March 30, 2001

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

Subject: Revision No. 044

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, 2001, the first billing cycle for the month of April 2001.

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.
Twenty-Fifth Revised 11	Twenty-Fourth Revised 11
Twenty-Third Revised 12	Twenty-Second Revised 12
Eighth Revised 13	Seventh Revised 13

Jessie M. de los Santos Supervisor, Regulatory Administration

Attachment