PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE SAN FRANCISCO, CA 94102-3298

February 24, 2010



Advice Letter 836

Don Soderberg, Vice-President/Pricing Southwest Gas Corporation P O Box 98510 Las Vegas, NV 89193-8510

Subject: Withdrawal of AL 836 – To Make Accounting Entries to Reflect the Shared Savings Experienced During the GCIM Reporting Period Nov. 1, 2008 through October 31, 2009

Dear Mr. Soderberg:

Advice Letter 836 is withdrawn as requested in your letter dated February 2, 2010.

Sincerely,

Julie A. Fitch, Director Energy Division

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Donald L. Soderberg, Vice President/Pricing

January 28, 2010

Attention: Julie Fitch, Director Energy Division California Public Utilities Commission 505 Van Ness Avenue, Room 4004 San Francisco, CA 94102

RE:

Southwest Gas Corporation (U 905 G)

Advice Letter No. 836

Dear Ms. Fitch:

Enclosed herewith are an original and five (5) copies of Southwest Gas Corporation's Advice Letter No. 836. There are no tariff sheets associated with this filing.

Sincerely,

Donald L. Soderberg

DLS:vo Enclosures Advice Letter No. 836

January 28, 2010

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Southwest Gas Corporation (Southwest) herewith submits Advice Letter No. 836 applicable to its Northern California Division. This advice filing is submitted pursuant to Preliminary Statement 18I pertaining to Southwest's Gas Cost Incentive Mechanism (GCIM) approved in Application 04-11-009. There are no tariff sheets associated with this filing.

Purpose

The purpose of this filing is to request authorization to make accounting entries to reflect shared savings associated with Southwest's GCIM for the reporting period November 1, 2008 through October 31, 2009. Southwest requests authorization to make accounting entries to reflect the shared savings of \$84,843 in Southwest's Northern California rate jurisdiction. Of this amount, seventy-five percent, or \$63,632.25, is to be shared with customers, while the remaining twenty-five percent, or \$21,210.75, is to be retained by shareholders. There are no shared savings or costs associated with Southwest's Southern California rate jurisdiction for this reporting period. Southwest's annual GCIM report, which provides the supporting documentation for the calculated shared savings, has been provided to the Energy Division and the Division of Ratepayer Advocates under separate cover.

Effective Date

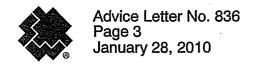
Southwest believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 2 pursuant to General Order 96-B. Southwest respectfully requests this Advice Letter be approved effective February 27, 2010, which is thirty (30) calendar days after the date filed.

Protest

Anyone wishing to protest this filing may do so by sending a letter within 20 days of the filing. The protest should set forth the grounds upon which it is based and should be submitted expeditiously. There is no restriction on who may file a protest. Protests should be mailed or faxed to:

Investigation, Monitoring & Compliance Program Manager California Public Utilities Commission, Energy Division 505 Van Ness Avenue, Room 4002 San Francisco, CA 94102 Facsimile: 415-703-2200

Email: ini@cpuc.ca.gov and mas@cpuc.ca.gov



Copies should also be mailed to the attention of the Director, Energy Division, Room 4004 at the same address as above, and mailed or faxed to:

Mr. John P. Hester, Senior Vice President Regulatory Affairs and Energy Resources Southwest Gas Corporation P.O. Box 98510 Las Vegas, Nevada 89193-8510 Facsimile: 702-876-7037

Notice

In accordance with Section 4 of General Order No. 96-B, Southwest Gas is serving copies of this advice filing to the interested parties shown on the attached GO 96-B service list.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

Donald L. Soderberg

DISTRIBUTION LIST

Advice Letter No. 836
In Conformance with G.O. 96-A, III-G

Southern California Edison Company
Pacific Gas & Electric Company
Sierra Pacific Power Company
San Diego Gas & Electric Company
Southern California Gas Company
Director/Division of Ratepayer Advocates