

March 28, 2006

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

Subject: Revision No. 109

This filing reflects the semi-annual gas cost adjustment applicable to Irrigation (G-80) customers, authorized in Docket No. G-01551A-01-0060 by Decision No. 63598. The attached tariff sheet reflects revised rates effective April 1, 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.

Twenty-Fourth Revised Sheet No. 13

Twenty-Third Revised Sheet No. 13

Debra Jacobson, Director Government & State Regulatory Affairs

Ir Attachments