

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



February 27, 2012

Advice Letter 849

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

Subject: Affiliate Transaction Rules Compliance Plan

Dear Mr. Soderberg:

Advice Letter 849 is effective September 24, 2010.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division



SOUTHWEST GAS CORPORATION

John P. Hester, Senior Vice President/Regulatory Affairs & Energy Resources

September 24, 2010

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

Subject: Southwest Gas Corporation (U 905 G)
Advice Letter No. 849

Dear Ms. Fitch:

Enclosed herewith are five (5) copies of Southwest Gas Corporation's Advice Letter No. 849. There are no tariff sheets associated with this filing.

Sincerely,

John P. Hester

JPH:vo
Enclosures



SOUTHWEST GAS CORPORATION

Advice Letter No. 849

September 24, 2010

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Southwest Gas Corporation (Southwest) (U 905 G) herewith submits Advice Letter No. 849. There are no tariff sheets associated with this filing.

Purpose

The purpose of this Advice Letter is to replace Southwest Gas Corporation's previously filed California Affiliate Transaction Rules Compliance Plan ("Plan"). While Southwest Gas has not made any material changes to its Plan, it is filing this revised Plan to update its lists of affiliates, shared officers, and shared directors to reflect the September 16, 2010 formation of a new affiliate - IntelliChoice Energy of California, LLC ("CAL ICE").

Southwest Gas' wholly-owned and non-regulated subsidiary NPL Construction Co. ("NPL")¹ is a 65 percent majority member of IntelliChoice Energy, LLC ("IntelliChoice")². IntelliChoice is the sole member of CAL ICE. The principal purpose of CAL ICE is to commercialize and market natural gas-fired heat pump technology within the state of California.

Southwest Gas hereby submits its revised Plan in accordance with both Ordering Paragraph 2 and Section VI.A of Appendix A of Decision (D.) 97-12-088 of the California Public Utilities Commission, as modified by D.98-08-035. Specifically, Advice Letter No. 849 replaces the Plan previously filed with the Commission and demonstrates how the revised Plan applies to Southwest Gas' new affiliate. Accordingly, the attached Plan presents the most current information for Southwest Gas regarding its affiliates and its affiliate transaction rules compliance efforts, and supersedes all previously submitted Plans.

Background

The Commission's Affiliate Transaction Rules, adopted by D.97-12-088 and modified by D.98-08-035, govern the relationship between California's natural gas local distribution companies and electric utilities, and their applicable affiliates. For

¹Formerly known as Northern Pipeline Construction Company.

²Pursuant to Rule II.H of the Affiliate Transaction Rules, the California Public Utilities Commission granted Southwest Gas a limited exemption from the Rules for transactions between Southwest Gas and IntelliChoice. See, D.10-09-005.



purposes of a natural gas utility, such as Southwest Gas, the Commission's rules apply to all utility transactions with affiliates engaging in the provision of a product that uses gas or the provision of services that relate to the use of gas, unless otherwise exempted from the rules.

Both ordering paragraph 2 and Section VI.A of Appendix A of D.97-12-088 require affected utilities to file by advice letter, no later than December 31, 1997, a compliance plan demonstrating that there are adequate procedures in place that will preclude the sharing of information as prohibited by the rules. Ordering paragraph 2 also directs the respondent utilities to submit a revised compliance plan annually using the same advice letter process when there is a change to a utility's existing compliance plan.

Pursuant to D.97-12-088, Southwest Gas developed and filed with the Commission, in Advice Letter Nos. 562-A and 562-B, a Plan designed to address the interaction between Southwest Gas' public utility operations and its non-exempt affiliates. Subsequent to the filing of Advice Letter No. 562-B, Southwest Gas developed written policies and practices necessary to ensure compliance with each of the subject areas identified in the affiliate transaction rules. These policies and practices are identified as Corporate Policy & Practice (CPP) 1000.01 and Standard Practice (SP) 105.1. This advice letter, filed in conformance with Section VI.A of the rules, hereby incorporates CPP 1000.01 and SP 105.1 in their entirety into Southwest Gas' revised Plan; copies of the CPP and SP are attached as Attachment A and Attachment B, respectively. A list that includes key information for Southwest Gas' subsidiaries and affiliates completes the Plan and is attached as Attachment C.

Southwest Gas has prepared this Plan consistent with the directives of the Commission as delineated in D.97-12-088, as modified by D.98-08-035. Southwest Gas has made a good faith effort to understand the rules and their applicability to Southwest Gas. Southwest Gas believes that all of the compliance actions set forth in the attached revised Plan are consistent with the Commission's rules. Southwest Gas is committed to upholding both the letter and spirit of the affiliate transaction rules, and respectfully requests that the Commission approve its revised Plan.

Southwest Gas does not believe there are unusual or unique circumstances that would require affiliate transaction rule measures beyond those already identified by Southwest Gas in its Plan. Therefore, Southwest Gas will apply the provisions of its Plan to any and all transactions between the utility and the new affiliate.

Southwest Gas will inform the Energy Division of any material changes in its exempt affiliates and will follow the procedures set forth in Section VI.B of the rules upon the creation of an affiliate that is subject to the rules.



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This advice filing will not increase any rate or charge, cause the withdrawal of service, or conflict with any other schedule or rule.

Effective Date

Since this filing is being made in compliance with Rule VI.A of the Affiliate Transaction Rules, as approved in D.98-8-035, Southwest believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 1 (effective pending disposition) pursuant to General Order (GO) 96-B. Therefore, Southwest respectfully requests that this Advice Letter become effective on September 24, 2010, which is the date filed.

Protest

Anyone may protest this advice letter to the California Public Utilities Commission. The protest must state the grounds upon which it is based with specificity, and should be submitted expeditiously. The protest must be sent no later than 20 days after the date of this advice filing, and shall be sent by letter via U.S. Mail, facsimile, or electronically. The address for mailing or delivering a protest to the Commission is:

Energy Division
California Public Utilities Commission
Attention: Investigation, Monitoring & Compliance Manager
505 Van Ness Avenue
San Francisco, California 94102
Email: jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Copies should also be mailed to the attention of the Director, Energy Division, Room 4004 (same address as above).

It is also requested that protests and all other correspondence regarding this advice letter be sent by letter and transmitted via facsimile or electronic mail to the attention of:

Justin Lee Brown, Esq.
Assistant General Counsel
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Telephone No. (702) 876-7183
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Notice

In accordance with Public Utilities Code Section 491, notice to the public is hereby given by filing and keeping the advice filing at Southwest Gas' corporate headquarters. To view other Southwest Gas advice letters filed with the Commission, log on to Southwest Gas' web site at: <http://www.swgas.com/tariffs/california.php>.

Service

Pursuant to Section 4 of GO 96-B, Southwest Gas is serving copies of this advice filing to the interested parties shown on the attached GO 96-B service list. In addition, and pursuant to D.97-12-088 and Sections VI.A and VI.B of the Affiliate Transaction Rules, Southwest Gas is serving copies of this advice filing to all parties in R.97-04-011/I.97-04-012.

Respectfully submitted by,
SOUTHWEST GAS CORPORATION


Justin Lee Brown, Esq.

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Las Vegas, Nevada 89193-8510
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Attorney for Southwest Gas Corporation

ATTACHMENT A
Advice Letter No. 849

SOUTHWEST GAS CORPORATION
Corporate Policy & Practice (CPP) 1000.01



SOUTHWEST GAS CORPORATION

CPP 1000.01 California Affiliate Transaction Rules Compliance Plan

Effective Date: 10/06/2003

CPP Owner: Pricing & Tariffs

1. This policy has been developed to ensure that Southwest Gas Corporation (the Company) complies with the California Affiliate Transaction Rules (the Rules) issued by the California Public Utilities Commission (CPUC). The Rules govern transactions between public utilities operating in the State of California and their affiliates that are subject to the Rules. This policy together with the Company's Standard Practice (SP) 105.1 comprise the Company's Compliance Plan.

2. An affiliate is defined by the CPUC as any person, corporation, utility, partnership, company, or other entity of which five percent or more of its outstanding securities is owned, controlled, or held with power to vote, directly or indirectly, either by the Company or any of its affiliates. For the purpose of determining the applicability of the Rules, transactions between the Company's California public utility operations and any affiliate engaging in the provision of a product that uses gas or in the provision of services that relate to the use of gas within the State of California are subject to the Rules pursuant to Rule No. II.B.

NOTE: If an affiliate provides the type(s) of products or services addressed by Rule No. II.B., but does so exclusively outside of the State of California, the Company will make a filing with the CPUC requesting a limited exemption from the Rules for such affiliate. Until such time the Company's request for a limited exemption is granted, such affiliate is a Rule II.B. affiliate.

3. SP 105.1, California Affiliate Transaction Rules Compliance Plan, is designed to address transactions between the Company's California public utility operations and any Rule II.B. affiliate. SP 105.1 provides responsibilities, detailed methods, reference to departmental written instructions, and identification of other affected SPs. The Company's Compliance Officer can be contacted if there is any question about the status of an affiliate.

NOTE: The Company has designated an officer of the Corporation as the California Affiliate Transaction Compliance Officer (Compliance Officer), who will coordinate the implementation of this SP in order to ensure compliance with the Rules.

4. **Each manager (equivalent and above)** of the Company is responsible for ensuring that **all employees who are involved with affiliates or matters that impact affiliates** within his or her area of responsibility be familiar with SP 105.1 and receive a copy of related written policies, procedures, and practices and understand and adhere to them. The **officers of Rule II.B. affiliates** are responsible for implementing procedures within their companies necessary to enforce the Rules. Failure to abide by the Rules as outlined in SP 105.1 can result in disciplinary action or discharge.

5. The Company acknowledges a continuing responsibility to apply the scope of the Rules. If the activities of any of the Company's affiliates change, or if a new affiliate is created, the Company will make the appropriate filing(s) with the CPUC.

ATTACHMENT B
Advice Letter No. 849

SOUTHWEST GAS CORPORATION
Standard Practice (SP) 105.1



SOUTHWEST GAS CORPORATION

SP 105.1 California Affiliate Transaction Rules Compliance Plan

Effective Date: 10/06/2003

SP Owner: Pricing & Tariffs

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Procedure - None

Reference

Purpose

This Standard Practice (SP) has been developed to provide the responsibilities, detailed methods, and identification of the other related documents to support and ensure compliance with the requirements within Corporate Policy & Practice (CPP) 1000.01, California Affiliate Transaction Rules Compliance Plan. This SP describes actions that are required under the California Affiliate Transaction Rules (the Rules) issued by the California Public Utilities Commission (CPUC), and references the applicable section of the Rules. This SP is not, however, a substitute for the Rules themselves. This SP together with CPP 1000.01 comprise the Company's Compliance Plan.

Policy

1. CPP 1000.01 has been developed to ensure Southwest Gas Corporation (the Company) complies with the Rules. The Rules govern transactions between public utilities operating in the State of California and their affiliates that are subject to the Rules.

2. An affiliate is defined by the CPUC as any person, corporation, utility, partnership, company, or other entity of which five percent or more of its outstanding securities is owned, controlled, or held with power to vote, directly or indirectly, either by the Company or any of its affiliates. For the purpose of determining the applicability of the Rules, transactions between the Company's California public utility operations and any affiliate engaging in the provision of a product that uses gas or the provision of services that relate to the use of gas within the State of California are subject to the Rules pursuant to Rule No. II.B.

NOTE: If an affiliate provides the type(s) of products or services addressed by Rule No. II.B., but does so exclusively outside of the State of California, the Company will make a filing with the CPUC requesting a limited exemption from the Rules for such affiliate. Until such time the Company's request for a limited exemption is granted, such affiliate is a Rule II.B. affiliate.

3. This SP is designed to address transactions between the Company's California public utility operations and any Rule II.B. affiliate. In addition, it provides the responsibilities, detailed methods, reference to departmental written instructions, and identification of other affected SPs. The Company's Compliance Officer can be contacted if there is any question about the status of an affiliate.

NOTE: The Company has designated an officer of the Corporation as the California Affiliate Transaction Compliance Officer (Compliance Officer), who will coordinate the implementation of this SP in order to ensure compliance with the Rules.

4. The Company acknowledges a continuing responsibility to apply the scope of the Rules. If activities of any Company affiliate changes, or if a new affiliate is created, the Company will make the appropriate filing with the CPUC.

5. Communication – This SP, CPP 1000.01, and other related SPs are located on the Company's InfoNet Web site for access by employees. If necessary, additional related written policies, procedures, and practices will be provided to:

- All officers of the Company,
- Each manager (equivalent or above) associated with the California public utility operations of the Company,
- Each manager (equivalent or above) who interacts with the operations of any Company affiliate, and
- Each officer of the nonexempt affiliates of the Company.

6. Rule II.B. Affiliate Transaction Policies and Guidelines – The Compliance Officer will ensure coordination of written policies, procedures, and practices necessary to achieve compliance with the Rules. Specific guidelines will be enacted, as necessary, to ensure compliance with the standards for accounting and record-keeping. Written policies and practices will be adopted to ensure compliance with the directives concerning the nondiscriminatory sharing and dissemination of information, appropriate shared services, transfer of employees, nonpreferential and nondiscriminatory service offerings, discounts, business opportunities, and other activities between Rule II.B. affiliates and the public utility operations of the Company.

7. Oversight and Audits –The Compliance Officer will ensure implementation of the specific requirements of the Rules and periodic monitoring of the individual responsibilities of this SP.

Scope

This SP applies to all employees of the Company who are involved with affiliates or matters that impact affiliates.

Responsibility

NOTE: The following responsibilities will apply to transactions between the Company's California public utility operations and its Rule II.B. affiliates.

1. All Employees

a. Be familiar with this SP, CPP 1000.01, and departmental instructions, and adhere to them.

b. Do not provide preferential treatment to affiliates or customers of affiliates; and apply the Company's tariff uniformly to all market participants. (Rules III.A. and B.3. and 4.)

c. Limit transactions between the Company and affiliates to those goods and services made generally available by the Company or affiliates to all market participants. (Rule III.B.)

d. Do not condition or tie the provision of any Company goods or services to the receipt of any goods or services from affiliates. (Rule III.C.)

e. Do not assign Company customers to any affiliates, whether by default, direct assignment, option, or by any other means, unless such assignment is equally available to all competitors. (Rule III.D.)

f. Do not solicit business for affiliates or provide any market and/or customer-sensitive information to such affiliates. (Rules III.E, IV.A, B, and E.)

g. Immediately notify department management if any discount, rebate, or waiver of applicable Company charges for service is provided to affiliates so that the terms and conditions can be properly posted. (Rule III.F.)

h. Do not provide a list of non-Company service providers, which includes or identifies affiliates, to a customer unless a specific request has been received from the customer and the CPUC has approved such a list. Contact the Compliance Officer for the most current, approved list. (Rule IV.C.)

i. Do not share nonpublic information the Company receives from nonaffiliated suppliers without first obtaining written permission from the supplier. (Rule IV.D.)

j. Do not share plant, facilities, equipment, services, or information systems with affiliates with the exception of permitted corporate support functions. (Rule V.C.)

k. Report all transfers and joint purchases between the Company and affiliates to department management. No joint natural gas commodity or capacity purchases with affiliates are allowed. (Rules V.D. and H.)

l. Do not use shared corporate support functions to transfer confidential, proprietary, or sensitive information from the Company to affiliates. (Rule V.E.)

m. An employee of the Company may not also be employed by an affiliate, except in the role of permitted corporate support. (Rules V.E. and G.)

n. Do not promote or advertise affiliates association with the Company. Notify management of affiliates use of the name or logo of the Company. (Rule V.F.)

o. Execute a California Affiliate Transaction Rules Compliance Plan Work Assignment Agreement, Form 105.1, if temporarily assigned to, permanently hired by, or returning from an affiliate, as outlined in SP 757.1, Personnel Hiring and Transferring. (Rule V.G.)

p. If hired by an affiliate, do not disclose any confidential, proprietary, or sensitive Company information to the affiliate. (Rule V.G.2.d.)

2. Each Manager (equivalent or above) of the Company

a. Ensure employees within your areas of responsibility who are involved with affiliates or matters that impact affiliates are aware of this SP and other related written policies, procedures, and practices.

b. Develop and maintain written departmental instructions within your areas of responsibility for compliance with this SP.

c. Ensure that employees under your areas of responsibility do not provide preferential treatment to affiliates or customers of affiliates. (Rule III.A.)

d. Immediately notify the Compliance Officer if any discount, rebate, or waiver of applicable Company charges for service(s) is provided to an affiliate. Maintain proper records of all transactions. (Rules III.F.9 -14.)

e. Do not provide engineering services to affiliates. (Rule IV.E.)

f. Maintain separate, simultaneous records documenting each transaction between the Company and affiliates. Retain such records for a minimum of three years, consistent with Company document retention practices and CPUC requirements. Make such records available for review upon 72 hours notice from the Compliance Officer. (Rule IV.F.)

g. Coordinate with the Compliance Officer and affiliates to ensure the Company does not share services or information systems with affiliates, except for permitted corporate support functions. (Rule V.C.)

h. Report all joint non-commodity and non-capacity purchases made by the Company with affiliates to the Controller. No joint purchases of natural gas commodity or capacity are permitted. (Rule V.D.)

i. Report all corporate support services shared to the Controller. (Rule V.E.)

j. Do not promote affiliates or conduct any other joint advertising or marketing with affiliates. Report all uses of the Company name and logo by affiliates to the Compliance Officer. (Rule V.F.)

k. Do not jointly employ the same employees as affiliates except as provided for in Rule V.E. (Rule V.G.)

(1) Complete a Position Authorization and/or Employment Status Form 759.0A for each employee temporarily assigned to, permanently hired by, or returning from an affiliate.

(2) Provide Form 105.1 (all four parts) for employee review and completion and attach it to Form 759.0A.

(3) Send Form 759.0A and the attached agreement (all four parts) to Corporate Human Resources, and send a photocopy of both documents to the Compliance Officer.

- l. Do not temporarily assign a Company employee to an affiliate in excess of 30% of such employee's chargeable time in any calendar year. (Rule V.G.2.e.)
- m. Do not temporarily assign any Company employee to an energy marketing affiliate. (Rule V.G.2.e.)
- n. Report to the Controller all transfers of goods and services between the Company and affiliates. (Rule V.H.)
- o. Do not offer new nontariffed products and services except through affiliates or as otherwise provided. (Rules VII. A, C, and I.)
- p. Immediately notify the Compliance Officer and Pricing & Tariffs of any new nontariffed products and services, and verify CPUC approval has been obtained prior to offering any new nontariffed products and services to customers. (Rule VII.E.)
- q. Immediately notify the Compliance Officer of any sale, lease, assignment, or encumbrance of Company property if Company property is affected in any way as part of a nontariffed product or service offering by the Company. (Rule VII.G.)

3. Compliance Officer

- a. Coordinate the implementation and continuous enforcement of the Rules for the Company and its affiliates.
- b. Maintain a current copy of this SP and the Rules.
- c. Ensure compliance requirements of CPP 1000.01 and this SP are met.
- d. Post proper electronic notification whenever the Company provides a discount, rebate, or waiver of applicable charges for service provided to an affiliate. (Rule III.F.)
- e. If a list (which includes an affiliate) of service providers is developed, obtain CPUC approval and make available such list for distribution by Company personnel to California customers. (Rule IV.C.2.)
- f. Coordinate with other departments as necessary in making records of transactions between the Company and affiliates available within 72 hours for third-party review. (Rule IV.F.)
- g. Coordinate with Corporate & Administrative Services and affiliates to ensure the Company does not share plant, facilities, or equipment with affiliates, with the exception of permitted corporate support functions. (Rule V.C.)
- h. Coordinate with all managers (equivalent or above) and affiliates to ensure the Company does not share services and information systems with affiliates, except for permitted corporate support functions. (Rule V.C.)
- i. Coordinate with all managers (equivalent or above) to ensure shared corporate support functions do not transfer confidential, proprietary, or sensitive information from the Company to affiliates. Ensure the Company provides permitted corporate support functions to affiliates in accordance with the Rules. (Rule V.E.)
- j. If more than five percent of Company employees are assigned to affiliates at any one time, notify the involved managers and affiliates and halt all assignments in excess of the five percent threshold. (Rule V.G.2.)
- k. Coordinate with the Controller and others as necessary to ensure the transfer of goods and services between the Company and affiliates is priced in accordance with the Rules. (Rule V.H.)

l. Coordinate with Legal Affairs and State Regulatory Affairs, in accordance with SP 110.0, Communications with State Regulatory Commissions, to file a Compliance Plan with the CPUC Energy Division no later than December 31 of each year whenever there has been a change in the Company's existing Compliance Plan or a change in the Company's affiliates. (Rule VI.A.)

m. Upon the creation of a new affiliate, notify the CPUC and post an electronic notice. If necessary, coordinate with State Regulatory Affairs to file an advice letter, demonstrating how the Rules will be implemented (i.e., either the Rules will be applied or a limited exemption will be requested) with respect to the new affiliate, no later than 60 days following the creation of the affiliate. (Rule VI.B.)

n. Coordinate with Internal Audit to conduct annual independent audits to verify the Company is in compliance with the Rules. Coordinate with State Regulatory Affairs to file the audit report with the CPUC Energy Division no later than May 1 of each year. (Rule VI.C.)

o. Coordinate with Pricing & Tariffs and others as necessary to ensure that all products and services offered by the Company meet the requirements of Rule VII.C.

p. Before the Company offers any new nontariffed product or service:

(1) Coordinate with Pricing & Tariffs to develop mechanisms for allocating costs to each new offering and for the treatment of the benefits and revenues derived from the offering. (Rule VII.D.)

(2) Coordinate with State Regulatory Affairs to develop a method of reporting pertinent information on the offering to the CPUC. (Rule VII.D.)

(3) Coordinate with Internal Audit to develop a schedule for auditing the offering. (Rule VII.D.)

(4) Coordinate with State Regulatory Affairs to obtain CPUC approval. (Rule VII.D.)

(5) Verify CPUC approval is obtained. (Rule VII.E.)

4. Pricing & Tariffs

a. Notify the Compliance Officer and provide the information required for electronic posting whenever the Company provides a discount, rebate, or waiver of any applicable charges for service provided to an affiliate. (Rules III.F.1 - 8.)

b. Exclude all costs associated with affiliate research and development activities from rates to the Company's California customers. (Rule V.F.5.)

c. Exclude all costs associated with required independent compliance audits from rates to the Company's California customers. (Rule VI.C.)

d. Prepare advice letters required to be filed with the CPUC prior to offering new categories of nontariffed products or services for sale. (Rule VII.E.1.)

5. State Regulatory Affairs

a. Assist Legal Affairs and the Compliance Officer in accordance with SP 110.0, Communications with State Regulatory Commissions, to file a Compliance Plan with the CPUC Energy Division no later than December 31 of each year whenever there has been a change in the Company's existing Compliance Plan or a change in the Company's affiliates. (Rule VI.A.)

- b. Ensure Company compliance with filing and reporting requirements for existing and new nontariffed products or services. (Rules VII.C,E, and H.)
- c. Notify Pricing & Tariffs and the Compliance Officer when the Company has obtained CPUC approval of required advice letter filings to offer new nontariffed products or services for sale. (Rules VII.E.2 and 5.)

6. Controller

- a. Maintain Company books and records separate from affiliate books and records and apply all required accounting standards. (Rule V.B.)
- b. Record all joint purchases of goods and services made by the Company and affiliates in a manner that clearly identifies the Company and affiliate portions of such purchases, and allocate costs according to CPUC guidelines. (Rule V.D.)
- c. Prepare invoices for fees associated with permitted, shared corporate support services provided by the Company to affiliates, and ensure accurate pricing. (Rule V.E.)
- d. Prepare invoices, with information from Human Resources, for fees associated with direct employee movement, and account for such fees in accordance with Rule V.G.2.c.
- e. Prepare invoices, with information from Human Resources, for fees associated with the temporary use by affiliates of Company employees, and account for such fees. (Rule V.G.2.e.)
- f. Prepare invoices for goods and services transferred to affiliates by the Company, and account for these transfers. (Rule V.H.)
- g. Record all transfers or sales of goods and services from affiliates to the Company. (Rule V.H.)
- h. Serve as a repository of data for the Company for the creation of new affiliates and the dissolution of existing affiliates, and inform the Compliance Officer of any changes to Company affiliates.

7. Human Resources

- a. Ensure the requirements and practices of SP 757.1, Personnel Hiring and Transferring, are in compliance with the Rules.
- b. Document and report to the Compliance Officer and the Controller permanent or temporary employee movement between the Company and affiliates. Track each temporary assignment to an affiliate. (Rule V.G.2.)
- c. When employees are terminated and immediately hired by affiliates, transferred from the Company to affiliates, or returning to the Company for employment from affiliates, ensure Form 759.0A and a signed copy of Form 105.1 have been filed. (Rule V.G.2.)
- d. Ensure employee movement between the Company and affiliates is in compliance with the Rules. (Rule V.G.2.b.)

8. Marketing, Gas Purchases and Transportation, and Division Sales

- a. Apply the Company's tariff uniformly to all market participants. (Rules III.B.3 and 4.)
- b. Ensure the Company does not condition or tie the provision of any of its services to the receipt of any goods or services from affiliates. (Rule III.C.)

- c. Ensure the Company does not solicit business, provide any market and/or customer-sensitive information, or give the appearance that the Company speaks for affiliates. (Rules III.E, IV.A, B, and E.)
- d. Ensure the Company does not promote, advertise, or market for or with affiliates. (Rule V.F.1.)
- e. Ensure the Company does not represent that affiliates will receive any different treatment than any other market participant. (Rule V.F.2.)
- f. Ensure the Company does not provide advertising for affiliates unless it provides similar access to all market participants. (Rule V.F.3.)
- g. Ensure the Company does not share or subsidize research and development costs with affiliates. (Rule V.F.5.)

9. Systems Planning

Ensure the Company does not provide engineering services for affiliates. (Rule IV.E.)

10. Legal Affairs/General Counsel

- a. Ensure the Company and affiliates are separate corporate entities. (Rule V.A.)
- b. Ensure the Company and affiliates do not have any common directors or officers. (Rule V.G.1.)
- c. Coordinate with the Compliance Officer and State Regulatory Affairs, in accordance with SP 110.0, Communications with State Regulatory Commissions, to file a Compliance Plan with the CPUC Energy Division no later than December 31 of each year whenever there has been a change in the Company's existing Compliance Plan or a change in the Company's relationship(s) with its affiliates. (Rule VI.A.)
- d. Notify the Compliance Officer of the creation, substantial change in operations, or dissolution of an affiliate. (Rules VI.A. and B.)
- e. Ensure the officers and employees of Company affiliates are available to testify upon request of the CPUC. (Rule VI.D.)

11. Corporate Purchasing

- a. Ensure the requirements and practices of SP 190.0, Purchasing Goods, are in compliance with the Rules.
- b. Ensure the Company provides nonpublic information and data which has been received from unaffiliated suppliers to affiliates or unaffiliated entities only after the Company first obtains written affirmative authorization to do so from the supplier. The Company shall not actively solicit the release of such information exclusively to its affiliates while making an effort to keep such information from other unaffiliated entities. (Rule IV.D.)
- c. Maintain Company transactions, contracts, and related bid records with affiliates in accordance with the Rules. (Rules IV.F, and G.)

12. Contract Administration

- a. Ensure the requirements and practices of SP 195.0, Procuring Services (Corporate Contract Administration), are in compliance with the Rules.
- b. Ensure the Company provides nonpublic information and data which has been received from unaffiliated suppliers to affiliates or unaffiliated entities only after the Company first obtains written affirmative authorization to do so from the supplier. The Company shall not actively solicit the release of such information exclusively to its affiliates while making an effort to keep such information from other unaffiliated entities. (Rule IV.D.)
- c. Maintain Company transactions, contracts, and related bid records with affiliates in accordance with the Rules. (Rule IV.F, and G.)

13. Internal Audit

- a. Contract (at shareholder expense) external auditors to perform an annual audit of the Company's compliance with the Rules. (Rule VI.C.)
- b. Ensure periodic audits are performed for nontariffed products and services in compliance with the Rules. (Rule VII.D.4.)
- c. Report any areas of non-compliance identified during the annual audit to the Compliance Officer and others as necessary. Obtain responses from the Compliance Officer and others as necessary regarding how such matters are to be addressed. Monitor progress to ensure timely resolution of issues.

14. Corporate & Administrative Services

Coordinate with the Compliance Officer and affiliates to ensure the Company does not share plant, facilities, or equipment with affiliates, except for permitted corporate support functions. (Rule V.C.)

ATTACHMENT C
Advice Letter No. 849

SOUTHWEST GAS CORPORATION
Summary of Affiliates

**SOUTHWEST GAS CORPORATION
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
Black Mountain Gas Company	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Jeffrey W. Shaw, Chairman of the Board/Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer Karen S. Haller, Vice President/General Counsel and Corporate Secretary Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	Black Mountain Gas Company does not currently conduct business.	Limited exemption per D.05-02-021.
Carson Water Company (Carson Water)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Jeffrey W. Shaw, Chairman of the Board/Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer Karen S. Haller, Vice President/General Counsel and Corporate Secretary Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	Carson Water does not currently conduct business.	Exempt per D.99-02-086.
First Nevada, Ltd. and Nevada Laurel Corporation	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Edward A. Janov, President and Chief Executive Officer George C. Blehl, Vice President/Chief Financial Officer and Corporate Secretary Roy R. Centrella, Controller and Chief Accounting Officer Karen S. Haller, Vice President/General Counsel Kenneth J. Kenny, Vice President/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	Wholly-owned subsidiary of SC, First Nevada, Ltd. and its wholly-owned subsidiary Nevada Laurel Corporation do not currently conduct business.	Exempt per D.99-02-086, as a subsidiary of The Southwest Companies.
IntelliChoice Energy LLC (IntelliChoice)	2355 West Utopia Road Phoenix, AZ 85027-4167	Not Applicable	Joint venture. Majority-owned subsidiary of NPL Formed to market and commercialize natural gas-fired heat pump technology.	Limited exemption per D.10-09-005
IntelliChoice Energy of California LLC (LNGE)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not Applicable	Wholly-owned subsidiary of IntelliChoice, formed to market/commercialize natural gas-fired heat pump technology in California	Rule II.B affiliate subject to Rules
NPL Construction Co. (NPL)	2355 West Utopia Road Phoenix, AZ 85027-4167	Jeffrey W. Shaw, Chairman of the Board Michael J. Kemper, President/Chief Executive Officer Mark S. Wambach, Vice President/Operations and Labor Relations Rock L. McHenry, Vice President/Chief Financial Officer/Assistant Corporate Secretary Ricardo B. Pringle, NPL Counsel and Corporate Secretary Karen S. Haller, General Counsel and Assistant Corporate Secretary Danny H. Weakland, Chief Officer of Safety, Quality and Regulatory Affairs Cheryl A. Wurst, Assistant Corporate Secretary	LNGE does not currently conduct business.	Limited exemption per D.99-11-016.
Palute Pipeline Company (Palute)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Jeffrey W. Shaw, Chairman of the Board/Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer Edward C. McMurtre, Vice President/General Manager Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	Full service pipeline distribution system contractor.	Exempt per D.99-11-016.
Pataya Storage Company (Pataya Storage)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Jeffrey W. Shaw, Chairman of the Board/Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer Karen S. Haller, Vice President/General Counsel and Corporate Secretary Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	FERC jurisdictional interstate natural gas pipeline. Palute's system extends from the Idaho-Nevada border to the Nevada-California border.	Exempt per D.99-02-066.
Pataya Storage does not currently conduct business.				Exempt per D.99-02-066.

List of Directors:
The Directors for all of Southwest's affiliates are as follows: 1) Robert L. Boughtner, 2) Thomas E. Chestnut, 3) Stephen C. Comer, 4) Richard M. Gardner, 5) LeRoy Hammeman, Jr., 6) James J. Kropid, 7) Michael O. Martie, 8) Anne L. Maniucci, 11) Michael J. Mearley, 12) Jeffrey W. Shaw, 11) Thomas A. Thomas, and 12) Terrance L. Wright.

The Directors for other subsidiaries of Southwest's affiliates are as follows: First Nevada Ltd. 1) George C. Blehl, 2) Roy R. Centrella, and 3) Edward A. Janov; Southwest Administrators, Inc. 1) Justin L. Brown, 2) Lori L. Colvin, 3) Michael J. Kemper, 4) Rock L. McHenry and 5) Mark S. Wambach; Specialty Services, Inc. 1) Karen S. Haller; Total Energy Construction 1) Michael Kemper.

If you have any questions, please contact Brooks Congdon, Southwest Gas Corporation, Compliance Coordinator at P.O. Box 98510, Las Vegas, NV 89193-8510.

**SOUTHWEST GAS CORPORATION
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
Southwest Administrators, Inc. (SA)	2355 West Utopia Road Phoenix, AZ 85027-4167	Michael J. Kemper, President and Chief Executive Officer Rock L. McHenry, Treasurer Ricardo B. Pringle, Secretary Lorrita A. Stolitz, Assistant Secretary	Wholly owned subsidiary of NPL. Formed to provide pipeline construction service in California.	Limited exemption per D.99-11-016. California activity subject to Rules.
Southwest Gas Capital II, III, and IV (SWGCI, II, III, and IV)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	The Bank of New York (Delaware), Trustee Gregory J. Peterson, Trustee Robert M. Johnson, Trustee	Formed solely to issue preferred securities. Only SWGCI currently conducts business.	Non-Rule II.B. affiliate.
Southwest Gas Transmission Company (SWGTC)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not Applicable	FERC Jurisdictional Interstate natural gas pipeline. SWGTC's system extends from northern Arizona to southern Nevada.	Exempt per D.99-02-086.
Specialty Services, Inc. (Specialty)	2355 West Utopia Road Phoenix, AZ 85027-4167	Karen S. Haller, President and Treasurer Lorrita A. Stolitz, Secretary	Wholly-owned subsidiary of NPL. Specialty does not currently conduct business.	Rule II.B. affiliate subject to rules.
Sundance Energy, Inc. (Sundance)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Jeffrey W. Shaw, Chairman of the Board/Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer Karen S. Haller, Vice President/General Counsel and Corporate Secretary Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	Wholly-owned subsidiary of LNG Energy, Inc. Sundance does not currently conduct business.	Limited exemption per D.99-11-016, as a subsidiary of LNGE
Sunridge Heights, LLC (Sunridge)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not applicable.	Entity dissolved 7/1/2010	Non-Rule II.B. affiliate.
The Southwest Companies (SC)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Jeffrey W. Shaw, Chairman of the Board/Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer Karen S. Haller, Vice President/General Counsel and Corporate Secretary Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	Holding company for temporary possession of certain real estate subsidiaries.	Exempt per D.99-02-086.
Total Energy Construction Company (Total)	2355 West Utopia Road Phoenix, AZ 85027-4167	Michael J. Kemper, Chief Executive Officer/President Rock L. McHenry, Treasurer Ricardo B. Pringle, Secretary Lorrita A. Stolitz, Assistant Secretary	Wholly owned subsidiary of NPL. Total does not currently conduct business.	Non-Rule II.B. affiliate.
Unitary GH&C, LLC (Unitary)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not applicable.	Joint venture whereby Southwest has a minority interest. Unitary was formed to research, develop, and market gas-fired heating and cooling products.	Exempt per D.99-11-016.
Utility Financial Corp. (UFCO)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Jeffrey W. Shaw, Chairman of the Board/Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer Karen S. Haller, Vice President/General Counsel and Corporate Secretary Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary	Minority limited partner in SWGTC.	Exempt per D.99-02-086.

List of Directors:

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In Conformance with GO 96-B, General Rule 4.3

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Pacific Gas & Electric Company

Sierra Pacific Power Company

San Diego Gas & Electric Company

Southern California Gas Company

Southern California Water Company

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