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ARIZONA CORPORATION COMMISSION

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December 13, 2010

AZ CORP COMMISSION  
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Arizona Corporation Commission  
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DEC 13 2010

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**CERTIFIED MAIL**

Ms. Debra S. Gallo  
Southwest Gas Corporation  
5241 Spring Mountain Road  
Post Office 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 ITS PROPERTIES THROUGHOUT ARIZONA; DOCKET NO. G-01551A-10-0458

***LETTER OF SUFFICIENCY***

Dear Ms. Gallo:

This letter (per section R14-2-103.B.7 of the Arizona Administrative Code) is to inform you that your application, received on November 12, 2010, has met the sufficiency requirements as outlined in Arizona Administrative Code R14-2-103. Your utility has been classified as Class A.

If you have any questions, please contact me at 602-542-0827.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert G. Gray".

Robert G. Gray  
Executive Consultant  
Utilities Division

RGG:kdh