

B 864



**SOUTHWEST GAS CORPORATION**

August 13, 2002

Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N. W.  
Washington, D.C. 20549-0609

**RE: SOUTHWEST GAS CORPORATION  
SWORN WRITTEN STATEMENTS OF  
PRINCIPAL EXECUTIVE OFFICER AND  
PRINCIPAL FINANCIAL OFFICER**

Pursuant to Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934, submitted herewith are the sworn statements of Michael O. Maffie, President and Chief Executive Officer and George C. Biehl, Executive Vice President, Chief Financial Officer and Corporate Secretary of Southwest Gas Corporation.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed envelope provided.

Sincerely,

Roy R. Centrella  
Vice President/Controller and Chief Accounting Officer

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Enclosures

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**Statement Under Oath of Principal Financial Officer Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, George C. Biehl, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of Southwest Gas Corporation, and, except as corrected or supplemented in a subsequent covered report:
  - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
  - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the audit committee of the Board of Directors of Southwest Gas Corporation.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
  - 2001 Annual Report on Form 10-K of Southwest Gas Corporation;
  - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Southwest Gas Corporation filed with the Securities Exchange Commission subsequent to the filing of the Form 10-K identified above; and
  - any amendments to any of the foregoing.

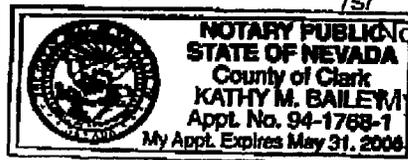
George C. Biehl  
 George C. Biehl  
 Executive Vice President, Chief Financial Officer  
 and Corporate Secretary  
 August 13, 2002

State of Nevada  
 County of Clark

Subscribed and sworn to  
 before me on this 13<sup>th</sup> day of  
August 2002.

1st Kathy M. Bailey  
 Notary Public

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Commission Expires:  
5/31/06