

April 1, 2007

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

Subject: Revision No. 126

This revision 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 revised rates are effective April 1, 2007.

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-Eighth Revised Sheet No. 13

Twenty-Seventh Revised Sheet No. 13

Debra Jacobson, Director Government and State Regulatory Affairs