

April 29, 2005

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

Subject: Revision No. 096

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.

In addition to the monthly gas cost change, this revision includes Southwest's annual update to the Low-Income Ratepayer Assistance Program (LIRA) Surcharge applicable to Schedule Nos. G-5 and G-20. Pursuant to Southwest's Arizona Gas Tariff No. 7, the LIRA Surcharge is updated on or before May 1st of each year. The attached tariff sheets reflect revised rates effective April 29, 2005.

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

Insert A.C.C	Sheet No.	Supersedes
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Sixty-Sixth Revised 11 Sixty-Eighth Revised 12 Twenty-First Revised 13 Sixty-Fifth Revised 11 Sixty-Seventh Revised 12 Twentieth Revised 13

A.C.C. Sheet No.

Randall W. Sable Manager, State Regulatory Affairs

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