

April 6, 2007

TO ALL HOLDERS OF  
SOUTHWEST GAS CORPORATION  
CALIFORNIA GAS TARIFF

Subject: Revision No. 325 (Advice Letter No. 776)

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 April 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.
6449-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6440-G
6450-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6441-G
6451-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6442-G
6452-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6443-G
6453-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6444-G
6454-G	Schedule No. GCP – Gas Procurement For Core Customers	6445-G
6455-G	Table of Contents ( <i>Continued</i> )	6446-G

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Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6456-G	Table of Contents ( <i>Continued</i> )	6447-G
6457-G	Table of Contents	6448-G

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Director, Government and State Regulatory Affairs

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Attachments