

September 28, 2005

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

Subject: Revision No. 102

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 sheets reflect revised rates effective September 28, 2005.

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.

Seventy-First Revised Sheet No. 11 Seventy-Third Revised Sheet No. 12

Seventieth Revised Sheet No. 11 Seventy-Second Revised Sheet No. 12

Randall W. Sable Manager, State Regulatory Affairs

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