

May 4, 2007

TO ALL HOLDERS OF
SOUTHWEST GAS CORPORATION
CALIFORNIA GAS TARIFF

Subject: Revision No. 326 (Advice Letter No. 778)

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 May 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.
6458-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6449-G
6459-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6450-G
6460-G	Statement of Rates - Effective Rates Applicable to Southern California Division Schedules	6451-G
6461-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6452-G
6462-G	Statement of Rates - Effective Rates Applicable to Northern California Division Schedules	6453-G
6463-G	Schedule No. GCP – Gas Procurement For Core Customers	6454-G
6464-G	Table of Contents (<i>Continued</i>)	6455-G

Revision No. 326 (Advice Letter Nos. 778)
May 4, 2007
Page 2

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
6465-G	Table of Contents (<i>Continued</i>)	6456-G
6466-G	Table of Contents	6457-G

Debra S. Jacobson
Director, Government and State Regulatory Affairs

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Attachments