

March 31, 2006

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

Subject: Revision No. 108

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 March 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-Seventh Revised Sheet No. 11	Seventy-Sixth Revised Sheet No. 11
Eightieth Revised Sheet No. 12	Seventy-Ninth Revised Sheet No. 12

Debra Jacobson, Director Government and State Regulatory Affairs

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