TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 300 (Advice Letter No. 718-A)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission (Commission) for Southwest to:

- 1) Establish a two-way California Alternate Rates for Energy Balancing Account (CAREBA);
- 2) Establish a one-way Low-Income Energy Efficiency Balancing Account (LIEEBA); and
- 3) Establish a Public Interest Research and Development Balancing Account (R&DBA).

The Commission authorized these changes effective December 8, 2005. Please update your California Gas Tariff as noted below.

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6217-G-A	Preliminary Statements (Continued)	5713-G/5973-G
6218-G-A	Preliminary Statements (Continued)	5714-G/5974-G
6219-G-A	Preliminary Statements (Continued)	5715-G/5975-G
6220-G-A	Preliminary Statements (Continued)	****
6221-G-A	Preliminary Statements (Continued)	****
6222-G-A*	Table of Contents	5972-G/5980-G/ 6178-G/6244-G

NOTE: Sheet Nos. 5973-G, 5974-G, 5975-G, 5980-G were superseded prior to issuing. Also, Sheet Nos. 5972-G and 6178-G were previously canceled in 282 (Advice Letter No. 719) and Revision Nos. 297 (Advice Letter No. 742).

Debra S. Jacobson Director, Government and State Regulatory Affairs

DSJ:vo Attachments