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**United States**  
**Securities and Exchange Commission**  
Washington, D.C. 20549

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**FORM S-8**  
REGISTRATION STATEMENT  
UNDER  
THE SECURITIES ACT OF 1933

**SOUTHWEST GAS CORPORATION**  
(Exact name of Registrant as specified in its charter)

**California**  
(State or other jurisdiction of  
incorporation or organization)

**88-0085720**  
(I.R.S. Employer  
Identification Number)

**5241 Spring Mountain Road**  
**P.O. Box 98510**  
**Las Vegas, Nevada**  
(Address of principal executive offices)

**89193-8510**  
(Zip Code)

**SOUTHWEST GAS CORPORATION EMPLOYEES' INVESTMENT PLAN**  
(Full title of the plan)

**GEORGE C. BIEHL**  
**Executive Vice President, Chief Financial Officer and Corporate Secretary**  
**Southwest Gas Corporation**  
**5241 Spring Mountain Road**  
**P.O. Box 98510**  
**Las Vegas, Nevada 89193-8510**  
(Name and address of agent for service)

**(702) 876-7237**  
(Telephone number, including area code, of agent for service)

**CALCULATION OF REGISTRATION FEE**

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<b>Title of securities being registered</b>	<b>Amount to be registered (1)</b>	<b>Proposed maximum offering price per share (2)</b>	<b>Proposed maximum aggregate offering price (2)</b>	<b>Amount of registration fee</b>
Common Stock (\$1 par value)	600,000 shares	\$22.37	\$13,422,000	\$1,085.84

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- (1) In addition, pursuant to Rule 416(c) under the Securities Act of 1933, this Registration Statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Plan described herein.
- (2) Pursuant to Rule 457(h), the maximum offering price, per share and in the aggregate, and the registration fee were calculated based upon the average of the high and low composite prices of the Common Stock as reported by the Consolidated Tape Association on December 5, 2003 of \$22.37.

As permitted by Rule 429, the Prospectus with respect to this Registration Statement also relates to Registrant's Registration Statement on Form S-8 (333-98729).

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**Item 1. Plan Information\*****Item 2. Registrant Information and Employee Plan Annual Information\***

- \* Information required by Part I to be contained in the Section 10(a) prospectus is omitted from the Registration Statement in accordance with Rule 428 under the Securities Act of 1933 and the Note to Part I of Form S-8.

**PART II****INFORMATION REQUIRED IN THE REGISTRATION STATEMENT****Item 3. Incorporation of Certain Documents by Reference**

The following documents of Southwest Gas Corporation (the "Company") filed with the Securities and Exchange Commission are incorporated herein by reference:

- (a) Annual Report on Form 10-K for the Company's fiscal year ended December 31, 2002 and Employees' Investment Plan Annual Report on Form 11-K for the year ended December 31, 2002.
- (b) Quarterly Reports on Form 10-Q for the Company's quarters ended March 31, June 30 and September 30, 2003.
- (c) Current reports on Form 8-K dated January 24, 2003, June 18, 2003, July 18, 2003, July 22, 2003, August 20, 2003, and September 18, 2003.
- (d) Description of the Company's Common Stock contained in its Registration Statement on Form 8-A filed on August 18, 2003, and any amendment or report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents. Any statement contained herein or in a document, all or a portion of which is incorporated or deemed to be incorporated by reference herein, shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or amended, to constitute a part of this Registration Statement.

**Item 4. Description of Securities**

The Company's Common Stock, \$1.00 par value, (the "Common Stock") is registered pursuant to Section 12 of the Exchange Act, and, therefore, the description of securities is omitted.

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**Item 5. Interests of Named Experts and Counsel**

Robert M. Johnson, Esq., as Assistant General Counsel for the Company, has given an opinion to the Securities and Exchange Commission upon the validity of the shares of Common Stock registered.

The consolidated financial statements, incorporated by reference in this Registration Statement have been audited by PricewaterhouseCoopers LLP, independent accountants, as indicated in their reports included in the Annual Report on Form 10-K for the year ended December 31, 2002 and the Southwest Gas Corporation Employees' Investment Plan Annual Report on Form 11-K for the years ended December 31, 2002 and 2001, and are incorporated by reference herein in reliance upon the authority of said firm as experts in accounting and auditing in giving said reports.

The consolidated financial statements of Southwest Gas Corporation included in the annual report on Form 10-K as of December 31, 2001 and for each of the two years then ended incorporated by reference in this Registration Statement were audited by Arthur Andersen LLP. We have not been able to obtain, after reasonable efforts, the written consent of Arthur Andersen LLP to the incorporation by reference in this Registration Statement of the report dated February 8, 2002 of Arthur Andersen LLP on Southwest Gas Corporation's 2001 consolidated financial statements as required by the Securities Act of 1933. Therefore, in reliance on Rule 437a promulgated under the Securities Act of 1933, the Company has dispensed with the requirement to file a written consent from Arthur Andersen LLP with this Registration Statement. As a result, the ability of persons who purchase the Company's securities pursuant to this Registration Statement to assert claims against Arthur Andersen LLP may be limited.

Because the Company has not been able to obtain the written consent of Arthur Andersen LLP, such persons may not have an effective remedy against Arthur Andersen LLP for any untrue statements of a material fact contained in Arthur

Andersen's report or the financial statements covered thereby or any omissions to state a material fact required to be stated therein.

## **Item 6. Indemnification of Directors and Officers**

The Company's Articles of Incorporation contain a provision which eliminates the liability of directors for monetary damages to the fullest extent permissible under California law. The General Corporation Law of California (the "Law") (i) authorizes the elimination of liability of directors for monetary damages in an action brought by a shareholder in the right of the Company or by the Company for breach of a director's duties to the Company and its shareholders and (ii) authorizes the Company to indemnify directors and officers for monetary damages for all acts or omissions committed by them in their respective capacities; provided, however, that liability is not limited nor may indemnification be provided (a) for acts or omissions that involve intentional misconduct or knowing and culpable violation of law, (b) for acts or omissions that a director or officer believes to be contrary to the best interests of the Company or its shareholders or that involve the absence of good faith on the part of a director or officer seeking indemnification, (c) for any transaction from which a director or officer derives an improper personal benefit, (d) for acts or omissions that show a reckless disregard for the director's or officer's duty to the Company or its shareholders in circumstances in which such person was aware, or should have been aware, in the ordinary course of performing his or her duties, of a risk of serious injury to the Company or its shareholders, (e) for acts or omissions that constitute an unexcused pattern of inattention that amounts to an abdication of the director's or officer's duty to the Company or its shareholders, and (f) for liabilities arising under Section 310 (contracts in which a director has a material financial interest) and Section 316 (certain unlawful dividends, distributions, loans and guarantees) of the Law. In addition, the Company may not indemnify directors and officers in circumstances in which indemnification is expressly prohibited by Section 317 of the Law.

The bylaws of the Company provide that the Company has the power to indemnify directors and officers to the fullest extent permitted under California law and the Company's Articles of Incorporation. The Company has entered into indemnification agreements with its directors and officers which require that the Company indemnify such directors and officers in all cases to the fullest extent permitted by applicable provisions of the Law. The Company also maintains a directors' and officers' liability insurance policy insuring directors and officers of the Company for covered losses as defined in the policy.

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## **Item 7. Exemption from Registration Claimed**

Not applicable.

## **Item 8. Exhibits**

- 5.1 Opinion of Counsel of Southwest Gas Corporation regarding legality of the securities to be registered
- 23.1 Consent of PricewaterhouseCoopers LLP
- 23.2 Consent of Counsel of Southwest Gas Corporation (included in opinion filed as Exhibit 5.1 to this Registration Statement)
- 24.1 Powers of Attorney

## **Item 9. Undertakings**

The undersigned Registrant hereby undertakes:

- (1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:
  - (i) To include any prospectus required by Section 10(a)(3) of the Securities Act of 1933, unless the information required to be included in such post-effective amendment is contained in a periodic report filed by Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act and incorporated herein by reference;
  - (ii) To reflect in the prospectus any facts or events arising after the effective date of the Registration Statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in this Registration Statement, unless the information required to be included in such post-effective amendment is contained in a periodic report filed by Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act and incorporated herein by reference;
  - (iii) To include any material information with respect to the plan of distribution not previously disclosed in this Registration Statement or any material change to such information in this Registration Statement;
- (2) That, for the purpose of determining any liability under the Securities Act of 1933, each such post-effective amendment shall be deemed to be a new Registration Statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.
- (3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.



<u>/s/ MICHAEL O. MAFFIE</u> (Michael O. Maffie)	Director and Chief Executive Officer (Principal Executive Officer)	December 8, 2003
<u>/s/ GEORGE C. BIEHL</u> (George C. Biehl)	Director, Executive Vice President, Chief Financial Officer and Corporate Secretary (Principal Financial Officer)	December 8, 2003
<u>/s/ ROY R. CENTRELLA</u> (Roy R. Centrella)	Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	December 8, 2003
<u>/s/ MANUEL J. CORTEZ *</u> (Manuel J. Cortez)	Director	December 8, 2003
<u>/s/ MARK M. FELDMAN *</u> (Mark M. Feldman)	Director	December 8, 2003
<u>/s/ DAVID H. GUNNING *</u> (David H. Gunning)	Director	December 8, 2003
<u>/s/ LEROY C. HANNEMAN, JR. *</u> (LeRoy C. Hanneman, Jr.)	Director	December 8, 2003

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<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ THOMAS Y. HARTLEY *</u> (Thomas Y. Hartley)	Chairman of the Board of Directors	December 8, 2003
<u>/s/ MICHAEL B. JAGER *</u> (Michael B. Jager)	Director	December 8, 2003
<u>/s/ LEONARD R. JUDD *</u> (Leonard R. Judd)	Director	December 8, 2003
<u>/s/ JAMES J. KROPID *</u> (James J. Kropid)	Director	December 8, 2003
<u>/s/ CAROLYN M. SPARKS *</u> (Carolyn M. Sparks)	Director	December 8, 2003
<u>/s/ TERRANCE L. WRIGHT *</u> (Terrance L. Wright)	Director	December 8, 2003

\* By /s/ GEORGE C. BIEHL  
(George C. Biehl)  
Attorney-in-fact

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**The Plan**

Pursuant to the requirements of the Securities Act of 1933, the Southwest Gas Corporation Benefits Committee has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Las Vegas, State of Nevada, on December 8, 2003.

/s/ GEORGE C. BIEHL  
(George C. Biehl)

/s/ JAMES P. KANE  
(James P. Kane)

/s/ THOMAS R. SHEETS  
(Thomas R. Sheets)

/s/ FRED W. COVER  
(Fred W. Cover)

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Exhibit Index

<u>Exhibit Number</u>	<u>Description</u>
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<a href="#">24.1</a>	Powers of Attorney

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December 8, 2003

Southwest Gas Corporation  
5241 Spring Mountain Road  
Las Vegas, NV 89150

Ladies and Gentlemen:

As counsel for Southwest Gas Corporation (the "Company"), I have examined the Registration Statement on Form S-8 to be filed by the Company with the Securities and Exchange Commission, in connection with the registration under the Securities Act of 1933, as amended, of 600,000 shares of the Company's \$1 par value Common Stock (the "Stock") pursuant to the provisions of the Company's Employees' Investment Plan. I also have examined the steps taken by the Company and its Board of Directors in connection with the authorization and proposed issuance and sale of the Stock, and I am familiar with resolutions adopted by the Board of Directors of the Company. I am also familiar with the application filed by the Company with the California Public Utilities Commission for authority to issue the Stock, and the orders issued by said Commission authorizing the issuance of same.

Based on the foregoing and upon such other matters as I deem relevant in the circumstances, it is my opinion that the Company has received all required authorizations from state regulatory agencies having jurisdiction over the issuance of the Stock by the Company. Subject to the actions authorized by the Company's Board of Directors, the Stock, upon issuance and sale thereof in the manner specified in the Registration Statement, will be duly authorized, legally and validly issued, fully paid, and nonassessable outstanding Stock of the Company.

I hereby consent to the filing of this opinion as an exhibit to the Registration Statement, and I further consent to the use of my name under the caption "Interests of Named Experts and Counsel" in the Registration Statement and the Prospectus which forms a part thereof.

Respectfully submitted,

/s/ Robert M. Johnson

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CONSENT OF INDEPENDENT ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated March 3, 2003 relating to the financial statements of Southwest Gas Corporation, which appears in Southwest Gas Corporation's Annual Report on Form 10-K for the year ended December 31, 2002.

We also consent to the incorporation by reference in this Registration Statement of our report dated June 27, 2003 relating to the financial statements, which appears in the Annual Report of Southwest Gas Corporation Employees' Investment Plan on Form 11-K for the year ended December 31, 2002.

/s/ PricewaterhouseCoopers LLP

Los Angeles, California  
December 8, 2003

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**ISSUANCE AND SALE OF COMMON STOCK THROUGH THE  
EMPLOYEES' INVESTMENT PLAN**

WHEREAS, The Board of Directors of Southwest Gas Corporation (the "Corporation") has determined that it is in the best interests of this Corporation to issue and sell up to 600,000 shares of its \$1 par value common stock (the "Additional Shares") in accordance with the provisions of its Employees' Investment Plan (the "EIP"); and

WHEREAS, This Corporation has existing authorization from the California Public Utilities Commission to issue and sell the contemplated level of additional shares of common stock through the EIP.

NOW, THEREFORE, BE IT RESOLVED, That the Board of Directors of this Corporation authorizes the issuance and sale of the Additional Shares to be sold from time to time in accordance with the provisions of the EIP, subject to first obtaining all required governmental authorizations therefor and compliance with other terms and conditions as are hereinafter specified in these resolutions; and

RESOLVED FURTHER, That the Chief Executive Officer, President, Chief Financial Officer, Vice President/Finance, Treasurer, Chief Accounting Officer, Corporate Secretary, and Assistant Corporate Secretaries (collectively, the "Authorized Officers" which term shall include such officers, attorneys, agents, and employees as they may respectively specify) are, and each of them hereby is, authorized to take such actions and execute such instruments as they deem necessary and suitable in order to carry out the intent and purpose of these resolutions and the execution by any such Authorized Officer of any such instrument, or the undertaking by any of them of any such action, in connection with the matters specified in these resolutions shall conclusively establish their authority therefor from this Corporation and the approval and ratification by this Corporation thereof; and

RESOLVED FURTHER, That the Authorized Officers are, and each of them hereby is, authorized and directed, to prepare, execute and cause to be filed with the Securities and Exchange Commission ("SEC") any required registration statements, and all amendments and supplements thereto, for the purpose of registering under the federal securities laws, the Additional Shares for issuance in accordance with the provisions of the EIP; and

RESOLVED FURTHER, That Michael O. Maffie and George C. Biehl are, and each of them hereby is, authorized to act severally as attorneys in fact for and on behalf of this Corporation to execute and file registration statements

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on the applicable form or forms and on behalf of this Corporation to execute and file any and all amendments and/or supplements thereto to be filed by this Corporation with the SEC under the federal securities laws, for the purpose of registering the Additional Shares for issuance in accordance with the provisions of the EIP; and

RESOLVED FURTHER, That the Authorized Officers are, and each of them hereby is, authorized in the name and on behalf of this Corporation to prepare and file, or cause to be prepared and filed, applications for listing the Additional Shares on the New York Stock Exchange, the Pacific Stock Exchange, and/or any other stock exchange or exchanges that any of the Authorized Officers deems appropriate if listing of the Additional Shares is deemed advisable by any Authorized Officer; and that the Authorized Officers are, and each of them hereby is, authorized in the name and on behalf of this Corporation to execute and deliver such applications and any listing agreements or documents required by any such exchange in connection therewith, and to make such changes in any of the same as may be necessary or appropriate to conform with the requirements for listing, and to communicate with and to appear (if requested) before the officials of any such exchange, and to file, or cause to be filed, amendments or supplements to any of the foregoing documents and take such other action that any Authorized Officer deems appropriate; and

RESOLVED FURTHER, That the Additional Shares shall be executed on behalf of this Corporation by any one or more of the Authorized Officers, under the corporate seal of this Corporation reproduced or otherwise imprinted thereon, and shall be attested by this Corporation's Secretary or any of its Assistant Secretaries; that the signature of each or both of such officers on the Additional Shares may be manual or facsimile; that the Additional Shares bearing the manual or facsimile signatures of individuals who were at the time the proper officers of this Corporation shall bind this Corporation, notwithstanding that such individuals or any of them have ceased to hold such offices prior to the authentication and delivery of the Additional Shares or did not hold such offices at the dates of issuance of such shares; and

RESOLVED FURTHER, That the Authorized Officers are, and each of them hereby is, authorized to pay any and all expenses and fees arising in connection with the issuance and sale of the Additional Shares, including, without limitation, qualification under the Exchange Act or under securities or Blue Sky laws of any state or other jurisdiction in which such shares are offered, any listings of the Additional Shares on any exchange and otherwise in connection with matters contemplated by these resolutions; and

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RESOLVED FURTHER, That the Authorized Officers are, and each of them hereby is, authorized in the name and on behalf of this Corporation to make all such arrangements, to do and perform all such acts and things, and to execute and deliver all such officers' certificates, financing documents, and such other instruments and documents as any Authorized Officer deems necessary or appropriate in order to fully effectuate the purposes of the foregoing resolutions and any action taken by this Board; and

RESOLVED FURTHER, That the Authorized Officers are, and each of them hereby is, authorized and directed on behalf of this Corporation to execute and deliver, or to cause to be executed and delivered, any and all agreements and documents necessary to effectuate the foregoing resolutions, with such terms and such changes therein as the Authorized Officers executing the same approve, with such approval being conclusively determined by the execution thereof; and

RESOLVED FURTHER, That each of the Authorized Officers is hereby authorized and directed on behalf of this Corporation to make, or cause to be made, such filings and to take, or cause to be taken, such other actions as may be necessary to effectuate the foregoing resolutions; and

RESOLVED FURTHER, That all acts previously taken by each of the Authorized Officers in order to effectuate the purposes of these resolutions are hereby confirmed and ratified.

12/3/03