



**SOUTHWEST GAS CORPORATION**

May 12, 2004

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

Subject: Revision No. 275 (Advice Letter No. 692)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission for Southwest to implement the revised Income Tax Component for Contributions and Advances (ITCC), effective August 1, 2003. (Southwest has been using the revised ITCC rate since last year, consistent with the federal tax law change.) The ITCC gross-up multiplier is 1.22. This rate will remain in effect until December 1, 2004, unless Congress acts to extend or otherwise change the tax factor.

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KB/lr/vo  
Attachments