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2015 APR 22 AM 9: 44

Roy R. Centrella, Senior Vice President/Chief Financial Officer

April 21, 2015

Mr. Christopher Morse Senior Campaign Finance Analyst Federal Election Commission 999 E Street, N.W. Washington, D. C. 20463

Dear Mr. Morse:

Re: Southwest Gas Corporation Political Action Committee #C00076737 Year-End Report (11/25/14 – 12/31/14)

I received a letter dated March 23, 2015 from the Federal Election Commission that our year-end report included five contributions that were made after the election date for which they were designated.

This letter serves as confirmation that we have redesignated three of the contributions (Joe Heck, Kyrsten Sinema and Paul Gosar) to the 2016 primary election. The contribution to Rob Bishop has been redesignated to the 2016 convention election. Attached are copies of the letters that were sent to the treasurers of each committee stating that we have done so. The entries will be redesignated on the 2015 mid-year report which is due on July 31, 2015.

The contribution made to Cresent Hardy for Congress was redesignated to the general election debt retirement and our year-end report was amended to reflect that change on March 26, 2015.

Please let me know if you have any questions or need any additional information.

Sincerely,

Roy R. Centrella Treasurer, SWG PAC

Attachments

c Suzanne Farinas, Assistant Treasurer



Committee

Mike McCauley Rob Bishop for Congress P.O. Box 1776 Brigham City, Utah 84302

Dear Mr. McCauley,

The Southwest Gas Political Action Committee provided a donation to you on December 1, 2014, in the amount of \$1,000 that we designated for the 2014 General Election cycle. We recently received a communication from the Federal Election Commission indicating that this designation was in error and we need to re-designate the contribution correctly. The changes will be made in the 2015 Mid-Year Report to the Federal Election Commission report and designate the contribution appropriately as Rob Bishop for Congress for the **2016 Convention Election.**

Thank you for your understanding in this matter. We apologize for any confusion this may have caused.

Very truly yours,

Debra Gallo



Ms. Judith Allen Krysten Sinema for Congress P.O. Box 25879 Tempe, Arizona 85285

Dear Ms. Allen,

The Southwest Gas Political Action Committee provided a donation to you on December 1, 2014, in the amount of \$1,000 that we designated for the 2014 General Election cycle. We recently received a communication from the Federal Election Commission indicating that this designation was in error and we need to re-designate the contribution correctly. The changes will be made in the 2015 Mid-Year Report to the Federal Election Commission report and designate the contribution appropriately as Krysten Sinema for Congress for the 2016 Primary Election Campaign.

Thank you for your understanding in this matter. We apologize for any confusion this may have caused.

Very truly yours,

Debra Gallo



Ms. Chrissie Hastie Friends of Joe Heck P.O. Box 750114 Las Vegas, Nevada 89136

Dear Ms. Hastie,

The Southwest Gas Political Action Committee provided a donation to you on December 1, 2014, in the amount of \$1,500 that we designated for the 2014 General Election cycle. We recently received a communication from the Federal Election Commission indicating that this designation was in error and we need to re-designate the contribution correctly. The changes will be made in the 2015 Mid-Year Report to the Federal Election Commission report and designate the contribution appropriately as Friends of Joe Heck for the **2016 Primary Election Campaign**.

Thank you for your understanding in this matter. We apologize for any confusion this may have caused.

Very truly yours,

Debra Galla



W. Brian Powley Paul Gosar for Congress P.O. Box 2967 Prescott, Arizona 86302

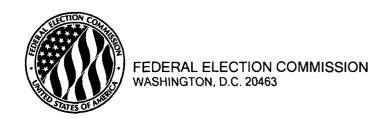
Dear Mr. Powley,

The Southwest Gas Political Action Committee provided a donation to you on December 1, 2014, in the amount of \$1,500 that we designated for the 2014 General Election cycle. We recently received a communication from the Federal Election Commission indicating that this designation was in error and we need to re-designate the contribution correctly. The changes will be made in the 2015 Mid-Year Report to the Federal Election Commission report and designate the contribution appropriately as Paul Gosar for Congress for the 2016 Primary Election Campaign.

Thank you for your understanding in this matter. We apologize for any confusion this may have caused.

Very truly yours,

Debra Gallo



RQ-2

March 23, 2015

ROY R. CENTRELLA, TREASURER SOUTHWEST GAS CORPORATION POLITICAL ACTION COMMITTEE 5241 SPRING MOUNTAIN ROAD LAS VEGAS, NV 89150

Response Due Date 04/27/2015

IDENTIFICATION NUMBER: C00076737

REFERENCE: YEAR-END REPORT (11/25/2014 - 12/31/2014)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report referenced above. This notice requests information essential to full public disclosure of your federal election campaign finances. Failure to adequately respond by the response date noted above could result in an audit or enforcement action. Additional information is needed for the following 1 item(s):

- Schedule B supporting Line 23 discloses one or more contributions to a candidate(s) for the 2014 general election; however, the funds were disbursed after the election date(s) (see attached). Please note that contributions may not be designated for an election which has already occurred unless the funds are to be used to reduce a candidate committee's debts incurred during that election campaign. (11 CFR §§110.1(b)(3) and 110.2(b)(3))

If any apparently impermissible contribution in question was incompletely or incorrectly disclosed, you should amend your original report with clarifying information. If the contribution(s) in question should have been designated for debt retirement, you should amend your report to indicate "debt retirement," along with the year of election.

If you have made an impermissible contribution, you must request a refund or provide a written authorization for a redesignation of the contribution pursuant to 11 CFR §110.2(b) within 60 days of the treasurer's receipt.

If the foregoing conditions for redesignations were not met within 60 days of the treasurer's receipt, your committee must obtain a refund. (11 CFR §103.3(b)(1) and (3))

SOUTHWEST GAS CORPORATION POLITICAL ACTION COMMITTEE

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Please inform the Commission of your corrective action promptly in writing and provide a photocopy of the refund or redesignation request sent to the recipient committee(s). In addition, any refunds should be disclosed on Schedule A supporting Line 16 of the report covering the period during which they are received. Any redesignations should be disclosed as memo entries on Schedule B supporting Line 23 of the report covering the period during which the redesignation is made. (11 CFR §110.1(b))

Although the Commission may take further legal action regarding this impermissible activity, your prompt action in obtaining a refund and/or redesignating the contribution(s) will be taken into consideration.

Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions of the Act may also result in an enforcement action against the committee. Any response submitted by your committee will be placed on the public record and will be considered by the Commission prior to taking enforcement action. Requests for extensions of time in which to respond will not be considered.

Electronic filers must file amendments (to include statements, designations and reports) in an electronic format and must submit an amended report in its entirety, rather than just those portions of the report that are being amended. If you should have any questions regarding this matter or wish to verify the adequacy of your response, please contact me on our toll-free number (800) 424-9530 (at the prompt press 5 to reach the Reports Analysis Division) or my local number (202) 694-1133.

Sincerely,

Christopher Morse

Senior Campaign Finance Analyst

Reports Analysis Division

Excessive, Prohibited, and Impermissible Contributions Southwest Gas Corporation Political Action Committee (C00076737)

Contributions Made After Election Date

Recipient Name	Date	Amount	Election	General Election Date
Joe Heck	12/1/14	\$1,500.00	G2014	11/4/2014
Kyrsten Sinema For Congress	12/1/14	\$1,000.00	G2014	11/4/2014
Paul Gosar For Congress	12/1/14	\$1,500.00	G2014	11/4/2014
Rob Bishop For Congress	12/1/14	\$1,000.00	G2014	11/4/2014
Cresent Hardy For Congress	12/15/14	\$2,500.00	G2014	11/4/2014

SUZANNE J. FARINAS

Assistant to the CEO & Assistant Corporate Secretary



SOUTHWEST GAS CORPORATION

5241 Spring Mountain Road Las Vegas, NV 89150-0002 P.O. Box 98510 Las Vegas, NV 89193-8510

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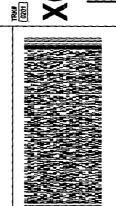
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Page 1 of 2

0001-0001-92100001-424 Ship Date: 21APR15 ActWgt 1.0 LB CAD: 102484628/NET3810 Ref# Invoice # PO# Dopt# Fed Ext Ш Origin ID: BLDA Federal Election Commission Reports Analysis Division Washington, DC 20463 Mr. Christopher Morse From: (702) 876-7247 Sucame Farinas Southwest Gas Corporation 5241 Spring Mountain Rd 999 E Street, NW EHIP TO: (202) 501-3413 Las Vegas, NV 89150



20463 DC-US IAD WED - 22 APR AA STANDARD OVERNIGHT XC RDVA TRK# 7734 2286 2754

Use the Print button on this page to print your label to your laser or inkjet printer.
 Fold the printed page along the horizontal line.
 Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

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(3/2015)

Federal Election Commission ENVELOPE REPLACEMENT PAGE FOR INCOMING DOCUMENTS The FEC added this page to the end of this filing to indicate how it was received. Date of Receipt Hand Delivered Date of Receipt Postmarked **USPS First Class Mail** Postmarked (R/C) **USPS** Registered/Certified Postmarked **USPS** Priority Mail Postmarked **USPS Priority Mail Express** Postmark Illegible No Postmark Shipping, Date Overnight Delivery Service (Specify): 4/21/15 Next Business Day Delivery Date of Receipt Received from House Records & Registration Office Date of Receipt Received from Senate Public Records Office Date of Receipt Received from Electronic Filing Office Date of Receipt or Postmarked Other (Specify):