May 30, 2007

TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA GAS TARIFF

Subject: Revision No. 327 (Advice Letter 779)

The attached tariff sheets reflect the California Public Utilities Commission annual adjustment of the income criteria for establishing CARE Program eligibility effective June 1, 2007. 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. |
|--------------------------|--|---------------------------------------|
| 6467-G | Schedule No. GS-12/GN-12 - CARE Residential Gas Service (Continued) | 6309-G |
| 6468-G | Schedule No. GS-35/GN-35 - Agricultural Employee Housing and Nonprofit Group Living Facilities Gas Service | 6310-G |
| 6469-G | Notice and Application for California Alternate Rates for Energy (CARE) Program (Form 913.30 05/2007) | 6311-G |
| 6470-G | Table of Contents (Continued) | 6464-G |
| 6471-G | Table of Contents (Continued) | 6313-G |
| 6472-G | Table of Contents (Continued) | 6314-G |
| 6473-G | Table of Contents | 6466-G |

Debra S. Jacobson Director, Government and State Regulatory Affairs

DSJ:pr Attachments