



SOUTHWEST GAS CORPORATION

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March 12, 2008

Federal Election Commission
999 E Street, N.W.
Washington, D. C. 20463

Ladies and Gentlemen:

Re: Year End Report (7/1/07 - 12/31/07)
Identification Number: C00076737

In reference to your letter of March 7, 2008, enclosed are copies of the original Summary Pages and Detailed Summary Pages of the Mid Year Report (1/1/07 - 6/30/07) and Year End Report (7/1/07 - 12/31/07) that were sent to the Federal Election Commission. These reports were processed using the FEC File software, printed out in hard copy format and then submitted via overnight delivery.

After speaking with Christopher Morse from the Reports Analysis Division, it appears when our original hard copy document was keyed for the FEC database, a zero was dropped from Line 23, Column B of the Detailed Summary Page.

If you have any questions, please contact me at 702/876-7247.

Sincerely,

Suzanne J. Farinas

Suzanne J. Farinas
Assistant Treasurer, SWG PAC

enclosures

c George Biehl, Treasurer, SWG PAC
Christopher Morse, FEC Reports Analysis Division

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**SUMMARY PAGE
OF RECEIPTS AND DISBURSEMENTS**

FEC Form 3X (Rev. 02/2003)

Page 2

Write or Type Committee Name
SOUTHWEST GAS CORPORATION POLITICAL ACTION COMMITTEE

Report Covering the Period: From:

M	M
0	7

D	D
0	1

Y	Y	W	Y
2	0	0	7

 To:

M	M
1	2

D	D
3	1

Y	Y	W	Y
2	0	0	7

	COLUMN A This Period	COLUMN B Calendar Year-to-Date								
6. (a) Cash on Hand January 1 <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr><tr><td>2</td><td>0</td><td>0</td><td>7</td></tr></table>	Y	Y	Y	Y	2	0	0	7		65435.05
Y	Y	Y	Y							
2	0	0	7							
(b) Cash on Hand at Beginning of Reporting Period	57916.05									
(c) Total Receipts (from Line 19)	15493.00	29974.00								
(d) Subtotal (add lines 6(b) and 6(c) for Column A and Lines 6(a) and 6(c) for Column B)	73409.05	95409.05								
7. Total Disbursements (from Line 31)	10000.00	32000.00								
8. Cash on Hand at Close of Reporting Period (subtract Line 7 from Line 6(d))	63409.05	63409.05								
9. Debts and Obligations owed TO the committee (Itemize all on Schedule C and/or Schedule D)	0.00									
10. Debts and Obligations owed BY the committee (Itemize all on Schedule C and/or Schedule D)	0.00									

This Committee has qualified as a multicandidate committee. (see FEC FORM 1M)

For further information contact:

Federal Election Commission
999 E street, NW
Washington, DC 20463

Toll Free 800-424-9530
Local 202-694-1100

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COMMISSION
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**DETAILED SUMMARY PAGE
OF RECEIPTS**

FEC Form 3X (Rev. 02/2003)

Page 3

Write or Type Committee Name
SOUTHWEST GAS CORPORATION POLITICAL ACTION COMMITTEE

Report Covering the Period: From:

M	M
0	7

D	D
0	1

Y	Y	W	Y
2	0	0	7

 To:

M	M
1	2

D	D
3	1

Y	Y	W	Y
2	0	0	7

I. Receipts

**COLUMN A
Total This Period**

**COLUMN B
Calendar Year-to-Date**

11. Contributions (other than loans) From:		
(a) Individuals/Persons Other Than Political Committees		
(i) Itemized (use Schedule A)	12408.00	20772.00
(ii) Unitemized	3085.00	9202.00
(iii) TOTAL (add Lines 11(a)(i) and (ii)	15493.00	29974.00
(b) Political Party Committees	0.00	0.00
(c) Other Political Committees (such as PACs)	0.00	0.00
(d) Total Contributions (add Lines 11(a)(iii),(b) and (c)) (Carry Totals to Line 33, page 5)	15493.00	29974.00
12. Transfers From Affiliated/Other Party Committees	0.00	0.00
13. All Loans Received	0.00	0.00
14. Loan Repayments Received	0.00	0.00
15. Offsets To Operating Expenditures (Refunds, Rebates, etc.) (Carry Totals to Line 37, page 5)	0.00	0.00
16. Refunds of Contributions Made to Federal candidates and Other Political Committees	0.00	0.00
17. Other Federal Receipts (Dividends, Interest, etc.)	0.00	0.00
18. Transfers from Non-Federal and Levin Funds		
(a) Non-Federal Account (from Schedule H3)	0.00	0.00
(b) Levin Funds (from Schedule H5)	0.00	0.00
(c) Total Transfer (add 18(a) and 18(b)).	0.00	0.00
19. Total Receipts (add Lines 11(d), 12, 13, 14, 15, 16, 17, and 18(c))	15493.00	29974.00
20. Total Federal Receipts (subtract Line 18(c) from Line 19)	15493.00	29974.00

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DETAILED SUMMARY PAGE
of Disbursements

FEC Form 3X (Rev. 02/2003)

Page 4

II. DISBURSEMENTS	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
21. Operating Expenditures:		
(a) Shared Federal/Non-Federal Activity (from Schedule H4)		
(i) Federal Share.....	0.00	0.00
(ii) Non-Federal Share.....	0.00	0.00
(b) Other Federal Operating Expenditures.....	0.00	0.00
(c) Total Operating Expenditures (add 21(a)(i), (a)(ii) and (b))..... ➤	0.00	0.00
22. Transfers to Affiliated/Other Party Committees.....	0.00	0.00
23. Contributions to Federal Candidates/Committees and Other Political Committees.....	10000.00	32000.00
24. Independent Expenditure (use Schedule E).....	0.00	0.00
25. Coordinated Expenditures Made by Party Committees (2 U.S.C. 441a(d)) (use Schedule F).....	0.00	0.00
26. Loan Repayments Made.....	0.00	0.00
27. Loans Made.....	0.00	0.00
28. Refunds of Contributions To:		
(a) Individuals/Persons Other Than Political Committees.....	0.00	0.00
(b) Political Party Committees.....	0.00	0.00
(c) Other Political Committees (such as PACs).....	0.00	0.00
(d) Total Contribution Refunds (add Lines 28(a), (b), and (c))..... ➤	0.00	0.00
29. Other Disbursements.....	0.00	0.00
30. Federal Election Activity (2 U.S.C 431(20))		
(a) Shared Federal Election Activity (from Schedule H6)		
(i) Federal Share.....	0.00	0.00
(ii) "Levin" Share.....	0.00	0.00
(b) Federal Election Activity Paid Entirely With Federal Funds.....	0.00	0.00
(c) Total Federal Election Activity (add Lines 30(a)(i), 30(a)(ii) and 30(b))....	0.00	0.00
31. Total Disbursements (add Lines 21(c), 22, 23, 24, 25, 26, 27, 28(d), 29 and 30(c))..	10000.00	32000.00
32. Total Federal Disbursements (subtract Line 21(a)(ii) from Line 30(a)(ii) from Line 31).....	10000.00	32000.00

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DETAILED SUMMARY PAGE
of Disbursements

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Page 5

III. Net Contributions/Operating Expenditures	COLUMN A Total This Period	COLUMN B Calendar Year-to-Date
33. Total Contributions (other than loans) from Line 11(d), page 3	15493.00	29974.00
34. Total Contribution Refunds (from Line 28(d))	0.00	0.00
35. Net Contributions (other than loans) (subtract Line 34 from Line 33)	15493.00	29974.00
36. Total Federal Operating Expenditures (add Line 21(a)(i) and Line 21(b)).....	0.00	0.00
37. Offsets to Operating Expenditures (from Line 15, page 3)	0.00	0.00
38. Net Operating Expenditures (subtract Line 37 from Line 36)	0.00	0.00

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FEDERAL ELECTION COMMISSION
WASHINGTON, D.C. 20463

RQ-2

March 7, 2008

George C Biehl, Treasurer
Southwest Gas Corporation
Political Action Committee
5241 Spring Mountain Rd.
Las Vegas, NV 89150

**Response Due Date:
April 7, 2008**

Identification Number: C00076737

Reference: Year End Report (7/01/07-12/31/07)

Dear Treasurer:

This letter is prompted by the Commission's preliminary review of the report(s) 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 item:

- The total listed on Line 23, Column B of the Detailed Summary Page appears to be incorrect. Please be advised that you should add the "Calendar Year-to-Date" total from your previous report to the current "Total This Period" figure from Column A to derive the correct Column B total. Please amend your report and any subsequent reports that may be affected by this correction.

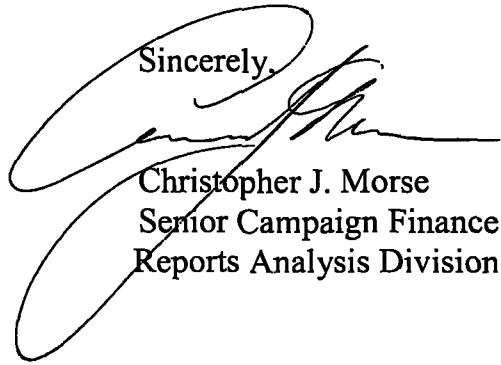
Please note, you will not receive an additional notice from the Commission on this matter. Adequate responses must be received by the Commission on or before the due date noted above to be taken into consideration in determining whether audit action will be initiated. Failure to comply with the provisions 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.

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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 J. Morse
Senior Campaign Finance Analyst
Reports Analysis Division

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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.

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<input type="checkbox"/> Postmark Illegible	
<input type="checkbox"/> No Postmark	
<input checked="" type="checkbox"/> Overnight Delivery Service (Specify): <i>Fed Ex</i>	Shipping Date <i>3/12/08</i>
Next Business Day Delivery <input checked="" type="checkbox"/>	
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<input type="checkbox"/> Received from Senate Public Records Office	Date of Receipt
<input type="checkbox"/> Received from Electronic Filing Office	Date of Receipt
<input type="checkbox"/> Other (Specify):	Date of Receipt or Postmarked

EW PREPARER (3/2005) *3/13/08* DATE PREPARED