UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934 (Amendment No. 3)*

		Southwest Gas Corp.			
		(Name of Issuer)			
		COMMON STOCK			
		(Title of Class of Securities)			
		844895102			
		(CUSIP Number)			
		December 30, 2005			
		(Date of Event Which Requires Filing of this Statement)			
Check the app ⊠	oropriate box t Rule 13d-1(o designate the rule pursuant to which this Schedule is filed:			
0	Rule 13d-1(:)			
0	Rule 13d-1(1)			
and f	or any subseq	this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, then the amendment containing information which would alter the disclosures provided in a prior cover page.			
Exch		quired in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities 934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act Jotes).			
CUSIP No. 8		porting Persons. I.R.S. Identification Nos. of above persons (entities only) & Co. LLC			
2.	Check the Appropriate Box if a Member of a Group (See Instructions)				
	(a)	0			
	(b)	0			
3.	SEC Use Onl	y			
4.	Citizenship or Place of Organization NEW YORK				
Number of Shares	5.	Sole Voting Power 3,512,210			
Beneficially Owned by Each Reporting Person With	6.	Shared Voting Power 0			

		7.	Sole Dispositive Power 3,512,210			
		8.	Shared Dispositive Power 0			
9.	Aggregate Amount Beneficially Owned by Each Reporting Person 3,512,210					
10.	Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) o N/A					
11.	Percent of Class Represented by Amount in Row (9) 8.98%					
12.	Type of Reporting Person (See Instructions) IA					
			2			
Item 1.						
	(a)	Name of Is Southwest				
	(b)	5241 Sprir	f Issuer's Principal Executive Offices ng Mountain Road , NV 89193			
Item 2.						
item 2.	(a)		Person Filing ett & Co. LLC			
	(b)	Address of Principal Business Office or, if none, Residence 90 Hudson Street Jersey City, NJ 07302				
	(c)	Citizenship				
	(d)	New York Title of Class of Securities Common Stock				
	(e) CUSIP Number 844895102					
Item 3.	. If this statement is filed pursuant to §§240.13d-1(b) or 240.13d-2(b) or (c), check whether the person filing is a:					
	(a)	o Bro	oker or dealer registered under section 15 of the Act (15 U.S.C. 780).			
	(b)	o Bar	nk as defined in section 3(a)(6) of the Act (15 U.S.C. 78c).			
	(c)	o Ins	urance company as defined in section 3(a)(19) of the Act (15 U.S.C. 78c).			
	(d)	o Inv	estment company registered under section 8 of the Investment Company Act of 1940 (15 U.S.C 80a-8).			
	(e)	⊠ An	investment adviser in accordance with §240.13d-1(b)(1)(ii)(E);			
	(f)	o An	employee benefit plan or endowment fund in accordance with §240.13d-1(b)(1)(ii)(F);			
	(g)	o Ap	parent holding company or control person in accordance with § 240.13d-1(b)(1)(ii)(G);			
	(h)	o As	avings associations as defined in Section 3(b) of the Federal Deposit Insurance Act (12 U.S.C. 1813);			
	(i)		thurch plan that is excluded from the definition of an investment company under section 3(c)(14) of the Investment Company of 1940 (15 U.S.C. 80a-3);			
	(j)	o Gro	oup, in accordance with §240.13d-1(b)(1)(ii)(J).			

Item 4.	Ownership
nem 4.	Owners

Provide the following information regarding the aggregate number and percentage of the class of securities of the issuer identified in Item 1.

(a) Amount beneficially owned:

See No. 9

(b) Percent of class:

See No. 11

(c) Number of shares as to which the person has:

(i) Sole power to vote or to direct the vote See No. 5

(ii) Shared power to vote or to direct the vote See No. 6

(iii) Sole power to dispose or to direct the disposition of See No. 7

(iv) Shared power to dispose or to direct the disposition of See No. 8

Item 5. Ownership of Five Percent or Less of a Class

N/A

If this statement is being filed to report the fact that as of the date hereof the reporting person has ceased to be the beneficial owner of more than five percent of the class of securities, check the following o.

Item 6. Ownership of More than Five Percent on Behalf of Another Person

Identification and Classification of Members of the Group

N/A

Item 7. Identification and Classification of the Subsidiary Which Acquired the Security Being Reported on By the Parent Holding Company or

Control Person

N/A

Item 8.

N/A

Item 9. Notice of Dissolution of Group

N/A

Item 10. Certification

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

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Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

/s/ Lawrence H. Kaplan
Signature
General Counsel
Name/Title