TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 306 (Advice Letter Nos. 756 and 757)

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

1) Pursuant to Resolution M-4816, increase the Public Utilities Commission Utilities Reimbursement Account fee to \$.00076 per therm of natural gas, effective April 1, 2006.

<u>Note</u>: All tariff sheets associated with this filing, (Sheet Nos. 6281-G through 6287-G) were superseded prior to issuing.

2) Implement monthly gas cost rates for its customers in Southern and Northern California. The attached sheets reflect 1) revised rates effective April 7. 2006, 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.

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.
6	288-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6272-G/ 6281-G
6	289-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules (Continued)	6273-G/ 6282-G
6	290-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules (Continued)	6274-G/ 6283-G
6	291-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6275-G/ 6284-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6292-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules (Continued)	6276-G/ 6285-G
6293-G	Schedule No. GCP – Gas Procurement For Core Customers	6277-G
6294-G	Table of Contents (Continued)	6278-G/ 6286-G
6295-G	Table of Contents (Continued)	6279-G
6296-G	Table of Contents	6148-G

Debra S. Jacobson Director, Government and State Regulatory Affairs

DSJ:vo Attachments