



SOUTHWEST GAS CORPORATION

INDIVIDUAL RETIREMENT ACCOUNT APPLICATION

MARSHALL & ILSLEY TRUST COMPANY N.A.

PLEASE CHECK ALL THAT APPLY
(IRA IS NOT OPEN TO SOUTHWEST GAS EMPLOYEES)

Arizona Resident California Resident Nevada Resident Resident Alien U.S. Citizen

Southwest Gas Corporation Customer Foreign (*Name of Country*) _____

Southwest Gas Corporation Common Shareholder with a Broker Account (enclose a photocopy of your broker statement)

ACCOUNT OWNER'S NAME AND ADDRESS

Blank space for account owner's name and address.

SOCIAL SECURITY NUMBER	DATE OF BIRTH	HOME PHONE	BUSINESS PHONE

CONTRIBUTION TYPE

Regular or Spousal Transfer Rollover (*including a direct rollover from an employer's plan*)

Inherited IRA transfer or direct rollover from inherited qualified retirement plan

DESIGNATION OF IRA BENEFICIARY(IES)

I am not married. I understand that if I become married in the future, this form ceases to apply and I must file a new beneficiary designation.

I am married. My spouse's birth date is _____. If my spouse is not the only Primary Beneficiary and my spouse does not sign the attached Spousal Consent, then a portion or all of my IRA may be payable upon my death to my surviving spouse pursuant to applicable state law. If I become divorced in the future, the designation of my former spouse automatically becomes void and I must file a new beneficiary designation after my divorce in order to designate my former spouse as a beneficiary.

PRIMARY BENEFICIARY(IES)

Legal Name	Relationship	SSN	Amount or %

TOTAL 100%

CONTINGENT BENEFICIARY(IES).

If all my primary beneficiary(ies) die before me, the Trustee will transfer ownership of my Account to my contingent beneficiary(ies).

Legal Name	Relationship	SSN	Amount or %

TOTAL 100%



SOUTHWEST GAS CORPORATION

INDIVIDUAL RETIREMENT ACCOUNT APPLICATION

MARSHALL & ILSLEY TRUST COMPANY N.A.

Multiple Beneficiaries – I understand that if I name multiple primary beneficiaries or contingent beneficiaries and if any one of the named multiple beneficiaries dies before me, then the deceased beneficiary’s share shall go to the surviving primary or contingent beneficiary(ies), as applicable. I can override this general rule and pass the share of a deceased beneficiary, in equal shares, to his or her issue by right of representation by checking and initialing here. IRA Owner’s Initials _____

SIGNATURE OF ACCOUNT OWNER

1. I have received, read and agree to the terms of the applicable Individual Retirement Trust Account Agreement and this Beneficiary Designation Form.
2. I authorize the beneficiary designation on this form, understand that this designation revokes all prior beneficiary designations, and, subject to spousal consent, reserve the right to change my beneficiary designation.

Signature of IRA Owner

Date

SPOUSAL CONSENT AND NOTARIZATION

This section must be completed if the IRA Owner is married and has not named his or her spouse as the sole Primary Beneficiary. Due to the important legal and tax consequences of giving up one’s community property, marital property or elective share rights, it is recommended that the spouse consult with a competent legal or tax advisor.

CONSENT OF SPOUSE

I am the spouse of the IRA Owner. I acknowledge that I have received a fair and reasonable disclosure of my spouse’s property and financial obligations and have had the opportunity to consult with a lawyer or tax professional. I hereby consent to the beneficiary designation indicated on page 1 and understand that this beneficiary designation controls payment of the entire death benefit. I understand that I must consent to any future changes to this beneficiary designation made by the IRA Owner while married to me.

Spouse signature must be witnessed and notarized by an eligible notary

Sworn to and subscribed before me

this _____ day of _____, _____

NOTARY PUBLIC

Name of Spouse (please print)

Signature of Spouse

(Affix Notarial Seal)

My Commission Expires: _____



SOUTHWEST GAS CORPORATION

INDIVIDUAL RETIREMENT ACCOUNT APPLICATION

MARSHALL & ILSLEY TRUST COMPANY N.A.

SIGNATURE OF ACCOUNT OWNER

I hereby establish a Southwest Gas Corporation IRA, and appoint Marshall & Ilsley Trust Company N.A. as trustee, and:

1. I am not an employee of Southwest Gas Corporation.
2. I am responsible for determining my eligibility to contribute to the IRA.
3. I have received, read and agree to the terms set forth in the Individual Retirement Trust Account Agreement (also referred to as IRS Form 5305).
4. I understand and agree to the provisions of the Individual Retirement Arrangement (IRA) Agreement I have also received and read the Disclosure Statement. I understand that if the Disclosure Statement has not been provided to me at least 7 days before my IRA is funded, then I have the right, for a period of 7 days from the establishment of my IRA, to revoke my IRA and receive a full return of my IRA contributions.
5. I authorize the beneficiary designation on Page 1 of this Application and subject to spousal consent, reserve the right to change my beneficiary designation.
6. I assume complete responsibility for the tax consequences of my IRA, including responsibility for requesting my required minimum distributions.
7. I understand and agree that contributions and transfers will be delivered to Southwest Gas Corporation for delivery to Marshall & Ilsley Trust Company N.A. and further understand that Marshall & Ilsley Trust Company N.A. is not responsible for such amounts until they are delivered to Marshall & Ilsley Trust Company N.A.
8. I understand and agree that (a) my IRA may from time to time, be invested in shares of the Marshall Money Market Fund; (b) mutual funds held in my IRA bear certain expenses and pay certain fees to investment advisers and other service providers and that I as a mutual fund shareholder will bear a proportionate share of such expenses and fees along with other shareholder; (c) the Trustee and its affiliates provide custodial, investment management, administrative, shareholder and other services to and receive fees from the Marshall Funds; and (d) fees received by the Trustee and its affiliates from the Marshall Funds held in my IRA for services provided to or on behalf of those funds may be in addition to the Trustee's fees for services under my Individual Retirement Account Agreement.
9. **I certify under penalties of perjury that: (1) the Social Security Number shown on Page 1 of this Application is my correct taxpayer identification number (or I am waiting for a number to be issued to me); (2) I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (the "IRS") that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and (3) I am a U.S. person (including a U.S. resident alien). [Instruction-You must cross out item #2, above if you have been notified by the IRS that you are subject to backup withholding because you have failed to report all interest or dividends.]**

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

Signature of IRA Owner

Date

ACCEPTED BY MARSHALL & ILSLEY TRUST COMPANY N.A., By: _____

Officer Signature