

SOUTHWEST GAS CORP  
Form 8-K  
October 25, 2004

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**Form 8-K**  
**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported) October 19, 2004**

**SOUTHWEST GAS CORPORATION**

**(Exact name of registrant as specified in its charter)**

**California**  
(State or other jurisdiction of  
incorporation or organization)

**1-7850**  
(Commission  
File Number)

**88-0085720**  
(I.R.S. Employer  
Identification No.)

**5241 Spring Mountain Road**  
**Post Office Box 98510**  
**Las Vegas, Nevada**  
(Address of principal executive offices)

**89193-8510**  
(Zip Code)

**Registrant's telephone number, including area code: (702) 876-7237**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Registrant's telephone number, including area code: (702) 876-7237

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[ ] Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

[ ] Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

[ ] Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

[ ] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 1.01**      **Entry into a Material Definitive Agreement.**

**Item 1.02**      **Termination of a Material Definitive Agreement.**

**Item 2.03**      **Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Registrant.**

On October 19, 2004, Clark County, Nevada issued, for the benefit of Southwest Gas Corporation, \$75 million in 5% Industrial Development Revenue Bonds (IDRBs) Series 2004B. The IDRBs were issued at a discount of 0.625% and are due December 1, 2033. The proceeds from the IDRBs will be used by Southwest to redeem \$75 million in 6.5% Clark County, Nevada IDRBs 1993 Series A, due 2033. The redemption of the 1993 Series A bonds will occur on December 1, 2004 and there will be a premium of 1% (\$750,000) applicable to the redemption.

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**SOUTHWEST GAS CORPORATION**

Date: October 25,  
2004

/s/ ROY R. CENTRELLA

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