January 28, 2004

TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 269 (Advice Letter 700)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission for Southwest to implement a refund plan as a result of settlement of the litigation with El Paso Natural Gas Company pursuant to Decision 03-10-087, rendered in Rulemaking 03-07-008. The attached tariff sheets are effective December 30, 2003.

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. <u>Sheet No.</u>
5780-G	Preliminary Statements (Continued)	5261-G
5781-G	Preliminary Statements (Continued)	4315-G
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5782-G	Table of Contents	5779-G/ 5806-G

Keith A. Brown Supervisor, State Regulatory Affairs

KB:vo Attachments