

**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     | 0.325%         | 2.00%                 | 1.00%            | 3.325%          |
| Clark           |                |                       |                  |                 |
| Transportation  | 0.325%         | 2.00%                 | 3.00%            | 5.325%          |
| Gas Sales *     | 0.325%         | 1.10%                 | 1.65%            | 3.075%          |
| Churchill       | 0.325%         | 2.00%                 | -                | 2.325%          |
| Douglas         | 0.325%         | 2.00%                 | -                | 2.325%          |
| Elko            | 0.325%         | 2.00%                 | -                | 2.325%          |
| Eureka          | 0.325%         | 2.00%                 | -                | 2.325%          |
| Humboldt        | 0.325%         | 2.00%                 | -                | 2.325%          |
| Lander          | 0.325%         | 2.00%                 | -                | 2.325%          |
| Lyon            | 0.325%         | 2.00%                 | 1.00%            | 3.325%          |
| Pershing        | 0.325%         | 2.00%                 | -                | 2.325%          |
| Washoe          | 0.325%         | 2.00%                 | -                | 2.325%          |
| <b>Cities</b>   |                |                       |                  |                 |
| Battle Mountain | 0.325%         | -                     | -                | 0.325%          |
| Beowawe         | 0.325%         | -                     | -                | 0.325%          |
| Boulder City    | 0.325%         | 3.00%                 | -                | 3.325%          |
| Carlin          | 0.325%         | 2.00%                 | -                | 2.325%          |
| Carson City     | 0.325%         | 2.00%                 | 1.00%            | 3.325%          |
| Dayton          | 0.325%         | -                     | -                | 0.325%          |
| Elko            | 0.325%         | 2.00%                 | -                | 2.325%          |
| Fallon          | 0.325%         | 2.00%                 | -                | 2.325%          |
| Fernley         | 0.325%         | 2.00%                 | 1.00%            | 3.325%          |
| Gardnerville    | 0.325%         | -                     | -                | 0.325%          |
| Genoa           | 0.325%         | -                     | -                | 0.325%          |
| Henderson       | 0.325%         | 1.00%                 | 4.00%            | 5.325%          |
| Laughlin        | 0.325%         | -                     | -                | 0.325%          |
| Las Vegas       | 0.325%         | 5.00%                 | -                | 5.325%          |
| Lovelock        | 0.325%         | 2.00%                 | -                | 2.325%          |
| Minden          | 0.325%         | -                     | -                | 0.325%          |
| North Las Vegas | 0.325%         | 5.00%                 | -                | 5.325%          |
| Primm           | 0.325%         | -                     | -                | 0.325%          |
| Pymd Lk Ind Res | 0.325%         | 2.00%                 | -                | 2.325%          |
| Silver Springs  | 0.325%         | -                     | -                | 0.325%          |
| Wabuska         | 0.325%         | -                     | -                | 0.325%          |
| Wadsworth       | 0.325%         | -                     | -                | 0.325%          |
| Washoe Valley   | 0.325%         | -                     | -                | 0.325%          |
| Winnemucca      | 0.325%         | 2.00%                 | -                | 2.325%          |
| Yerington       | 0.325%         | 2.00%                 | -                | 2.325%          |

|  |               |
|--|---------------|
| <b>State Mill Tax Consists of the Following:</b> |               |
| Public Utilities Commission of Nevada            | <b>0.250%</b> |
| Utility Consumers' Advocate                      | <b>0.075%</b> |

**In Addition to the Above; There is a State Mill Tax on Consumption**

|                                      |                        |
|--------------------------------------|------------------------|
| <b>Universal Energy Charge (UEC)</b> | <b>\$.0033 / Therm</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.