

May 31, 2006

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

Subject: Revision No. 112

This revision reflects 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 May 31, 2006.

The following changes should be made in your copy of Southwest's Arizona Gas Tariff No. 7:

Insert A.C.C. Sheet No.

Supersedes A.C.C. Sheet No.

Seventy-Ninth Revised Sheet No. 11 Eighty-Second Revised Sheet No. 12 Seventy-Eighth Revised Sheet No. 11 Eighty-First Revised Sheet No. 12

Debra Jacobson, Director Government & State Regulatory Affairs

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