

**Southwest Gas Corporation
Nevada**

Adjustment No. 14
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	
Counties				
Carson City	0.275%	0.00%	3.50%	3.775%
Clark				
Transportation	0.275%	1.00%	4.00%	5.275%
Gas Sales *	0.275%	0.10%	2.65%	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%
Inside City Limits				
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%	0.00%	3.50%	3.775%
Dayton	0.275%	-	-	0.275%
Elko	0.275%	2.00%	-	2.275%
Fallon	0.275%	2.00%	-	2.275%
Fernley	0.275%	0.00%	3.00%	3.275%
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%
Pyrd 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%

State Mill Tax Consists of the Following:	
Public Utilities Commission of Nevada	0.200%
Utility Consumers' Advocate	0.075%
In Addition to the Above - There are Two State Taxes on Consumption	
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 Effective: May 1, 2004