TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 295 (Advice Letter 733)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission for Southwest to implement a Gas Cost Incentive Mechanism effective May 26, 2005, pursuant to Decision 05-05-033 rendered in Application 04-11-009.

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.
6111-G	Preliminary Statements (Continued)	****
6112-G	Preliminary Statements (Continued)	****
6113-G	Preliminary Statements (Continued)	****
6114-G	Preliminary Statements (Continued)	****
6115-G	Preliminary Statements (Continued)	****
6116-G	Preliminary Statements (Continued)	****
6117-G	Preliminary Statements (Continued)	****
6118-G	Table of Contents (Continued)	6108-G/ 6156-G*
6119-G	Table of Contents (Continued)	6098-G
6120-G	Table of Contents (Continued)	6109-G/ 6157-G
6121-G	Table of Contents (Continued)	5957-G

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Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6122-G	Table of Contents (Continued)	5958-G
6123-G	Table of Contents (Continued)	5959-G
6124-G	Table of Contents (Continued)	5960-G
6125-G	Table of Contents (Continued)	6012-G
6126-G	Table of Contents (Continued)	6110-G/ 6158-G*

Randall W. Sable Manager, State Regulatory Affairs

RWS:vo Attachments