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Subject: R.11-02-019 - SWGas (U 905 G) Opening Comments on 8-5-13 Proposed Decision Mandating Safety Implementation Plan, etc.

Good afternoon,

Attached please find the OPENING COMMENTS OF SOUTHWEST GAS CORPORATION (U 905 g) ON THE AUGUST 5, 2013 PROPOSED DECISION MANDATING SAFETY

IMPLEMENTATION PLAN, DISALLOWING COSTS, AND AUTHORIZING MEMORANDUM ACCOUNT, **which** were electronically filed today with the CPUC Docket Office. Service of the OPENING COMMENTS is being made to all parties listed on the official service list in proceeding R.11-02-019. For those persons without electronic mail addresses, service is being made by regular, first-class mail.

Thank you.

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