

September 26, 2006

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

Subject: Revision No. 067

Advice Letter No. 423

Attached is the revised tariff sheet submitted by Southwest Gas Corporation to revise its Equal Payment Plan (EPP) to increase the maximum amount of credit from \$10 to \$50 which may be carried forward for a customer and applied to the first billing due in the next EPP year. The change herein is effective September 13, 2006.

Please replace the following sheet 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 Sheet No. 360

Third Revised Sheet No. 360

Debra Jacobson, Director Government and State Regulatory Affairs