

**Southwest Gas Corporation  
Nevada**

**Adjustment No. 2  
Sheet 1 of 1**

**Taxes and Assessments Not included in Rates**

Entity	State Mill Tax	County and City Taxes		Effective Rates
		Franchise Fees	Business License	
<b>Counties</b>				
Carson City	0.425%	2.00%	1.00%	3.425%
Clark				
Transportation	0.425%	2.00%	2.00%	4.425%
Gas Sales *	0.425%	2.00%	2.00%	2.625%
Churchill	0.425%	2.00%	-	2.425%
Douglas	0.425%	2.00%	-	2.425%
Elko	0.425%	2.00%	-	2.425%
Eureka	0.425%	2.00%	-	2.425%
Humboldt	0.425%	2.00%	-	2.425%
Lander	0.425%	2.00%	-	2.425%
Lyon	0.425%	2.00%	1.00%	3.425%
Pershing	0.425%	2.00%	-	2.425%
Washoe	0.425%	2.00%	-	2.425%
<b>Cities</b>				
Battle Mountain	0.425%	-	-	0.425%
Beowawe	0.425%	-	-	0.425%
Boulder City	0.425%	3.00%	-	3.425%
Carlin	0.425%	2.00%	-	2.425%
Carson City	0.425%	2.00%	1.00%	3.425%
Dayton	0.425%	-	-	0.425%
Elko	0.425%	2.00%	-	2.425%
Fallon	0.425%	2.00%	-	2.425%
Fernley	0.425%	-	-	0.425%
Gardnerville	0.425%	-	-	0.425%
Genoa	0.425%	-	-	0.425%
Henderson	0.425%	1.00%	4.00%	5.425%
Laughlin	0.425%	-	-	0.425%
Las Vegas	0.425%	5.00%	-	5.425%
Lovelock	0.425%	2.00%	-	2.425%
Minden	0.425%	-	-	0.425%
North Las Vegas	0.425%	5.00%	-	5.425%
Primm	0.425%	-	-	0.425%
Pymd Lk Ind Res	0.425%	2.00%	-	2.425%
Silver Springs	0.425%	-	-	0.425%
Wabuska	0.425%	-	-	0.425%
Wadsworth	0.425%	-	-	0.425%
Washoe Valley	0.425%	-	-	0.425%
Winnemucca	0.425%	2.00%	-	2.425%
Yerington	0.425%	2.00%	-	2.425%

<b>State Mill Tax Consists of the Following:</b>	
<b>Public Utilities Commission of Nevada</b>	<b>0.350%</b>
<b>Utility Consumers' Advocate</b>	<b>0.075%</b>

\* Clark County allows 45% reduction for the cost of gas. The Gas Sales rate has been adjusted accordingly.

**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.

**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.

Dated: May 13, 2000