



Pension and Welfare Benefits Admin.
September 25, 1992
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3. Tax identification number of the employer sponsoring the plan:

I.R.S. EIN 88-0085720

4. Southwest maintains the plan primarily for the purpose of providing deferred compensation for select management and highly compensated employees.
5. The plan currently covers thirty eight (38) active and retired employees.

B. EXECUTIVE DEFERRAL PLAN

1. Name of employer sponsoring the plan:

Southwest Gas Corporation

2. Address of employer sponsoring the plan:

Southwest Gas Corporation
5241 Spring Mountain Road
P.O. Box 98510
Las Vegas, NV 89193-8510

3. Tax identification number of the employer sponsoring the plan:

I.R.S. EIN 88-0085720

4. Southwest maintains the plan primarily for the purpose of providing deferred compensation for select management and highly compensated employees.
5. The plan currently covers thirty eight (38) active and retired employees.

This statement is being filed during the period provided for in the Department's notice of April 20, 1992. Further, pursuant to the Department's notice, please find enclosed a check for \$1,000 to cover the penalties resulting from the timing of the statement.



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Questions regarding the statement should be directed to me
at the address shown above or by phone at (702) 876-7019.

Very truly yours,

Roger W. Elbert
Manager/Employee Benefits



SOUTHWEST GAS CORPORATION

September 25, 1992

Pension and Welfare Benefits
Administration
P.O. Box 75212
Washington, DC 20013-5212

Re: Section 2520.104-23 Statement

Ladies and Gentlemen:

Pursuant to Section 2520.104-23 of the regulations of the Department of Labor ("Department"), Southwest Gas Corporation is hereby filing this statement with the Secretary of Labor in order to satisfy the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 with respect to its Supplemental Retirement and Executive Deferral Plans.

The two plans covered by this statement are offered by Southwest to a select group of management or highly compensated employees. Benefits under the plans are paid from the general assets of the Southwest or through insurance contracts, the premiums for which are paid from the general assets of the company.

The statement covering these plans is as follows:

A. SUPPLEMENTAL RETIREMENT PLAN

1. Name of employer sponsoring the plan:

Southwest Gas Corporation

2. Address of employer sponsoring the plan:

Southwest Gas Corporation
5241 Spring Mountain Road
P.O. Box 98510
Las Vegas, NV 89193-8510

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RECEIPT
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113-5212

Benefits Administration

Mountain Road
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