

May 30, 2007

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

Subject: Revision No. 31 (Advice Letter No. 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 South Lake Tahoe Gas Tariff:

Insert Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
Second Revised Sheet No. 5	Table of Contents (<i>Continued</i>)	First Revised Sheet No. 5
Third Revised Sheet No. 32	Schedule No. GLT-212 - Limited Income Residential Natural Gas Service	Second Revised Sheet No. 32
Third Revised Sheet No. 37	Schedule No. GLT-222 - Limited Income General Natural Gas Service	Second Revised Sheet No. 37
Third Revised Sheet No. 199	Notice and Application for California Alternate Rates for Energy (CARE) Program (Form 913.30 05/2007)	Second Revised Sheet No. 199

Debra S. Jacobson
Director, Government and State Regulatory Affairs

DSJ:pr
Attachments