

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



December 22, 2016

Advice Letter 1027

Justin Lee Brown
Vice President/Regulatory Affairs
Southwest Gas Corporation
P O Box 98510
Las Vegas, NV 89193-8510

Subject: Affiliate Transaction Rules Compliance Plan

Dear Mr. Brown:

Advice Letter 1027 is effective as of December 1, 2016.

Sincerely,

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

Edward Randolph
Director, Energy Division



SOUTHWEST GAS CORPORATION

December 1, 2016

ATTN: Tariff Unit, Energy Division
California Public Utilities Commission
505 Van Ness Avenue, 4th Floor
San Francisco, CA 94102

Subject: Southwest Gas Corporation (U 905 G)
Advice Letter No. 1027

Enclosed herewith are original and one (1) copy of Southwest Gas Corporation's Advice Letter No. 1027. There are no tariff sheets associated with this filing.

Sincerely,



Valerie J. Ontiveroz
Regulatory Manager/California

Enclosures



SOUTHWEST GAS CORPORATION

Advice Letter No. 1027

December 1, 2016

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Southwest Gas Corporation (Southwest Gas or Company) herewith submits Advice Letter No. 1027. There are no tariff sheets associated with this filing.

Purpose

The purpose of this Advice Letter is to replace Southwest Gas' 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 affiliate officers and directors, and to reflect the formation of new affiliates. Southwest Gas will post notice of the new affiliates on its website and hereby agrees to comply with the Affiliate Transaction Rules in their entirety.

Southwest Gas hereby submits its revised Plan in accordance with both Ordering Paragraph 2 and Section VI.A of Appendix A of Commission Decision (D.) 97-12-088, as modified by D.98-08-035. 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 Southwest Gas and its applicable affiliates. The 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. Utilities must submit a revised compliance plan annually using the same advice letter process when there is a change to an 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 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. Copies of the CPP and SP are attached hereto as Attachments



A and B, respectively. A list that includes key information for Southwest Gas' subsidiaries and affiliates completes the Plan and is attached as Attachment C.¹

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 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. Southwest Gas respectfully requests that this Advice Letter become effective December 1, 2016, the date of filing.

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. 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:

Attention: Tariff Unit
Energy Division
California Public Utilities Commission
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102
Email: edtariffunit@cpuc.ca.gov
Facsimile: (415) 703-2200

¹ For ease of reference, Southwest Gas has indicated the changes referenced above in a redline version of Attachment "C".



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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:

Catherine M. Mazzeo, Esq.
Assistant General Counsel
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Telephone No. (702) 876-7250
Facsimile No. (702) 252-7283
E-mail: catherine.mazzeo@swgas.com

Justin Lee Brown
Vice President, Regulation & Public Affairs
P.O. Box 98510
Las Vegas, Nevada 89193-8510
Telephone No. (702) 876-7183
Facsimile No. (702) 364-3452
E-mail: justin.brown@swgas.com

Notice

Southwest Gas is exempt from the notice requirements set forth in General Rule 4.2 of GO 96-B, since this Advice Letter will not increase any rate or charge, cause the withdrawal of service, or conflict with any other schedule or rule that are currently in effect.

Service

In accordance with GO 96-B, General Rule 7.2, Southwest Gas is serving copies of this Advice Letter to the interested parties shown on the attached 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 to the service list from R.97-04-011/I.97-04-012. This Advice Letter is also available for viewing on Southwest Gas' web site at <http://www.swgas.com/en/california-rates-and-regulation>.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

By 
Justin Lee Brown

Attachments

DISTRIBUTION LIST

Advice Letter No. 1027

In Conformance with GO 96-B, General Rule 4.3

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

Elizabeth Echols, Director
Office of Ratepayer Advocates
California Public Utilities Commission
505 Van Ness Avenue, 4th Floor
San Francisco, CA 94105

The following individuals or entities have been served by electronic mail (email):

Pacific Gas & Electric Company
PG&ETariffs@pge.com

Southern California Gas Company
SNewsom@semprautilities.com
tariffs@socalgas.com

San Diego Gas & Electric Company
SDG&ETariffs@SempraUtilities.com

Robert M. Pocta
Office of Ratepayer Advocates
California Public Utilities Commission
rmp@cpuc.ca.gov

Nathaniel Skinner
Office of Ratepayer Advocates
California Public Utilities Commission
nws@cpuc.ca.gov

Pearlie Sabino
Office of Ratepayer Advocates
California Public Utilities Commission
pzs@cpuc.ca.gov

The individuals on the following official service list in R.97-04-011/I.97-04-012 were served by email. Where an email address was not included on the official service list, individuals were served by regular, first-class mail.

Advice Letter No. 1027
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: 11/25/2015

CPP Owner: Regulation

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 within 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. 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 California are subject to the Rules pursuant to Rule No. II.B.
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 transacting business in California. 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 the Corporate Compliance 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 transact business with affiliates on behalf of the Company** 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 Rule II.B affiliates change, or if a new affiliate is created, the Company will make the appropriate filing(s) with the CPUC.

* * *

**Advice Letter No. 1027
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: 11/25/2015

SP Owner: Regulation

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Procedure - None

Reference

Purpose

This Standard Practice (SP) provides the responsibilities, detailed methods, and identification of 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 Southwest Gas Corporation's (the Company) California Affiliate Transaction Rules Compliance Plan (Compliance Plan).

Definitions

1. Affiliate - 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 the power to vote, directly or indirectly, either by the Company or any of its affiliates.
2. Rule II.B Affiliate - An affiliate that provides a product that uses natural gas or a service that relates to the use of natural gas. Transactions between the Company's California public utility operations and the Company's Rule II.B affiliates transacting business in California are subject to the Rules.
3. Exempt Affiliate - A Rule II.B affiliate for which the CPUC has granted Company an exemption from the applicability of the Rules.

Policy

1. CPP 1000.01 ensures compliance with the Rules. The Rules govern transactions between public utilities operating within California and their affiliates that are subject to the Rules.
2. This SP is designed to address transactions between the Company's California public utility operations and any non-exempt Rule II.B. affiliate in California. In addition, it provides the responsibilities, detailed methods, 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 or the application of this SP.

NOTE: The Company has designated the Corporate Compliance 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.

3. The Company acknowledges a continuing responsibility to apply the scope of the Rules. If activities of the Company's Rule II.B affiliates change, or if a new affiliate is created, the Company will make the appropriate filing with the CPUC.
4. 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 officers of the Company's non-exempt Rule II.B affiliates.
5. Rule II.B. Affiliate Transaction Policies and Guidelines – The Compliance Officer will coordinate with affected departments and personnel, as necessary, to ensure the Company's written policies, procedures, and practices comply with the Rules. Specific guidelines will be enacted, as necessary, to comply with the standards for accounting and record-keeping. Written policies and practices will be adopted, as necessary, to comply 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 in California and the California public utility operations of the Company.

Scope

This SP applies to all employees of the Company who transact business with affiliates on behalf of the Company.

Responsibility

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

1. All Employees transacting business with affiliates on behalf of the Company
 - a. Be familiar with this SP and CPP 1000.01, and adhere to them.
 - b. Do not provide preferential treatment to affiliates or customers of affiliates. 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, IV.B, and IV.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 California Regulatory Manager 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. Ensure that employees of the Company are not also 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. Ensure that employees under your areas of responsibility do not provide preferential treatment to affiliates or customers of affiliates. (Rule III.A.)
- c. 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.1 -14.)
- d. Ensure that employees under your area of responsibility do not provide engineering services (including research and development) to affiliates. (Rule IV.E.)
- e. 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.)
- f. Ensure that employees under your area of responsibility do not share services or information systems with affiliates, except for permitted corporate support functions. (Rule V.C.)
- g. Ensure that employees under your area of responsibility do not share plant, facilities, or equipment with affiliates, with the exception of 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 shared corporate support services to the Controller. (Rule V.E.)
- j. Ensure that employees under your area of responsibility that are performing permitted shared corporate services do not transfer confidential, proprietary, or sensitive information about the Company to affiliates, and that permitted shared corporate support services are carried out in accordance with the Rules. (Rule V.E.)
- k. Ensure that employees under your area of responsibility 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.)
- l. 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 Human Resources, and send copies of both documents to the Compliance Officer.

m. Notify Human Resources prior to temporarily assigning a Company employee to an affiliate. 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.)

n. Do not temporarily assign any Company employee to an energy marketing affiliate. (Rule V.G.2.e.)

o. Report all transfers of goods and services between the Company and affiliates to the Controller and the Compliance Officer. (Rule V.H.)

p. Ensure that employees under your area of responsibility do not offer new nontariffed products and services except through affiliates or as otherwise provided. (Rules VII.A, VII.C, and VII.I.)

q. Immediately notify the Compliance Officer 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.)

r. 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. Monitor compliance requirements of CPP 1000.01 and this SP and take appropriate action when warranted.

d. 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.)

e. Upon notification from Human Resources that more than five percent of Company employees are assigned to affiliates at any one time, notify the involved managers and affiliates to halt all assignments in excess of the five percent threshold. (Rule V.G.2.)

f. Upon notification that the Company intends to offer any new nontariffed product or service, coordinate with Rates and Regulatory Analysis, Internal Audit, the California Regulatory Manager and other departments, as necessary, to ensure

compliance with Rules VII.D and VII.E.

g. Notify the California Regulatory Manager if the Company provides a discount, rebate or waiver of applicable charges for service provided to an affiliate. (Rule III.F.)

4. Rates and Regulatory Analysis

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

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

c. Coordinate with other departments, as necessary, to ensure that all tariffed products and services offered by the Company meet the requirements of Rule VII.C.

5. California Regulatory Manager

a. Ensure that proper electronic notification and/or posting is made if the Company provides a discount, rebate or waiver of applicable charges for service provided to an affiliate. (Rule III.F.)

b. If a list of non-Company service providers that includes or identifies affiliates is developed, ensure that CPUC approval is obtained prior to the list being made available to customers. Maintain any lists of non-Company service providers that includes or identifies affiliates that have been approved by the CPUC. (Rule IV.C.2.)

c. Coordinate with 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 (or as otherwise required by the Rules) whenever there has been a change in the Company's existing Compliance Plan or a change in the Company's affiliates. (Rule VI.A.)

d. Upon the creation of a new affiliate, ensure posting of the appropriate electronic notice, and coordinate with Legal Affairs and the Compliance Officer to file an advice letter demonstrating how the Rules will be implemented with respect to the new affiliate, no later than 60 days following the creation of the new affiliate. (Rule VI.B.)

e. Coordinate with Internal Audit and other departments, as necessary, to ensure that the annual independent audit report is filed with the CPUC no later than May 1 of each year. (Rule VI.C.)

f. Ensure Company compliance with filing and reporting requirements for existing and new nontariffed products or services. (Rules VII.C, VII.E, and VII.H.)

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. Notify the Compliance Officer prior to billing the affiliate.
- 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.) Notify the Compliance Officer prior to billing the affiliate.
- f. Prepare invoices for goods and services transferred to affiliates by the Company, account for these transfers, and ensure pricing is consistent with the Rules. (Rule V.H.)
- g. Record all transfers or sales of goods and services from affiliates to the Company. (Rule V.H.)

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. If more than five percent of the Company's employees are assigned to affiliates at any one time, immediately notify the Compliance Officer. (Rule V.G.2.)
- d. 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.)
- e. Ensure employee movement between the Company and affiliates is in compliance with the Rules. (Rule V.G.2.b.)

8. Energy Solutions and Gas Purchases and Transportation

- a. Apply the Company's tariff uniformly to all market participants. (Rules III.B.3 and III.B.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, IV.B, and IV.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.)
- h. Notify the Compliance Officer of any new nontariffed product or service prior to offering or providing such product or service (Rule VII.D.)

9. Systems Planning

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

10. Legal Affairs/General Counsel

- a. 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 the Company's affiliates. (Rule VI.A and VI.B.)
- b. Ensure the Company and affiliates are separate corporate entities. (Rule V.A.)
- c. Ensure the Company and affiliates do not have any common directors or officers, except as may be permitted by the Rules. (Rule V.G.1.)
- d. Coordinate with the California Regulatory Manager and the Compliance Officer, as necessary, 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 (or as otherwise required by the Rules) 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.)
- e. Upon the creation of a new affiliate, coordinate with the California Regulatory

Manager and the Compliance Officer, as necessary, to file an advice letter demonstrating how the Rules will be implemented with respect to the new affiliate, no later than 60 days following the creation of the affiliate. (Rule VI.B.)

f. 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 IV.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 IV.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

Ensure the Company does not share plant, facilities, or equipment with affiliates, except for permitted corporate support functions. (Rule V.C.)

15. Corporate Development

a. Ensure the Company does not share or subsidize research and development costs with affiliates. (Rule V.F.5.)

b. Notify the Compliance Officer of any new nontariffed product or service prior to offering or providing such product or service (Rule VII.D.)

16. Engineering Staff

a. Ensure the Company does not share or subsidize research and development costs with affiliates. (Rule V.F.5.)

b. Notify the Compliance Officer of any new nontariffed product or service prior to offering or providing such product or service (Rule VII.D.)

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. 1027
Attachment C

SOUTHWEST GAS CORPORATION
(U 905 G)
Summary of Affiliates

**SOUTHWEST GAS CORPORATION
ADVICE LETTER NO. 1027
ATTACHMENT C
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
Brigadier Pipelines Inc.	14310 Route 6 Troy, PA 16947	<ul style="list-style-type: none"> Rock L. McHenry, President Gregory A. Izenstark, Treasurer Ricardo B. Pringle, Secretary Jill L. Blair, Assistant Corporate Secretary Cheryl A. Wurst, Assistant Corporate Secretary 	Midstream transmission pipeline system contractor	Rule II.B affiliate.
Canyon Barricade, LLC	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Rock L. McHenry, President Kevin L. Neill, Treasurer Ricardo B. Pringle, Secretary 	Barricading and Traffic Control	Rule II.B affiliate
Canyon Pipeline Construction, Inc. (formerly Meritis Construction Co.)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Rock L. McHenry, President Kevin L. Neill, Vice President/Treasurer Ricardo B. Pringle, Corporate Secretary Todd S. Cummings, Assistant Corporate Secretary Jill Blair, Assistant Corporate Secretary Cheryl Wurst, Assistant Corporate Secretary 	Midstream transmission and distribution pipeline system contractor	Rule II.B affiliate
Carson Water Company (Carson Water)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> John P. Hester, Chairman of the Board/Chief Executive Officer Roy R. Cenutella, Senior Vice President/Chief Financial Officer Karen S. Haller, Senior Vice President/Chief Counsel/Corporate Secretary Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary 	Holding company	Exempt per D.99-02-086.
Centuri Construction Group, Inc. (formerly Isieworth Holding Company)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> John P. Hester, Chairman of the Board Paul M. Daily, President/Chief Executive Officer Rock L. McHenry, Executive Vice President/Chief Customer Officer Kevin L. Neill, Executive Vice President/Chief Financial Officer/Treasurer Ricardo B. Pringle, Executive Vice President/Chief Counsel/Corporate Secretary Michael M. Cicchella, Jr., Executive Vice President/Chief Administrative Officer Cheryl A. Wurst, Assistant Corporate Secretary 	Holding company	Rule II.B affiliate
IntelliChoice Energy LLC (IntelliChoice)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> 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
Lynxus Construction Group, Inc. (formerly 2437251 Ontario, Inc.)	1 Royal Gate Blvd., Unit E Vaughan, Ontario, L4L 8Z7	<ul style="list-style-type: none"> Paul M. Daily, Chief Executive Officer Richard J. Delaney, President Derek A. Van Patter, Secretary Cheryl A. Wurst, Assistant Corporate Secretary 	Canadian holding company	Rule II.B affiliate
National Barricade, LLC	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Mark S. Wambach, President Kevin L. Neill, Treasurer Ricardo B. Pringle, Secretary 	Barricading and Traffic Control	Rule II.B affiliate
NPL Canada Ltd. (formerly Link-Line Contractors Ltd.)	1 Royal Gate Blvd., Unit E Vaughan, Ontario, L4L 8Z7	<ul style="list-style-type: none"> Richard Delaney, President/Chief Operating Officer Neil K. Waugh, Vice President/Operations Derek Van Patter, Vice President/Finance/Corporate Secretary Ricardo B. Pringle, Assistant Corporate Secretary Cheryl A. Wurst, Assistant Corporate Secretary 	Full service pipeline system contractor conducting business in Canada	Rule II.B affiliate

**SOUTHWEST GAS CORPORATION
ADVICE LETTER NO. 1027
ATTACHMENT C
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
NPL Construction Co. (NPL)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Paul M. Daily, Chief Executive Officer Mark S. Wambach, President Kevin L. Neill, Treasurer Ricardo B. Pringle, Corporate Secretary Donald W. Harris, Assistant Corporate Secretary - Illinois Operations Cheryl A. Wurst, Assistant Corporate Secretary 	Full service pipeline distribution system contractor.	Exempt per D.99-11-016.
Palute Pipeline Company (Palute)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> John P. Hester, Chairman of the Board John P. Hester, Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer 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 Mark Litwin, Vice President/General Manager 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.99-02-086.
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	<ul style="list-style-type: none"> Mark S. Wambach, President James W. Connell, Jr., Vice President Duane T. Stott, Vice President Ricardo B. Pringle, Secretary Kevin L. Neill, Treasurer 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 III, and IV (SWGCI and IV)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not Applicable	Business trusts for issuance of preferred securities. Neither of the Trusts currently conducts business.	Non-Rule II.B. affiliate.
The Southwest Companies (SC)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> 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/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. (UFCC)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> 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/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.
Vistus Construction Group, Inc. (formerly Isleworth Intermediate Holding Company)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Paul M. Daily, President Ricardo B. Pringle, Secretary Kevin L. Neill, Treasurer Cheryl A. Wurst, Assistant Corporate Secretary 	Holding company.	Rule II.B affiliate

**SOUTHWEST GAS CORPORATION
ADVICE LETTER NO. 1027
ATTACHMENT C
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
W. S. Nicholls Construction Inc.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	Richard Delaney, Chairman of the Board William Charles Nicholls, President Derek Van Patter, Secretary/Treasurer Terry A. Budd, General Manager * Cheryl A. Wurst, Assistant Corporate Secretary	Construction contractor for industrial facilities; conducts business in Canada.	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/Business Development Brent Wayne Easter, Vice President/Special Projects Richard Delaney, Vice President/Eastern Construction Projects Terry A. Budd, Secretary	Construction contractor for industrial facilities; conducts business in Western Canada.	Rule II.B affiliate
W.S. Nicholls Industries Inc.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	Richard Delaney, Chairman of the Board William Charles Nicholls, President Derek Van Patter, Secretary/Treasurer Terry A. Budd, General Manager * Cheryl A. Wurst, Assistant Corporate Secretary	Industrial fabrication provider; conducts business in Canada.	Rule II.B affiliate
2018429 Ontario Ltd.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	Richard Delaney, Chairman of the Board William Charles Nicholls, President Derek Van Patter, Secretary/Treasurer Terry A. Budd, General Manager * Cheryl A. Wurst, Assistant Corporate Secretary	Canadian holding company.	Rule II.B affiliate

List of Directors:

The Directors for Palute, Carson Water, SC and UFCO are: 1)* Roy R. Centrella, 2)* Karen S. Haller, and 3)* John P. Hester.
The Directors for Centuri Construction Group, Inc. are: 1) *Robert L. Boughner, 2) *Jose A. Cardenas, 3) *Thomas E. Chestnut, 4) *Stephen C. Comer, 5) *LeRoy Hanneman, Jr., 6) *John P. Hester, 7) *Anne L. Marucci, 8) *Michael J. Melarkey, 9) *A. Randall Thoman, 10) *Thomas A. Thomas, and 11) *Terrance L. Wright.

The Directors of Vistus Construction Group, Inc. are: 1) Paul M. Dally, 2) Rock L. McHenry, and 3) Kevin L. Neill.
The Directors of NPL are: 1) Paul M. Dally, 2) Mark S. Wiambach, and 3) Kevin L. Neill.
The Directors of Southwest Administrators are: 1) Lori L. Colvin, 2) Edward B. Gieseking, and 3) Catherine M. Mazzeo.
The Directors of IntelliChoice Energy are: 1) Ricardo B. Pringle, 2) Kevin L. Neill, and 3) Tommie E. Young.
The Directors of IntelliChoice Energy of California are: 1) Lori L. Colvin, 2) Edward B. Gieseking, and 3) Jason S. Wilcock.
The Directors of Brigadier Pipelines, Inc., and Canyon Pipeline Construction, Inc. are: 1) Kevin L. Neill, 2) Rock L. McHenry, and 3) Ricardo B. Pringle.
The Directors of Lynxus Construction Group, Inc., NPL Canada Ltd., W.S. Nicholls Construction Inc., and W.S. Nicholls Industries Inc. are:
1) Richard Delaney, 2) Paul M. Dally, and 3) Kevin L. Neill.
The Directors of W. S. Nicholls Western Construction Ltd. are: 1) Paul M. Dally, 2) Kevin L. Neill, 3) Rick Delaney, 4) Patrick Joseph Hunt, 5) Paul Louis Onofrechuk, and 6) Brent Wayne Easter.

* indicates a shared officer or director.

**Advice Letter No. 1027
Attachment C**

**SOUTHWEST GAS CORPORATION
(U 905 G)
Summary of Affiliates**

REDLINED

**SOUTHWEST GAS CORPORATION
ADVICE LETTER NO. 1027
ATTACHMENT C
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
Brigadier Pipelines Inc.	14310 Route 6 Troy, PA 16947	<ul style="list-style-type: none"> Kevin L. Neill, Rock L. McHenry, President/Treasurer Loren A. Hill, Vice President/Brigadier Operations (National) John H. Kern, Jr., Vice President/General Manager Gregory A. Izenstark, Treasurer Ricardo B. Pringle, Secretary Jill L. Blair, Assistant Corporate Secretary Cheryl A. Wurst, Assistant Corporate Secretary 	Midstream transmission pipeline system contractor	Rule II.B affiliate.
Canyon Barricade, LLC	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Rock L. McHenry, President Kevin L. Neill, Treasurer Ricardo B. Pringle, Secretary 	Barricading and Traffic Control	Rule II.B affiliate
Canyon Pipeline Construction, Inc. (formerly Meritis Construction Co.)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Rock L. McHenry, President Kevin L. Neill, President/Vice President/Treasurer Ricardo B. Pringle, Corporate Secretary Todd S. Cummings, Assistant Corporate Secretary Jill Blair, Assistant Corporate Secretary Cheryl Wurst, Assistant Corporate Secretary 	Midstream transmission and distribution pipeline system contractor	Rule II.B affiliate
Carson Water Company (Carson Water)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> 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 Kenneth J. Kenny, Vice President/Finance/Treasurer Cheryl A. Wurst, Assistant Corporate Secretary 	Holding company	Exempt per D.99-02-086.
Centuri Construction Group, Inc. (formerly Isleworth Holding Company)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> John P. Hester, Chairman of the Board Paul M. Daily, President/Chief Executive Officer Rock L. McHenry, Senior Executive Vice President/Chief Customer Officer Kevin L. Neill, Senior Executive Vice President/Chief Financial Officer/Treasurer Ricardo B. Pringle, Senior Executive Vice President/Chief Counsel/Corporate Secretary Michael M. Cicchella, Jr., Executive Vice President/Chief Administrative Officer Jane D. Cicchelli, Vice President/Human Resources Paul R. Theisen, Vice President/Information Systems Kim A. Moulton, Vice President/Safety and Quality Cheryl A. Wurst, Assistant Corporate Secretary 	Holding company	Rule II.B affiliate
IntelliChoice Energy LLC (IntelliChoice)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> John Cole, Chief Executive Officer Tommi 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
Lynxus Construction Group, Inc. (formerly 2431251 Ontario, Inc.)	1 Royal Gate Blvd., Unit E Vaughan, Ontario, L4L 8Z7	<ul style="list-style-type: none"> Paul M. Daily, Chief Executive Officer Richard J. Delaney, President Derek A. Van Patter, Secretary Cheryl A. Wurst, Assistant Corporate Secretary 	Canadian holding company	Rule II.B affiliate
National Barricade, LLC	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Mark S. Wambach, President Kevin L. Neill, Treasurer Ricardo B. Pringle, Secretary 	Barricading and Traffic Control	Rule II.B affiliate

**SOUTHWEST GAS CORPORATION
ADVICE LETTER NO. 1027
ATTACHMENT C
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
NPL Canada Ltd. (formerly Link-Line Contractors Ltd.)	1 Royal Gate Blvd., Unit E Vaughan, Ontario, L4L 8Z7	<ul style="list-style-type: none"> Richard Delaney, President/Chief Operating Officer Glen D. Hansen, Vice-President/Operations Neil K. Waugh, Vice President/Operations Derek Van Patter, Vice President/Finance/Corporate Secretary Ricardo B. Pringle, Assistant Corporate Secretary Cheryl A. Wurst, Assistant Corporate Secretary 	Full service pipeline system contractor conducting business in Canada	Rule II.B affiliate
NPL Construction Co. (NPL)	2355 West Utopia Road Phoenix, AZ 85027-4167	<ul style="list-style-type: none"> Paul M. Daily, 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 Kevin L. Neill, Treasurer Ricardo B. Pringle, Corporate Secretary Donald W. Harris, Assistant Corporate Secretary - Illinois Operations Cheryl A. Wurst, Assistant Corporate Secretary 	Full service pipeline distribution system contractor.	Exempt per D.99-11-016.
Palute Pipeline Company (Palute)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> John P. Hester, Chairman of the Board John P. Hester, Chief Executive Officer Roy R. Centrella, Senior Vice President/Chief Financial Officer 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 Mark Litwin, Vice President/General Manager 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.99-02-086.
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	<ul style="list-style-type: none"> Dennis Redmond Mark S. Wambach, President James W. Connell, Jr., Vice President Duane T. Stott, Vice President Mark S. Wambach, Vice-President Ricardo B. Pringle, Secretary Kevin L. Neill, Treasurer 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 III, and IV (SWG C. III and IV)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	Not Applicable	Business trusts for issuance of preferred securities. Neither of the Trusts currently conducts business.	Non-Rule II.B. affiliate.
The Southwest Companies (SC)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> 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/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. (UFCC)	5241 Spring Mountain Road Las Vegas, NV 89150-0002	<ul style="list-style-type: none"> 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/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.

**SOUTHWEST GAS CORPORATION
ADVISE LETTER NO. 1027
ATTACHMENT C
SUMMARY OF AFFILIATES**

Name	Headquarters Business Address	Primary Officers	Business Activity	Affiliate Transaction Rules Status
Vistus Construction Group, Inc. (formerly Isleworth Intermediate Holding Company)	2355 West Utopia Road Phoenix, AZ 85027-4167	Paul M. Dally, President Ricardo B. Pringle, Secretary Kevin L. Neill, Treasurer Loiren Hill, VP/Brigadier-Operations (National) Cheryl A. Wurst, Assistant Corporate Secretary	Holding company.	Rule II.B affiliate
W.S. Nicholls Construction Inc.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	Richard Delaney, Chairman of the Board William Charles Nicholls, President Derek Van Patter, Secretary/Treasurer Terry A. Budd, General Manager Cheryl A. Wurst, Assistant Corporate Secretary	Construction contractor for industrial facilities; conducts business in Canada.	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/Business Development Brent Wayne Easter, Vice President/Special Projects Richard Delaney, Vice President/Eastern Construction Projects Terry A. Budd, Secretary	Construction contractor for industrial facilities; conducts business in Western Canada.	Rule II.B affiliate
W.S. Nicholls Industries Inc.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	Richard Delaney, Chairman of the Board William Charles Nicholls, President Derek Van Patter, Secretary/Treasurer Terry A. Budd, General Manager Cheryl A. Wurst, Assistant Corporate Secretary	Industrial fabrication provider; conducts business in Canada.	Rule II.B affiliate
2018429 Ontario Ltd.	48 Cowansview Rd. Cambridge, Ontario, N1R 7N3	Richard Delaney, Chairman of the Board William Charles Nicholls, President Derek Van Patter, Secretary/Treasurer Terry A. Budd, General Manager Cheryl A. Wurst, Assistant Corporate Secretary	Canadian holding company.	Rule II.B affiliate

List of Directors:

The Directors for Palute, Carson Water, SC and UFCO are: 1)* Roy R. Centrella, 2)* Karen S. Haller, and 3)* John P. Hester.
 The Directors for Centuri Construction Group, Inc. are: 1)* Robert L. Boughner, 2)* Jose A. Cardenas, 3)* Thomas E. Chesnut, 4)* Stephen C. Comer, 5)* LeRoy Hammeman, Jr., 6)* John P. Hester, 7)* Anne L. Marucci, 8)* Michael J. Meierkey, 9)* A. Randall Thoman, 10)* Thomas A. Thomas, and 11)* Terrance L. Wright.

The Directors of Vistus Construction Group, Inc., and NPL are: 1) Paul M. Dally, 2) Rock L. McHenry, and 3) Kevin L. Neill.
 The Directors of NPL are: 1) Paul M. Dally, 2) Mark S. Wambach, and 3) Kevin L. Neill.
 The Directors of Southwest Administrators are: 1) Lori L. Colvin, 2) Edward B. Gieseking, and 3) Catherine M. Mazzeo.
 The Directors of IntellChoice Energy are: 1) Ricardo B. Pringle, 2) Kevin L. Neill, and 3) Tommie E. Young.
 The Directors of IntellChoice Energy of California are: 1) Lori L. Colvin, 2) Edward B. Gieseking, and 3) Jason S. Wilcock.
 The Directors of Brigadier Pipelines, Inc., and Canyon Pipeline Construction, Inc. are: 1) Kevin L. Neill, 2) Rock L. McHenry, and 3) Ricardo B. Pringle.
 The Directors of Lynxus Construction Group, Inc., NPL Canada Ltd., 2018429 Ontario Ltd., W.S. Nicholls Construction Inc., and W.S. Nicholls Industries Inc. are:
 1) Richard Delaney, 2) Paul M. Dally, and 3) Kevin L. Neill.
 The Directors of W. S. Nicholls Western Construction Ltd. are: 1) Paul M. Dally, 2) Kevin L. Neill, 3) Rick Delaney, 4) Patrick Joseph Hunt, 5) Paul Louis Onofrechuk, and 6) Brent Wayne Easter.

* indicates a shared officer or director.

**Advice Letter No. 1027
Attachment D**

Official Service List in
R.97-04-011/I.97-04-012

***** SERVICE LIST *****

Last Updated on 20-JUN-2016 by: DC3

R9704011 LIST

I9704012

***** PARTIES *****

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***** SERVICE LIST *****

Last Updated on 20-JUN-2016 by: DC3

R9704011 LIST

I9704012

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***** SERVICE LIST *****

Last Updated on 20-JUN-2016 by: DC3

R9704011 LIST

I9704012

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