

Rule No. 9

GAS MAIN EXTENSIONS

A. Applicability

Under the provisions of this rule Utility shall make extensions and alterations of existing gas distribution facilities, to supply new or expanded service to Applicants.

B. Cost

1. All Gas Extensions and Alterations

- a. Cost shall be the Utility's estimated cost of making such extensions and alterations by the least expensive method which is also in accordance with Utility's engineering and construction practices. Whenever Utility, at its option, installs facilities of greater capacity or length than would be adequate to provide the requested service, the cost for the purposes of this rule will be the Utility's estimated cost of a normal system designed with facilities of such capacity and along such a route as would be adequate to provide the requested service. Whenever the Utility, at its option and upon Applicant's request, installs facilities the cost of which exceeds that of a system deemed by the Utility to be adequate to provide the requested service, the excess cost shall be considered non-refundable.
- b. Cost may, at Utility's option, include that portion of the cost of previously installed facilities, which were installed or oversized by Utility in preparation for providing service to future customers. In no case shall Applicant be held responsible for any portion of the cost of facilities in excess of those which would have been adequate to provide the requested service.

(Continued)

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President



Rule No. 9

GAS LINE EXTENSIONS
(Continued)B. Cost (Continued)

1. All Gas Extensions and Alterations (Continued)

- c. The base cost of all extensions and alterations made hereunder shall include Utility's costs for all regulatory, environmental and other fees, engineering, inspection, material, labor, transportation, costs for removal of existing facilities less their salvage value, associated overheads and other charges which are related to the extension or alteration, including any modification or improvement of existing facilities which is required to provide the requested service.
- d. Cost shall include mains, valves, fittings, and other appurtenances necessary to provide the requested service. Unless otherwise noted, Applicant shall provide and install all trench, backfilling, backfill material, excavation, breaking of pavement and repaving at no expense to Utility. Utility's estimated cost for these items will be subject to the Tax Liability Factor provisions of Section C.5. Utility, upon Applicant's request and at its option, may provide all or part of the trenching and related material for an individual Applicant for service to a single family dwelling. When the Utility provides trenching for such an Applicant, Utility's costs for such shall also be included in the cost calculation of the extension or alteration made hereunder as a non-refundable item, not subject to payment by the free allowance specified in Section D., except in the case of retrofit main extensions to serve existing residences. For extensions to existing residences which have had certificates of occupancy for at least one (1) year, Utility may apply the free allowance in Section D. to support the cost of trench and backfill.

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2. Temporary Extensions and Alterations

In addition to all costs applicable to the installation of facilities, cost shall include the removal less salvage of facilities installed hereunder.

(Continued)

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GAS MAIN EXTENSIONS
(Continued)

C. Advances

1. An advance, equal to Utility's estimated cost, in accordance with Section B., less the free allowance provided for in Section D. will be required thirty (30) days prior to the start of construction on any extension or alteration made under the provisions of this rule. Provided, however, no advance shall be required if the difference between the Utility's estimated cost and the free allowance is less than two hundred dollars (\$200.00). Such advance shall consist of cash and a credit for Applicant installed or provided items, except that portion of an extension or alteration which will be provided by Applicant at no expense to Utility, under Section B. This credit shall be equal to Utility's estimated cost of installing or providing same, and excluding any oversized facilities - the cost of which shall be handled pursuant to Section F.2.d. of this rule.
2. Utility may require an acceptable bond, letter of credit or guarantee related to the required cash advance whenever installation of the requested extension requires firm scheduling by the Utility more than thirty days prior to construction. Bonds, letters of credit or guarantees provided for this purpose will be replaced with cash thirty (30) days prior to construction, except that the cost of special materials not normally stocked by Utility in the quantities needed, will be advanced in cash prior to the ordering of such materials.
3. In those instances where more than one Applicant is to be served jointly from the same extension or alteration, the total advance required from such group of Applicants shall be apportioned among the members of the group in such manner as they may mutually agree upon. The total advance shall equal the Utility's total cost for providing service to the group, less the combined free allowance provided for in Section D.

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Rule No. 9**GAS MAIN EXTENSIONS**
(Continued)**C. Advances (Continued)**

4. Cash advances related to projects with total estimated construction costs exceeding \$5,000 will be adjusted to reflect the Utility's actual cost of construction. Adjustments shall be limited to those portions of the advance pertaining to facilities installed by the Utility. Applicant installed credits will not be subject to adjustment. Utility shall review its actual cost and either bill or refund the applicant within four (4) months of completion.
5. All advances and advance adjustments made pursuant to Sections C.1. through C.4. above and all nonrefundable contributions required under this rule will be increased to reflect the Utility's net tax liability on such advances and/or contributions. The advance, as described above, will be multiplied by the appropriate tax liability factor.

**TAX
LIABILITY
FACTOR**

Depreciable Assets	1.129
Non-Depreciable Assets	1.266

(l)

The tax liability portion of any advance or contribution must be paid by the Customer in cash.

D. Free Allowances

1. The allowable investment for main extensions shall be two (2.0) times annual revenues for gas customers having projected peak demands of less than 50 MCF per day. The allowable investment for gas customers, with loads exceeding this load limit, will be calculated individually so that the non-fuel revenues derived from such applicants will be sufficient to support the carrying costs on the allowable investment and a contribution to margin from that customer during the projected life of the project.

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Vice President, Regulatory



Rule No. 9

GAS MAIN EXTENSIONS
(Continued)D. Free Allowances (Continued)

2. The Utility will install that portion of the line or main extension in excess of the allowance, subject to the payment of an advance pursuant to Section C.
3. As a condition for granting free allowance, the Utility, may require a contract providing for:
 - a. The repayment of any free allowance granted, but not justified;
 - b. Minimum revenue guarantee and/or;
 - c. Termination/reduction of service charges.

Provided, however, the Utility shall require a minimum revenue guarantee and termination/reduction of service charges for all projects the estimated construction costs of which exceed \$350,000 and for all projects of abnormal risk. Such contract may also provide that if the Applicant fails to take service in the amount stated as the basis for estimating the allowable investment, the Utility may calculate and bill the customer an amount to recover the allowance granted, but not justified based on actual annual billings.

4. For projects where the special contract provisions under D.3. are unacceptable to the Utility or the Applicant, the Utility may require the entire cost of the project as an advance.

E. Residential Neighborhood Rate Program For Retrofit Gas Main Extensions

The Utility offers a residential amortization program in lieu of customer contributions for gas main extensions to serve existing residences. The program is available for one or more residential customers which are judged to be of a permanent and continuing nature. Pursuant to the program, neighborhood specific rates may be established to pay for that portion (uneconomic portion) of an extension project's cost in excess of the Utility's free allowance.

(Continued)

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Rule No. 9

GAS MAIN EXTENSIONS

(Continued)

E. Residential Neighborhood Rate Program For Retrofit Gas Main Extensions
(Continued)

(N)

Neighborhood rates to pay for the uneconomic portion of a given main extension project shall be offered in those cases where all of the following criteria are satisfied:

1. There exists reasonable certainty that both the Utility's allowable investment and the uneconomic portion of the project can be recovered in their entirety;
2. The uneconomic portion of a given main extension project represents a significant amount if paid as a lump sum, and would present an undue burden upon the customer; and
3. Each customer who contributes toward the uneconomic portion of the main extension project through neighborhood rates resides in a residence which has had a certificate of occupancy for at least one year prior to application for the extension.

In those instances in which service is extended to an area where five or less customers take service, the Utility may condition the extension on the customers agreeing to be individually obligated for their share of the uneconomic portion of the main extension in excess of the free allowance.

For those customers not qualifying for a neighborhood rate pursuant to the criteria specified above, the Utility may, at its discretion, establish a neighborhood rate to recover the costs of that portion of an extension project in excess of the Utility's free allowance.

The Utility will make its decision on whether to offer neighborhood rates to recover the cost of the uneconomic portion of a main extension project on a case-by-case basis, considering the following criteria:

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GAS MAIN EXTENSIONS
(Continued)E. Residential Neighborhood Rate Program For Retrofit Gas Main Extensions
(Continued)

(N)

1. The magnitude of the amount of the uneconomic portion of the main extension project for which the customer is responsible;
2. The degree of certainty with which the Utility may recover the costs of the uneconomic portion of the main extension project that it permits a group of customers to pay for through neighborhood rates; and
3. The ability of the Utility to recover its allowable investment over the life of the facilities.

The rate will be a fixed amount per customer, per month. The neighborhood rate will be established based on the anticipated number of new customers connecting to the project by the end of year three. The rate will be charged to all customers in the neighborhood served from the main extension project, for the duration of the applicability period.

The capital costs in excess of the free allowance shall not be treated as a component of utility plant in service included in rate base either during the amortization period, or after its termination. Amortization revenues will likewise not be included as a component of utility revenue requirements.

The applicability period of the aforementioned neighborhood rate shall not exceed ten (10) years. It will remain in effect for a period just long enough for the revenues collected from actual connecting customers to have a net present value equal to the net present value of the revenue requirements associated with the uneconomic portion of the main extension project, over its useful life, but, in no event, for a period longer than ten (10) years.

The Utility shall submit to the Public Service Commission of Nevada an informational filing upon the initiation of such a project which will specify:

1. A general description of the area to be served;
2. The initial number of customers and projected future customers to be served;
3. The total capital costs;

(N)

(Continued)

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**Rule No. 9****GAS MAIN EXTENSIONS**
(Continued)**E. Residential Neighborhood Rate Program For Retrofit Gas Main Extensions**
(Continued)

4. The amount of allowable investment;
5. The amount of uneconomic portion of the investment;
6. The anticipated number of months over which the neighborhood rate is to be charged to connecting customers;
7. The amount of the neighborhood rate to be assessed;
8. A copy of the tariff pages necessary to identify the neighborhood rate and the area to which it is applicable; and
9. A copy of the economic analysis which has been performed regarding the project in question.
10. A comparison of the cost of gas service with customers' cost of alternate fuel.

The monthly neighborhood rate shall appear as a separate item on the customer's monthly bill for service. The company reserves the right to charge a customer who disconnects service, and later reconnects at the same service address, the sum of any unpaid monthly facilities charges accrued during the period of disconnection before service shall be reestablished. Any such payment may include carrying charges, compounded monthly, at the annual rate used to amortize other payments under the contract.

The Utility will require additional customers (beyond the projection used in the initial neighborhood rate calculation) to pay the neighborhood rate when servicing such additional customers requires connection to a main extension that is already subject to such rate. Such additional customers shall also pay any advances and/or non-refundable contributions related to incremental main extension costs exceeding their own free allowances.

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GAS MAIN EXTENSIONS
(Continued)

E. Residential Neighborhood Rate Program For Retrofit Gas Main Extensions
(Continued)

At the end of the fourth year, the Utility will quantify the number of additional neighborhood customers, if any, beyond those originally projected for the purposes of the rate calculation. If these additional customers have any free allowance in excess of the incremental main extension costs incurred to serve them, the total of such excess free allowances shall be calculated and used to reduce the remaining unamortized costs of the uneconomic portion of the investment with a corresponding increase to utility plant in service included in rate base. If the total excess is greater than the remaining unamortized costs, only an amount equal to the unamortized costs will be used.

The neighborhood rate in the final month of the applicability period shall be adjusted to account for any change in the estimated number of customers, such that the sum of revenues received by Utility over the term of the applicability period equals the net present value of the revenue requirements associated with the uneconomic portion of the main extension project. The final payment shall not exceed the level of the neighborhood rate assessed prior to the final payment. Any excess collections shall be refunded equally to all customers of record at the time the refund is distributed.

In instances where an owner or tenant that was subject to the neighborhood rate moves from a service address before expiration of the contract, a new owner or tenant requesting gas service shall be subject to the neighborhood rate for as long as he resides at that address, until such time as the applicability period expires.

The residential neighborhood rate plan shall only be applicable to one or more direct residential customers and shall not be available to developers, contractors or other commercial entities.

(Continued)

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Rule No. 9

GAS MAIN EXTENSIONS
(Continued)F. Refunding

1. All advances made by Applicant(s) under the provisions of this rule, which are not classified as a contribution in aid of construction by Utility, shall be subject to refund, to the party or parties entitled thereto as set forth in this section. Except as noted in Section F.3 of this rule, all refunds shall be made without interest. All refunds described below in Sections F.2. through F.9. will be increased by the same tax liability factor, from Section C.5. above, that was used in determining the original advance against which the refund is being applied.
2. Refunding will be based on revenues in excess of the level used as the basis for a free allowance, derived from the following customers, who initiate service within ten (10) years of the date of the extension agreement:
 - a. Those served directly from the subject extension or alteration, as long as subject extension or alteration is the first in a series from the original point of supply for which a portion of an advance remains refundable.
 - b. Those served from subsequent extensions-of or additions-to the original extension. Refunds based on revenues in this section shall be made to the Applicant having the first extension in series from the original point of supply, for which a portion of an advance remains refundable.

(Continued)

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**Rule No. 9****GAS MAIN EXTENSIONS****(Continued)****F. Refunding (Continued)**

3. Refunds based on estimated usage levels shall be paid by the Utility within ninety (90) days of the date service is initiated. In the event that refunds are not paid in accordance with this section, Utility shall pay interest for the period the refund is delayed at the rate currently specified in Section 704.655 of NRS.
4. Customers who advance the entire cost of a project under Section D.4. will receive refunds based on revenues from their service in the first ten years following the date their service is connected, unless the Utility and Customer agree that a shorter refund period should be utilized. At the end of each year of service, the free allowance that would have been granted under Section D.1. had they not been subject to Section D.4. will be computed based upon their annual revenues for the past year. The refund for each year will be one tenth (.10) of such amount, so computed for that year, unless a shorter refund period has been utilized, in which event the calculation of the refund shall be adjusted to reflect the period over which the refund is being computed.
5. In those cases where two or more parties make a joint advance on the same extension, 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 all parties.
6. Refundable amounts hereunder may be accumulated before refunding to twenty-five dollars (\$25.00) minimum or to total refundable balance if less than twenty-five dollars (\$25.00).
7. Refunds hereunder shall be made for new customer connections during the period not to exceed ten (10) years after the date of the extension agreement.

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Tariff No. Gas No. 1

Cancelling

2nd Revised

1st Revised

P.S.C.N. Sheet No. 29I

P.S.C.N. Sheet No. 29I

Rule No. 9

GAS MAIN EXTENSIONS
(Continued)

F. Refunding (Continued)

8. The total amount refunded hereunder shall not exceed the total amount advanced.
9. Except for refunds from customer connections made within ten years of contract execution, any portion of the advance which remains unrefunded ten (10) years after the date of the line extension agreement, will become the property of the Utility.

G. General Conditions

1. Facilities

- a. Utility shall install hereunder only those facilities which it deems necessary to render service in accordance with its tariff schedules. However, Utility at its option, may install facilities with greater capacity or of greater length than would be required for the service requested by Applicant. In such event, the advance required of Applicant shall be based on the estimated cost of the most economical and operationally efficient method of serving the Applicant, as detailed in Section B.
- b. All facilities installed by Utility and Applicant hereunder shall be and remain the sole property of the Utility.
- c. Size, type, quality of material and location of facilities hereunder shall be selected by the Utility.

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**Rule No. 9****GAS MAIN EXTENSIONS****(Continued)****G. General Conditions (Continued)**

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1. Facilities (Continued)

- d. Where either final grade or the alignment of roads, streets and alleys, in the proximity of proposed extensions, have not been established and there is a reasonable probability that said grades or alignments will be changed within three (3) years, Utility will require that Applicant deposit, cash or post an acceptable surety bond at the time of the execution of the extension agreement in the amount of the Utility's estimated cost of relocation. Upon completion of any such relocation which is made within three (3) years of the date of the original extension, Applicant shall replace said surety bond with cash in the amount of Utility's actual cost incurred in making the relocation. Where Applicant has deposited cash to cover such relocation, that deposit shall be adjusted by Applicant or Utility to reflect Utility's actual cost incurred in making the relocation.

2. Construction

- a. Unless specifically provided for in Sections B or G.2.d. all construction shall be the responsibility of the Utility or its agent.
- b. All work performed by the Applicant shall be performed in such a manner as to permit Utility to perform its work without delay and in an efficient manner.
- c. It shall be Utility's intention to install facilities hereunder as soon as possible following completion of Applicant's obligations, however, due to work load fluctuations and Utility's obligations to perform unscheduled emergency work, both of which are beyond control of Utility, Utility will not be held responsible for damages or other inconveniences resulting from unavoidable delays in construction of facilities installed hereunder.

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**Rule No. 9****GAS MAIN EXTENSIONS****(Continued)****G. General Conditions (Continued)****2. Construction (Continued)****d. Applicant Installations**

Applicants for main extensions shall have the option of installing facilities, in excess of those specified as being the Applicant's responsibility under this rule, only when the Utility is unable to guarantee availability of it's crews for installation or availability of a contractor to meet the Applicant's reasonable project schedule.

The Applicant must initially provide the Utility with plans and load information in a timely manner to allow the Utility to develop detailed plans, costs, and a construction schedule. A reasonable construction schedule will provide for up to ninety (90) days for design, with construction scheduled to commence within thirty (30) days from receipt of Applicant's advance or as mutually agreed between the Utility and Applicant.

The following conditions must be complied with for an Applicant to qualify to install facilities under the provisions of an Applicant installation:

- (1) All design, plans, and specifications shall be prepared by the Utility at the Applicant's expense.
- (2) All phases of the project installation shall be subject to inspection by the Utility, at Applicant's expense.

(Continued)

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**Rule No. 9****GAS MAIN EXTENSIONS**
(Continued)**G. General Conditions (Continued)****2. Construction (Continued)****d. Applicant Installations (Continued)**

- (3) The Applicant's contractor must qualify in accordance with the Utility's guidelines for a Qualified Contractor for Utility installations. The contractor must be accepted on the Utility's Pre-Qualified Contractors List and have sufficient qualified personnel and sufficient reliable equipment to perform in a workmanlike manner before any installation is commenced.
- (4) The Applicant and/or his contractor must comply with the Utility's Gas/Water Distribution System Improvement Standards and/or Electric Installation Guide, and also any additionally specified construction standards and/or governmental requirements, i.e., OSHA, City, County, State, etc. that may apply, in all phases of the project installation.
- (5) The Applicant must provide all material in accordance with the specifications of Utility's stock materials catalogs and all material provided will be subject to acceptance by the Utility, based on inspections by the Utility at Applicant's expense.
- (6) The Applicant must also agree to guarantee all material and workmanship against defects for one (1) year following final acceptance of the work by the Utility. This guarantee shall be made a part of the Utility's Line and Main Extension Agreement.

(Continued)

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**Rule No. 9****GAS MAIN EXTENSIONS**
(Continued)**G. General Conditions (Continued)****2. Construction (Continued)****d. Applicant Installations (Continued)**

- (7) If, during installation of facilities under provisions of an Applicant installation, the Applicant's contractor, for any reason, must cease work on the installation, the Utility must be notified by the contractor at least five (5) working days prior to recommencement of work.
- (8) The Applicant must agree to install any oversized facilities specified by the Utility. The Applicant will be reimbursed the Utility's estimated cost difference of the oversized facility and a facility sufficient to provide required service. This cost will consist of:
- (a) The additional cost of oversized facility (when provided by the Applicant).
 - (b) The Utility's estimated additional cost to install the oversized facility.
 - (c) The Utility's estimated additional cost to provide and install extra trench and backfill required for the oversized facility.

The Applicant will be reimbursed the cost of oversizing thirty (30) days prior to the start of construction or the advance otherwise due Utility may be reduced to reflect a credit for such oversizing.

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P.S.C.N. Sheet No.

Rule No. 9

GAS MAIN EXTENSIONS

(Continued)

G. General Conditions (Continued)

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2. Construction (Continued)

d. Applicant Installations (Continued)

- (9) The Applicant must start the project in accordance with the Utility's established schedule and pursue the work in a satisfactory rate.

3. Extension Agreements

- a. All Applicants requesting service under the provisions of this rule shall be required to enter into Extension Agreements covering the terms under which Utility shall make extensions and/or alterations.
- b. Refunds due and payable pursuant to any agreement entered into under this rule may be assigned upon written notice to Utility by the holder of said Agreement, as shown on Utility's records. Such assignment shall apply only to those refunds which become due more than thirty (30) days after date of receipt by Utility of the notice of assignment.

4. Estimates, Plans and Specifications

- a. Upon request by potential Applicants for extensions, Utility shall, without charge, prepare preliminary sketches and estimates of costs and amounts to be advanced from such information as provided by Applicants.
- b. Applicants for extensions and/or alterations of facilities requesting Utility to prepare detailed plans, specifications and cost estimates shall be required to deposit the estimated cost of preparation of such material.

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**Rule No. 9****GAS MAIN EXTENSIONS****(Continued)****G. General Conditions (Continued)**

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4. Estimates, Plans and Specifications (Continued)**b. (Continued)**

1. Such requests shall be accompanied by maps to suitable scale showing street and lot layouts, and if requested by Utility, contours or other indications of relative elevations of various parts of area to be developed. Applicant shall also provide a proposed construction schedule and service date.
2. As requested by Utility, Applicant shall furnish any required property ownership, property description, plot plan or record of survey information concerning the area to be served under the provisions of this rule.
3. If changes are made subsequent to the presentation of the aforesaid information and these changes require additional expense to Utility in revising plans, specifications and cost estimates, this additional expense shall also be advanced by Applicants.
4. Utility shall, upon request, make available within ninety (90) days after receipt of the deposit or deposits referred to above, such plans, specifications and cost estimates of proposed extensions. If extensions are to include oversizing of facilities to be done at Utility's expense, appropriate details shall be set forth in the plans, specifications and cost estimates.
5. If an extension agreement is executed between such Applicants and Utility within twelve (12) months after detailed plans, specifications and cost estimates are furnished, the aforesaid deposit or deposits shall become a part of any required advances and shall be refunded in accordance with the extension agreement.

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Rule No. 9

GAS MAIN EXTENSIONS

(Continued)

G. General Conditions (Continued)

4. Estimates, Plans and Specifications (Continued)

b. (Continued)

6. If an extension agreement is not executed between such Applicants and Utility within twelve (12) months after detailed plans, specifications and cost estimates are furnished, the aforesaid deposit or deposits shall be forfeited.

c. Estimates provided hereunder shall be firm for a period of three (3) months after the date of transmittal.

5. Easements, Rights-of-Way, and Permits

a. Utility shall only make extensions under this rule when such extension will be located in a public street, road or highway which Utility has the legal right to occupy or on public lands and private property across which rights-of-way, easements or permits satisfactory to the Utility may be obtained.

b. Utility shall not purchase rights-of-way for extensions made under the provisions of this rule.

6. Utility shall maintain detailed records of actual costs and provide all Applicants with an opportunity for review of such records, for a period of three (3) years following completion of the line or main extension.

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Rule No. 9

GAS MAIN EXTENSIONS
(Continued)

G. General Conditions (Continued)

7. In case of disagreement or dispute regarding application of any provision of this rule, or in circumstances where application of this rule appears unreasonable to either party, Utility or Applicant may refer the matter to the Public Service Commission of Nevada for determination. During the period that the Commission is deliberating over a dispute submitted to it by either the Utility or Applicant, Utility or Applicant shall not delay the start of construction nor discontinue construction.
8. Customer contributions for all work, inspections, etc., under these General Conditions will be increased by the appropriate tax liability factor identified in Section C.5.

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