

January 31, 2006

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

Subject: Revision No. 107

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, Southwest was authorized in Docket No. G-01551A-05-0823, on January 25, 2006, to increase the temporary purchased gas adjustor surcharge. These changes reflect revised rates effective January 31, 2006.

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-Fifth Revised Sheet No. 11 Seventy-Eighth Revised Sheet No. 12 Twenty-Second Revised Sheet No. 13 Seventy-Fourth Revised Sheet No. 11 Seventy-Seventh Revised Sheet No. 12 Twenty-First Revised Sheet No. 13

Debra Jacobson, Director Government and State Regulatory Affairs

Ir Attachments