

**SOUTHWEST GAS CORPORATION
ARIZONA**

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Adjustment No. 72

Sheet 1 of 2

Foot Note	City	COUNTY SALES TAX			STATE SALES TAX			CITY TAXES			TOTAL EFFECTIVE RATES									
		Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Effective Industrial	Effective Transport	Effective Res/Com.	Ind/Trans	Res/Com.	Residential	Commercial	Industrial	Transport				
	Apache Junction (Final)	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.20%	3.20%	3.20%	3.20%	3.20%	3.20%	10.21%	10.15%	10.15%	10.15%
	Apache Junction (Maricopa Co.)	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	9.81%	9.75%	9.75%	9.75%
	Avondale	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	11.33%	11.17%	9.03%	9.03%
	Barson	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	8.91%	8.84%	8.84%	8.84%
	Bisbee	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	0.00%	0.00%	0.00%	3.00%	2.50%	2.50%	2.50%	2.50%	2.50%	12.03%	12.03%	12.03%	12.03%
	Buckeye	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	8.73%	8.67%	8.55%	8.55%
	Bullhead City	0.25%	0.25%	0.25%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	8.27%	8.21%	8.09%	8.09%
	Carleton	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.73%	11.67%	9.55%	9.55%
	Casa Grande	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.14%	9.08%	9.08%	9.08%
	Case Creek	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.75%	2.75%	2.75%	2.75%	11.48%	11.42%	9.55%	9.55%
	Chandler	0.72%	0.70%	0.72%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.15%	2.15%	2.15%	2.15%	2.15%	9.61%	9.55%	9.55%	9.55%
	Cotton	0.51%	0.50%	0.51%	5.73%	5.73%	5.74%	0.00%	0.15%	0.15%	2.15%	2.15%	2.15%	2.15%	2.15%	2.15%	11.59%	11.53%	11.53%	11.53%
	Colorado Riv. Ind. Res.	1.00%	1.00%	1.00%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.14%	9.08%	9.08%	9.08%
	Coalinga	1.00%	1.00%	1.00%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	12.14%	12.08%	9.95%	9.95%
	Coalinga	0.52%	0.52%	0.52%	5.78%	5.78%	5.78%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	12.09%	12.03%	12.03%	12.03%
	El Mirage	0.72%	0.72%	0.72%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	11.73%	11.67%	11.67%	11.67%
	El Mirage	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.11%	11.08%	9.95%	9.95%
	Eloy	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.14%	11.08%	9.95%	9.95%
	Florence	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.60%	2.60%	2.60%	2.60%	9.21%	9.15%	9.15%	9.15%
	Fountain Hills	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.61%	9.55%	9.55%	9.55%
	Gila Bend	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.23%	10.17%	8.08%	8.08%
	Gilbert	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.20%	2.20%	2.20%	2.20%	13.05%	13.00%	8.75%	8.75%
	Glendale	0.70%	0.70%	0.73%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	4.00%	2.00%	2.20%	2.20%	2.20%	2.20%	10.13%	10.85%	10.85%	10.85%
	Globe	1.00%	1.00%	1.00%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.73%	10.67%	8.55%	8.55%
	Goodyear	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.73%	10.67%	8.55%	8.55%
	Guardalupa	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.61%	9.55%	9.55%	9.55%
	Hayden	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.04%	8.98%	8.98%	8.98%
	Hayden	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	1.50%	1.50%	1.50%	1.50%	8.53%	8.47%	7.84%	7.84%
	Healdton	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	9.14%	9.08%	9.08%	9.08%
	Keamy	1.13%	1.13%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	8.73%	8.67%	8.55%	8.55%
	Litchfield Park	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.14%	9.08%	9.08%	9.08%
	Mannohn	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.41%	10.34%	10.34%	10.34%
	Marana	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	4.00%	4.00%	4.00%	4.00%	9.04%	9.04%	8.95%	8.95%
	Marana	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.14%	9.08%	8.95%	8.95%
	Maricopa	0.71%	0.72%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	1.75%	1.75%	1.75%	1.75%	9.47%	9.40%	9.40%	9.40%
	Mesa	1.02%	1.02%	1.02%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	14.04%	13.98%	13.98%	13.98%
	Mesa	0.90%	0.90%	0.90%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	8.41%	8.34%	8.34%	8.34%
	Milani	1.02%	1.02%	1.02%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	9.47%	9.40%	9.40%	9.40%
	Oru Valley	0.90%	0.90%	0.90%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	8.65%	8.59%	8.42%	8.42%
	Paradise Valley	1.03%	1.03%	1.03%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	14.16%	14.10%	14.10%	14.10%
	Parker	1.03%	1.03%	1.03%	5.78%	5.78%	5.78%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	13.04%	13.04%	13.04%	13.04%
	Peoria	0.73%	0.70%	0.73%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.25%	2.25%	2.25%	2.25%	10.89%	10.82%	8.80%	8.80%
	Peoria	0.72%	0.70%	0.72%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.75%	2.75%	2.75%	2.75%	11.80%	11.43%	11.43%	11.43%
	Queen Creek	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	10.92%	10.87%	8.80%	8.80%
	Sahuarita	0.90%	0.90%	0.90%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	11.80%	11.43%	8.34%	8.34%
	San Carlos Ind. Res.	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.29%	2.23%	0.23%	0.23%
	San Luis	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	3.50%	3.50%	3.50%	3.50%	10.65%	10.45%	10.45%	10.45%
	Scottsdale	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	1.55%	1.55%	1.55%	1.55%	8.73%	8.67%	8.20%	8.20%
	Sierra Vista	0.50%	0.50%	0.50%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	8.41%	8.34%	8.34%	8.34%
	Somerton	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	9.64%	9.58%	9.45%	9.45%
	South Tucson	0.51%	0.50%	0.51%	5.73%	5.73%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.50%	2.50%	2.50%	2.50%	11.03%	10.97%	8.84%	8.84%

**SOUTHWEST GAS CORPORATION
ARIZONA**

TAXES AND ASSESSMENTS ON GAS SALES NOT INCLUDED IN RATES

Foot Note	City	COUNTY SALES TAX			STATE SALES TAX			CITY TAXES										TOTAL EFFECTIVE RATES		
		Effective Industrial	Effective Transport	Effective ResCom.	Effective Industrial	Effective Transport	Effective ResCom.	Franchise Fees			Sales Tax			Business Taxes				(Includes ACC and RUCC rates, as applicable)		
								Effective Industrial	Effective Transport	Effective ResCom.	Statutory	Effective Industrial	Effective Transport	Effective ResCom.	Ind/Trans	ResCom.	Residential	Commercial	Industrial	Transport
[C]	Superior	1.13%	1.13%	1.13%	5.73%	5.73%	5.73%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	0.00%	11.14%	11.08%	11.08%	11.08%
[C]	Surprise	0.70%	0.70%	0.72%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	2.20%	2.20%	2.20%	2.20%	2.20%	0.00%	10.93%	10.87%	8.75%	8.75%
[C]	Tempe	0.73%	0.73%	0.73%	5.84%	5.84%	5.84%	4.00%	4.00%	4.00%	1.80%	1.80%	1.80%	1.80%	0.00%	0.00%	12.65%	12.60%	12.60%	12.60%
[C]	Tolleson	0.72%	0.70%	0.72%	5.73%	5.61%	5.73%	2.00%	0.00%	2.00%	2.50%	0.00%	2.50%	2.50%	0.00%	0.00%	8.73%	8.67%	8.67%	9.05%
[C]	Tombstone	0.50%	0.50%	0.51%	5.61%	5.61%	5.73%	0.00%	0.00%	0.00%	2.00%	2.00%	2.00%	2.00%	0.00%	0.00%	11.59%	11.53%	11.53%	11.53%
[C]	Tucson	0.52%	0.51%	0.52%	5.78%	5.73%	5.73%	3.00%	2.00%	3.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	9.51%	9.45%	9.45%	9.45%
[C]	Wailton	1.10%	1.10%	1.10%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	2.50%	2.50%	2.50%	2.50%	0.00%	0.00%	12.56%	12.50%	8.25%	8.25%
[C]	Wickenburg	0.70%	0.70%	0.73%	5.61%	5.61%	5.84%	0.00%	0.00%	4.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	9.41%	9.34%	9.34%	9.34%
[C]	Winkelman	1.00%	1.00%	1.02%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.04%	8.98%	8.98%	8.98%
[C]	Yuma	0.70%	0.70%	0.70%	5.61%	5.61%	5.62%	0.00%	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	0.00%	0.00%	9.61%	9.55%	9.55%	9.55%
[C]	Yuma	1.10%	1.10%	1.13%	5.61%	5.61%	5.73%	0.00%	0.00%	2.00%	1.70%	1.70%	1.70%	1.70%	0.00%	0.00%	10.84%	10.78%	8.65%	8.65%

County Taxes (Outside City Limits)												Statutory State Sales Tax Rate		Arizona Corporation Commission Assessment (ACC) Rate		Residential Utility Consumer Office Assessment (RUCC) Rate	
County	Statutory County Sales Tax Rate	State and County Effective Rate	Cochise	Gila	Graham	Greenlee	LaPaz	Maricopa	Mohave	Pima	Pinel	Yuma	5.60%	0.23%	0.65%		
[B]			6.41%	6.91%	6.41%	6.41%	6.91%	6.51%	6.19%	6.41%	7.01%	7.01%					

Effective: November 1, 2007

- [A] Cities with Property Tax Equivalent Franchise Fee
- [B] For Residential Customers the Effective Rate Includes State Sales Tax, ACC and RUCC
- [C] The Statutory Franchise Fee Rate is 2%
- [D] Transportation Customers subject to a Transportation Franchise Fee (TFF)
- [E] Utility Business Activity Tax

GENERAL

The charges of the Utility do not include the applicable proportionate part of any taxes or governmental impositions which are assessed on the basis of gross revenues and/or the price or revenue from the gas or service sold and/or the volume of gas generated or purchased for sale and/or sold hereunder.

The Industrial classification applies to electric generation (G-60) customers, unless otherwise noted.

APPLICABILITY

In order to collect the stated taxes, fees and assessments as shown for the various taxing authorities, the effective tax rates will be added for gas service.