



SOUTHWEST GAS CORPORATION

October 1, 2006

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

Subject: Revision No. 118

This filing reflects authorization by the Arizona Corporation Commission for Southwest to implement a semi-annual gas cost adjustment applicable to Irrigation (G-80) customers, authorized in Docket No. G-01551A-01-0060 by Decision No. 63598. The revised rates are effective October 1, 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.

Twenty-Sixth Revised Sheet No. 13

Twenty-Fifth Revised Sheet No. 13

Debra Jacobson, Director
Government and State Regulatory Affairs