



SOUTHWEST GAS CORPORATION

December 29, 2004

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

Subject: Revision No. 285 (Advice Letter Nos. 722, 722-A, 724)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission for Southwest to adjust rates applicable to Southwest's Northern and Southern California Divisions by:

- (1) recovering Southwest's 2005 Attrition Year margin revenue;
- (2) updating Balancing Account Surcharges applicable to the Baseline Balancing Account Adjustment Mechanism (BBAAM) and the Core Fixed Cost Adjustment Mechanism (CFCAM);
- (3) adjusting transportation and storage rates to reflect currently effective upstream pipeline charges;
- (4) eliminating the Revenue Requirement Shortfall Memorandum Account (RRSMA) surcharge;
- (5) revising Public Purpose Program (PPP) Surcharges;
- (6) reflecting the Commission-authorized reduction in the CPUC Surcharge;
- (7) in Southwest's Southern California Division only, updating Balancing Account Surcharges applicable to the Noncore Fixed Cost Adjustment Mechanism (NFCAM) and the Interstate Transportation Cost Adjustment Mechanism (ITCAM); and
- (8) implementing new rate Schedule No. G-PPPS which describes and sets forth Southwest's Northern and Southern California Division PPP Surcharges.

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.
6001-G	Preliminary Statements (<i>Continued</i>)	5827-G

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Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6002-G	Preliminary Statements (<i>Continued</i>)	5828-G*
Delete	Preliminary Statements (<i>Continued</i>)	5727-G
6003-G	Preliminary Statements (<i>Continued</i>)	5830-G*
6010-G	Rule 22 – Transportation of Customer-Secured Natural Gas	5880-G
6032-G-A	Schedule No. G-PPPS - Surcharge to Fund Public Purpose Programs (PPP)	*****
6033-G-A	Schedule No. G-PPPS - Surcharge to Fund Public Purpose Programs (PPP) (<i>Continued</i>)	*****
6037-G	Statement of Rates – Effective Rates Applicable to Southern California Division Schedule	6004-G, 6014-G, 6026-G-A
6038-G	Statement of Rates – Effective Rates Applicable to Southern California Division Schedule (<i>Continued</i>)	6005-G, 6015-G, 6027-G-A
6039-G	Statement of Rates – Effective Rates Applicable to Southern California Division Schedule (<i>Continued</i>)	6006-G, 6016-G, 6028-G-A
6040-G	Statement of Rates – Effective Rates Applicable to Northern California Division Schedule	6007-G, 6017-G, 6029-G-A
6041-G	Statement of Rates – Effective Rates Applicable to Northern California Division Schedule (<i>Continued</i>)	6008-G, 6018-G, 6030-G-A

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Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6042-G	Statement of Rates – Effective Rates Applicable to Northern California Division Schedule (<i>Continued</i>)	6009-G, 6019-G, 6031-G-A
6043-G	Table of Contents (<i>Continued</i>)	6011-G, 6021-G 6034-G-A
6035-G-A	Table of Contents (<i>Continued</i>)	6022-G
6012-G	Table of Contents (<i>Continued</i>)	5890-G
6044-G	Table of Contents	6013-G, 6023-G 6036-G-A

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Manager, State Regulatory Affairs

lr/vo
Attachments