December 8, 1999

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

Subject: Revision No. 027

Attached are revised tariff sheets filed in Advice Letter No. 372 applicable to Southwest Gas Corporation's (Southwest) Southern and Northern Nevada Divisions. The Public Utilities Commission of Nevada approved these sheets and made them effective December 2, 1999.

The subject tariff sheets reflect a revision to Southwest's Rule No. 5, Bills for Service, of its Nevada Gas Tariff to incorporate summary billing as an optional service for sales customers with a minimum of ten individual accounts. Eligible customers electing this service will receive a single bill with summarized billing data for all of their accounts.

The following changes should be made in your copy of Southwest's Nevada Gas Tariff:

## Insert P.S.C.N. Sheet No. Supersedes P.S.C.N. Sheet No.

First Revised	357	Original	357
Original 357A			
First Revised	358	Original	358
First Revised	359	Original	359
First Revised	360	Original	360

Jessie M. de los Santos Supervisor, Regulatory Administration

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Attachment