

May 25, 2004

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

Subject: Revision No. 080

The attached tariff sheets reflect the authorization 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 28, 2004.

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

Insert A.C.C. Sheet No.

Fifty-Fifth Revised 11 Fifty-Fifth Revised 12 Ninth Revised 16 Supersedes A.C.C. Sheet No.

Fifty-Fourth Revised 11 Fifty-Fourth Revised 12 Eighth Revised 16

Keith A. Brown Supervisor, State Regulatory Affairs

Attachments