

October 27, 2004

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

Subject: Revision No. 087

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 October 27, 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. 11 Sixty-First Revised A.C.C. Sheet No. 12 Fifty-Ninth Revised A.C.C. Sheet No. 11 Sixtieth Revised A.C.C. Sheet No. 12

Randall W. Sable Manager, State Regulatory Affairs

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