

STATEMENT OF CHIEF ACCOUNTING OFFICER
RATE FILING OF PAIUTE PIPELINE COMPANY

TO THE FEDERAL ENERGY REGULATORY COMMISSION:

I, Roy R. Centrella, Vice President, Controller and Chief Accounting Officer of Southwest Gas Corporation, do hereby represent that the cost statement and the supporting data submitted as part of the above-mentioned filing by Paiute Pipeline Company, together with the working papers and information contained on the electronic media required therein, which purport to reflect the books of the Company do, in fact, set forth the results shown by such books.



Roy R. Centrella

January 25, 2005