December 28, 1999

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

Subject: Revision No. 022

The attached tariff sheets reflect the authorization granted by the Arizona Corporation Commission for Southwest to implement monthly gas cost rates for its customers in Arizona. Such sheets reflect revised rates effective December 30, 1999, the first billing cycle for the month of January 2000.

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.

Eleventh Revised 11 Ninth Revised 12

Tenth Revised 11 Eighth Revised 12

Jessie M. de los Santos Supervisor, Regulatory Administration

Attachment