January 27, 2000

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

Subject: Revision No. 024

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 January 31, 2000, the first billing cycle for the month of February 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.

Twelfth Revised 11 Tenth Revised 12

Eleventh Revised 11 Ninth Revised 12

Jessie M. de los Santos Supervisor, Regulatory Administration

Attachment