

June 19, 2006

TO ALL HOLDERS OF
SOUTHWEST GAS CORPORATION
CALIFORNIA GAS TARIFF

Subject: Revision No. 311 (Advice Letter No. 759)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission (Commission) for Southwest to establish a Base Margin Shortfall Memorandum Account (BMSMA) effective April 13, 2006. The BMSMA will record margin revenue shortfalls directly related to the delay in the implementation of new rates to be authorized by the Commission for Southwest's 2006 attrition year.

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.
6306-G	Preliminary Statements (<i>Continued</i>)	*****
6307-G	Table of Contents (<i>Continued</i>)	6118-G
6308-G	Table of Contents	6305-G*/ 6336-G

NOTE: Tariff Sheet No. 6305-G* was previously cancelled in Revision 309 (Advice Letter No. 761).

Debra S. Jacobson
Director, Government and State Regulatory Affairs

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Attachments