

May 1, 2005

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

Subject: Revision No. 097

The attached tariff sheets reflect the compliance by Southwest Gas Corporation to implement its annual update of the Shrinkage Charge applicable to transportation customers. Pursuant to Southwest's Arizona Gas Tariff No. 7, the Shrinkage Charge is updated May 1st of each year. The attached tariff sheet reflects a revised rate effective May 1, 2005.

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

Insert A.C.C. Sheet No.

Supersedes A.C.C. Sheet No.

Ninth Revised 14

Eighth Revised 14

Randall W. Sable Manager, State Regulatory Affairs

Ir Attachments