TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA – SOUTH LAKE TAHOE GAS TARIFF

Subject: Revision No. 7 (Advice Letter 718-A)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission (Commission) that effective December 8, 2005, Southwest to:

- 1) Establish a two-way California Alternate Rates for Energy Balancing Account (CAREBA);
- Establish a one-way Low-Income Energy Efficiency Balancing Account (LIEEBA);
 and
- 3) Establish a Public Interest Research and Development Balancing Account (R&DBA).

The Commission authorized these changes effective December 8, 2005. Please update your California Gas Tariff as noted below.

Insert Cal. P.U.C.	Canceling Cal. P.U.C.
Sheet No.	Sheet No.
First Revised Sheet No. 2	Original Sheet No. 2
First Revised Sheet No. 14	Original Sheet No. 14
First Revised Sheet No. 15	Original Sheet No. 15
First Revised Sheet No. 16	Original Sheet No. 16
First Revised Sheet No. 17	Original Sheet No. 17
First Revised Sheet No. 18	Original Sheet No. 18
First Revised Sheet No. 19	Original Sheet No. 19
First Revised Sheet No. 20	Original Sheet No. 20
First Revised Sheet No. 21	Original Sheet No. 21
Original Sheet No. 21A	-

Debra S. Jacobson Director, Government and State Regulatory Affairs

DSJ:vo Attachments