

STATEMENT OF RATES  
TAX LIABILITY FACTORS<sup>1/</sup>

<u>Effective Date</u>	<u>Depreciable Assets</u>		<u>Non-Depreciable Assets</u>	
	<u>So. Nevada</u>	<u>No. Nevada</u>	<u>So. Nevada</u>	<u>No. Nevada</u>
January 1, 2010	1.24	1.26	1.54	1.54

<sup>1/</sup> The Tax Liability Factors will be used in accordance with the Company's Rule No. 9, Main Extensions and Rule No. 10, Service Extensions, to adjust cash and non-cash contributions in aid of construction and advances for construction to recover the cost of Federal Income Tax in accordance with NAC 704.6532.

<p>Issued: December 8, 2009</p> <p>Effective: January 1, 2010</p> <p>Advice Letter No.: <u>456</u></p>	<p>Issued by John P. Hester Senior Vice President</p>	
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