

Registration No. 333-

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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 No.)

5241 Spring Mountain Road
P.O. Box 98510
Las Vegas, Nevada 89193
(Address of principal executive offices)

Southwest Gas Corporation Management Incentive 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
(Name and address of agent for service)

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

Copy to:

Robert M. Mattson, Jr., Esq.
Morrison & Foerster LLP
1990 MacArthur Blvd.
Irvine, California 92612
(949) 251-7500

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated
filer Non-accelerated
filer Smaller reporting company

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be registered (1)	Proposed maximum offering price per share (2)	Proposed maximum aggregate offering price (2)	Amount of registration fee
Common Stock (\$1 Par Value)	500,000 shares	\$33.37	\$16,685,000	\$1,189.64

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this Registration Statement includes an indeterminate number of additional shares which may be offered and issued to prevent dilution from stock splits, stock dividends or similar transactions as provided in the above-referenced plan.

(2) Estimated solely for the purpose of calculating the registration fee. Pursuant to Rule 457(c) and Rule 457(h) under the Securities Act, the proposed maximum offering price per share and the proposed maximum aggregate offering price have been determined on the basis of the average of the high and low prices reported on the New York Stock Exchange on August 5, 2010.

As permitted by Rule 429, the Prospectus with respect to this Registration Statement also relates to Registrant's Registration Statement on Form S-8 (333-147952).

PART I

INFORMATION REQUIRED IN THE SECTION 10(A) PROSPECTUS

The documents containing the information specified in this Part I of Form S-8 (plan information and registrant information and employee plan annual information) will be sent or given to employees as specified by Securities and Exchange Commission Rule 428(b)(1). Such documents need not be filed with the Securities and Exchange Commission (the "Commission") either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424. These documents and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Form S-8, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act of 1933, as amended (the "Securities Act").

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed by Southwest Gas Corporation (the "Company" or the "Registrant") with the Commission are incorporated by reference herein:

- a. The Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2009, which includes audited financial statements for the Company's latest fiscal year.
- b. Quarterly Reports on Form 10-Q for the Company's quarters ended March 31, 2010 and June 30, 2010.
- c. Current Reports on Form 8-K dated February 26, 2010, February 26, 2010, May 6, 2010, and July 26, 2010.
- d. The description of the Company's Common Stock contained in its Form 8-K dated July 22, 2003, and any amendment or report filed for the purpose of updating such description.

All documents filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act after the date of this Registration Statement, and prior to the filing of a post-effective amendment which indicates that all securities offered hereby have been sold or which de-registers 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, except as to any portion of any future annual or quarterly report to stockholders or document that is not deemed filed under such provisions. Any statement contained in a document 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 statement so modified or superseded shall not be deemed, except as so modified or superseded, 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.

Item 5. Interests of Named Experts and Counsel.

Sandra K. Carolina, Esq., as Associate 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 financial statements and management's assessment of the effectiveness of internal control over financial reporting (which is included in Management's Report on Internal Control over Financial Reporting) incorporated in this Registration Statement by reference to the Annual Report on Form 10-K of Southwest Gas Corporation for the year ended December 31, 2009 have been so incorporated in reliance on the report of PricewaterhouseCoopers LLP, an independent registered public accounting firm, given on the authority of said firm as experts in auditing and accounting.

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.

Item 7. Exemption From Registration Claimed.

Not applicable.

Item 8. Exhibits.

- 4.1 Southwest Gas Corporation Management Incentive Plan, amended and restated effective January 20, 2009. Incorporated herein by reference to the 2009 Proxy Statement.
- 5.1 Opinion of Counsel of Southwest Gas Corporation regarding the legality of the securities to be registered.
- 23.1 Consent of Counsel of Southwest Gas Corporation (included in opinion filed as Exhibit 5.1 to this Registration Statement).
- 23.2 Consent of PricewaterhouseCoopers LLP.
- 24.1 Power of Attorney

Item 9. Undertakings.

(a) 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, (ii) to reflect in the prospectus any facts or events arising after the effective date of this 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 and (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; provided, however, that clauses (1)(i) and (1)(ii) shall not apply if the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the Registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in this Registration Statement; (2) that for the purpose of determining any liability under the Securities Act 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 and (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.

(b) The undersigned Registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the Registrant's annual report pursuant to Section 13(a) or Section 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in this Registration Statement 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.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Commission such indemnification is against public policy as expressed in the Securities Act, and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and 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 August 9, 2010.

SOUTHWEST GAS CORPORATION

By /s/ GEORGE C. BIEHL
George C. Biehl
Executive Vice President, Chief Financial Officer and
Corporate Secretary

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title	Date
<u> /s/ JEFFREY W. SHAW </u> (Jeffrey W. Shaw)	Director and Chief Executive Officer (Principal Executive Officer)	August 9, 2010
<u> /s/ GEORGE C. BIEHL </u> (George C. Biehl)	Executive Vice President, Chief Financial Officer and Corporate Secretary (Principal Financial Officer)	August 9, 2010
<u> /s/ ROY R. CENTRELLA </u> (Roy R. Centrella)	Vice President, Controller and Chief Accounting Officer (Principal Accounting Officer)	August 9, 2010
<u> /s/ ROBERT L. BOUGHNER * </u> (Robert L. Boughner)	Director	August 9, 2010
<u> /s/ THOMAS E. CHESTNUT * </u> (Thomas E. Chestnut)	Director	August 9, 2010
<u> /s/ STEPHEN C. COMER * </u> (Stephen C. Comer)	Director	August 9, 2010
<u> /s/ RICHARD M. GARDNER * </u> (Richard M. Gardner)	Director	August 9, 2010
<u> /s/ LEROY C. HANNEMAN, JR. * </u> (LeRoy C. Hanneman, Jr.)	Director	August 9, 2010

/s/ JAMES J. KROPID *
(James J. Kropid)

Chairman of the Board
of Directors

August 9, 2010

/s/ MICHAEL O. MAFFIE *
(Michael O. Maffie)

Director

August 9, 2010

/s/ ANN L. MARIUCCI *
(Ann L. Mariucci)

Director

August 9, 2010

/s/ MICHAEL J. MELARKEY *
(Michael J. Melarkey)

Director

August 9, 2010

(A. Randall Thoman)

Director

August 9, 2010

/s/ THOMAS A. THOMAS *
(Thomas A. Thomas)

Director

August 9, 2010

/s/ TERRENCE L. WRIGHT *
(Terrence L. Wright)

Director

August 9, 2010

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

INDEX TO EXHIBITS

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

August 9, 2010

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 500,000 shares of the Company's \$1 par value Common Stock (the "Stock"), pursuant to the provisions of the Company's Management Incentive 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 opinion and order issued by said Commission authorizing the issuance of the Stock.

Based on the foregoing and upon such other matters as I deem relevant in these 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/ SANDRA K. CAROLINA

Sandra K. Carolina

Consent of Independent Registered Public Accounting Firm

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated February 25, 2010 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in the 2009 Annual Report to Shareholders, which is incorporated by reference in Southwest Gas Corporation's Annual Report on Form 10-K for the year ended December 31, 2009. We also consent to the reference to us under the heading "Interests of Named Experts and Counsel" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

Los Angeles, California

August 9, 2010

**RESERVATION OF COMMON STOCK
FOR ISSUANCE AND SALE PURSUANT TO THE
PROVISIONS OF THE MANAGEMENT INCENTIVE PLAN**

WHEREAS, The Board of Directors of Southwest Gas Corporation (the "Corporation") established the Southwest Gas Corporation 1993 Management Incentive Plan (the "MIP"), as amended, for officers and other key employees of the Corporation;

WHEREAS, The Shareholders of the Corporation last approved the MIP in 2009, and authorized the Corporation to issue an additional 500,000 shares of its \$1 par value Common Stock ("Common Stock") for vested performance shares allocated to Plan participants under the provisions of the Plan;

WHEREAS, The Board of Directors of this Corporation has determined that it is necessary to reserve an additional 500,000 shares of its Common Stock (the "Additional Shares") for issuance to participants under the provisions of the MIP.

NOW, THEREFORE, BE IT RESOLVED, That the Board of Directors of the Corporation authorizes the reservation and registration of the Additional Shares to be issued and sold from time to time in accordance with the provisions of the MIP; and

RESOLVED FURTHER, That the Chief Executive Officer; the President; the Chief Financial Officer and Corporate Secretary; the Senior Vice President/Finance; the Treasurer; the Chief Accounting Officer; Controller; and the Assistant Corporate Secretary (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 therefore from the Corporation and the approval and ratification by the 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 MIP; and

RESOLVED FURTHER, That Jeffrey W. Shaw and George C. Biehl are, and each of them hereby is, authorized to act severally as attorneys-in-fact for and on behalf of the Corporation to execute and file registration statements on the applicable form or forms and on behalf of the Corporation to execute and file any and all amendments and/or supplements thereto to be filed by the 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 MIP; and

RESOLVED FURTHER, That the Authorized Officers are, and each of them hereby is, authorized in the name and on behalf of the Corporation to prepare and file, or cause to be prepared and filed, applications for listing the Additional Shares on the New York Stock Exchange and any other stock exchange or exchanges that any of the Authorized Officers deems appropriate; and that the Authorized Officers are, and each of them hereby is, authorized in the name and on behalf of the 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 the Corporation by any one or more of the Authorized Officers, under the corporate seal of the Corporation reproduced or otherwise imprinted thereon, and shall be attested by the 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 signature of individuals who were at the time the proper officers of the Corporation shall bind the 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

RESOLVED FURTHER, That the Authorized Officers are, and each of them hereby is, authorized in the name and on behalf of the 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 the 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 the 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.

