



SOUTHWEST GAS CORPORATION

October 18, 2005

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

Subject: Revision No. 104

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, 2005.

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

Insert A.C.C. Sheet No.

Seventy-Second Revised Sheet No. 11
Seventy-Fifth Revised Sheet No. 12

Supersedes A.C.C. Sheet No.

Seventy-First Revised Sheet No. 11
Seventy-Fourth Revised Sheet No. 12

Randall W. Sable
Manager, State Regulatory Affairs

Attachment