

December 27, 2005

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

Subject: Revision No. 106

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 December 30, 2005.

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.

Seventy-Fourth Revised Sheet No. 11 Seventy-Seventh Revised Sheet No. 12 Seventy-Third Revised Sheet No. 11 Seventy-Sixth Revised Sheet No. 12

Debra Jacobson, Director Government and State Regulatory Affairs

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