January 27, 2000

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

Subject: Revision No. 028

Attached are revised tariff sheets filed in Advice Letter No. 373 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 January 27, 2000.

The subject tariff sheets reflect an increase in the regulatory assessment rate from .390% to .425% pursuant to notification by the Commission of the new assessment rate.

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.

Sixth Revised 164 Fifth Revised 164 Fourth Revised 184 Third Revised 184

Jessie M. de los Santos Supervisor, Regulatory Administration

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Attachment