



SOUTHWEST GAS CORPORATION

April 28, 2004

TO ALL HOLDERS OF
SOUTHWEST GAS CORPORATION'S
CALIFORNIA GAS TARIFF

Subject: Revision No. 273 Supplement (Advice Letter No. 707)

The attached tariff sheets reflect minor corrections to the tariff sheets distributed with Revision No. 273 for the California Gas Tariff. Please replace the attached tariff sheets for the corresponding tariff sheets included in Revision No. 273, distributed April 26, 2004.

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5828-G*	Preliminary Statements (<i>Continued</i>), Section 9, Core Fixed Cost Adjustment Mechanism
5879-G*	Rule 9, Rendering and Payment of Bills (<i>Continued</i>)

Sheet No. 5837, included in Revision 273, for Rate Schedule No. GS-10/GN-10, Residential Gas Service, should go before Sheet No. 5838, as the first sheet of the rate schedule. Sheet No. 5708 is the correct CARE Application form sheet in the Forms section of the Tariff. Sheet No. 4060, Form of Service Agreement-GN-T/Large Core (*Continued*), remains a valid tariff sheet.

Keith A. Brown
Supervisor, State Regulatory Affairs

KB/vo
Attachments

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9. CORE FIXED COST ADJUSTMENT MECHANISM (CFCAM) (Continued)

9F. ACCOUNTING PROCEDURE

1. A debit or credit entry equal to the difference between the core portion of Southwest's annual margin, as reflected below, and the actual cost of upstream pipeline capacity reservation charges and upstream storage charges for the month and that calculated by multiplying Southwest's Margin Charges, the Interstate Reservation Charge, Upstream Intrastate Fixed Charge, and the Core Fixed Cost Balancing Account Adjustment components of the currently-effective tariff rates, excluding adjustments for franchise taxes and uncollectible accounts expense, by the core volumes delivered during the month.

Amounts related to reservation charges, upstream intrastate charges, and the Core Fixed Cost Balancing Account Adjustment will be recorded in a subaccount of the Purchased Gas Adjustment Account (191.0). Amounts related to margin balancing, including entries to clear future over- and under-recoveries of authorized margin, will be recorded in a miscellaneous Current and Accrued Asset Account (174.0)

	MONTHLY 2004 CORE MARGIN	
	<u>Northern California</u>	<u>Southern California</u>
January	\$ 2,002,502	\$ 6,071,371
February	1,820,419	5,392,273
March	1,644,975	5,007,773
April	1,293,632	3,995,163
May	903,172	3,297,619
June	629,785	2,751,364
July	470,792	2,433,375
August	412,146	2,299,226
September	460,254	2,419,757
October	572,418	2,573,068
November	1,037,676	3,463,515
December	<u>1,703,155</u>	<u>5,332,188</u>
Total	\$12,950,926	\$45,036,692

Balancing of monthly core margin amounts does not begin until April 15, 2004, per Decision 04-03-034.

2. An entry to record interest on the Core Fixed Cost Balancing Account balance after entry (1) above, calculated as set forth in Section 12B of these Preliminary Statements.

RULE NO. 9

RENDERING AND PAYMENT OF BILLS
(Continued)

C. SUMMARY BILLING (Continued)

5. Payment of a summary bill is past due and subject to a late charge if the payment is not received within fifteen (15) days after its issuance.
6. The Utility shall not be required to offer or to continue to offer Summary Billing to any customer whose account(s) is(are) past due or in arrears.
7. Except as otherwise provided in this section, all other provisions of the Utility's Rules and Regulations as contained in this California Gas Tariff are applicable to Summary Billing and are made a part hereof.

D. OPENING AND CLOSING BILLS

Opening and closing bills will be computed in accordance with the rate schedule applicable to that service.

E. SEASONAL CHANGES

When the period of service covered by a customer's bill is partly in the summer period and partly in the winter period, the billing will be computed by prorating the total therm usage, the rate blocks, and baseline allowances applicable thereto, between the two seasonal periods according to the ratio of the number of days in each seasonal period to the total number of days in the billing period.

F. SAME DAY SERVICE CHARGE

Where the Utility scheduling will not permit service on an appliance(s) on the same day requested by the customer, the customer can elect to pay a service charge in an amount equivalent to an overtime charge for service that day. There may be instances where Utility scheduling will not permit same day service; however, in no case will expedited service take longer than 24 hours from the time requested, excluding Saturdays, Sundays, and Company-scheduled holidays. The appliance service is available to the customer at no charge if the customer agrees to accept the service on a day when scheduling will next permit.

G. RETURNED ITEM CHARGE

Should an item from a customer used to pay a bill for service be returned to the Utility as uncollectible for any reason, including a lack of sufficient funds, the Utility shall be allowed to recover a charge as set forth in the currently effective Statement of Rates, Other Service Charges, of this California Gas Tariff. The Utility will require the customer to make full payment in cash or by money order or cashier's check.