BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Order Instituting Rulemaking to Develop a Risk-Based Decision-Making Framework to Evaluate Safety and Reliability Improvements and Revise the General Rate Case Plan for Energy Utilities.

Rulemaking 13-11-006 (Filed November 14, 2013)

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the foregoing **FIRST ROUND OPENING COMMENTS OF SOUTHWEST GAS CORPORATION (U 905 G)** upon the individuals on the established service list in proceeding R.13-11-006 by electronic mail (email) service. Those individuals without email addresses were served by regular, first-class mail.

Dated this 23rd day of May 2014, at Las Vegas, Nevada.

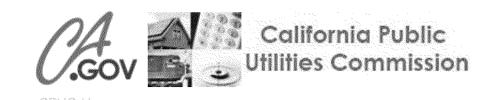
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