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Subject: R.11-02-019 - OIR to Adopt New Safety/Reliability Regs for Nat. Gas Trans. and Dist. Pipelines and Rel. Ratemaking Mechanisms

Commissioner Florio, Honorable Bushey and All Parties to R.11-02-019:

Attached please find the OPENING COMMENTS OF SOUTHWEST GAS CORPORATION (U 905 G) REGARDING THE REPORT OF THE INDEPENDENT REVIEW PANEL ON THE SAN BRUNO INCIDENT electronically filed today with the CPUC's Docket Office.

Service is being made by electronic mail to all individuals on the official service list in R.11-02-019. For those individuals without e-mail addresses, service is being made by regular, first-class mail.

Thank you.

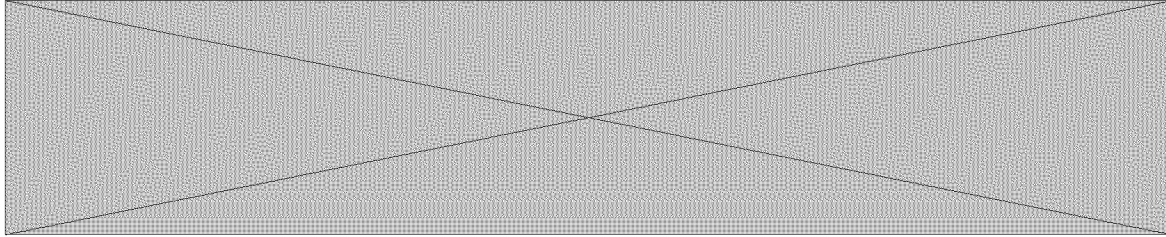
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