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ARIZONA CORPORATION COMMISSION

October 1, 2007

Debra Jacobson
Director, Government and State Regulatory Affairs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510

RE: SOUTHWEST GAS CORPORATION - APPLICATION FOR THE ESTABLISHMENT OF JUST AND REASONABLE RATES AND CHARGES DESIGNED TO REALIZE A REASONABLE RATE OF RETURN ON THE FAIR VALUE OF THE PROPERTIES OF SOUTHWEST GAS CORPORATION DEVOTED TO ITS OPERATIONS THROUGHOUT ARIZONA, DOCKET NO. G-01551A-07-0504

LETTER OF SUFFICIENCY

Dear Ms. Jacobson,

This letter (per section R14-2-103.B.7 of the Arizona Administrative Code) is to inform you that your application, received August 31, 2007 and supplemented with additional information on September 25, 2007, has met the sufficiency requirements as outlined in A.A.C. R14-2-103. Your utility has been classified as Class A.

If you have any questions, I can be reached at (602) 542-0858.

Sincerely,

A handwritten signature in cursive script, appearing to read "Terri Ford".

Terri Ford
Chief, Telecommunications and Energy
Utilities Division

Arizona Corporation Commission
DOCKETED

OCT -1 2007

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CC: Docket Control Center (14 copies)
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