

SOUTHWEST GAS STORAGE COMPANY

STATEMENT OF CHIEF ACCOUNTING OFFICER

TO THE FEDERAL ENERGY REGULATORY COMMISSION:

I, Gary W. Lefelar, Sr. Vice President and Chief Accounting Officer of Southwest Gas Storage Company ("Southwest Gas Storage"), do hereby represent that the cost statements and supporting data for the twelve months ended April 30, 2007, submitted as part of the cost of service, together with the working papers required therein, which purport to reflect the books of Southwest Gas Storage do, in fact, set forth the results shown by such books.

/s/ Gary W. Lefelar

Gary W. Lefelar

Dated: July 27, 2007