

**Southwest Gas Corporation
Nevada**

Adjustment No. 24
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 | |
| Counties | | | | | | |
| Carson City | 0.260% | | 3.50% | | | 3.760% |
| Clark * | 0.260% | | 4.25% | | | 4.510% |
| 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% |

| | | | | | | |
|---------------------------|--------|--|--|-------|-------|--------|
| Inside City Limits | | | | | | |
| 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% |

| | |
|--------------------------------------------------|--------|
| State Mill Tax Consists of the Following: | |
| Public Utilities Commission of Nevada | 0.190% |
| Utility Consumers' Advocate | 0.070% |

| | |
|----------------------------------------------------------------------------|-------------------|
| In Addition to the Above - There are Two State Taxes on Consumption | |
| Universal Energy Charge (UEC) | \$0.0033 / Therm |
| Nevada Modified Business Tax (MBT) | \$0.00043 / Therm |

* Clark County allows 15% reduction for the cost of gas. The 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: April 1, 2007