TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 288 (Advice Letter 727)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission (Commission) for Southwest to implement monthly gas cost rates for its customers in California. The attached sheets reflect the following: 1) Revised rates effective March 7, 2005, for the Gas Cost component of Schedule No. GCP, 2) Updates to the Transportation Franchise Fee (TFF) Surcharge applicable to core and non-core customers who secure their own sources of supply; and 3) Revisions to the footnotes to its Southern and Northern California Division Statement of Rates — Effective Rates describing which customers are exempt from paying the Public Purpose Program Surcharges pursuant to PU Code 896 and D.04-08-010.

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.
6065-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6055-G
6066-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules (Continued)	6056-G
6067-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules (Continued)	6057-G
6068-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6058-G
6069-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules <i>(Continued)</i>	6059-G

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Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6070-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules (Continued)	6060-G
6071-G	Schedule No. GCP – Gas Procurement For Core Customers	6061-G
6072-G	Table of Contents (Continued)	6062-G
6073-G	Table of Contents (Continued)	6063-G/ 6063-G*
6074-G	Table of Contents	6064-G/ 6064-G*

Randall W. Sable Manager, State Regulatory Affairs

Attachments