



SOUTHWEST GAS CORPORATION

Justin Lee Brown , Vice President/Regulation and Public Affairs

December 19, 2014

ATTN: Tariff Unit, Energy Division
California Public Utilities Commission
505 Van Ness Avenue, Room 4005
San Francisco, CA 94102

Subject: Southwest Gas Corporation (U 905 G)
Advice Letter No. 963

Enclosed herewith are original and one (1) copy of Southwest Gas Corporation's Advice Letter No. 963. There are no tariff sheets associated with this filing.

Sincerely,

Justin Lee Brown
Vice President/Regulatory Affairs

JLB:vo
Enclosures



SOUTHWEST GAS CORPORATION

Advice Letter No. 963

December 19, 2014

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Southwest Gas Corporation herewith submits Advice Letter No. 963. 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 reflect recent officer and director changes.

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. Advice Letter No. 963 replaces the Plan previously filed with the Commission. 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 ("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 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.

Ordering paragraph 2 of D.97-12-088 and Section VI.A of the Rules both required 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. They also require affected 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, and were filed as amendments to Southwest Gas' Plan in Advice Letter No. 698. This Advice Letter incorporates CPP 1000.01 and SP 105.1 in their entirety into Southwest Gas' revised Plan; copies of the CPP and SP are attached hereto 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 believes that all of the compliance actions set forth in the attached revised Plan are consistent with the Commission's Rules.

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 its non-exempt affiliates.

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.

This Advice Letter 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, Southwest Gas 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 Gas respectfully requests that this Advice Letter become effective on December 19, 2014, 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 Letter 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: edtariffunit@cpuc.ca.gov

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

Protests and all other correspondence regarding this Advice Letter should also be sent by letter and transmitted via facsimile or electronic mail to the attention of:



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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 Letter 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

In accordance with Section 4 of General Order No. 96-B, Southwest Gas is serving copies of this Advice Letter 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 Letter filing to the service list from R.97-04-011/I.97-04-012.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By 
Justin Lee Brown

Attachments

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **Southwest Gas Corporation (U 905 G)**

Utility type:

ELC **XX GAS**

PLC HEAT WATER

Contact Person: **Justin Lee Brown**

Phone #: **(702) 876-7183**

E-mail: **justin.brown@swgas.com**

EXPLANATION OF UTILITY TYPE

ELC = Electric
PLC = Pipeline

GAS = Gas
HEAT = Heat

WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: **963**

Subject of AL: **To replace Southwest Gas' filed CA Affiliate Transaction Rules Compliance Plan**

Keywords (choose from CPUC listing): **Affiliate**

AL filing type: Monthly Quarterly Annual **XX One-Time** Other _____

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **D.97-12-088/D.98-08-035**

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL **Not applicable**

Summarize differences between the AL and the prior withdrawn or rejected AL¹: **Not applicable**

Resolution Required? Yes **XX No**

Tier Review Level? **XX 1** 2 3

Requested effective date: **December 19, 2014**

No. of tariff sheets: **None**

Estimated system annual revenue effect (%): **Not applicable**

Estimated system average rate effect (%): **Not applicable**

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: **Not applicable**

Service affected and changes proposed¹: **See 'Subject of AL' above**

Pending advice letters that revise the same tariff sheets: **Not applicable**

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

**CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Ave.,
San Francisco, CA 94102
edtariffunit@cpuc.ca.gov**

**Utility Info (including e-mail)
Mr. Justin Lee Brown
Vice President/Regulation and
Public Affairs
Southwest Gas Corporation
P. O. Box 98510
Las Vegas, NV 89193-8510
justin.brown@swgas.com
Facsimile: 702-876-7037**

¹ Discuss in AL if more space is needed.

Advice Letter No. 963
Attachment A

SOUTHWEST GAS CORPORATION
(U 905 G)
Corporate Policy & Practice (CPP) 1000.01

CPP 1000.01 California Affiliate Transaction Rules Compliance Plan

Effective Date: 10/06/2003

Last Review Date: 02/13/2012

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.

* * *

Advice Letter No. 963
Attachment B

SOUTHWEST GAS CORPORATION
(U 905 G)
Standard Practice (SP) 105.1



SP 105.1 California Affiliate Transaction Rules Compliance Plan

Effective Date: 10/06/2003

Last Review Date: 02/13/2012

SP Owner: Pricing & Tariffs

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7. Human Resources
8. Energy Services, Gas Purchases and Transportation, and Division Service Planning
9. Systems Planning
10. Legal Affairs
11. Corporate Purchasing
12. Contract Administration
13. Internal Audit
14. Corporate & Administrative Services

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 an Employment Status Form 759.7 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 759.7.
 - (3) Send Form 759.7 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 759.7 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. Energy Services, Gas Purchases and Transportation, and Division Service Planning

- 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.)

PROCEDURE - None

Reference

Corporate Policy & Practice

1000.01 - California Affiliate Transaction Rules Compliance Plan

Standard Practices

110.0 - Communications with State Regulatory Commissions

190.0 - Purchasing Goods

195.0 - Procuring Services (Corporate Contract Administration)

757.1 - Personnel Hiring and Transferring

Forms

105.1 California Affiliate Transaction Rules Compliance Plan Work Assignment Agreement (computer-produced Microsoft Word form only)

759.7 Employment Status (computer-produced Microsoft Word form also available)

Other

California Affiliate Transaction Rules

* * *

Advice Letter No. 963
Attachment C

SOUTHWEST GAS CORPORATION
(U 905 G)
Summary of Affiliates

**SOUTHWEST GAS CORPORATION
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
Brigadier Pipelines Inc.	14310 Route 6 Troy, PA 16947	James P. Kane/President, Secretary and Treasurer Ricardo B. Pringle/Vice President		Rule II.B affiliate.
Carson Water Company (Carson Water)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	* John P. Hester, Chairman of the Board/Chief Executive Officer * Roy R. Centrella, Senior Vice President/Chief Financial Officer * Karen S. Haller, Senior Vice President/Chief Counsel/Corporate Secretary * Cheryl A. Wurst, Assistant Corporate Secretary	Holding company	Exempt per D.99-02-086.
CCI-TBN Toronto Inc.	Not Applicable	Not Applicable	Joint venture - minority interest; construction of waste facility for City of Toronto	Rule II.B affiliate
IntelliChoice Energy LLC (IntelliChoice)	2355 West Utopia Road Phoenix, AZ 85027-4167	John Cole, Chief Executive Officer Tommy Young, Chief Technology Officer	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	2355 West Utopia Road Phoenix, AZ 85027-4167	Not Applicable	Wholly-owned subsidiary of IntelliChoice, formed to market/commercialize natural gas-fired pump heat technology in California	Rule II.B affiliate
Isleworth Holding Co.	2355 West Utopia Road Phoenix, AZ 85027-4167	James P. Kane/President, Secretary and Treasurer	Holding company	Rule II.B affiliate
Isleworth Intermediate Holding Co.	2355 West Utopia Road Phoenix, AZ 85027-4167	James P. Kane/President, Secretary and Treasurer	Holding company	Rule II.B affiliate
Link-Line Contractors Ltd.	1 Royal Gate Blvd., Unit E Vaughan, Ontario, L4L 8Z7	Richard Delaney, President/Chief Operating Officer Glen Hansen, Vice President, Operations Derek Van Patter, Vice President, Finance		Rule II.B affiliate
NPL Construction Co. (NPL)	2355 West Utopia Road Phoenix, AZ 85027-4167	* Jeffrey W. Shaw, Chairman of the Board James P. Kane, President/Chief Executive Officer Mark S. Wambach, Senior Vice President/Operations East Dennis Redmond, Senior Vice President/Operations West Rock L. McHenry, Senior Vice President/Chief Customer Officer Ricardo B. Pringle, Senior Vice President/Chief Counsel/Corporate Secretary Kevin L. Neill, Senior Vice President/Chief Financial Officer/Treasurer Danny H. Weaklend, Chief Safety Quality Officer * Cheryl A. Wurst, Assistant Corporate Secretary	Full service pipeline distribution system contractor.	Exempt per D.99-11-016.
Paiute Pipeline Company (Paiute)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	* John P. Hester, Chief Executive Officer * Roy R. Centrella, Senior Vice President/Chief Financial Officer Mark Litwin, Vice President/General Manager * Karen S. Haller, Senior Vice President/General Counsel and Corporate Secretary * Justin Lee Brown, Vice President, Regulation and Public Affairs * Kenneth J. Kenny, Vice President/Finance/Treasurer * Cheryl A. Wurst, Assistant Corporate Secretary	FERC jurisdictional interstate natural gas pipeline. Paiute's system extends from the Idaho-Nevada border to the Nevada-California border.	Exempt per D.99-02-086.
Southwest Gas Transmission Co. (SWGTC)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not Applicable	FERC jurisdictional interstate natural gas pipeline transporting gas to Southwest Gas' southern Nevada system. SWGTC does not provide service in California.	Exempt per D.99-02-086.
Southwest Administrators, Inc. (SA)	2355 West Utopia Road Phoenix, AZ 85027-4167	Dennis Redmond, President/Chief Executive Officer Rock L. McHenry, Vice President/Treasurer James W. Connell, Jr., Vice President Duane T. Stott, Vice President Mark S. Wambach, Vice President Ricardo B. Pringle, Secretary Lorrita A. Stoltz, Assistant Secretary	Wholly owned subsidiary of NPL. Formed to provide pipeline construction service in California.	Rule II.B affiliate. Limited exemption per D.99-11-016 for transactions outside of California.
Southwest Gas Capital II, III, and IV (SWG C II, III, and IV)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not Applicable	Business trusts for issuance of preferred securities. None of the Trusts currently conducts business.	Non-Rule II.B. affiliate.

**SOUTHWEST GAS CORPORATION
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
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, Senior 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. Currently inactive.	Exempt per D.99-02-086.
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, Senior 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.
W.S. Nicholls Construction Inc.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	William Charles Nicholls/President Richard Delaney/Chairman Derek Van Patter/Secretary, Treasurer Terry Budd/General Manager		Rule II.B affiliate
W. S. Nicholls Western Construction Inc.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	Patrick Joseph Hunt/President William Charles Nicholls/Vice President Paul Louis Onofrechuk/Vice President of Business Development Brent Wayne Easter/Vice President of Special Projects Richard Delany/Vice President of Eastern Construction Projects Terry Alan Budd/Secretary		Rule II.B affiliate
W.S. Nicholls Industries Inc.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	William Charles Nicholls/President Richard Delaney/Chairman Derek Van Patter/Secretary, Treasurer Terry Budd/General Manager		Rule II.B affiliate
2018429 Ontario Ltd.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	William Charles Nicholls/President Richard Delaney/Chairman Derek Van Patter/Secretary, Treasurer Terry Budd/General Manager		Rule II.B affiliate
2431251 Ontario Inc	1 Royal Gate Blvd., Unit E Vaughan, Ontario, L4L 8Z7	James P. Kane/Chief Executive Officer Ric Pringle/President and Secretary		Rule II.B affiliate

List of Directors:

The Directors for NPL are as follows: 1) *Robert L. Boughner, 2) *Jose A. Cardenas, 3) *Thomas E. Chestnut, 4) *Stephen C. Comer, 5) *LeRoy Hanneman, Jr., 6) *Michael O. Maffie, 7) *Anne L. Mariucci, 8) *Michael J. Melarkey, 9) *Jeffrey W. Shaw, 10) *A. Randall Thoman, 11) *Thomas A. Thomas and 12) *Terrance L. Wright.

The Directors for Paiute are as follows: 1) *Karen S. Haller, 2) * Kenneth J. Kenny, and 3) * William N. Moody.

The Directors for SC and UFCO are as follows: 1) * Roy R. Centrella, 2) * Karen S. Haller, and 3) * Jeffrey W. Shaw.

The Directors for Carson Water are as follows: 1) *Roy R. Centrella, 2)*Karen S. Haller, and 3) *John P. Hester.

The Directors for IntelliChoice are as follows: 1) James P. Kane , 2) Kevin L. Neill, and 3) Tommis Young.

The Directors for IntelliChoice of California are as follows: 1) Lori L. Colvin, 2) Edward Giesecking, and 3) Jason S. Wilcock.

The Directors for SA are as follows: 1) Lori L. Colvin, 2) Edward Giesecking, and 3) Catherine M. Mazzeo.

The Director of Brigadier Pipelines Inc., Isleworth Holding Co. and Isleworth Intermediate Holding Co. is James P. Kane.

The Directors of Link-Line Contractors Ltd., W.S. Nicholls Construction Inc., W.S. Nicholls Industries Inc., 2018429 Ontario Ltd., and 2431251 Ontario Inc. are James P. Kane, Kevin Neill and Rick Delaney.

The Directors of W. S. Nicholls Western Construction Ltd. are James P. Kane, Kevin Neill, Rick Delaney, Patrick Joseph Hunt, Paul Louis Onofrechuk, and Brent Wayne Easter.

* indicates a shared officer or director.

DISTRIBUTION LIST

Advice Letter No. 963

In Conformance with General Order 96-B, General Rule 4.3

The following individual has been served by regular, first-class mail:

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