May 29, 2001

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

Subject: Revision No. 046

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 May 30, 2001, the first billing cycle for the month of June 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-Seventh Revised 11 Twenty-Sixth Revised 11 Twenty-Fifth Revised 12 Twenty-Fourth Revised 12

Jessie M. de los Santos Supervisor, Regulatory Administration

Attachment