



SOUTHWEST GAS CORPORATION

February 1, 2004

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

Subject: Revision No. 051 (Advice Letter 404)

Attached are revised tariff sheets submitted in Southwest Gas Corporation's (Southwest) Advice Letter No. 404, which are being filed in compliance with the Commission's Order in Docket No. 03-12012 approving the Stipulation on Southwest's motion requesting authorization for cessation of the refunding mechanism previously approved by the Commission. These rates are made effective February 1, 2004.

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

Insert P.U.C.N Sheet No.

Fourteenth Revised Sheet No. 12
Fifteenth Revised Sheet No. 13
Thirteenth Revised Sheet No. 16
Fifteenth Revised Sheet No. 17

Supersedes P.U.C.N Sheet No.

Thirteenth Revised Sheet No. 12
Fourteenth Revised Sheet No. 13
Twelfth Revised Sheet No. 16
Fourteenth Revised Sheet No. 17

Keith A. Brown
Supervisor, State Regulatory Affairs

KAB/lr
Attachments