

**Southwest Gas Corporation  
Nevada**

**Adjustment No. 8  
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	0.325%	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%	4.00%	-	4.325%
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%	0.00%	1.00%	1.325%
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>	
<b>Public Utilities Commission of Nevada</b>	<b>0.250%</b>
<b>Utility Consumers' Advocate</b>	<b>0.075%</b>
<b>In Addition to the Above; There is a State Mill Tax on Consumption</b>	
<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.

Dated: November 1, 2002