 Therms			65,327		0.28200		18,422	18,422	56,623	75,045	18
	Winter (November - April)											
19	Basic Service Charge per Month		648		$ 9.70		$ 6,286		$ 6,286		$ 6,286	19
	Commodity Charge per Therm											
20	First 35 Therms			19,309		0.54200		10,465	10,465	16,736	27,201	20
21	Over 35 Therms			48,985		0.50100		24,541	24,541	42,458	66,999	21
22	Total Special Residential Gas Service		1,296	141,520			$ 12,572	$ 57,709	$ 70,281	$ 122,664	$ 192,945	22

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Multi-Family Residential Gas Service	G-6										
	Summer (May - October)											
1	Basic Service Charge per Month		182,409		$ 8.70		$ 1,586,958		$ 1,586,958		$ 1,586,958	1
	Commodity Charge per Therm											
2	First 7 Therms			1,044,432		$ 0.54200		$ 566,082	566,082	$ 917,053	1,483,135	2
3	Over 7 Therms			950,005		$ 0.50100		475,953	475,953	834,143	1,310,096	3
	Winter (November - April)											
4	Basic Service Charge per Month		188,153		$ 8.70		$ 1,636,931		$ 1,636,931		$ 1,636,931	4
	Commodity Charge per Therm											
5	First 18 Therms			2,633,090		0.54200		1,427,135	1,427,135	2,311,959	3,739,094	5
6	Over 18 Therms			1,880,532		0.50100		942,146	942,146	1,651,182	2,593,328	6
7	Total Multi-Family Residential Gas Service		370,562	6,508,059			$ 3,223,889	$ 3,411,316	$ 6,635,205	$ 5,714,337	$ 12,349,542	7
	Low Income Multi-Family Residential Gas Svc	G-11										
	Summer (May - October)											
8	Basic Service Charge per Month		13,560		$ 7.00		$ 94,920		$ 94,920		$ 94,920	8
	Commodity Charge per Therm											
9	First 7 Therms			79,822		$ 0.54200		$ 43,264	43,264	$ 69,186	112,450	9
10	Over 7 Therms			78,071		0.50100		39,114	39,114	67,669	106,783	10
	Winter (November - April)											
11	Basic Service Charge per Month		13,828		$ 7.00		$ 96,796		$ 96,796		$ 96,796	11
	Commodity Charge per Therm											
12	First 18 Therms			207,982		0.54200		112,726	112,726	180,271	292,997	12
13	Next 132 Therms			186,423		0.50100		93,398	93,398	161,584	254,982	13
14	Over 150 Therms			345		0.50100		173	173	299	472	14
15	Total Low Income Multi-Family Residential Gas Service		27,388	552,643			$ 191,716	$ 288,675	$ 480,391	$ 479,009	$ 959,400	15
16	Total Residential Gas Service		11,008,182	304,917,309			105,495,410	160,610,075	266,105,485	267,624,092	533,729,577	16
	Master Metered Mobile Home Park Gas Service	G-20										
17	Basic Service Charge per Month		1,968		$ 60.00		$ 118,080		$ 118,080		$ 118,080	17
	Commodity Charge per Therm All Usage											
18	All Usage			2,223,993		$ 0.38400		$ 854,013	854,013	1,952,755	2,806,768	18
19	Total MMMHP Gas Service		1,968	2,223,993			$ 118,080	$ 854,013	$ 972,093	$ 1,952,755	$ 2,924,848	19
	General Gas Service - Small	G-25(S)										
20	Basic Service Charge Per Month		201,805		$ 25.00		$ 5,045,125		$ 5,045,125		$ 5,045,125	20
	Commodity Charge per Therm All Usage											
21	Transportation Customers			10,138		$ 0.56217		$ 5,699	5,699	$ 8,787	14,486	21
22	*Sales Customers*			5,010,616		0.56217		$ 2,816,818	2,816,818	$ 4,343,002	7,159,820	22
23	Total Small General Gas Service		201,805	5,020,754			5,045,125	2,822,517	7,867,642	4,351,789	12,219,431	23
	General Gas Service - Medium	G-25(M)										
24	Basic Service Charge		193,790		$ 33.00		$ 6,395,070		$ 6,395,070		$ 6,395,070	24
	Commodity Charge per Therm All Usage											
25	Transportation Customers			172,365		$ 0.39349		$ 67,824	67,824	149,399	217,223	25
26	Sales Customers			45,357,904		0.39349		17,847,882	17,847,882	39,314,417	57,162,299	26
27	Total Medium General Gas Service		193,790	45,530,269			$ 6,395,070	$ 17,915,706	$ 24,310,776	$ 39,463,816	$ 63,774,592	27

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	General Gas Service - Large	G-25(L)										
1	Basic Service Charge		85,510		$ 145.00		$ 12,398,950		$ 12,398,950		$ 12,398,950	1
	Commodity Charge per Therm All Usage											
2	Transportation Customers			3,556,829		$ 0.27211		$ 967,849	967,849	$ 3,082,917	4,050,766	2
3	Sales Customers			145,666,025		0.27211		39,637,182	39,637,182	126,257,484	165,894,666	3
4	Total Large General Gas Service		85,510	149,222,854			$ 12,398,950	$ 40,605,031	53,003,981	$ 129,340,401	$ 182,344,382	4
	General Gas Service - Transportation Eligible	G-25(TE)										
5	Basic Service Charge		2,222		$ 720.00		$ 1,599,840		1,599,840		$ 1,599,840	5
6	Demand Charge per Month			12,803,712	0.062340			9,578,201	9,578,201		9,578,201	6
	Commodity Charge per Therm All Usage											
7	Transportation Customers			32,517,415		$ 0.08953		$ 2,911,284	2,911,284	$ 28,184,795	31,096,079	7
8	Sales Customers			67,008,985		0.08953		5,999,314	5,999,314	58,080,708	64,080,022	8
9	Total Transportation Eligible General Gas Service		2,222	99,526,400			$ 1,599,840	$ 18,488,799	$ 20,088,639	$ 86,265,503	$ 106,354,142	9
10	Total General Gas Service		483,327	299,300,277			$ 25,438,985	$ 79,832,053	$ 105,271,038	$ 259,421,509	$ 364,692,547	10
	Air Conditioning Gas Service	G-40										
	Basic Service Charge											
11	With Other Service - No BSC		60		$ 0.00		$ 0		$ 0		$ 0	11
12	General Service - Small		198		25.00		4,950		4,950		4,950	12
13	General Service - Medium		0		33.00		0		0		0	13
14	General Service - Large		48		145.00		6,960		6,960		6,960	14
15	Essential Agricultural		12		90.00		1,080		1,080		1,080	15
	Commodity Charge per Therm All Usage											
16	Transportation Customers			373,987		$ 0.09900		$ 37,025	37,025	$ 324,157	361,182	16
17	Sales Customers			744,265		0.09900		73,682	73,682	645,099	718,781	17
18	Total Air Conditioning Gas Service		318	1,118,252			$ 12,990	$ 110,707	$ 123,697	$ 969,256	$ 1,092,953	18
	Street Lighting Gas Service	G-45										
	Commodity Charge per Therm of Rated Capacity											
19	All Usage		324	102,289		$ 0.54600		$ 55,850	55,850	88,660	144,510	19
20	Total Street Lighting Gas Service		324	102,289			$ 0	$ 55,850	$ 55,850	$ 88,660	$ 144,510	20
	Gas Service for Compression on Customer's Premises	G-55										
	Basic Service Charge											
21	Small		252		$ 25.00		$ 6,300		$ 6,300		$ 6,300	21
22	Large		288		190.00		54,720		54,720		54,720	22
23	Residential		1,272		9.70		12,338		12,338		12,338	23
	Commodity Charge per Therm All Usage											
24	Transportation Customers			0		$ 0.17000		$ 0	0	$ 0	0	24
	Sales Customers											
25	Small			177,495		0.17000		30,174	30,174	153,846	184,020	25
26	Large			2,060,152		0.17000		350,226	350,226	1,785,657	2,135,883	26
27	Residential			77,361		0.17000		13,151	13,151	67,053	80,204	27
28	Total CNG Gas Service		1,812	2,315,008			$ 73,358	$ 393,551	$ 466,909	$ 2,006,556	$ 2,473,465	28

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF REVENUES AT PRESENT RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Present Margin Rates [1]: Basic Service Charge	Present Margin Rates [1]: Commodity Charge	Margin at Present Rates: Basic Service Charge	Margin at Present Rates: Commodity Charge	Margin at Present Rates: Total Margin	Revenue at Present Rates: Gas Cost [2]	Revenue at Present Rates: Total Revenue	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	
	Electric Generation Gas Service	G-60										
	Basic Service Charge											
1	General Service - Small		36		$ 25.00		$ 900		$ 900		$ 900	1
2	General Service - Medium		36		33.00		1,188		1,188		1,188	2
3	General Service - Large		84		145.00		12,180		12,180		12,180	3
4	General Service - Transportation Eligible		84		720.00		60,480		60,480		60,480	4
5	Essential Agricultural		12		90.00		1,080		1,080		1,080	5
	Commodity Charge per Therm All Usage											
6	Transportation Customers			0		$ 0.11400		$ 0	0	$ 0	0	6
7	Sales Customers			21,521,946		0.11400		2,453,502	2,453,502	18,654,362	21,107,864	7
8	Total Electric Generation Gas Service		252	21,521,946			$ 75,828	$ 2,453,502	$ 2,529,330	$ 18,654,362	$ 21,183,692	8
	Essential Agriculture User Gas Service	G-75										
9	Basic Service Charge		1,216		$ 90.00		$ 109,440		$ 109,440		$ 109,440	9
	Commodity Charge per Therm All Usage											
10	Transportation Customers			6,217,976		$ 0.22300		$ 1,386,609	1,386,609	$ 5,389,493	6,776,102	10
11	Sales Customers			7,214,684		0.22300		1,608,875	1,608,875	6,253,400	7,862,275	11
12	Total Essential Agricultural Gas Service		1,216	13,432,660			$ 109,440	$ 2,995,484	$ 3,104,924	$ 11,642,893	$ 14,747,817	12
	Natural Gas Engine Gas Service	G-80										
	Basic Service Charge											
13	Off-Peak Season (Oct. - March)		2,516		$ 0.00		$ 0		$ 0		$ 0	13
14	Peak Season (April - September)		2,589		95.00		245,955		245,955		245,955	14
	Commodity Charge per Therm All Usage											
15	Transportation Customers			0		$ 0.17700		$ 0	0	$ 0	0	15
16	Sales Customers			13,070,981		0.17700		2,313,564	2,313,564	9,622,072	11,935,636	16
17	Total Natural Gas Engine Gas Service		5,105	13,070,981			$ 245,955	$ 2,313,564	$ 2,559,519	$ 9,622,072	$ 12,181,591	17
18	Total Tariff Sales		11,502,504	658,002,715			131,570,046	249,618,799	381,188,845	571,982,155	953,171,000	18
19	Optional Gas Service	G-30	84	49,447,344			$ 120,540	$ 3,135,458	$ 3,255,998	$ 42,858,980	$ 46,114,978	19
20	Special Contract Service	B-1	244	35,660,859			$ 449,274	$ 2,078,755	$ 2,528,029		$ 2,528,029	20
21	Other Operating Revenues						$ 12,261,805		$ 12,261,805		$ 12,261,805	21
22	Total		11,502,832	743,110,918			$ 144,401,665	$ 254,833,013	$ 399,234,678	$ 614,841,135	$1,014,075,813	22
23	Total Revenue Requirement								456,780,886			23
24	Over/(Under)								$ (57,546,208)			24

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Single-Family Residential Gas Service	G-5													
	Summer (May - October)														
1	Basic Service Charge per Month		5,107,859		$ 12.80		$ 65,380,595		$ 65,380,595		$ 65,380,595	$ 49,546,232	$ 15,834,363		1
	Commodity Charge per Therm														
2	First 15 Therms			48,048,640		$ 0.91257		$ 43,847,748	43,847,748	$ 25,911,671	69,759,419	68,230,991	1,528,428		2
3	Over 15 Therms			16,007,105		0.00000		0	0	23,239,915	23,239,915	22,074,437	1,165,478		3
	Winter (November - April)														
4	Basic Service Charge per Month		5,190,171		$ 12.80		$ 66,434,189		$ 66,434,189		$ 66,434,189	$ 50,344,659	$ 16,089,530		4
	Commodity Charge per Therm														
5	First 35 Therms			133,956,357		0.91257		122,244,553	122,244,553	72,239,984	194,484,537	190,223,386	4,261,151		5
6	Over 35 Therms			91,044,013		0.00000		0	0	132,182,250	132,182,250	125,553,335	6,628,915		6
7	Total Single-Family Residential Gas Service		10,298,030	289,056,115			$ 131,814,784	$ 166,092,301	$ 297,907,085	$ 253,573,820	$ 551,480,905	$ 505,973,040	$ 45,507,865	8.99%	7
	Low Income Single-Family Residential Gas Service	G-10													
	Summer (May - October)														
8	Basic Service Charge		153,923		$ 7.00		$ 1,077,461		$ 1,077,461		$ 1,077,461	$ 1,077,461	$ -		8
	Commodity Charge per Therm														
	Summer (May - October)														
9	First 15 Therms			1,499,731		$ 0.91257		$ 1,368,609	1,368,609	$ 791,858	2,160,467	2,112,761	47,706		9
10	Over 15 Therms			343,792		0.00000		0	0	495,257	495,257	470,225	25,032		10
	Winter (November - April)														
11	Basic Service Charge per Month		156,983		$ 7.00		$ 1,098,881		$ 1,098,881		$ 1,098,881	$ 1,098,881	$ -		11
	Commodity Charge per Therm														
12	First 35 Therms			4,229,842		0.91257		3,860,027	3,860,027	2,233,356	6,093,383	5,958,832	134,551		12
13	Next 115 Therms			2,532,839		0.00000		0	0	3,648,731	3,648,731	3,464,315	184,416		13
14	Over 150 Therms			52,769		0.00000		0	0	76,017	76,017	72,175	3,842		14
15	Total Low Income Single-Family Residential Gas Service		310,906	8,658,972			$ 2,176,342	$ 5,228,636	$ 7,404,978	$ 7,245,219	$ 14,650,197	$ 14,254,650	$ 395,547	2.77%	15
	Multi-Family Residential Gas Service	G-6													
	Summer (May - October)														
16	Basic Service Charge per Month		182,409		$ 8.70		$ 1,586,958		$ 1,586,958		$ 1,586,958	$ 1,586,958	$ -		16
	Commodity Charge per Therm														
17	First 7 Therms			1,044,432		$ 0.91257		$ 953,117	953,117	$ 563,241	1,516,358	1,483,135	33,223		17
18	Over 7 Therms			950,005		0.00000		0	0	1,379,265	1,379,265	1,310,096	69,169		18
	Winter (November - April)														
19	Basic Service Charge per Month		188,153		$ 8.70		$ 1,636,931		$ 1,636,931		$ 1,636,931	$ 1,636,931	$ -		19
	Commodity Charge per Therm														
20	First 18 Therms			2,633,090		0.91257		2,402,879	2,402,879	1,419,973	3,822,852	3,739,094	83,758		20
21	Over 18 Therms			1,880,532		0.00000		0	0	2,730,250	2,730,250	2,593,328	136,922		21
22	Total Multi-Family Residential Gas Service		370,562	6,508,059			$ 3,223,889	$ 3,355,996	$ 6,579,885	$ 6,092,729	$ 12,672,614	$ 12,349,542	$ 323,072	2.62%	22

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Low Income Multi-Family Residential Gas Service	G-11													
	Summer (May - October)														
1	Basic Service Charge per Month		13,560		$ 7.00		$ 94,920		$ 94,920		$ 94,920	$ 94,920	$ -		1
	Commodity Charge per Therm														
2	First 7 Therms			79,822		$ 0.91257		$ 72,843	72,843	$ 42,146	114,989	112,450	2,539		2
3	Over 7 Therms			78,071		0.00000		0	0	112,467	112,467	106,783	5,684		3
	Winter (November - April)														
4	Basic Service Charge per Month		13,828		$ 7.00		$ 96,796		$ 96,796		$ 96,796	$ 96,796	$ -		4
	Commodity Charge per Therm														
5	First 18 Therms			207,982		0.91257		189,798	189,798	109,815	299,613	292,997	6,616		5
6	Next 132 Therms			186,423		0.00000		0	0	268,555	268,555	255,454	13,101		6
7	Over 150 Therms			345		0.00000		0	0	497	497	959,872	(959,375)		7
8	Total Low Income Multi-Family Residential Gas Service		27,388	552,643			$ 191,716	$ 262,641	$ 454,357	$ 533,480	$ 987,837	$ 1,919,272	$ (931,435)	-48.53%	8
	Special Residential Gas Service for A/C	G-15													
	Summer (May - October)														
9	Basic Service Charge per Month		648		$ 12.80		$ 8,294		$ 8,294		$ 8,294	$ 6,286	$ 2,008		9
	Commodity Charge per Therm														
10	First 15 Therms			7,899		$ 0.91257		$ 7,208	7,208	$ 4,171	11,379	11,128	251		10
11	Over 15 Therms			65,327		$ 0.00000		0	0	94,108	94,108	75,045	19,063		11
	Winter (November - April)														
12	Basic Service Charge per Month		648		$ 12.80		$ 8,294		$ 8,294		$ 8,294	$ 6,286	$ 2,008		12
	Commodity Charge per Therm														
13	First 35 Therms			19,309		$ 0.91257		17,621	17,621	10,195	27,816	27,201	615		13
14	Over 35 Therms			48,985		$ 0.00000		0	0	70,566	70,566	66,999	3,567		14
15	Total Special Residential Gas Service		1,296	141,520			$ 16,589	$ 24,829	$ 41,418	$ 179,040	$ 220,458	$ 192,945	$ 27,513	14.26%	15
16	Total Residential Gas Service		11,008,182	304,917,309			$137,423,320	$ 174,964,403	$ 312,387,723	$ 267,624,288	$ 580,012,011	$ 534,689,449	$ 45,322,562	8.48%	16
	Master Metered Mobile Home Park Gas Service	G-20													
17	Basic Service Charge per Month		1,968		$ 60.00		$ 118,080		$ 118,080		$ 118,080	$ 118,080	$ -		17
	Commodity Charge per Therm All Usage														
18	All Usage			2,223,993		$ 0.41961		$ 933,210	933,210	1,952,755	2,885,965	2,806,768	79,197		18
19	Total MMMHP Gas Service		1,968	2,223,993			$ 118,080	$ 933,210	$ 1,051,290	$ 1,952,755	$ 3,004,045	2,924,848	79,197	2.71%	19
	General Gas Service - Small	G-25(S)													
20	Basic Service Charge		201,805		$ 25.00		$ 5,045,125		$ 5,045,125		$ 5,045,125	$ 5,045,125	0		20
	Commodity Charge per Therm All Usage														
21	Transportation Customers			10,138		$ 0.78651		$ 7,974	7,974	$ 8,787	16,761	14,486	2,275		21
22	Sales Customers			5,010,616		0.78651		3,940,900	$ 3,940,900	4,343,002	8,283,902	7,159,820	1,124,082		22
23	Total Small General Gas Service		201,805	5,020,754			$ 5,045,125	$ 3,948,874	$ 8,993,999	$ 4,351,789	$ 13,345,788	$ 12,219,431	$ 1,126,357	9.22%	23
	General Gas Service - Medium	G-25(M)													
24	Basic Service Charge		193,790		$ 43.50		$ 8,429,865		$ 8,429,865		$ 8,429,865	$ 6,395,070	$ 2,034,795		24
	Commodity Charge per Therm All Usage														
25	Transportation Customers			172,365		$ 0.41870		$ 72,169	72,169	$ 149,399	221,568	217,223	4,345		25
26	Sales Customers			45,357,904		0.41870		18,991,354	18,991,354	39,314,417	58,305,771	57,162,299	1,143,472		26
27	Total Medium General Gas Service		193,790	45,530,269			$ 8,429,865	$ 19,063,523	$ 27,493,388	$ 39,463,816	$ 66,957,204	$ 63,774,592	$ 3,182,612	4.99%	27

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	General Gas Service - Large	G-25(L)													
1	Basic Service Charge		85,510		$ 160.00		$ 13,681,600		$ 13,681,600		$ 13,681,600	$ 12,398,950	$ 1,282,650		1
	Commodity Charge per Therm All Usage														
2	Transportation Customers			3,556,829		0.29181		1,037,918	1,037,918	$ 3,082,917	4,120,835	4,050,766	70,069		2
3	Sales Customers			145,666,025		0.29181		42,506,803	42,506,803	126,257,484	168,764,287	165,894,666	2,869,621		3
4	Total Large General Gas Service		85,510	149,222,854			13,681,600	43,544,721	57,226,321	129,340,401	186,566,722	$ 182,344,382	4,222,340	2.32%	4
	General Gas Service - Transportation Eligible	G-25(TE)													
5	Basic Service Charge		2,222		$ 950.00		$ 2,110,900		$ 2,110,900		$ 2,110,900	$ 1,599,840	$ 511,060		5
6	Demand Charge per Month			12,803,712	0.064947			9,978,696	9,978,696		9,978,696	9,578,201	400,495		6
	Commodity Charge per Therm All Usage														
7	Transportation Customers			32,517,415		$ 0.10026		$ 3,260,196	3,260,196	$ 28,184,795	31,444,991	31,096,079	348,912		7
8	Sales Customers			67,008,985		$ 0.10026		$ 6,718,321	6,718,321	58,080,708	64,799,029	64,080,022	719,007		8
9	Total Transportation Eligible General Gas Service		2,222	99,526,400			$ 2,110,900	$ 19,957,213	$ 22,068,113	$ 86,265,503	$ 108,333,616	$ 106,354,142	$ 1,979,474	1.86%	9
10	Total General Gas Service		483,327	299,300,277			$ 29,267,490	$ 86,514,331	$ 115,781,821	$ 259,421,509	$ 375,203,330	$ 364,692,547	$ 10,510,783	2.88%	10
	Air Conditioning Gas Service	G-40													
	Basic Service Charge														
11	W/ Other Service (No BSC)		60		$ 0.00		$ 0		$ 0		$ 0	$ 0	$ 0		11
12	General Service - Small		198		25.00		4,950		4,950		4,950	4,950	0		12
13	General Service - Medium		0		43.50		0		0		0	0	0		13
14	General Service - Large		48		160.00		7,680		7,680		7,680	6,960	720		14
15	General Service -Transportation Eligible		12		950.00		11,400		11,400		11,400		11,400		15
16	Essential Agricultural		0		120.00		0		0		0	1,080	(1,080)		16
	Commodity Charge per Therm All Usage														
17	Transportation Customers			373,987		$ 0.09590		$ 35,865	35,865	$ 324,157	360,022	361,182	(1,160)		17
18	Sales Customers			744,265		0.09590		71,375	71,375	645,099	716,474	718,781	(2,307)		18
19	Total Air Conditioning Gas Service		318	1,118,252			$ 24,030	$ 107,240	$ 131,270	$ 969,256	$ 1,100,526	$ 1,092,953	$ 7,573	0.69%	19
	Street Lighting Gas Service	G-45													
	Commodity Charge per Therm of Rated Capacity														
20	All Usage		324	102,289		$ 0.72331		$ 73,987	73,987	88,660	162,647	144,510	18,137		20
21	Total Street Lighting Gas Service		324	102,289			$ 0	$ 73,987	$ 73,987	$ 88,660	$ 162,647	$ 144,510	$ 18,137	12.55%	21
	Gas Service for Compression on Customer's Premises	G-55													
	Basic Service Charge														
22	Small		252		$ 25.00		$ 6,300		$ 6,300		$ 6,300	$ 6,300	$ 0		22
23	Large		288		250.00		72,000		72,000		72,000	54,720	17,280		23
24	Residential		1,272		12.80		16,282		16,282		16,282	12,338	3,944		24
	Commodity Charge per Therm All Usage														
25	Transportation Customers			0		$ 0.17732		$ 0	0	$ 0	0	0	0		25
	Sales Customers														
26	Small			177,495		0.17732		31,473	31,473	153,846	185,319	184,020	1,299		26
27	Large			2,060,152		0.17732		365,306	365,306	1,785,657	2,150,963	2,135,883	15,080		27
28	Residential			77,361		0.17732		13,718	13,718	67,053	80,771	80,204	567		28
29	Total CNG Gas Service		1,812	2,315,008			$ 94,582	$ 410,497	$ 505,079	$ 2,006,556	$ 2,511,635	$ 2,473,465	$ 38,170	1.54%	29

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF PRESENT AND PROPOSED REVENUES BY RATE COMPONENT
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Basic Service Charge	Revenue at Proposed Rates: Commodity Charge	Revenue at Proposed Rates: Total Margin	Revenue at Proposed Rates: Gas Cost [1]	Revenue at Proposed Rates: Total Revenue	Revenue at Present Rates	Increase / Decrease: Dollars	Increase / Decrease: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
	Electric Generation Gas Service	G-60													
	Basic Service Charge														
1	General Service - Small		36		$ 25.00		$ 900		$ 900		$ 900	$ 900	$ 0		1
2	General Service - Medium		36		43.50		1,566		1,566		1,566	1,188	378		2
3	General Service - Large		84		160.00		13,440		13,440		13,440	12,180	1,260		3
4	General Service - Transportation Eligible		84		0.00		0		0		0	60,480	(60,480)		4
5	Essential Agricultural		12		120.00		1,440		1,440		1,440	1,080	360		5
	Commodity Charge per Therm All Usage														
6	Transportation Customers			0		$ 0.12454		$ 0	0	$ 0	0	0	0		6
7	Sales Customers			21,521,946		0.12454		2,680,343	2,680,343	18,654,362	21,334,705	21,107,864	226,841		7
8	Total Electric Generation Gas Service		252	21,521,946			$ 17,346	$ 2,680,343	$ 2,697,689	$ 18,654,362	$ 21,352,051	$ 21,183,692	$ 168,359	0.79%	8
	Small Essential Agriculture User Gas Service	G-75													
9	Basic Service Charge		1,216		$ 120.00		$ 145,920		$ 145,920		$ 145,920	$ 109,440	$ 36,480		9
	Commodity Charge per Therm All Usage														
10	Transportation Customers			6,217,976		$ 0.23504		$ 1,461,473	1,461,473	$ 5,389,493	6,850,966	6,776,102	74,864		10
11	Sales Customers			7,214,684		0.23504		1,695,739	1,695,739	6,253,400	7,949,139	7,862,275	86,864		11
12	Total Essential Agricultural Gas Service		1,216	13,432,660			$ 145,920	$ 3,157,212	$ 3,303,132	$ 11,642,893	$ 14,946,025	$ 14,747,817	$ 198,208	1.34%	12
	Natural Gas Engine Gas Service	G-80													
	Basic Service Charge														
13	Off-Peak Season (Oct. - March)		2,516		$ 0.00		$ 0		$ 0		$ 0	$ 0	$ 0		13
14	Peak Season (April - September)		2,589		125.00		323,625		323,625		323,625	245,955	77,670		14
	Commodity Charge per Therm All Usage														
15	Transportation Customers			0		$ 0.18972		$ 0	0	$ 0	0	0	0		15
16	Sales Customers			13,070,981		0.18972		2,479,827	2,479,827	9,622,072	12,101,899	11,935,636	166,263		16
17	Total Natural Gas Engine Gas Service		5,105	13,070,981			$ 323,625	$ 2,479,827	$ 2,803,452	$ 9,622,072	$ 12,425,524	$ 12,181,591	$ 243,933	2.00%	17
18	Total Tariff Sales		11,502,504	658,002,715			$167,414,393	$271,321,050	$ 438,735,443	$ 571,982,351	$ 1,010,717,794	$ 953,171,000	$ 57,546,794	6.04%	18
19	Optional Gas Service	G-30	84	49,447,344			$ 120,540	$ 3,135,458	3,255,998	$ 42,858,980	$ 46,114,978	$ 46,114,978	$ 0	0.00%	19
20	Special Contract Service	B-1	244	35,660,859			$ 449,274	$ 2,078,755	$ 2,528,029		$ 2,528,029	$ 2,528,029	$ 0	0.00%	20
21	Other Operating Revenues						$ 12,261,805		$ 12,261,805		$ 12,261,805	$ 12,261,805	$ 0	0.00%	21
22	Total Revenue		11,502,832	743,110,918			$ 180,246,012	$ 276,535,264	$ 456,781,276	$ 614,841,331	$ 1,071,622,607	$ 1,014,075,813	$ 57,546,794	5.67%	22
23	Total Revenue Requirement								$ 456,780,886	$ 614,841,331	$ 1,071,622,217				23
24	Over/(Under)								$390	$ 0	$390				24

[1] Gas Cost and Rate Adjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF LOW INCOME DISCOUNT AT PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

Line No.	Description	Proposed Schedule Number	Billing Determinants: Number of Bills	Billing Determinants: Sales (Therms)	Total Revenue Before Discount: Basic Service Charge	Total Revenue Before Discount: Commodity Charge	Total Revenue Before Discount: Total Revenue	Total Revenue After Discount: Basic Service Charge	Total Revenue After Discount: Commodity Charge	Total Revenue After Discount: Total Revenue	Low Income Discount: Dollars	Low Income Discount: Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(k)	(e)	(f)	(k)	(m)	(n)	
	Low Income Discount at Present Rates												
	Single-Family Residential Gas Service	G-10											
	Summer (May - October)												
1	Basic Service Charge		153,923		$ 9.70		$ 1,493,053	$ 7.00		$ 1,077,461	$ (415,592)		1
	Commodity Charge per Therm												
2	First 15 Therms			1,499,731		$ 1.42004	2,129,678		$ 1.40876	2,112,761	(16,917)		2
3	Over 15 Therms			343,792		1.37904	474,103		1.36776	470,225	(3,878)		3
	Winter (November - April)												
4	Basic Service Charge per Month		156,983		$ 9.70		$ 1,522,735	$ 7.00		$ 1,098,881	(423,854)		4
	Commodity Charge per Therm												
5	First 35 Therms			4,229,842		1.42004	6,006,544		$ 1.12701	4,767,074	(1,239,470)		5
6	Next 115 Therms			2,532,839		1.37904	3,492,886		1.09421	2,771,457	(721,429)		6
7	Over 150 Therms			52,769		1.37904	72,770		1.36776	72,175	(595)		7
8	Total Low Income Residential Gas Service		310,906	8,658,972			$ 15,191,769			$ 12,370,034	(2,821,735)	-18.57%	8
	Multi-Family Residential Gas Service	G-11											
	Summer (May - October)												
9	Basic Service Charge per Month		13,560		$ 8.70		$ 117,972	$ 7.00		$ 94,920	$ (23,052)		9
	Commodity Charge per Therm												
10	First 7 Therms			79,822		$ 1.42004	113,350		$ 1.40876	112,450	(900)		10
11	Over 7 Therms			78,071		1.37904	107,663		1.36776	106,782	(881)		11
	Winter (November - April)												
12	Basic Service Charge per Month		13,828		$ 8.70		$ 120,304	$ 7.00		$ 96,796	(23,508)		12
	Commodity Charge per Therm												
13	First 18 Therms			207,982		$ 1.42004	295,343		$ 1.12701	234,398	(60,945)		13
14	Next 132 Therms			186,423		1.37904	257,085		1.09421	203,986	(53,099)		14
15	Over 150 Therms			345		1.37904	476		1.36776	472	(4)		15
16	Total Low Income Multi-Family Residential Gas Service		27,388	552,643			$ 1,012,193			$ 849,804	(162,389)	-16.04%	16
17	Total Low Income Residential Gas Service at Present Rates		338,294	9,211,615			$16,203,962			$ 13,219,838	$ (2,984,124)	-18.42%	17
	Low Income Discount at Proposed Rates [1]												
	Single-Family Residential Gas Service	G-10											
	Summer (April - November)												
18	Basic Service Charge		153,923		$ 12.80		$ 1,970,214	$ 7.00		$ 1,077,461	$ (892,753)		18
	Commodity Charge per Therm												
19	First 15 Therms			1,499,731		$ 1.45185	2,177,384		$ 1.44057	2,160,467	(16,917)		19
20	Over 15 Therms			343,792		1.45185	499,135		1.44057	495,257	(3,878)		20
	Winter (December - March)												
21	Basic Service Charge per Month		156,983		$ 12.80		$ 2,009,382	$ 7.00		$ 1,098,881	(910,501)		21
	Commodity Charge per Therm												
22	First 35 Therms			4,229,842		$ 1.45185	6,141,096		$ 1.10272	4,664,331	(1,476,765)		22
23	Next 115 Therms			2,532,839		1.45185	3,677,302		1.10272	2,793,012	(884,290)		23
24	Over 150 Therms			52,769		1.45185	76,612		1.44057	76,017	(595)		24
25	Total Low Income Residential Gas Service		310,906	8,658,972			16,551,125			12,365,426	(4,185,699)	-25.29%	25
	Multi-Family Residential Gas Service	G-11											
	Summer (April - November)												
26	Basic Service Charge per Month		13,560		$ 8.70		$ 117,972	$ 7.00		$ 94,920	$ (23,052)		26
	Commodity Charge per Therm												
27	First 7 Therms			79,822		$ 1.45185	115,890		$ 1.44057	114,989	(901)		27
28	Over 7 Therms			78,071		1.45185	113,347		1.44057	112,467	(880)		28
	Winter (December - March)												
29	Basic Service Charge per Month		13,828		$ 8.70		$ 120,304	$ 7.00		$ 96,796	(23,508)		29
	Commodity Charge per Therm												
30	First 18 Therms			207,982		$ 1.45185	301,959		$ 1.10272	229,346	(72,613)		30
31	Next 132 Therms			186,423		1.45185	270,658		1.10272	205,572	(65,086)		31
32	Over 150 Therms			345		1.45185	501		1.44057	497	(4)		32
33	Total Low Incom Multi-Family Residential Gas Service		27,388	552,643			1,040,631			854,587	(186,044)	-17.88%	33
34	Total Low Income Residential Gas Service at Proposed Rates		338,294	9,211,615			$17,591,756			$ 13,220,013	$ (4,371,743)	-24.85%	34
	Total Proposed Increase to Low Income Customers												
35	Dollars									$ 175			35
36	Percent									0.00%			36

[1] Low income discount increased to 23.45 percent to result in no increase to low-income customers.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

			Present Rates						Proposed Rates				
Line No.	Description	Schedule	Margin [1]	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Description	Schedule	Margin	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Residential Gas Service	G-5					Single-Family Residential Gas Service	G-5					
	Summer (May - October)						Summer (May - October)						
1	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	1
	Commodity Charge per Therm						Commodity Charge per Therm						
2	First 15 Therms		$ 0.54200	$ 0.01956	$ 0.85848	$ 1.42004	First 15 Therms		$ 0.91257	$ 0.01956	$ 0.51972	$ 1.45185	2
3	Over 15 Therms		0.50100	0.01956	0.85848	1.37904	Over 15 Therms		0.00000	0.01956	$ 1.43229	1.45185	3
	Winter (November - April)						Winter (November - April)						
4	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	4
	Commodity Charge per Therm						Commodity Charge per Therm						
5	First 35 Therms		$ 0.54200	$ 0.01956	$ 0.85848	$ 1.42004	First 35 Therms		$ 0.91257	$ 0.01956	$ 0.51972	$ 1.45185	5
6	Over 35 Therms		0.50100	0.01956	0.85848	1.37904	Over 35 Therms		0.00000	0.01956	1.43229	1.45185	6
	Multi-Family Residential Gas Service	G-6					Multi-Family Residential Gas Service	G-6					
	Summer (May - October)						Summer (May - October)						
7	Basic Service Charge per Month		$ 8.70			$ 8.70	Basic Service Charge per Month		$ 8.70			$ 8.70	7
	Commodity Charge per Therm						Commodity Charge per Therm						
8	First 7 Therms		$0.54200	0.01956	0.85848	$1.42004	First 7 Therms		$ 0.91257	$ 0.01956	$ 0.51972	$ 1.45185	8
9	Over 7 Therms		0.50100	0.01956	0.85848	1.37904	Over 7 Therms		0.00000	0.01956	1.43229	1.45185	9
	Winter (November - April)						Winter (November - April)						
10	Basic Service Charge per Month		$ 8.70			$ 8.70	Basic Service Charge per Month		$ 8.70			$ 8.70	10
	Commodity Charge per Therm						Commodity Charge per Therm						
11	First 18 Therms		$0.54200	0.01956	0.85848	$1.42004	First 18 Therms		$ 0.91257	$ 0.01956	$ 0.51972	$ 1.45185	11
12	Over 18 Therms		0.50100	0.01956	0.85848	1.37904	Over 18 Therms		0.00000	0.01956	1.43229	1.45185	12
	Low Income Residential Gas Service	G-10					Single-Family Low-Income Residential Gas Service	G-10					
	Summer (May - October)						Summer (May - October)						
13	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.00			$ 7.00	13
	Commodity Charge per Therm						Commodity Charge per Therm						
14	First 15 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 15 Therms		$ 0.91257	$ 0.00828	$ 0.51972	$ 1.44057	14
15	Over 15 Therms		0.50100	0.00828	0.85848	1.36776	Over 15 Therms		0.00000	0.00828	1.43229	1.44057	15
	Winter (November - April)						Winter (November - April)						
16	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.00			$ 7.00	16
	Commodity Charge per Therm						Commodity Charge per Therm						
17	First 35 Therms		$ 0.26025	$ 0.00828	$ 0.85848	$ 1.12701	First 35 Therms		$ 0.57472	$ 0.00828	$ 0.51972	$ 1.10272	17
18	Next 115 Therms		0.22745	0.00828	0.85848	1.09421	Next 115 Therms		(0.33785)	0.00828	1.43229	1.10272	18
19	Over 150 Therms		0.50100	0.00828	0.85848	1.36776	Over 150 Therms		0.00000	0.00828	1.43229	1.44057	19
	Low Income Multi-Family Residential G S	G-11					Multi-Family Low-Income Residential Gas Service	G-11					
	Summer (May - October)						Summer (May - October)						
20	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.00			$ 7.00	20
	Commodity Charge per Therm						Commodity Charge per Therm						
21	First 7 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 7 Therms		$ 0.91257	$ 0.00828	$ 0.51972	$ 1.44057	21
22	Over 7 Therms		0.50100	0.00828	0.85848	1.36776	Over 7 Therms		0.00000	0.00828	1.43229	1.44057	22
	Winter (November - April)						Winter (November - April)						
23	Basic Service Charge per Month		$ 7.00			$ 7.00	Basic Service Charge per Month		$ 7.00			$ 7.00	23
	Commodity Charge per Therm						Commodity Charge per Therm						
24	First 18 Therms		$ 0.26025	$ 0.00828	$ 0.85848	$ 1.12701	First 18 Therms		$ 0.57472	$ 0.00828	$ 0.51972	$ 1.10272	24
25	Next 132Therms		0.22745	0.00828	0.85848	1.09421	Next 132 Therms		(0.33785)	0.00828	1.43229	1.10272	25
26	Over 150 Therms		0.50100	0.00828	0.85848	1.36776	Over 150 Therms		0.00000	0.00828	1.43229	1.44057	26

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and RateAdjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

			Present Rates						Proposed Rates				
Line No.	Description	Schedule	Margin [1]	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Description	Schedule	Margin	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Special Residential Gas Service	G-15					Special Residential Gas Service	G-15					
	for Air Conditioning						for Air Conditioning						
	Summer (May - October)						Summer (May - October)						
1	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	1
	Commodity Charge per Therm						Commodity Charge per Therm						
2	First 15 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 15 Therms		$ 0.91257	$ 0.00828	$ 0.51972	$ 1.44057	2
3	Over 15 Therms		0.28200	0.00828	0.85848	1.14876	Over 15 Therms		0.00000	0.00828	1.43229	1.44057	3
	Winter (November - April)						Winter (November - April)						
4	Basic Service Charge per Month		$ 9.70			$ 9.70	Basic Service Charge per Month		$ 12.80			$ 12.80	4
5	First 35 Therms		$ 0.54200	$ 0.00828	$ 0.85848	$ 1.40876	First 35 Therms		$ 0.91257	$ 0.00828	$ 0.51972	$ 1.44057	5
6	Over 35 Therms		0.50100	0.00828	0.85848	1.36776	Over 35 Therms		0.00000	0.00828	1.43229	1.44057	6
	Master Metered Mobile Home Park Gas Service	G-20					Master Metered Mobile Home Park Gas Service	G-20					
7	Basic Service Charge per Month		$ 60.00			$ 60.00	Basic Service Charge per Month		$ 60.00			$ 60.00	7
	Commodity Charge per Therm						Commodity Charge per Therm						
8	All Usage		$ 0.38400	$ 0.01956	$ 0.85848	$ 1.26204	All Usage		$ 0.41961	$ 0.01956	$ 0.85848	$ 1.29765	8
	General Gas Service	G-25					General Gas Service	G-25					
	Basic Service Charge per Month						Basic Service Charge per Month						
9	Small		$ 25.00			$ 25.00	Small		$ 25.00			$ 25.00	9
10	Medium		33.00			33.00	Medium		43.50			43.50	10
11	Large		145.00			145.00	Large		160.00			160.00	11
12	Transportation Eligible		720.00			720.00	Transportation Eligible		950.00			950.00	12
	Commodity Charge per Therm						Commodity Charge per Therm						
13	Small, All Usage		$ 0.56217	$ 0.00828	$ 0.85848	$ 1.42893	Small, All Usage		$ 0.78651	$ 0.00828	$ 0.85848	$ 1.65327	13
14	Medium, All Usge		0.39349	0.00828	0.85848	1.26025	Medium, All Usge		0.41870	0.00828	0.85848	1.28546	14
15	Large, All Usage		0.27211	0.00828	0.85848	1.13887	Large, All Usage		0.29181	0.00828	0.85848	1.15857	15
16	Transportation Eligible		0.08953	0.00828	0.85848	0.95629	Transportation Eligible, All Usage		0.10026	0.00828	0.85848	0.96702	16
	Demand Charge per Month						Demand Charge per Month						
	TE General Service Peak Winter Month Usage						Transportation Eligible Peak Month Usage						
17	Times Demand Rate per Therm		$0.062340			$0.062340	Times Demand Rate per Therm		$ 0.064947			$0.064947	17
	Optional Gas Service	G-30					Optional Gas Service	G-30					
18	Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 27.				Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 27.				18
	Commodity Charge per Therm						Commodity Charge per Therm						
19	All Usage		As Specified on A.C.C. Sheet No. 28.				All Usage		As Specified on A.C.C. Sheet No. 28.				19
	Air-Conditioning Gas Service	G-40					Air-Conditioning Gas Service	G-40					
20	Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 32.				Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 32.				20
	Commodity Charge per Therm						Commodity Charge per Therm						
21	All Usage		$ 0.09900	$ 0.00828	$ 0.85848	$ 0.96576	All Usage		$ 0.09590	$ 0.00828	$ 0.85848	$ 0.96266	21
	Street Lighting Gas Service	G-45					Street Lighting Gas Service	G-45					
	Commodity Charge per Therm						Commodity Charge per Therm						
	of Rated Capacity						of Rated Capacity						
22	All Usage		$ 0.54600	$ 0.00828	$ 0.85848	$ 1.41276	All Usage		$ 0.72331	$ 0.00828	$ 0.85848	$ 1.59007	22

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and RateAdjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
SUMMARY OF PRESENT AND PROPOSED RATES
FOR THE TWELVE MONTHS ENDED APRIL 30, 2007

			Present Rates						Proposed Rates				
Line No.	Description	Schedule	Margin [1]	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Description	Schedule	Margin	Rate Adjustment [2]	Gas Cost [2]	Currently Effective Tariff Rate	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	
	Gas Service for Compression on Customer's Premises	G-55					Gas Service for Compression on Customer's Premises	G-55					
	Basic Service Charge per Month						Basic Service Charge per Month						
1	Small		$ 25.00			$ 25.00	Small		$ 25.00			$ 25.00	1
2	Large		190.00			190.00	Large		250.00			250.00	2
3	Residential		9.70			9.70	Residential		12.80			12.80	3
	Commodity Charge per Therm						Commodity Charge per Therm						
4	All Usage		$ 0.17000	$ 0.00828	$ 0.85848	$ 1.03676	All Usage		$ 0.17732	$ 0.00828	$ 0.85848	$ 1.04408	4
	Electric Generation Gas Service	G-60					Electric Generation Gas Service	G-60					
5	Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 40.				Basic Service Charge per Month		As Specified on A.C.C. Sheet No. 40.				5
	Commodity Charge per Therm						Commodity Charge per Therm						
6	All Usage		$ 0.11400	$ 0.00828	$ 0.85848	$ 0.98076	All Usage		$ 0.12454	$ 0.00828	$ 0.85848	$ 0.99130	6
	Small Essential Agriculture User Gas Service	G-75					Small Essential Agriculture User Gas Service	G-75					
7	Basic Service Charge per Month		$ 90.00			$ 90.00	Basic Service Charge per Month		$ 120.00			$ 120.00	7
	Commodity Charge per Therm						Commodity Charge per Therm						
8	All Usage		$ 0.22300	$ 0.00828	$ 0.85848	$ 1.08976	All Usage		$ 0.23504	$ 0.00828	$ 0.85848	$ 1.10180	8
	Natural Gas Engine Gas Service	G-80					Natural Gas Engine Gas Service	G-80					
	Basic Service Charge per Month						Basic Service Charge per Month						
9	Off-Peak Season (October - March)		$ 0.00			$ 0.00	Off-Peak Season (October - March)		$ 0.00			$ 0.00	9
10	Peak Season (April - September)		95.00			95.00	Peak Season (April - September)		125.00			125.00	10
	Commodity Charge per Therm						Commodity Charge per Therm						
11	All Usage		$ 0.17700	$ 0.00828	$ 0.72786	$ 0.91314	All Usage		$ 0.18972	$ 0.00828	$ 0.72786	$ 0.92586	11

[1] Margin rates effective March 1, 2006 per Decision No. 68487.
[2] Gas Cost and RateAdjustment effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
SINGLE-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	10	23.90	$ 27.32	$ 3.42	14.31%	1
2	Average Summer Use [1]	13	28.16	$ 31.67	3.51	12.46%	2
3	125 Percent Average Use	16	32.38	$ 36.03	3.65	11.27%	3
	Winter Season Bills						
4	75 Percent Average Use	32	55.14	$ 59.26	$ 4.12	7.47%	4
5	Average Winter Use [1]	43	70.43	$ 75.23	4.80	6.82%	5
6	125 Percent Average Use	54	85.60	$ 91.20	5.60	6.54%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 9.70
Commodity Charge Summer	
First 15 Therms	$ 1.42004
Over 15 Therms	1.37904
Commodity Charge Winter	
First 35 Therms	$ 1.42004
Over 35 Therms	1.37904

Proposed Tariff Rates	
Basic Service Charge per Month	$ 12.80
Commodity Charge	
All Usage	$ 1.45185

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES INCLUDING DISCOUNT
LOW-INCOME SINGLE-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	9	19.68	$ 19.97	$ 0.29	1.47%	1
2	Average Summer Use [1]	12	23.91	$ 24.29	0.38	1.59%	2
3	125 Percent Average Use	15	28.13	$ 28.61	0.48	1.71%	3
	Winter Season Bills						
4	75 Percent Average Use	32	43.06	$ 42.29	$(0.77)	(1.79%)	4
5	Average Winter Use [1]	43	55.20	$ 54.42	(0.78)	(1.41%)	5
6	125 Percent Average Use	54	67.24	$ 66.55	(0.69)	(1.03%)	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 7.00
Commodity Charge Summer	
First 15 Therms	$ 1.40876
Over 15 Therms	1.36776
Commodity Charge Winter	
First 35 Therms	$ 1.12701
Next 115 Therms	1.09421
Over 150 Therms	1.36776

Proposed Tariff Rates	
Basic Service Charge per Month	$ 7.00
Commodity Charge Summer	
All Usage	$ 1.44057
Commodity Charge Winter	
First 150 Therms	$ 1.10272
Over 150 Therms	1.44057

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
MULTI-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	8	20.02	$ 20.31	$ 0.29	1.45%	1
2	Average Summer Use [1]	11	24.16	$ 24.67	0.51	2.11%	2
3	125 Percent Average Use	14	28.29	$ 29.03	0.74	2.62%	3
	Winter Season Bills						
4	75 Percent Average Use	18	34.26	$ 34.83	$ 0.57	1.66%	4
5	Average Winter Use [1]	24	42.53	$ 43.54	1.01	2.37%	5
6	125 Percent Average Use	30	50.81	$ 52.26	1.45	2.85%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 8.70
Commodity Charge Summer	
First 7 Therms	$ 1.42004
Over 7 Therms	1.37904
Commodity Charge Winter	
First 18 Therms	$ 1.42004
Over 18 Therms	1.37904

Proposed Tariff Rates	
Basic Service Charge per Month	$ 8.70
Commodity Charge	
All Usage	$ 1.45185

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES INCLUDING DISCOUNT
LOW-INCOME MULTI-FAMILY RESIDENTIAL GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	9	19.60	$ 19.97	$ 0.37	1.89%	1
2	Average Summer Use [1]	12	23.70	$ 24.29	0.59	2.49%	2
3	125 Percent Average Use	15	27.80	$ 28.61	0.81	2.91%	3
	Winter Season Bills						
4	75 Percent Average Use	22	31.66	$ 31.26	$(0.40)	(1.26%)	4
5	Average Winter Use [1]	29	39.32	$ 38.98	(0.34)	(0.86%)	5
6	125 Percent Average Use	36	46.98	$ 46.70	(0.28)	(0.60%)	6

Effective Tariff Rates [2]	Amount
Basic Service Charge per Month	$ 7.00
Commodity Charge Summer	
First 7 Therms	$ 1.40876
Over 7 Therms	1.36776
Commodity Charge Winter	
First 18 Therms	$ 1.12701
Next 132 Therms	1.09421
Over 150 Therms	1.36776

Proposed Tariff Rates	
Basic Service Charge per Month	$ 7.00
Commodity Charge Summer	
All Usage	$ 1.44057
Commodity Charge Winter	
First 150 Therms	$ 1.10272
Over 150 Therms	1.44057

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
MASTER METERED MOBILE HOME PARK GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	354	506.76	519.37	$ 12.61	2.49%	1
2	Average Summer Use [1]	472	655.68	672.49	16.81	2.56%	2
3	125 Percent Average Use	590	804.60	825.61	21.01	2.61%	3
	Winter Season Bills						
4	75 Percent Average Use	1,341	1,752.40	1,800.15	47.75	2.72%	4
5	Average Winter Use [1]	1,788	2,316.53	2,380.20	63.67	2.75%	5
6	125 Percent Average Use	2,235	2,880.66	2,960.25	79.59	2.76%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 60.00
Commodity Charge	
All Usage	$ 1.26204

Proposed Tariff Rates	
Basic Service Charge	$ 60.00
Commodity Charge	
All Usage	$ 1.29765

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GENERAL GAS SERVICE - SMALL

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	8	$ 36.43	$ 38.23	$ 1.79	4.93%	1
2	Average Summer Use [1]	10	$ 39.29	$ 41.53	2.24	5.71%	2
3	125 Percent Average Use	13	$ 43.58	$ 46.49	2.92	6.69%	3
	Winter Season Bills						
4	75 Percent Average Use	29	$ 66.44	$ 72.94	6.51	9.79%	4
5	Average Winter Use [1]	39	$ 80.73	$ 89.48	8.75	10.84%	5
6	125 Percent Average Use	49	$ 95.02	$ 106.01	10.99	11.57%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.42893
Proposed Tariff Rates	
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.65327

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GENERAL GAS SERVICE - MEDIUM

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	115	$ 177.93	$ 191.33	$ 13.40	7.53%	1
2	Average Summer Use [1]	153	$ 225.82	$ 240.18	14.36	6.36%	2
3	125 Percent Average Use	191	$ 273.71	$ 289.02	15.32	5.60%	3
	Winter Season Bills						
4	75 Percent Average Use	236	$ 330.42	$ 346.87	16.45	4.98%	4
5	Average Winter Use [1]	315	$ 429.98	$ 448.42	18.44	4.29%	5
6	125 Percent Average Use	394	$ 529.54	$ 549.97	20.43	3.86%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 33.00
Commodity Charge	
All Usage	$ 1.26025
Proposed Tariff Rates	
Basic Service Charge	$ 43.50
Commodity Charge	
All Usage	$ 1.28546

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GENERAL GAS SERVICE - LARGE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	929	$ 1,203.01	$ 1,236.31	$ 33.30	2.77%	1
2	Average Summer Use [1]	1,239	$ 1,556.06	$ 1,595.47	39.41	2.53%	2
3	125 Percent Average Use	1,549	$ 1,909.11	$ 1,954.62	45.52	2.38%	3
	Winter Season Bills						
4	75 Percent Average Use	1,665	$ 2,041.22	$ 2,089.02	47.80	2.34%	4
5	Average Winter Use [1]	2,220	$ 2,673.29	$ 2,732.03	58.73	2.20%	5
6	125 Percent Average Use	2,775	$ 3,305.36	$ 3,375.03	69.67	2.11%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 145.00
Commodity Charge	
All Usage	$ 1.13887
Proposed Tariff Rates	
Basic Service Charge	$ 160.00
Commodity Charge	
All Usage	$ 1.15857

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GAS SERVICE FOR COMPRESSION ON CUSTOMER PREMISES - SMALL

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	605	$ 652.24	$ 656.67	$ 4.43	0.68%	1
2	Average Summer Use [1]	806	$ 860.63	$ 866.53	5.90	0.69%	2
3	125 Percent Average Use	1,008	$ 1,070.05	$ 1,077.43	7.38	0.69%	3
	Winter Season Bills						
4	75 Percent Average Use	452	$ 493.62	$ 496.92	3.31	0.67%	4
5	Average Winter Use [1]	602	$ 649.13	$ 653.54	4.41	0.68%	5
6	125 Percent Average Use	753	$ 805.68	$ 811.19	5.51	0.68%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.03676

Proposed Tariff Rates	
Basic Service Charge	$ 25.00
Commodity Charge	
All Usage	$ 1.04408

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GAS SERVICE FOR COMPRESSION ON CUSTOMER PREMISES - LARGE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	5,655	$ 6,052.88	$ 6,154.27	$ 101.39	1.68%	1
2	Average Summer Use [1]	7,540	$ 8,007.17	$ 8,122.36	115.19	1.44%	2
3	125 Percent Average Use	9,425	$ 9,961.46	$ 10,090.45	128.99	1.29%	3
	Winter Season Bills						
4	75 Percent Average Use	5,075	$ 5,451.56	$ 5,548.71	97.15	1.78%	4
5	Average Winter Use [1]	6,767	$ 7,205.75	$ 7,315.29	109.53	1.52%	5
6	125 Percent Average Use	8,459	$ 8,959.95	$ 9,081.87	121.92	1.36%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 190.00
Commodity Charge	
All Usage	$ 1.03676
Proposed Tariff Rates	
Basic Service Charge	$ 250.00
Commodity Charge	
All Usage	$ 1.04408

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
GAS SERVICE FOR COMPRESSION ON CUSTOMER PREMISES - RESIDENTIAL

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	47	$ 58.43	$ 61.87	$ 3.44	5.89%	1
2	Average Summer Use [1]	63	$ 75.02	$ 78.58	3.56	4.75%	2
3	125 Percent Average Use	79	$ 91.60	$ 95.28	3.68	4.02%	3
	Winter Season Bills						
4	75 Percent Average Use	44	$ 55.32	$ 58.74	3.42	6.19%	4
5	Average Winter Use [1]	59	$ 70.87	$ 74.40	3.53	4.98%	5
6	125 Percent Average Use	74	$ 86.42	$ 90.06	3.64	4.21%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 9.70
Commodity Charge	
All Usage	$ 1.03676
Proposed Tariff Rates	
Basic Service Charge	$ 12.80
Commodity Charge	
All Usage	$ 1.04408

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.

SOUTHWEST GAS CORPORATION
ARIZONA DIVISION - FINAL POSITION WITH LOW INCOME HELD HARMLESS
PROPOSED vs. CURRENTLY EFFECTIVE RATES
ESSENTIAL AGRICULTURAL USER GAS SERVICE

Line No.	Description	Monthly Consumption (Therms)	Monthly Bill: At Currently Effective Rates	Monthly Bill: At Proposed Tariff Rates	Increase/(Decrease): Dollars	Increase/(Decrease): Percent	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	
	Summer Season Bills						
1	75 Percent Average Use	5,093	$ 5,640.15	$ 5,731.47	$ 91.32	1.62%	1
2	Average Summer Use [1]	6,791	$ 7,490.56	$ 7,602.32	111.76	1.49%	2
3	125 Percent Average Use	8,489	$ 9,340.97	$ 9,473.18	132.21	1.42%	3
	Winter Season Bills						
4	75 Percent Average Use	5,220	$ 5,778.55	$ 5,871.40	92.85	1.61%	4
5	Average Winter Use [1]	6,960	$ 7,674.73	$ 7,788.53	113.80	1.48%	5
6	125 Percent Average Use	8,700	$ 9,570.91	$ 9,705.66	134.75	1.41%	6

Effective Tariff Rates [2]	Amount
Basic Service Charge	$ 90.00
Commodity Charge	
All Usage	$ 1.08976
Proposed Tariff Rates	
Basic Service Charge	$ 120.00
Commodity Charge	
All Usage	$ 1.10180

[1] Workpapers, Schedule H-2, Sheets 1-4.
[2] Rates effective July 30, 2008.