

**Southwest Gas Corporation  
Nevada**

Adjustment No. 11  
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	0.275%	2.00%	1.00%	3.275%
Clark				
Transportation	0.275%	2.00%	3.00%	5.275%
Gas Sales *	0.275%	1.10%	1.65%	3.025%
Churchill	0.275%	2.00%	-	2.275%
Douglas	0.275%	2.00%	-	2.275%
Elko	0.275%	2.00%	-	2.275%
Eureka	0.275%	2.00%	-	2.275%
Humboldt	0.275%	2.00%	-	2.275%
Lander	0.275%	2.00%	-	2.275%
Lyon	0.275%	2.00%	2.00%	4.275%
Pershing	0.275%	2.00%	-	2.275%
Washoe	0.275%	2.00%	-	2.275%
<b>Cities</b>				
Battle Mountain	0.275%	-	-	0.275%
Beowawe	0.275%	-	-	0.275%
Boulder City	0.275%	4.00%	-	4.275%
Carlin	0.275%	2.00%	-	2.275%
Carson City	0.275%	2.00%	1.00%	3.275%
Dayton	0.275%	-	-	0.275%
Elko	0.275%	2.00%	-	2.275%
Fallon	0.275%	2.00%	-	2.275%
Fernley	0.275%	0.00%	1.00%	1.275%
Gardnerville	0.275%	-	-	0.275%
Genoa	0.275%	-	-	0.275%
Henderson	0.275%	1.00%	4.00%	5.275%
Laughlin	0.275%	-	-	0.275%
Las Vegas	0.275%	5.00%	-	5.275%
Lovelock	0.275%	2.00%	-	2.275%
Minden	0.275%	-	-	0.275%
North Las Vegas	0.275%	5.00%	-	5.275%
Primm	0.275%	-	-	0.275%
Pymd Lk Ind Res	0.275%	2.00%	-	2.275%
Silver Springs	0.275%	-	-	0.275%
Wabuska	0.275%	-	-	0.275%
Wadsworth	0.275%	-	-	0.275%
Washoe Valley	0.275%	-	-	0.275%
Winnemucca	0.275%	2.00%	-	2.275%
Yerington	0.275%	2.00%	-	2.275%

<b>State Mill Tax Consists of the Following:</b>	
Public Utilities Commission of Nevada	0.200%
Utility Consumers' Advocate	0.075%

<b>In Addition to the Above; There are Two State Taxes on Consumption</b>	
Universal Energy Charge (UEC)	\$ .0033 / Therm
Nevada Modified Business Tax (MBT)	\$ .00033 / Therm

\* 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: October 01, 2003