

**Southwest Gas Corporation  
Nevada**

**Adjustment No. 21  
Sheet 1 of 1**

**Taxes and Assessments Not included in Rates**

Entity	State Mill Tax	County Taxes		City Taxes		Effective Rates
		Franchise Fees	Business License	Franchise Fees	Business License	
<b>Counties</b>						
Carson City	0.260%		3.50%			3.760%
Clark						
Transportation	0.260%		3.25%			3.510%
Gas Sales *	0.260%		3.25%			3.510%
Churchill	0.260%	2.00%				2.260%
Douglas	0.260%	2.00%				2.260%
Elko	0.260%	2.00%				2.260%
Eureka	0.260%	2.00%				2.260%
Humboldt	0.260%	2.00%				2.260%
Lander	0.260%	2.00%				2.260%
Lyon	0.260%	2.00%	2.00%			4.260%
Pershing	0.260%	2.00%				2.260%
Washoe	0.260%	2.00%				2.260%
<b>Inside City Limits</b>						
Boulder City	0.260%			5.00%		5.260%
Carlin	0.260%			2.00%		2.260%
Carson City	0.260%				3.50%	3.760%
Elko	0.260%			2.00%		2.260%
Fallon	0.260%			2.00%		2.260%
Fernley	0.260%				3.00%	3.260%
Henderson	0.260%			1.00%	4.00%	5.260%
Las Vegas	0.260%			5.00%		5.260%
Lovelock	0.260%			2.00%		2.260%
North Las Vegas	0.260%			5.00%		5.260%
Pymd Lk Ind Res	0.260%			2.00%		2.260%
Washoe City	0.260%			2.00%		2.260%
Winnemucca	0.260%			2.00%		2.260%
Yerington	0.260%			2.00%		2.260%

<b>State Mill Tax Consists of the Following:</b>	
Public Utilities Commission of Nevada	<b>0.190%</b>
Utility Consumers' Advocate	<b>0.070%</b>

**In Addition to the Above - There are Two State Taxes on Consumption**

Universal Energy Charge (UEC)	<b>\$0.0033 / Therm</b>
Nevada Modified Business Tax (MBT)	<b>\$0.00044 / Therm</b>

\* Clark County allows 35% 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 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: August 1, 2005