January 10, 2003

TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 250 (Advice Letter 675)

The attached tariff sheets reflect Southwest's compliance with Paragraph 7 of the California Public Utilities Commission (Commission) Decision (D.)87-09-026, rendered in Investigation 86-11-019, and changes in depreciation provisions utilized by the Internal Revenue Service for calculating federal taxes. These tariff sheets are revised to lower the Income Tax Component for Contributions and Advances (ITCC), Section 13 of the Preliminary Statements.

Please make the following changes in your copy of Southwest's California Gas Tariff:

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
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5633-G	Preliminary Statements (Continued)	5367-G
5634-G	Gas Main Extension Agreement	5577-G
	(Form 130.0 12/02)	
5635-G	Table of Contents (Continued)	5587-G
5636-G	Table of Contents `	5326-G/
		5632-G

Keith A. Brown Supervisor, State Regulatory Affairs

KB:vo Attachments