

June 6, 2007

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

Subject: Revision No. 32 (Advice Letter No. 780)

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 June 7, 2007.

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

<u>Insert Cal. P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Cal. P.U.C. Sheet No.</u>
Twenty-Seventh Revised Sheet No. 25	Statement of Rates- South Lake Tahoe District	Twenty-Sixth Revised Sheet No. 25
Twenty-Seventh Revised Sheet No. 26	Statement of Rates- South Lake Tahoe District	Twenty-Sixth Revised Sheet No. 26

Debra S. Jacobson
Director, Government and State Regulatory Affairs

DSJ:pr
Attachments