February 29, 2000

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

Subject: Revision No. 026

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 March 1, 2000, the first billing cycle for the month of March 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.

Thirteenth Revised 11 Eleventh Revised 12

Twelfth Revised 11 Tenth Revised 12

Jessie M. de los Santos Supervisor, Regulatory Administration

Attachment