

October 12, 2005

TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION NEVADA GAS TARIFF NO. 6

Subject: Revision No. 059 (Advice Letter 414; Docket No. 05-7012)

Attached are revised tariff sheets approved in Southwest Gas Corporation's (Southwest) July 8, 2005 filing of Advice Letter No. 414, for approval of charges for third party payment processing services. The revised tariff sheets reflect the transaction fees assessed by Southwest's third-party vendors for transactions processed utilizing payment by credit card or at a paystation location. The Commission approved the revised tariff sheets, effective October 4, 2005.

Please make the following changes in your copy of Southwest's Nevada Gas Tariff:

Insert P.U.C.N Sheet No.

Supersedes P.U.C.N Sheet No.

Fourth Revised P.U.C.N. Sheet No. 20 Fourth Revised P.U.C.N. Sheet No. 358

Third Revised P.U.C.N. Sheet No. 20 Third Revised P.U.C.N. Sheet No. 358

Randall W. Sable Manager, State Regulatory Affairs

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Attachments