

TAXES AND ASSESSMENTS NOT INCLUDED IN RATES

GENERAL

Rate schedules of the Company do not include any regulatory assessment, business license, franchise taxes or taxes based upon revenues or volumes of gas delivered in the cities throughout the certificated area of the Company's Nevada Service Areas.

APPLICABILITY

In order to collect the taxes and assessments for the various authorities, bills for gas service will be increased in an amount sufficient to cover the amount of such taxes and assessments.

Sales to certain governmental agencies, inter-utility sales, sales to industrial plants and certain revenues may be partially or fully exempt or excluded, pursuant to jurisdictional authority, from such charges, and accordingly no amount or a lesser amount will be added to the bills of customers within such classifications. Any customer that has established an exempt classification may be required to execute and deliver to the Company an appropriate instrument whereby such customer agrees to indemnify the Company in the event that it should later be determined by competent authority that such customer was not, in fact, an exempt classification.

<p>Issued: November 10, 2009</p> <p>Effective: November 1, 2009</p> <p>Advice Letter No.:</p>	<p>Issued by John P. Hester Senior Vice President</p>	
-------------------------------------------------------------------------------------------------------	---------------------------------------------------------------	--