
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) December 17, 2008

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:

- 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 8.01. Other Events.

On December 17, 2008, Southwest Gas Corporation issued a press release announcing that it completed its tender offer to purchase for cash up to \$75 million aggregate principal amount of the Industrial Development Revenue Bonds (Southwest Gas Corporation Project) and the Industrial Development Refunding Revenue Bonds (Southwest Gas Corporation Project) originally issued by Clark County, Nevada, a political subdivision of the State of Nevada. As of 5:00 pm, New York City time, on December 16, 2008, the expiration date for the Offer, Southwest accepted \$74,945,000 in aggregate principal amount of the Bonds tendered in the Offer pursuant to the Offer to Purchase for an aggregate of \$57,744,231 in tender offer consideration (including accrued and unpaid interest). The net gain on Bonds purchased and cancelled will be deferred and recorded as a regulatory liability and accreted to income in future periods.

A copy of Southwest Gas Corporation's press release regarding the completed tender offer is attached hereto as Exhibit 99.1 and is hereby incorporated by reference.

Item 9.01. Financial Statements and Exhibits.

(c) Exhibits.

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press Release dated December 17, 2008.

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: December 17, 2008

/s/ ROY R. CENTRELLA

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

EXHIBIT INDEX

**Exhibit
No.**

Description

99.1

Press Release dated December 17, 2008.

NEWS RELEASE



December 17, 2008

Media Contact: Cynthia Messina, Las Vegas, NV (702) 876-7132

Shareholder Contact: Ken Kenny, Las Vegas, NV (702) 876-7117

FOR IMMEDIATE RELEASE

SOUTHWEST GAS CORPORATION ANNOUNCES COMPLETION OF TENDER OFFER FOR DEBT SECURITIES

Las Vegas, Nev. – Southwest Gas Corporation (NYSE: SWX) today announced that it completed its tender offer (the “Offer”) to purchase for cash up to \$75 million aggregate principal amount of the Industrial Development Revenue Bonds (Southwest Gas Corporation Project) and the Industrial Development Refunding Revenue Bonds (Southwest Gas Corporation Project) listed in the table below (collectively, the “Bonds”) originally issued by Clark County, Nevada, a political subdivision of the State of Nevada.

As of 5:00 p.m., New York City time, on December 16, 2008, the expiration date for the Offer, Southwest accepted \$74,945,000 in aggregate principal amount of the Bonds tendered in the Offer pursuant to the Offer to Purchase for an aggregate of \$57,744,231 in tender offer consideration (including accrued and unpaid interest). The net gain on Bonds purchased and cancelled will be deferred and recorded as a regulatory liability and accreted to income in future periods.

The table below identifies the principal amount of each issue of Bonds validly tendered in the Offer and the principal amount of each issue that Southwest has accepted for purchase, as well as the percentage accepted for each issue. Because the principal amount of Bonds tendered in the Offer exceeded \$75,000,000, only a portion of the tendered Bonds were accepted for purchase. The Bonds were accepted for purchase in accordance with, and in the order of, the Acceptance Priority Levels set forth in the table below, all in accordance with the terms of the Offer to Purchase.

Title of Security	CUSIP Number	Aggregate Principal Amount Outstanding Prior to the Offer	Acceptance Priority Level	Aggregate Principal Amount Tendered in the Offer	Aggregate Principal Amount Accepted for Purchase	Percentage Accepted
5.00% Series 2004B ^(a)	181004CZ3	\$ 75,000,000	1	\$ 43,800,000	\$ 43,800,000	100.0%
4.75% Series 2006A ^(b)	181004DM1	\$ 56,000,000	2	\$ 31,810,000	\$ 31,145,000	97.9%
5.25% Series 2003D ^(b)	181004CT7	\$ 20,000,000	3	\$ 19,155,000	\$ 0.00	0.0%

(a) Industrial Development Refunding Revenue Bonds (Southwest Gas Corporation Project) originally issued by Clark County, Nevada, a political subdivision of the State of Nevada.

(b) Industrial Development Revenue Bonds (Southwest Gas Corporation Project) originally issued by Clark County, Nevada, a political subdivision of the State of Nevada.

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The complete terms and conditions of the Offer are set forth in the Offer to Purchase dated December 3, 2008, which was previously sent to holders of the Bonds.

Banc of America Securities LLC served as the exclusive dealer manager for the Offer.

This press release is neither an offer to purchase, nor a solicitation for acceptance of the Offer. Southwest is making the Offer only by, and pursuant to the terms of, the Offer to Purchase.

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