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January 7, 2005

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JAN - 7 2005

Debra Jacobson
Director Government and State Regulatory Affairs
Southwest Gas Corporation
P.O. Box 98510
Las Vegas, Nevada 89193-8510

DOCKETED BY	<i>AK</i>
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RE: SOUTHWEST GAS CORPORATION – APPLICATION FOR A GENERAL RATE
INCREASE, DOCKET NO. G-01551A-04-0876

LETTER OF INSUFFICIENCY

Dear Ms. Jacobson,

This letter (per section R14-2-103.B.7 of the Arizona Administrative Code) is to inform you that your application, received on December 9, 2004, has not met the sufficiency requirements as outlined in A.A.C. R14-2-103.

The specific items that have caused a finding of insufficiency are the following:

- Schedule A-5 does not include projected information as required by A.A.C. R14-2-103.
- Schedule B-1 includes Advances for Construction on line 6, column d that are not increased to RCND amounts as required by A.A.C. R14-2-103. This has affects throughout the schedules containing RCND amounts that will have to be accounted for.
- Schedule B-3 does not include any proforma adjustments as required by A.A.C. R14-2-103.
- Schedule D-2 appears to contain a computational error on Sheet 2, column c, lines 23 and 24. A.A.C. R14-2-103 requires the schedules to be mathematically correct.
- Schedule E-1 presents companywide information whereas A.A.C. R14-2-103 requires Arizona specific information.
- Schedule H-2 contains discrepancies with Schedule H-1. A.A.C. R14-2-103 requires the two schedules to be consistent.

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This document is available in alternative formats by contacting Linda Hogan, ADA Coordinator, voice phone number 602-542-3931, E-mail LHogan@cc.state.az.us

If you have any questions, I can be reached at (602) 542 -0858.

Sincerely,

A handwritten signature in black ink, appearing to read "Matthew Rowell". The signature is fluid and cursive, with the first name "Matthew" written in a larger, more prominent script than the last name "Rowell".

Matthew Rowell
Chief, Telecommunications and Energy
Utilities Division

CC: Docket Control Center (sixteen copies)
Lyn Farmer, Hearing Division
Delbert Smith, Engineering
Consumer Services
Legal Division