

**Southwest Gas Corporation
Nevada**

Adjustment No. 28
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%		4.50%			4.760%
Clark *	0.260%		4.75%			5.010%
Churchill	0.260%	2.00%				2.260%
Douglas	0.260%	3.00%				3.260%
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%	3.00%			5.260%
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%				4.50%	4.760%
Elko	0.260%			2.00%		2.260%
Fallon	0.260%			2.00%		2.260%
Fernley	0.260%				4.00%	4.260%
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)	\$0.00044 / Therm

* Clark County allows 5% 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, 2008