

Rule No. 9

ELECTRIC LINE EXTENSIONS

A. GENERAL INFORMATION

1. Introduction

Modifications and new physical connections to the Utility's existing electric system shall be made under the provisions of this Rule. As used in this Rule, modifications and new physical connections include the design and installation of wires, lines and other electric equipment necessary to physically connect, expand, relocate or change electric facilities.

2. Engineering, Design & Inspection

The Utility shall be responsible for the engineering, design, and inspection of all line extensions required to provide electric service to the Applicant. Such engineering, design and inspection by the Utility shall apply only to those electric facilities, which the Utility will own and maintain.

The Utility shall prepare a preliminary design (consisting of a sketch) and preliminary estimate of cost requirements attributable to a line extension upon the request of the Applicant. The Applicant shall provide all information required to develop the requested preliminary design or cost estimate. Preliminary designs and cost estimates are subject to change to match the actual conditions as identified at the time of the binding design. This service will be provided by the Utility at no direct charge to the Applicant.

An Applicant requesting any final and binding design, inclusive of detailed plans, specifications, cost estimates, and projected construction dates for a specific line extension shall be required to enter into an agreement with the Utility requiring the reimbursement of all reasonable costs incurred by the Utility for the preparation of such design if applicant fails to begin such construction within one year. The Utility may require the Applicant to advance the costs for design preparation as the Utility may reasonably determine. The Applicant shall provide the Utility all pertinent maps to suitable scale in a format acceptable to the Utility showing street and lot layouts, electrical site plan and loads, and if requested by Utility, contours or other indications of relative elevations of the area to be developed.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

2. Engineering, Design & Inspection (Continued)

The Applicant shall provide a proposed construction schedule and service date, and any critical benchmark dates considered relevant to the Utility. The Applicant may also be required to provide all relevant property ownership, property description, plot plan or record of survey information concerning the area to be served.

The Applicant shall provide the Utility a site plan drawing, including parcel sizes and proposed load density, for each unit requiring electrical service from the line extension constructed in accordance with the provisions of this Rule.

3. Minimum Requirements

It shall be within the Utility's discretion to select the size, type and quality of materials to be used for any line extension. The Utility shall, in designing the line extension, only require the minimum facilities consistent with its Standards, which are necessary to provide service to the Applicant. The Utility, in its engineering and design shall not be required to deviate from such Standards, and the use and application of such Standards by the Utility shall not constitute exceeding the minimum requirements.

The Utility or any other party authorized by the Utility to perform construction pursuant to A.14 shall design and/or construct line extensions which are required, in the opinion of the Utility, to adequately accommodate the overall load requirements of a phased project (i.e. interconnected projects proposed and/or sponsored by the same Applicant). Such line extension shall be based on the minimum Standards required to provide such service, and the use and application of such Standards shall not constitute exceeding the minimum requirements.

If the Utility, the Applicant, or another party requests facilities in excess of the requirements necessary to meet Applicant's requirements, then all costs attributed to such excess shall be at the requesting party's sole cost and expense which shall be a Contribution in Aid of Construction.

The Utility's Standards will be made available at the Applicant's request.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

4. Nearest Source

The Utility shall design and construct the line extension from the nearest existing source of available capacity to the Applicant's Point of Delivery along the shortest practical route which is deemed suitable by the Utility. The Utility shall not be required to design or construct a line extension which is in conflict with any previous plan or agreement to render service, and the Utility shall not be required to deviate from such previous line extension plan.

The Utility may, however, design and construct the line extension along an alternate route when such route, in the opinion of the Utility, best serves the interests of the Utility and the Applicant; and in such situations, all additional costs attributed specifically to the alternate route shall be at Utility's sole cost and expense.

5. Alternate Routes

The Applicant may request that the extension be constructed along a route different from the route proposed by the Utility, and where the Utility is agreeable to such route, the Applicant shall be responsible for all additional costs attributed to such route. The Applicant shall be required to provide a Contribution in Aid of Construction to the Utility for the Utility's estimated additional cost to do such additional work.

6. Altering Existing Facilities

If an Applicant submits a request to have the Utility modify, rearrange, relocate, or remove any of the Utility's existing facilities for any purpose which does not effect a net increase in demand or the number of units that will take service by the Applicant, and if the Utility agrees to make such changes, the Applicant shall be responsible for all costs attributed to such work, and the Applicant shall be required to provide a Contribution in Aid of Construction to the Utility for an amount equal to the Utility's estimated cost of such changes prior to initiating such changes. The Applicant will not be entitled to any Allowance to offset such costs if there is no net increase in demand or the number of units that have taken service as a result of the alteration.

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ELECTRIC LINE EXTENSIONS

(Continued)

A. GENERAL INFORMATION (Continued)

6. Altering Existing Facilities (Continued)

Where such changes result in an increase in demand or the number of units that have taken service by the Applicant and the facility to be modified, rearranged, or relocated by the Utility is in physical conflict with the Applicant's reasonable construction that will result in increased demand or the number of units that have taken service, any Allowance shall be limited to that amount supported by the net increase in revenue or demand. No allowance shall be granted by the Utility for alterations to existing facilities for other purposes. Such allowance will be subtracted from the Contribution in Aid of Construction with the balance paid to the Utility as a nonrefundable advance.

7. Contributions in Aid of Construction:

Contributions in Aid of Construction payments are not subject to adjustment to actual costs except for those that are in excess of \$20,000. Where a Contribution in Aid of Construction payment is in excess of \$20,000, the following shall apply:

The Utility shall maintain detailed records of actual costs incurred in performing such work or activities for a period of not less than three (3) years following completion of such work or activities where the estimated costs for such work or activities is greater than \$20,000. Upon receipt of a written request of the Applicant, the Utility will provide the Applicant with an opportunity to review such records.

In the event the Contribution in Aid of Construction payment submitted by the Applicant exceeds by more than \$1,000 the actual cost incurred by the Utility in providing such work or activities, the Utility will refund that amount of the payment in excess of the actual costs to the Applicant within sixty days after all charges have been recorded to the work order.

In the event the Utility's actual cost incurred for providing such work or activities exceeds by more than \$1,000 the amount of the Contribution in Aid of Construction payment submitted by the Applicant, the Utility shall send to the Applicant an invoice for such difference along with an explanation of what caused the actual costs to exceed the Contribution in Aid of Construction. Within sixty (60) days of presentation of such invoice to the Applicant by the Utility, the Applicant shall submit to the Utility cash in the amount equal to such difference.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

8. Service Wires/Entrance

All service conductors shall be furnished, installed and maintained by the Utility unless by mutual agreement of the Applicant and the Utility that the Applicant will furnish, install, own and maintain the service conductors at the Applicant's sole expense. The Applicant shall provide at no cost to the Utility a service connection point in the Applicant's panel in accordance with the Utility's Standards. All service conductor expenses incurred by the Utility are Costs for which the Applicant is responsible and, except those that fall under Section A.6, are subject to being offset by the Allowance at the time of the Agreement or by Refunds.

The Utility shall designate the Applicant's meter location and, when such service conductors are to be owned and maintained by the Utility, the Utility shall determine the length of service conductors consistent with the Utility's Standards, along the shortest practical route which provides electric service to the meter.

9. Easements

The Utility shall attempt to install line extensions along public roads and highways or upon public lands or private property, across which satisfactory rights of way may be obtained without cost to the Utility. The Applicant will, without reimbursement, make or procure conveyance to the Utility such rights of way for any line extension across property owned or controlled by the Applicant or others, which in the opinion of the Utility, is deemed necessary for, or incidental to, the supplying of service to the Applicant. In the event that the Applicant cannot obtain the required rights of way, the Utility may, by powers of eminent domain, if applicable, or otherwise obtain rights of way at the sole expense of the Applicant. Should such expense be necessary, the Applicant shall provide a Contribution in Aid of Construction to the Utility for the Utility's estimated cost to be incurred in acquiring such rights of way.

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ELECTRIC LINE EXTENSIONS

(Continued)

A. GENERAL INFORMATION (Continued)

10. Final Grade/Alignment

Where the Utility's electric facilities are installed prior to the establishment of final grade or the alignment of roads, streets or alleys, or in unimproved areas, the Applicant shall be responsible for the relocation or modification of any electric facilities where any conflict exists with future final grade or the future roads, streets, alleys, or the installation of any infrastructure by any entity which requires the relocation or modification of the Utility's facilities at the Utility's expense. All such costs shall be paid to the Utility as a Contribution in Aid of Construction. The Applicant's responsibility expires at such time that final grade is established and it is demonstrated, to the satisfaction of the Utility, that the Utility's electric facilities are installed in accordance with the Utility's applicable Standards and specifications and that there will be no infrastructure installed by any entity that requires the relocation of the Utility's facilities at the Utility's expense. The Utility may require the Applicant to provide a surety satisfactory to the Utility that would cover the costs of any potential relocation or modification of the electric facilities that might be required. When the Applicant's responsibility expires the Utility will release the security.

11. Customer Owned Facilities

Any electric appurtenances on the Applicant's side of the Point of Delivery must be constructed, owned and maintained by the Applicant, successors, or assigns, and must be properly inspected and approved by all applicable governing entities. The Applicant will assume all liabilities associated with such electric appurtenances. The Applicant's liability shall terminate upon (i) the Applicant assigning or transferring such appurtenances to a third part, and (ii) the third party assuming liability for such appurtenances in writing.

An Applicant, with a project requiring primary distribution or high voltage distribution facilities of 4 KV or greater on the Applicant's side of the Point of Delivery, may request the Utility to design and/or supply materials for, and/or construct such facilities and/or perform routine maintenance of such facilities. If the Utility agrees to design, supply, construct or maintain such facilities, the Utility shall perform such services under a special agreement, which provides for, as a minimum, the full recovery of all the Utility's costs. Provision of any or all parts of the Applicant's request must not adversely affect the integrity of the Utility's electric service to any other Customer or affect the cost of service to other Customers of the Utility.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

12. Applicant's Requirements

The Applicant shall, at no expense to the Utility, provide all labor, equipment and materials necessary for and incidental to the installation of all trenching, back-filling, excavation, pavement removal, restoration, and repaving, conduits, risers, transformer pads, vaults, enclosures, and boxes as deemed necessary and appropriate, and specified by the Utility for any underground line extension and alteration, and all other work and materials relating to such structures and substructures. All such materials shall become the property of the Utility and shall be maintained by the Utility upon inspection and acceptance by the Utility.

Joint trenching shall be required when the utilities, including the electric, telephone and/or cable television utilities, serve the Applicant from the same direction, or along any compatible route, provided such arrangements are not in conflict with Utility's Standards, and Utility incurs no additional expense peculiar to such arrangements. Nothing in this rule prohibits the Utility from continuing to install service laterals in a joint trench with natural gas, water, cable, and other utility facilities.

Where the Utility line extension crosses under or through a wash area, the Applicant shall be required to provide a 3" concrete encasement around the conduit.

Notwithstanding the above, if the applicant is a government agency, upon written request of the government agency, the utility may perform such work on behalf of and at the sole expense of the Applicant.

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13. Variable Material Arrangements

The Utility may require the Applicant to advance to the utility, subject to possible refund under the terms of this rule, an amount equal to the estimated cost of materials prior to initiating any order for materials required for a line extension to serve the Applicant when such materials, in the required quantities and/or type, are not normally stocked by the Utility.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

14. Construction

The Utility shall be responsible for the furnishing of all materials required and the construction of the Line Extension facilities except those portions of the line extension specifically designated as the Applicant's responsibility in Sections A.8, A.12, and A.15. An Applicant for an underground residential Line Extension shall have the option of installing such facilities in accordance with the Utility's Developer Contracts Administrative Program. The Utility shall offer options for the use of contractors by the Applicant for portions of the Utility's construction responsibilities as the Utility determines as necessary when requested by the Applicant. The Utility may require such contractor's to obtain all or any portion of the materials from the Utility.

The Utility shall use reasonable efforts to obtain such materials at the least cost that meets the Utility's established Standards and specifications and is consistent with the Utility's operating experience. The Utility shall charge material costs to Applicants under this Rule 9 and itself in a nondiscriminatory manner.

15. Costs

Except as otherwise specifically provided in this Rule, all costs associated with a line extension, shall be the responsibility of the Applicant. In addition to those costs specifically delineated elsewhere in the Rule, the Utility's estimated and actual costs for a line extension shall include, but are not limited to, all regulatory, environmental and other governmental fees, material including poles, wire, insulators, transformers, switches, cables, cable in conduit, connections, terminations, transformers, and other such appurtenances, labor including survey, construction, engineering, inspection, and supervision, transportation, equipment, costs for removal of existing facilities (less salvage value), associated overheads and other such costs which, in the reasonable opinion of the Utility, are related to the such line extension, or any alternation, modification or improvement of existing facilities which is required to provide the requested service to the Applicant.

The cost for conduit and risers in or within one hundred feet of a residential development shall be included in the Advance Subject to Refund and shall not be subject to the requirements of A.12.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

16. Proportionate Share Cost

The intent of Proportionate Share is to have subsequent Applicants that directly connect to secondary, primary, or high voltage distribution line facilities installed pursuant to the Line Extension Agreement of a previous Applicant share in the cost incurred by the previous Applicant to the extent that the previous Applicant has not been refunded the full amount of any Advance Subject to Refund made to the Utility for that Line Extension. The Proportionate Share cost shall be calculated by multiplying the capacity and length of the previous line extension to be utilized by the Applicant by the cost per foot per kVA listed for the type and size of conductor and the cost per kVA for switches and transformers of the previous line extension both as listed in Attachment 1 to this Rule. The Proportionate Share Cost shall be included in those costs that are subject to be offset by any applicable allowance. An Applicant may waive the collection of Proportionate Share costs from subsequent Applicants and the refunds associated with those costs by providing written direction to the Utility in a form acceptable to the Utility. Where a project is located partially in a Master Planned Community with the remainder of the project outside of the Master Planned Community, the project shall pay Proportionate Share Costs for all portions of the project not located in the Master Planned Community where such portions of the project directly connect to the electric facilities installed pursuant to the Line Extension Agreement between the Master Planned Community and the Utility. Proportionate Share costs for Applicants directly connecting to the facilities installed pursuant to a Line Extension for a Master Planned Community shall not include substation or high voltage distribution line costs.

17. Advance

An Advance from the Applicant has three components. They are (i) Contributions in Aid of Construction, (ii) Advances Subject to Refund and, (iii) the tax gross up as specified in Section A.18. The costs included in the Contribution in Aid of Construction are not eligible to be offset by an Allowance and include, without limitation, those costs specified in sections A.3, A.5, A.6, A.9, and A.10. Advances Subject to Refund are the sum of all costs specified in this Rule which are eligible to be offset by an Allowance, less any Allowance or credits granted by the Utility at the time the Line Extension Agreement is executed.

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ELECTRIC LINE EXTENSIONS

(Continued)

A. GENERAL INFORMATION (Continued)

17. Advance (Continued)

The Applicant shall pay to the Utility the full amount of any Advance or other payment required by this Rule at the time of execution of the Line Extension Agreement, if a Line Extension Agreement is required, but not less than ten days prior to the scheduled start of work by the Utility on the construction of the project unless at the option of the Utility alternative payments are provided in accordance with other paragraphs of this Rule or by mutual agreement of the Applicant and the Utility. The Utility is not obligated to start any construction work until all such Advances and/or other payments have been paid by the Applicant to the Utility.

The Utility shall not pay interest to the Applicant on any Advance made by the Applicant to the Utility pursuant to this Rule. Any portion of an Advance Subject to Refund submitted in accordance with the terms of a Line Extension Agreement, for which a refund has not been made and for which a refund is not due, shall be forfeited by the Applicant and accounted for by the Utility as a Contribution in Aid of Construction upon the expiration of the Agreement.

18. Taxability of Line Extensions

All cash Advances Subject to Refund, Contributions in Aid of Construction, and the reasonable value of non-cash contributions provided by the applicant as described in Section 12 of this Rule that trigger an income tax liability for the Utility under the 1986 Federal Tax Reform Act are subject to a tax gross up in accordance with NAC 704.6532. The tax gross up shall be included in the Applicant's total cost and shall be collected by the Utility prior to construction. For Advances Subject to Refund, the Utility will refund a pro rata share of the tax gross up applicable to any refunds made to the Applicant.

The current gross-up rate is 0.185 for depreciable distribution property of less than 69 kV and 0.139 for depreciable transmission property equal to or greater than 69 kV. For non-depreciable property, the gross-up rate is 0.538.

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Michael J. Carano
Director

Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

19. Assignment

Refunds due and payable pursuant to any agreement entered into in accordance with this Rule may only be assigned in whole and upon receipt and acceptance of a properly executed assignment in a form acceptable to the Utility. Such assignment shall apply only to those refunds that become due more than thirty days after the date of receipt by the Utility of the notice of assignment.

20. Multiple Agreements

Should an Applicant enter into more than one Line Extension Agreement with the Utility for the same project, then for the purposes of this Rule, the Applicant shall be considered a separate and distinct Applicant in each such agreement entered into with the Utility.

21. Line Extension of Temporary Duration

The Utility shall provide no Allowance if it is determined by the Utility that the requested service is temporary in nature with an expected service life of less than eighteen (18) months. The Applicant's costs shall be adjusted to include removal costs and salvage credits where applicable. For a project of temporary duration of less than sixty days the Utility may require the Applicant to pay the Utility an advance prior to initiating service equal to the estimated bill for sixty days subject to adjustment to actual cost by additional billing or refund. For projects greater than sixty days the Utility may require the Applicant to establish credit in the manner prescribed in Rule 12 prior to initiating service. If the Applicant's operation runs past eighteen months, at the Applicant's request, the Utility will convert the project to a Short Life Project in accordance with Section A.22 of this rule.

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

22. Short Life Projects

Where the life of the Applicant's project is determined by the Utility to be less than thirty (30) years, the Allowance will be reduced to an amount equal to the results of the following expression.

$$\text{Allowance} * \left[\frac{1 - [1/(1.1^{(n-1)})]}{1 - [1/(1.1^{(29)})]} \right]$$

Where n = the number of years the project is projected to be in service

This formula will be adjusted as necessary where the period of facility depreciation is reduced through the provisions of a Line Extension Agreement.

The Applicant shall pay for removal costs less salvage value or Reduction of Service or Termination Charges if the Utility determines that the electric facilities constructed for a Short Life Project will result in added costs to other Customers upon cessation or reduction of service by the Applicant.

23. Service to Large Projects

As a condition for granting a construction allowance for line extension projects with new capacity of 1 MW or more or with estimated line extension construction costs exceeding \$400,000 to a single customer, the Utility shall require an agreement providing for:

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

23. Service to Large Projects (Continued)

- a. The adjustment of any construction Allowance to reflect the level of Allowance justified by the Applicant's actual demand or the number of units that have taken service within twenty four months of the date the Applicant accepts permanent service;
- b. Minimum number of units and/or demand guarantee; and/or
- c. For Master Planned Community projects only, the construction Allowance shall be adjusted to reflect the level of Allowance justified by the number of units that have taken service and/or the actual demand experienced within the Master Planned Community within twenty-four months of the date of the start of construction of the electric facilities.

Such agreements shall include a provision that the Applicant agrees to the payment of Termination or Reduction of Service Charges in accordance with Section A.25.

In addition, the Line Extension Agreement shall require that the estimated costs in the Line Extension Agreement be adjusted to actual costs incurred by the Utility within twenty four months of the date the Applicant accepts permanent service and that the Utility refund to the Applicant any Advance in excess of actual cost incurred by the Utility within sixty days of the expiration of the twenty four month period or that the Applicant pay to the Utility any amount that the Advance is deficient to cover actual costs incurred by the Utility. The Applicant shall pay any amount owed to the Utility pursuant to this paragraph within sixty days of being presented with an invoice for the amount due and a written explanation of why the actual costs were greater than the estimate cost.

The term of the Line Extension Agreement may be extended beyond five years for those projects where the Utility determines such longer term is required to ensure that other customers and the Utility are insulated from the costs of the Line Extension or to ensure that the agreement is equitable to the Applicant.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

24. Abnormal or Unusual Risk

The Utility may negotiate a special agreement, when the Utility has a reasonable basis for concluding that the circumstances peculiar to the Applicant's line extension would subject the Utility to unusual or abnormal risk, provided that the conditions of such agreement would not adversely affect the integrity of the Utility's service, or significantly affect the cost of the service to the existing customers of the system. Such agreements shall include a provision that the Applicant agrees to the payment of Termination or Reduction of Service Charges in accordance with Section A.25.

Such agreements may include provisions requiring:

- a) that all construction costs be advanced by the Applicant,
- b) that surety in a form acceptable to the Utility be provided by the Applicant to cover any allowance or credit which is provided,
- c) a term longer than five years
- d) surcharge, and/or
- e) other measures intended to insulate existing customers and the Utility from the cost of such extension.

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ELECTRIC LINE EXTENSIONS

(Continued)

A. GENERAL INFORMATION (Continued)

25. Reduction of Service or Termination Charges (Continued)

When the Utility determines that a Line Extension requested by an Applicant would subject the Utility to Abnormal or Unusual Risk due to the nature, life or scope of the Applicant's project or when the scope of the project falls within the parameters of a large project pursuant to Section 23, the Line Extension Agreement shall include a Termination or Reduction of Service provision. The provision shall ensure recovery by the Utility at the time of termination or reduction of service of the net present value of all costs of ownership and operation of the asset less any supportable revenues received or identified at the time of reduction of service or termination. The Utility's weighted cost of capital used for calculations at the time of the Line Extension Agreement shall be the discount rate for the net present value calculation. The costs to be recovered are all costs associated with the return of and return on the investment in the asset, applicable taxes and operating and maintenance costs. Costs do not include return on the asset after the time of termination. Supportable revenues include amounts received from the Applicant designed to recover costs of the asset and credits for Proportionate Share pursuant to Section A.16.

Where the Line Extension Agreement provides recovery of the estimated removal costs there shall be no property tax or operations and maintenance costs after the time of termination. Where the Utility is required to remove facilities installed and the Line Extension Agreement does not include the cost of such removal, any removal costs and/or salvage value will be used to adjust the termination obligation. Payment of the Termination or Reduction of Service charge does not relieve the Applicant of the duty of making all payments that are past due and payable and unpaid prior to the date the Termination or Reduction of Service provision in the Line Extension Agreements was exercised by either the Applicant or the Utility. The Utility may require surety to cover Termination or Reduction of Service costs dependent on the creditworthiness of the Applicant.

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ELECTRIC LINE EXTENSIONS

(Continued)

A. GENERAL INFORMATION (Continued)

26. Payment Alternatives

The Utility, subject to the creditworthiness of the Applicant, may offer an Applicant the option of an alternative payment arrangement. Such alternative shall provide for the Utility's recovery of all costs associated with the Utility's electric facilities attributed to the request of the Applicant. Costs shall be recovered through a fee payment schedule in addition to otherwise applicable Rate Schedule charges. This arrangement shall require an agreement that includes specific provisions that address the term of the agreement, billing period, the payment due at each billing period, termination charges, and security requirements.

27. Facilities

All electric facilities constructed hereunder shall be and remain the sole property of the Utility except as otherwise provided in Section A.8.

28. Disputes and Deviations from Line Extension Requirements

In those instances in which the application or interpretation of the provisions of this Rule are disputed or may be impractical, inequitable, or otherwise inappropriate, the Utility or the Applicant may submit a request to the Commission, requesting appropriate relief or proposing a special agreement which includes deviations from the provisions of this Rule.

29. Ownership

Upon acceptance by the Utility, all of the distribution facilities installed on the Utility side of the Point of Delivery shall be and remain the sole property of the Utility. The Point of Delivery will be determined by the Utility. Notwithstanding the foregoing, at the request of the Applicant, the Utility and the Applicant will identify those facilities on the Utility's side of the otherwise applicable Point of Delivery, if any (i) which are not likely to be used to serve others and where (ii) ownership of which by the Applicant will not compromise the Utility's continuing obligation to serve customers.

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ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

29. Ownership (Continued)

Upon identification of such distribution facilities, the Utility and the Applicant may, by mutual agreement, designate an alternate Point of Delivery consistent with such identification to accommodate the Applicant's interests in owning the identified facilities. Consideration of an alternate Point of Delivery hereunder will be given only if the Applicant agrees to meet the following conditions:

- a) The Applicant shall, as promptly as reasonably practicable, convey to the Utility any of the necessary facilities owned by the Applicant as a result of the alternate Point of Delivery in the event that any portion of these facilities will be used to provide service to others or for system reliability;
- b) Unless the Commission otherwise allows, facilities owned by the Applicant as a result of the alternate Point of Delivery will be restricted solely to the use of the Customer named in the Line Extension Agreement and such facilities extending beyond the affected Customer's Premises will be radial unless otherwise approved by the Utility;
- c) Facilities owned by the Applicant as a result of the alternate Point of Delivery will be designed and constructed in accordance with the Utility's Standards and consistent with this Rule;
- d) The Applicant shall pay to the Utility, within thirty days of a request for such payment, the tax gross up in accordance with Section A.18 based on the value of the facilities between the Point of Delivery and the alternate Point of Delivery, as determined by the Utility, plus any penalties that may be assessed by the Internal Revenue Service (IRS) should the IRS determine that any portion of the alternative ownership is a taxable event for the Utility; and
- e) Where the affected facilities are constructed in densely populated or rapidly developing areas as determined by the Utility, the facilities owned by the Applicant as a result of the alternate Point of Delivery will not exceed one mile in length.

(Continued)

(N)

(N)

<p>Issued: 01-23-03 Effective: 01-31-03 Advice No.: 280-R</p>	<p>Issued By: Mary O. Simmons Vice President</p>	
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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

A. GENERAL INFORMATION (Continued)

29. Ownership (Continued)

If an alternate Point of Delivery is agreed upon under this subsection, the Utility and Applicant will enter into a Line Extension Agreement, prior to commencement of construction, incorporating the above conditions and requiring that all applicable tax consequences and costs resulting from the conveyance of the facilities to the Utility are borne by the Applicant and that no added cost resulting from the Applicant's decision to accept an alternate Point of Delivery will be borne by the Utility or its other Customers.

(N)

(N)

B. ALL PROJECTS EXCEPT MASTER PLANNED COMMUNITIES

(D, N)

1. Applicability

This section applies to all projects except those that are defined as Master Planned Communities in Section C of this Rule.

2. Substation & High Voltage Distribution Installations

When the installation of a substation and/or high voltage distribution line, in the opinion of the Utility, is required principally for the purpose of providing service to the Applicant (Capacity to be utilized by the Applicant's project is estimated by the Utility (i) to be equal or greater than sixty percent of the nameplate capacity of the substation or (ii) equal or greater than eighty percent of the capacity of the substation to be used by all Customers served from the substation.) The Applicant shall be required to submit an advance equal to the Utility's estimated cost of such substation and/or high voltage distribution line. Where the substation and/or high voltage distribution line shall also serve other Customers the costs shall be prorated by capacity and the Applicant shall only be required to Advance the prorated portion allocated to the Applicant.

(D, N)

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS

(Continued)

B. ALL PROJECTS EXCEPT MASTER PLANNED COMMUNITIES (Continued)

3. Allowance (Continued)

The Utility shall reduce the amount of the Applicant's required Advance Subject to Refund by an amount equal to the Allowance as determined by the Utility in accordance with the specifications of this Rule. Allowance for Line Extensions other than those designated as Master Planned Communities as referred to in this Rule shall be determined as follows;

Schedule RM, per unit	\$410.00	
Schedule RS, per unit	\$1,176.00	
Schedule LRS, per unit	\$8,540.00	(N)
Schedule GS, per meter	\$1,763.00	
Schedule LGS-1, per kVA	\$135.00	
Schedules LGS-2 and LGS-WP-2		
Secondary voltage (less than 4 kV), per kVA	\$96.00	
Primary voltage (4 kV – 35 kV), per kVA	\$51.00	
High voltage distribution (greater than 35 kV)		

That portion of an Applicant's revenue stream (excluding O&M) designed in rates to recover the costs of the high voltage distribution investment calculated individually for each project and which does not duplicate any other allowance or refund granted to that subsequent Applicant.

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

B. ALL PROJECTS EXCEPT MASTER PLANNED COMMUNITIES (Continued)

(N)

3. Allowance (Continued)

Schedules LGS-3 and LGS-WP-3

Secondary voltage (less than 4 kV), per kVA	\$137.00
Primary voltage (4 kV – 35 kV), per kVA	\$101.00
High voltage distribution (greater than 35 kV)	

That portion of an Applicant's revenue stream (excluding O&M) designed in rates to recover the costs of the high voltage distribution investment calculated individually for each project and which does not duplicate any other allowance or refund granted to that subsequent Applicant.

Schedules LGS-X and LGS-X-WP	None
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An allowance shall only be applicable to permanent structures connected to a line extension during the term of the line Extension Agreement.

When the Applicant is subject to advancing the estimated cost of substation facilities in accordance with Section B.2, the allowance for that project shall be increased to include an added increment that is based on that portion of the Applicant's revenue stream (excluding O&M) designed in rates to recover the costs for the those substation facilities. Where the Applicant is subject to advancing the estimated cost of high voltage distribution facilities that will directly connect to FERC jurisdictional transmission facilities, the allowance for that project shall be increased to include an added increment that is based on that portion of the Applicant's revenue stream (excluding O&M) designed in rates to recover the costs for those high voltage distribution facilities. This incremental allowance for high voltage distribution facilities is limited to the cost of such facilities installed in an overhead configuration.

The allowance shall only be applied to offset Advances Subject to Refund except as otherwise allowed in Sections A.6.

(N)

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

B. ALL PROJECTS EXCEPT MASTER PLANNED COMMUNITIES (Continued)

(N)

4. Refunding of Advances

Refunds are limited to the Advance Subject to Refund made by the Applicant on a project and shall not be greater than the Advance Subject to Refund made by the Applicant subject to the Agreement for that project. No refunds shall be made for additional revenues or added units that occur after the expiration of the Line Extension Agreement. For Advances Subject to Refund, the Utility will refund a pro rata share of the tax gross up applicable to any refunds made to the Applicant.

Refunds shall only be made by the Utility under the following conditions;

- a. Where the Utility has not granted the full allowance to which the Applicant is entitled under this Rule at the time of the Agreement due to concerns regarding the timing of the revenues from the project, the Utility shall recalculate the allowance eighteen months after the date of execution of the Agreement. The Utility shall refund to the Applicant any excess Allowance based on the actual metered demand or actual number of units that have taken service. Excess Allowance is that part of the Allowance so calculated in accordance with this Section B.4 that is in excess of the sum of any previous refund, any previous Proportionate Share refund of the Refundable Advance, and the Allowance granted by the Utility as provided in the Line Extension Agreement. The amount so refunded shall not be greater than the Advance Subject to Refund made by the Applicant pursuant to the Line Extension Agreement. Subsequent to the eighteen-month evaluation the Applicant may request that the Utility reevaluate the allowance once each twelve-month period until the expiration of the Agreement. The Utility shall then refund to the Applicant any excess Allowance up to the remaining balance of the Advance Subject to Refund.
- b. For Abnormal or Unusual Risk projects the Utility may prorate any refund due equally over the remaining years in the Agreement.

(N)

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

B. ALL PROJECTS EXCEPT MASTER PLANNED COMMUNITIES (Continued)

(N)

4. Refunding of Advances (Continued)

- c. Proportionate Share Costs collected from subsequent Applicants whose Line Extensions connect directly to the Applicant's Line Extension shall be refunded to the Applicant within thirty days of the receipt of the payment by the Utility. Such refunds shall reduce the Advance Subject to Refund balance by the amount, not including the tax gross up amount of Section A.18, of the Proportionate Share Refund made to the Applicant.
- d. In those cases where two or more parties make a joint Advance Subject to Refund on the same Line Extension Agreement, the utility shall distribute refundable amounts to such parties in the same proportion as their individual advances bear to the joint total advance, unless otherwise directed by the parties.
- e. Refunds due to the Applicant under this section may be accumulated to a sum of fifty dollars by the Utility prior to making an actual refund payment to the Applicant. Any amount so accumulated shall be paid to the Applicant at the expiration of the Line Extension Agreement.
- f. The utility is not obligated to provide any refunds for any project until the Applicant has provided the addresses for all units to be served pursuant to the Line Extension Agreement.

5. Term

Except as otherwise specifically allowed in Sections A.23 Service to Large Projects and A.24 Abnormal or Unusual Risk, the term of Line Extension Agreements shall be five (5) years from the date the agreement is executed by both the Applicant and the Utility.

(N)

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

C. MASTER PLANNED COMMUNITIES

1. Applicability

The following terms and conditions in this Section C shall be applicable to a line extension constructed for the purpose of providing electric service to Master Planned Communities.

2. Definition

Generally, a Master Planned Community is a large new home community that typically features community entries, parks, recreational areas, schools, and community shopping. Within a planned community there are smaller communities offering a variety of home styles built by one or more contractors or developers. More specifically, a Master Planned Community means an area of land exceeding 125 acres that is to be developed as a single community for one or more planned unit residential developments, one or more public, quasi-public, commercial or industrial areas, or both.

3. Master Planned Community Boundary

The Master Planned Community shall provide the Utility a map that clearly shows all parcels that are included within the boundaries of the Master Planned Community and clearly shows which parcels that are within islands of the Mater Planned Community that are not part of the Master Planned Community. Any changes to the Master Planned Community map subsequent to the time the Line Extension Agreement for the Master Planned Community has been executed will only take effect after an amendment to that Line Extension Agreement has been executed by both the Applicant and the Utility.

(N)

(N)

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

C. MASTER PLANNED COMMUNITIES (Continued)

4. Master Planned Community Substation and High Voltage Distribution Installations

When the installation of a substation and/or high voltage distribution line, in the opinion of the Utility, is required principally for the purpose of providing service to a Master Planned Community (Capacity to be utilized by the Applicant's project is estimated by the Utility to be (i) equal or greater than sixty percent of the nameplate capacity of the first phase of the substation or (ii) equal or greater than eighty percent of the capacity of the substation to be used by all Customers served from the substation), the Utility will, at its sole cost, construct such substation and/or high voltage distribution line if the substation is within 2 miles of an existing, energized substation and it is consistent with the timing contained in the Utility's High Voltage Distribution and Distribution Substation Plan. If such substation is not within 2 miles of an existing, energized substation or the Applicant requests that the substation be constructed prior to the date planned in the Utility's High Voltage Distribution and Distribution Substation Plan the Advance Subject to Refund to be submitted by the Applicant to the Utility shall be increased to include the Utility's estimated cost of such substation and /or high voltage distribution installation. Where the substation and/or high voltage distribution line shall also serve other Customers, the costs shall be prorated by capacity allocated to the Applicant and the Applicant shall only be required to Advance the prorated portion allocated to the Applicant. The Applicant is only responsible for (i) the first transformer bank to be installed in the substation, (ii) all substation facilities required to get the first bank in full operation with such facilities sized for the proposed capacity of the substation at build-out, and (iii) engineered provisions to enable the Utility to expand the capacity of the substation without the requirement for substation outages. For all substations where the Utility determines that the substation and/or high voltage distribution lines are required principally for the purpose of providing service to the Master Planned Community, the Applicant shall provide at no cost to the Utility a substation site mutually acceptable to the Applicant and the Utility. In addition the Applicant shall provide at no cost to the Utility grading of that site to finished grade, onsite and offsite improvements, rights-of-way and easements as required for the distribution and high voltage distribution lines to the substation. Upon completion of the grading and improvements subject to the satisfaction of the Utility the substation site shall be and remain the sole property of the Utility.

(Continued)

(N)

(N)

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Mary O. Simmons
Vice President

Rule No. 9

ELECTRIC LINE EXTENSIONS

(Continued)

C. MASTER PLANNED COMMUNITIES (Continued)

5. Master Planned Community Advance

Before the commencement of construction of such line extension, the Applicant shall be required to submit an Advance, equal to the Utility's entire estimated cost of constructing a line extension of sufficient capacity (kVA), including substation and high voltage distribution costs if any, to serve the Applicant's project. Where a project is to be constructed in phases the advance shall be made in phases with the advance for each phase submitted to the Utility prior to the construction of the facilities for that phase. The Advance Subject to Refund portion of the Advance shall be reduced by any allowance granted at the time the Line Extension Agreement is executed by the Utility for the project.

6. Master Planned Community Refunding of Advances

Refunds are limited to the Advance Subject to Refund made by the Applicant on a project and shall not be greater than the Advance Subject to Refund made by the Applicant subject to the Agreement for that project. No refunds shall be made for additional loads or excess allowance that occurs after the expiration of the Line Extension Agreement.

Refunds shall only be made by the Utility under the following conditions;

- a. Refunds for high voltage distribution and substations and associated high voltage distribution lines shall be computed based on the load experienced by the substation. Refunds shall be computed and paid, when justified a balance is due, semi annually based on the highest demand recorded in the prior six months commencing six months following the date of the Line Extension Agreement. The following formula shall be utilized to determine the semi annual refund:

(Continued)

(N)

(N)

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Rule No. 9

ELECTRIC LINE EXTENSIONS

(Continued)

C. MASTER PLANNED COMMUNITIES (Continued)

6. Master Planned Community Refunding of Advances (Continued)

a. (Continued)

$$\text{Semi-Annual Refund} = \frac{A \times C}{B} - D$$

Where:

A is the Advance Subject to Refund for substation and high voltage distribution costs.

B is the capacity allocated to the Applicant or 20 MW whichever is less.

C is the kVA the highest demand recorded in the substation for the six-month period being evaluated.

D is the sum of all such semi annual refunds previously made pursuant to the Line Extension Agreement.

Refunds computed subject to this process are limited to the Advance Subject to Refund for the substation and high voltage facilities. The cost that exceeds two miles of overhead high voltage distribution facilities for each substation shall be a Contribution in aid of Construction and not be subject to refund.

b. Refunds for distribution feeders installed pursuant to the Line Extension Agreement for the Master Planned Community shall only be earned for subsequent Line Extension projects that are located within the Master Planned Community and utilize the electric facilities installed pursuant to the Line Extension Agreement for the Master Planned Community to obtain electric service.

(N)

(N)

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

C. MASTER PLANNED COMMUNITIES (Continued)

6. Master Planned Community Refunding of Advances (Continued)

b. (Continued)

The refunds for feeders within the Master Planned Community boundary shall aggregate and be applied to offset the aggregate cost of all Advances Subject to Refund paid by the Master Planned Community for feeders within the Master Planned Community. Refunds for distribution feeders earned each year shall be paid subsequent to annual anniversary date of the Line Extension Agreement with the Master Planned Community concurrent with any refund under Section C.6.a.

The amount so refunded, including proportionate share refunds from subsequent projects located outside the Master Planned Community shall not exceed the Advance Subject to Refund for distribution feeders. No refunds shall be given for Line Extensions for which the Utility's line extension construction is completed after the term of the Master Planned Community Line Extension Agreement expires. Refunds shall only be paid for permanent structures.

Refunds for distribution feeders for Master Planned Community Line Extensions shall be determined as follows:

Schedule RM, per unit	\$200.00
Schedule RS, per unit	\$400.00
Schedule LRS, per unit	\$3,000.00
Schedule GS, per meter	\$300.00
Schedule LGS-1, per kVA	\$70.00

(N)

(Continued)

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Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

C. MASTER PLANNED COMMUNITIES (Continued)

6. Master Planned Community Refunding of Advances (Continued)

b. (Continued)

Schedules LGS-2 and LGS-WP-2	
Secondary voltage (less than 4 kV), per kVA	\$51.00
Primary voltage (4 kV – 35 kV), per kVA	\$51.00

Schedules LGS-3 and LGS-WP-3	
Secondary voltage (less than 4 kV), per kVA	\$51.00
Primary voltage (4 kV – 35 kV), per kVA	\$51.00

Schedules LGS-X and LGS-X-WP	None
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c. Proportionate Share Costs collected from subsequent Applicants collected pursuant to Section A. 16 shall be refunded to the Applicant within thirty days of the receipt of the payment by the Utility. Such refunds shall reduce the distribution feeder Advance Subject to Refund balance by the amount, not including the taxes of Section A.18, of the Proportionate Share Refund made to the Applicant.

d. In those cases where two or more parties make a joint Advance Subject to Refund on the same Line Extension Agreement, the Utility shall distribute refundable amounts to such parties in the same proportion as their individual advances bear to the joint total advance, unless otherwise directed by the parties.

7. Master Planned Community Term

The term of a Line Extension Agreement for a Master Planned Community shall be ten (10) years from the date both the Applicant and the Utility first executed the original agreement.

(Continued)

(N)

(N)

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Rule No. 9

ELECTRIC LINE EXTENSIONS

(Continued)

D. IMPLEMENTATION

All modifications and physical connections to the existing electric system shall be made in accordance with this Rule, including those applicable to new Residential Developments, and shall not be subject to the Nevada Administrative Code, Chapter 704A.010 through 704A.320. Any Applicant who has a signed Line Extension Agreement for a physical connection to the Utility's electric system under the previously authorized version of Rule 9, shall have such request honored by the Utility. Any Applicant who has been offered Line Extension Agreement in writing under the previously authorized version of Rule 9 within thirty calendar days after the effective date of this Rule revision shall have that agreement honored if it is executed and returned to the Utility with any required advances within thirty days after the effective date of this Rule revision. All other applications for Line Extensions shall be subject to all requirements of these current revisions to this Rule the day following the effective date of the revisions.

The above paragraph notwithstanding, refunds to Master Planned Communities (MPC) made pursuant to agreements under the previously authorized version of Rule 9 (10/1996 to 1/2003) -- for distribution feeders serving subsequent Line Extension projects to serve developments within a MPC -- shall be paid to the MPC pursuant to the refunding method specified in the previously authorized version of Rule 9. The refund method in Paragraph C.4.b of the previously authorized version of Rule 9 shall apply to underground residential development (subdivision) projects. The refund method in Paragraph C.4.a of the previously authorized version of Rule 9 shall apply to commercial and individual home (non-subdivision) projects.

(N)

(N)

(Continued)

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NEVADA POWER COMPANY
P.O. Box 230
Las Vegas, NV 89151
Tariff No. 1-B
cancels
Tariff No. 1-A (withdrawn)

Cancelling Original

PUCN Sheet No. 83Q
PUCN Sheet No. _____

Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

ATTACHMENT 1

PROPORTIONATE SHARE UNIT COSTS

4 – 12 KV

Phase	Type	Wire	Transformer	Switch	Cost/kVA	Cost/Ft/kVA
1	O/H	2/0				\$0.00860
3	O/H	2/0				\$0.00830
3	O/H	954				\$0.00410
1	U/G	1/0 Res				\$0.00250
3	U/G	1/0 Res				\$0.00170
1	U/G	1/0				\$0.00270
3	U/G	1/0				\$0.00180
3	U/G	1000				\$0.00140
1	O/H		1-50 KVA		\$41.23	
1	O/H		51-167 KVA		\$23.24	
1	U/G		1-50 KVA		\$44.35	
1	U/G		51-167 KVA		\$23.15	
3	U/G		1-315 KVA		\$32.82	
3	U/G		316-1000 KVA		\$14.52	
3	U/G		1001-2500 KVA		\$8.93	
3	U/G			600 Amp	\$1.06	

(Continued)

(N)

(N)

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Vice President

Rule No. 9

ELECTRIC LINE EXTENSIONS
(Continued)

ATTACHMENT 1 (Continued)

PROPORTIONATE SHARE UNIT COSTS (Continued)

25 KV

<u>Phase</u>	<u>Type</u>	<u>Wire</u>	<u>Transformer</u>	<u>Switch</u>	<u>Cost/kVA</u>	<u>Cost/Ft/kVA</u>
1	O/H	2/0				\$0.00440
3	O/H	2/0				\$0.00420
3	O/H	954				\$0.00210
1	U/G	1/0 Res				\$0.00160
3	U/G	1/0 Res				\$0.00150
1	U/G	1/0				\$0.00180
3	U/G	1/0				\$0.00160
3	U/G	1000				\$0.00087
1	O/H		1-50 KVA		\$47.98	
1	O/H		51-167KVA		\$26.73	
1	U/G		1-167 KVA		\$28.21	
3	U/G		1-315 KVA		\$39.53	
3	U/G		316-1000 KVA		\$18.55	
3	U/G		1001-2500 KVA		\$11.83	
3	U/G			600 Amp	\$.78	

Note: The unit costs for projects involving voltages greater than 25 KV shall be individually calculated.

(N)

(N)

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