Southwest Gas Corporation Nevada Taxes and Assessments Not included in Rates

	State	County Taxes		City Taxes		
	Mill	Franchise	Business	Franchise	Business	Effective
Entity	Tax	Fees	License	Fees	License	Rates
		C	Counties			
Carson City	0.245%		4.50%			4.745%
Clark	0.245%		5.00%			5.245%
Churchill	0.245%	2.00%				2.245%
Douglas	0.245%	2.00%	2.00%			4.245%
Elko	0.245%	2.00%				2.245%
Eureka	0.245%	2.00%				2.245%
Humboldt	0.245%	2.00%				2.245%
Lander	0.245%	2.00%				2.245%
Lyon	0.245%	2.00%	3.00%			5.245%
Pershing	0.245%	2.00%				2.245%
Washoe	0.245%	2.00%				2.245%
		Inside	e City Limits		Ш	
Boulder City	0.245%			5.00%		5.245%
Carlin	0.245%			2.00%		2.245%
Carson City	0.245%				4.50%	4.745%
Elko	0.245%			2.00%		2.245%
Fallon	0.245%			2.00%		2.245%
Fernley	0.245%				4.00%	4.245%
Henderson	0.245%			1.00%	4.00%	5.245%
Las Vegas	0.245%			5.00%		5.245%
Lovelock	0.245%			2.00%		2.245%
North Las Vegas	0.245%			5.00%		5.245%
Pymd Lk Ind Res	0.245%			2.00%		2.245%
Washoe City	0.245%			2.00%		2.245%
Winnemucca	0.245%			2.00%		2.245%
Yerington	0.245%			2.00%		2.245%

State Mill Tax Consists of the Following:	
Public Utilities Commission of Nevada	0.195%
Utility Consumers' Advocate	0.050%

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

Universal Energy Charge (UEC)	\$0.0033 / Therm	
Nevada Modified Business Tax (MBT)	\$0.00091 / Therm	

<u>GENERAL</u> 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.

 $\underline{\mathsf{APPLICABILITY}} \qquad \qquad \mathsf{In} \ \mathsf{order} \ \mathsf{to} \ \mathsf{collect} \ \mathsf{the} \ \mathsf{stated} \ \mathsf{taxes}, \mathsf{fees} \ \mathsf{and} \ \mathsf{assessments} \ \mathsf{as} \ \mathsf{shown} \ \mathsf{for} \ \mathsf{the} \ \mathsf{various}$

taxing authorities, the effective tax rates will be added for gas service.