TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 290 (Advice Letter 729)

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 1) revised rates effective May 7, 2005, for the Gas Cost component of Schedule No. GCP, and 2) updates to the Transportation Franchise Fee (TFF) Surcharge applicable to core and non-core customers who secure their own sources of supply.

Also, please note that the gas cost for GS-70 and GS-70 on Sheet Nos. 6087-G and 6090-G, respectively, have been removed and placed in the footnote portion of these Statement of Rates Sheets.

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.
6085-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6075-G
6086-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules (Continued)	6076-G
6087-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules (Continued)	6077-G
6088-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6078-G
6089-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules (Continued)	6079-G
6090-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules (Continued)	6080-G

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Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6091-G	Schedule No. GCP – Gas Procurement For Core Customers	6081-G
6092-G	Table of Contents (Continued)	6082-G
6093-G	Table of Contents (Continued)	6083-G
6094-G	Table of Contents	6084-G

Randall W. Sable Manager, State Regulatory Affairs

RWS:vo Attachments