

September 28, 2007

California Public Utilities Commission Energy Division Attention: Sean Gallagher, Director 505 Van Ness Avenue, Room 4004 San Francisco, CA 94102

Subject:

Southwest Gas Corporation (U 905 G)

Advice Letter No. 788

Dear Mr. Gallagher:

Enclosed herewith are five (5) copies of Southwest Gas Corporation's Advice Letter No. 788. There are no tariff sheets associated with this filing.

Respectfully,

Debra S. Jacobson/Director

Government and State Regulatory Affairs

DSJ:vo Enclosures



Advice Letter No. 788

September 28, 2007

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Southwest Gas Corporation (Southwest) herewith submits Advice Letter No. 788. There are no tariff sheets associated with this filing.

Pursuant to General Order (GO) 96-B, General Rule 8.4.3, Southwest is hereby informing the Commission's Energy Division of its intention to conform its tariff sheet numbering system to the requirements outlined in General Rule 8.4.2 of the GO, or the FERC numbering method (e.g., 2nd Revised Sheet 25 cancels 1st Revised Sheet 25).

General Rule 8.4.3 of the GO further states that should a utility elect to conform its sheet numbering system to the requirements of General Rule 8.4.2, the Energy Division will establish a compliance schedule for the utility in which the utility will renumber its tariff sheets by compliance letter submitted in accordance with the applicable schedule. Southwest requests the following compliance schedule. Southwest will be filing a general rate case application with the Commission in November 2007. As such, Southwest requests that it be permitted to submit a complete tariff, including revised numbering in accordance with General Rule 8.4.2, once a decision is rendered in its general rate case application, on or around November 19, 2008.

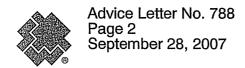
This filing will not increase any rate or charges for any class of customers, cause the withdrawal of service, or conflict with any other rate schedules or rules.

Southwest believes this Advice Letter is subject to Energy Division disposition and should be classified as Tier 2 (effective after staff approval) pursuant to General Order 96-B. Southwest respectfully requests that its proposal to submit, in its entirety, a renumbered California Gas Tariff upon the approval of its general rate case application, as stated herein, be approved effective October 28, 2007, which is thirty (30) calendar days after the date filed.

Anyone wishing to protest this filing may do so by sending a letter within 20 days of the filing. The protest should set forth the grounds upon which it is based and should be submitted expeditiously. There is no restriction on who may file a protest. Protests should be mailed to:

Investigation, Monitoring & Compliance Program Manager California Public Utilities Commission, Energy Division 505 Van Ness Avenue, Room 4002 San Francisco, CA 94102 Facsimile: 415-703-2200

Copies should also be mailed to the attention of Director, Energy Division, Room 4004 at the same address as above, and mailed and faxed to:



Mr. John P. Hester, Senior Vice President Regulatory Affairs and Energy Resources Southwest Gas Corporation P.O. Box 98510 Las Vegas, Nevada 89193-8510 Facsimile: 702-876-7037

In accordance with General Order 96-B, General Rule 4.3, Southwest is mailing copies of this advice letter and related tariff sheets to the utilities and interested parties shown on the attached list.

Respectfully submitted,

SOUTHWEST GAS CORPORATION

Debra S. Jacobson, Director

Government and State Regulatory Affairs

DISTRIBUTION LIST

Advice Letter No. 788

In Conformance with G.O. 96-B, General Rule 4.3

Southern California Edison Company

Pacific Gas & Electric Company

Sierra Pacific Power Company

San Diego Gas & Electric Company

Southern California Gas Company

Southern California Water Company

R. Thomas Beach

Duane Morris, LLP

Director/Division of Ratepayer Advocates