

STATEMENT OF RATES  
TAX LIABILITY FACTORS <sup>[1]</sup>

<u>Effective Date</u>	<u>Depreciable Assets</u>		<u>Non-Depreciable Assets</u>	
	<u>So. Nevada</u>	<u>No. Nevada</u>	<u>So. Nevada</u>	<u>No. Nevada</u>
January 1, 2009	1.11	1.13	1.54	1.54

[1] The above Tax Liability Factors will be used in accordance with the Utility's Rule No. 9, Main Extensions and Rule No. 10, Service Extensions, to adjust cash and non-cash contributions in aid of construction and advances for construction to recover the cost of Federal Income Tax in accordance with NAC 704.6532.

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Issued by  
John P. Hester  
Senior Vice President