

SOUTHWEST GRS CORPORATION

April 1, 2004

TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION ARIZONA GAS TARIFF NO. 7

Subject: Revision No. 078

The attached tariff sheets reflect the authorization by the Arizona Corporation Commission for Southwest to implement monthly gas cost rates for its customers in Arizona. Such sheet reflects revised rates effective April 1, 2004.

The following changes should be made in your copy of Southwest's Arizona Gas Tariff:

Insert A.C.C. Sheet No.

Supersedes A.C.C. Sheet No.

Fifty-Third Revised 12

Fifty-Second Revised 12

Keith A. Brown Supervisor, State Regulatory Affairs

Ir Attachments