March 6, 2007

TO ALL HOLDERS OF SOUTHWEST GAS CORPORATION CALIFORNIA – <u>SOUTH LAKE TAHOE GAS TARIFF</u>

Subject: Revision No. 28 (Advice Letter Nos. 775)

The attached tariff sheets reflect the authorization granted by the California Public Utilities Commission in A.04-09-009, D.05-03-010, for Southwest to implement monthly gas cost rates for customers in its South Lake Tahoe District. Rates are effective March 7, 2007.

Please make the following changes in your copy of Southwest's South Lake Tahoe Gas Tariff:

| Insert | Canceling |
|-------------|-------------|
| Cal. P.U.C. | Cal. P.U.Č. |
| Sheet No. | Sheet No. |

Twenty-Fourth Revised Sheet No. 25
Twenty-Fourth Revised Sheet No. 26
Twenty-Fourth Revised Sheet No. 26

Debra S. Jacobson Director, Government and State Regulatory Affairs

DSJ:vo Attachments