

March 6, 2007

TO ALL HOLDERS OF
SOUTHWEST GAS CORPORATION
CALIFORNIA GAS TARIFF

Subject: Revision No. 324 (Advice Letter No. 775)

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 March 7, 2007, for the Gas Cost component of Schedule No. GCP, and 2) updates 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.
6440-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6431-G
6441-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6432-G
6442-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6433-G
6443-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6434-G
6444-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6435-G
6445-G	Schedule No. GCP – Gas Procurement For Core Customers	6436-G
6446-G	Table of Contents (<i>Continued</i>)	6437-G

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Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6447-G	Table of Contents (<i>Continued</i>)	6438-G
6448-G	Table of Contents	6439-G

Debra S. Jacobson
Director, Government and State Regulatory Affairs

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Attachments