

October 14, 2004

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

Subject: Revision No. 086

The attached Sheet No. 12 reflects the authorization by the Arizona Corporation Commission in Docket No. G-01551A-01-0060, Decision No. 63598, for Southwest to make the semi-annual gas cost adjustment applicable to Cogeneration (G-60) and Irrigation (G-80) customers. The revised rate is effective October 1, 2004.

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.

Sixtieth Revised A.C.C. Sheet No. 12

Fifty-Ninth Revised A.C.C. Sheet No. 12

Keith A. Brown Supervisor, State Regulatory Affairs

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