

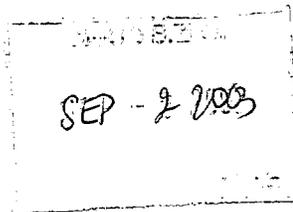
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**NYSE**



**PROCESSED**

SEP 03 2003

THOMSON  
FINANCIAL

September 2, 2003

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, SOUTHWEST GAS CAPITAL II, % Preferred Trust Securities (and the Guarantee with respect thereto) and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on September 2, 2003. Tentative listing date – Not yet determined.

Sincerely,