March 30, 2000

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

Subject: Revision No. 028

The attached tariff sheets reflect the authorization granted by the Arizona Corporation Commission for Southwest to revise its gas cost rates for the month of April and make its annual adjustment to the Demand Side Management Adjuster Mechanism (DSM) charge for Southwest's current DSM programs. Such sheets reflect revised rates effective March 30, 2000, the first billing cycle for the month of April 2000.

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

Fourteenth Revised 11 Twelfth Revised 12 Fifth Revised 13

<u>Insert A.C.C. Sheet No.</u> <u>Supersedes A.C.C. Sheet No.</u>

Thirteenth Revised 11 Eleventh Revised 12 Fourth Revised 13

Jessie M. de los Santos Supervisor, Regulatory Administration

Attachment