

**FOURTH ANNUAL GAS RELIABILITY INFRASTRUCTURE PROGRAM INTERIM  
RATE ADJUSTMENT OF WEST TEXAS GAS UTILITY, LLC FOR THE  
INCORPORATED CITIES OF TEXAS**

**TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL:**

COMES NOW West Texas Gas Utility, LLC (hereinafter “WTG Utility” or “Company”) and, in accordance with Section 104.301 of the Texas Utilities Code (the “Utilities Code”) files this, its Fourth Annual Gas Reliability Infrastructure Program Interim Rate Adjustment, and respectfully shows as follows:

**I. BUSINESS ADDRESS**

The Company’s business address and telephone number are:

West Texas Gas Utility, LLC  
303 Veterans Airpark Ln, Suite 5000  
Midland, Texas 79705  
(432) 682-4349

**II. AUTHORIZED REPRESENTATIVES**

The Company’s authorized representatives for service of all pleadings and other documents are:

JJ King, Vice President - Gas Marketing  
Amanda Edgmon – Treasurer  
West Texas Gas Utility, LLC  
303 Veterans Airpark Ln, Suite 5000  
Midland, Texas 79705  
Telephone: (432) 682-4349  
Email: [jking@westtexasgas.com](mailto:jking@westtexasgas.com)  
[aedgmon@westtexasgas.com](mailto:aedgmon@westtexasgas.com)

and

Kate Norman  
Coffin Renner LLP  
1011 W. 31<sup>st</sup> Street  
Austin, Texas 78705  
Telephone: (512) 879-0969  
Facsimile: (512) 879-0912  
Email: [kate.norman@crtxlaw.com](mailto:kate.norman@crtxlaw.com)

General inquiries concerning this Application should be directed to Mr. King and Mrs. Edgmon at the above-stated address and telephone number, as well as Ms. Norman. All pleadings, motions, orders, and other documents filed in this proceeding should be served on Ms. Norman, Mr. King and Mrs. Edgmon, preferably by e-mail, at the above stated addresses.

### **III. SCOPE OF FILING**

The Company is making this filing in accordance with the provisions of Section 104.301 of the Utilities Code. Pursuant to Section 104.301, a gas utility that has filed a rate case within the preceding two years may file a tariff or rate schedule that provides for an annual gas reliability infrastructure program interim rate adjustment in the utility's monthly customer charge or initial block rate to recover the cost of changes in the investment in service for gas utility services. The Company filed a rate case with each of the cities it serves as well as the Railroad Commission of Texas ("Commission") in Docket No. OS-20-00004347, on August 7, 2020, using a test-year ending December 31, 2019. The Final Order in Docket No. OS-20-00004347, was signed by the Commission on February 10, 2021. The Company filed its first annual interim rate adjustment, Case No. 00010274, on August 5, 2022. The Interim Rate Adjustment Order in Case No. 00010274 was signed by the Commission on November 1, 2022. The Company filed its second annual interim rate adjustment, Case No. 00012617, on February 15, 2023. The Interim Rate Adjustment Order in Case No. 00012617 was signed by the Commission on May 17, 2023. The Company filed its third annual interim rate adjustment, Case No. 00015288, on September 29, 2023. The Interim Rate Adjustment Order in Case No. 00015288 was signed by the Commission on January 30, 2024.

This fourth interim rate adjustment is timely filed and is based on the difference between the value of the invested capital from January 1, 2023 to December 31, 2023. This filing is made

in accordance with the methodologies approved in the last full rate case for West Texas Gas Utility, LLC.

#### **IV. CONTENTS OF FILING**

This filing is segregated into four sections labeled as follows:

1. Tab 1 – Application for Interim Adjustment

The Application includes an Excel workbook and contains information based on approved Commission forms, including but not limited to:

- Calculation of Interim Rate Adjustment with all supporting schedules and workpapers
- Plant Additions Report

In accordance with 16 TAC Rule §7.7101, this report describes the utility investment projects completed and placed in service for the Company during the period from January 1, 2023 through December 31, 2023. The Plant Additions Report includes the capital cost incurred, date and need of expenditure, customers benefitted, and location of capital investment plus other information identifying each transaction.

2. Tab 2 – A copy of the Company’s notice to customers and related affidavit

3. Tab 3 – The Company’s rate schedules showing the effect of the Interim Adjustment

4. Tab 4 – Annual Earnings Monitoring Report

#### **V. NOTICE**

The Company will provide notice of this proceeding to affected customers by direct mail within 45 days after filing.

#### **VI. PRAYER FOR RELIEF**

WHEREFORE, PREMISES CONSIDERED, the Company respectfully requests that the City either specifically approve the 2023 Annual Gas Reliability Infrastructure Program Interim Rate Adjustment Rate Schedules attached hereto or allow the 2023 Annual Gas Reliability Infrastructure Program Interim Rate Adjustment Rate Schedules to go into effect by operation of

law and award the Company such other and further relief to which the Company may show itself to be justly entitled.

Respectfully submitted,

West Texas Gas Utility, LLC

By:   
\_\_\_\_\_  
Amanda Edgmon  
Treasurer

# **TAB 1**



**Interim Rate Adjustment Application**

**of**

**West Texas Gas Utility, LLC**

**to the**

**Railroad Commission of Texas**

**for the**

**12 Month Period Ending December 31, 2023**

This is an original submission.

Date of Submission: May 17, 2024

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
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WP	Accumulated Depreciation
WP	CIAC
WP	Meter Count



**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**General Information**

1. Provide the exact name of the utility.  
West Texas Gas Utility, LLC
  
2. Provide the date when the utility was originally organized.  
July 12th, 2021
  
3. Describe any change in the utility name. Include the effective date of the change and state in which the change took effect.  
N/A
  
4. Provide the name, title, phone number, email address, and office address for the Company representative to whom correspondence should be addressed concerning this report.  
Name: Amanda Edgmon  
Title: Treasurer  
Address: 303 Veterans Airpark Ln Suite 5000  
Midland, TX 79705  
  
Phone: 432-682-4349  
Email: aedgmon@westexasgas.com
  
5. Provide the name, title, phone number, email address, and office address of any other individual designated by the utility to answer questions regarding this report (optional).  
Name: JJ King  
Title: VP - Gas Marketing  
Address: 303 Veterans Airpark Ln Suite 5000  
Midland, TX 79705  
  
Phone: 432-682-4349  
Email: jking@westexasgas.com
  
6. Provide the address for the office where the Company's records are kept.  
303 Veterans Airpark Ln Suite 5000 Midland, TX 79705
  
7. This rate adjustment will impact the:  
 Initial Block Rate  
 Monthly Customer Charge
  
8. How many months are included in the filing period?  
12
  
9. In what year does the test period end?  
2023
  
10. What is the test period ending date for the prior filing? MM/DD/YYYY (Either a rate case or IRA)  
Month (MM)                                12  
Day (DD)                                     31  
Year (YYYY)                                2022

11. What is the submission date for this filing?

May 17, 2024

12. Is this an original or a revised submission? (Enter either 'an original' or 'a revised' below.)

an original

13. In what Gas Utilities Docket were current rates set? Provide the docket number only.

Case No. 00015288

14. Enter the docket number for the most recent rate case in which rates were set in this service area.

OS-20-00004347

15. What is the cost of gas per MCF used in calculating average bills for IRA-4?

\$ 1.0360

16. What Federal Income Tax rate was approved in the most recent rate case for this service area? \*

21%

17. What is the ad valorem tax rate based on the most recent rate case?

0.9048%

18. Complete the following weighted average cost of capital table using factors set in the most recent rate case for this service area:

	Capital Structure	Cost	Weighted Cost
Common Equity	59.00%	9.50%	5.61%
Debt	41.00%	4.18%	1.71%
Total	100.00%	13.68%	7.32%

19. If this is a revised application, identify each schedule number, line number, and column designation where revised input data appears.

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Notice**

1. See attached notice in the filing package.
2. Electronic copies of the proposed notice in Microsoft Word are included with this filing.
3. See attached affidavit of JJ King in the filing package.

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Rate Schedules**

1. See attached proposed rate schedules in the filing package
2. Electronic copies of the proposed rate schedules in Microsoft Word are included with this filing.

Proposed Implementation Date: July 16, 2024

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Bill Comparisons**

Line No.	Rate Class	Current*	Proposed	Difference	% Change
(a)	(b)	(c)	(d)	(e)	(f)
10	<b>Current and Proposed Bill Information - With Gas Cost</b>				
11	Residential				
12	Customer Charge	\$ 21.90	\$ 23.42	\$ 1.52	6.94%
13					
14	Average Monthly Bill** @ 6 Mcf	\$ 57.16	\$ 58.68	\$ 1.52	2.66%
15					
16	Commercial, Public Authority & Non-Profit				
17	Customer Charge	\$ 40.28	\$ 43.57	\$ 3.29	8.17%
18					
19	Average Monthly Bill** @ 30 Mcf	\$ 152.06	\$ 155.35	\$ 3.29	2.16%
20					
21					
22					
23					
24					
25					
26					
27	<b>Current and Proposed Bill Information - Without Gas Cost</b>				
28	Residential				
29	Customer Charge	\$ 21.90	\$ 23.42	\$ 1.52	6.94%
30					
31	Average Monthly Bill** @ 6 Mcf	\$ 50.94	\$ 52.46	\$ 1.52	2.98%
32					
33	Commercial, Public Authority & Non-Profit				
34	Customer Charge	\$ 40.28	\$ 43.57	\$ 3.29	8.17%
35					
36	Average Monthly Bill** @ 30 Mcf	\$ 120.98	\$ 124.27	\$ 3.29	2.72%
37					
38					
39					
40					
41					
42					
43					
44					
45	*Current rates set in GUD No.Case No. 00015288.				
46	**Average monthly bill calculated using \$1.036 per Mcf cost of gas from WTG's North Gas Cost Zone PGA filing for August 2023.				

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Interim Rate Adjustment Summary**

Line No.	Description	As of 12/31/2022	Adjustments	Ref	As of 12/31/2023	Change in Investment
(a)	(b)	(c)	(d)	(e)	(f)	(g)
						= (f) - (c) + (d)
11	Direct Utility Plant Investment	\$ 229,409,521	\$ -		\$ 243,939,609	\$ 14,530,088
12	Direct Accumulated Depreciation	68,844,665	-		74,140,293	5,295,627
13	Allocated Utility Plant Investment (If applicable)	477,117	-		434,623	(42,494)
14	Allocated Accumulated Depreciation (If applicable)	56,386	-		112,943	56,558
15	Miscellaneous Adjustments	(9,002,214)	-		(9,868,938)	(866,724)
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	<u>\$ 151,983,372</u>	<u>\$ -</u>		<u>\$ 160,252,058</u>	<u>\$ 8,268,686</u>
17						
18	Calculation of the Interim Rate Adjustment Amount - Texas Operations:					
19	Rate of Return					7.32%
20	Return					\$ 605,169
21	Depreciation Expense					299,620
22	Property-related Taxes (Ad Valorem)					131,060
23	Revenue-related Taxes and State Margin Tax					-
24	Federal Income Tax					123,198
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)					<u>\$ 1,159,047</u>
26	Percentage Jurisdictional (Per OS-20-00004347)					36.75%
27						
28	Interim Rate Adjustment Jurisdictional Amount (Ln 25 times Ln 26)					<u>\$ 425,950</u>
29						
30	<b>Interim Rate Adjustment Amount per Rate Class:</b>					
				<b>Allocation Factors</b>		<b>Total Service Area: RRC Jurisdiction:</b>
31	Residential			77.00%		\$ 327,981 \$ 104,824
32	Commercial, Public Authority & Non-Profit			23.00%		97,968 18,750
33						
34						
35	Total (Sum of Ln 31 through Ln 32)			<u>100.00%</u>		<u>\$ 425,950 \$ 123,573</u>
36						
37	<b>Monthly Customer Charge Adjustment:</b>					
				<b>Annual Service Area</b>	<b>Annual RRC</b>	<b>Monthly Customer</b>
38	Residential			Bill Count: (1)	Jurisdiction Bill	Charge Adjustment:
39	Commercial, Public Authority & Non-Profit			215,070	Count: (1)	
40				29,819	68,963	\$ 1.52
41					5,699	\$ 3.29
42				<u>244,889</u>	<u>74,662</u>	

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Initial Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2022 (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation (1)	Adjustments	Net Plant (1)
= (e) - (h) + (i)									
11		<b>1. INTANGIBLE PLANT</b>							
12	301	Organization	\$	57,872	0.0000%	\$ -	\$ 57,872	\$ -	\$ (0)
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		(508,766)	0.0000%	-	591,960	-	(1,100,726)
15		<b>Subtotal</b>	\$	<u>(250,894)</u>		\$ -	\$ 849,832	\$ -	\$ (1,100,726)
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	3,047,811	0.0000%	\$ -	\$ 3,388,885	\$ -	\$ (341,074)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	0.0000%	-	100,000	-	-
21		<b>Subtotal</b>	\$	<u>3,147,811</u>		\$ -	\$ 3,488,885	\$ -	\$ (341,074)
22									
23		<b>4. TRANSMISSION PLANT</b>							
24	365	Land and Rights of Way	\$	5,255,930	2.2100%	\$ 116,156	\$ 500,182	\$ -	\$ 4,755,748
25	366	Structures and Improvements		-	0.0000%	-	-	-	-
26	367	Mains		41,367,841	2.5400%	1,050,743	11,960,509	(190,000)	29,217,332
27	368	Compressor Station Equipment		38,984	0.0000%	-	49,195	-	(10,211)
28	369	Meas. and Reg. Station Equipment		1,193,097	2.6100%	31,140	559,825	-	633,272
29	369.1	Meters		211,915	2.5400%	5,383	203,897	-	8,018
30	371	Other Equipment		223,044	4.8500%	10,818	200,552	-	22,492
31		<b>Subtotal</b>	\$	<u>48,290,811</u>		\$ 1,214,239	\$ 13,474,160	\$ (190,000)	\$ 34,626,651
32									
33		<b>5. DISTRIBUTION PLANT</b>							
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	\$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		152,490,021	2.6100%	3,979,990	37,279,364	(8,812,214)	106,398,443
37	377	Compressor Station Equipment		400,101	0.0000%	-	378,187	-	21,914
38	378	Meas. and Reg. Station Equipment - General		6,833,708	2.6100%	178,360	4,757,983	-	2,075,725
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	-
45	386 & 387	Other Property and Equipment		681,580	3.8100%	25,968	524,725	-	156,855
46		<b>Subtotal</b>	\$	<u>160,405,409</u>		\$ 4,184,317	\$ 42,940,259	\$ (8,812,214)	\$ 108,652,936
47									

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Initial Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Depreciation Rate		Depreciation Expense	Accumulated Depreciation (1)	Adjustments	Net Plant (1)
				Gross Plant As of 12/31/2022 (1)	per OS-20-00004347				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
									= (e) - (h) + (i)
48		<b>6. GENERAL PLANT</b>							
49	389	Land and Land Rights	\$	6,503,912	2.0100%	\$ 130,729	\$ 2,439,698	\$ -	\$ 4,064,214
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-
51	390	Structures and Improvements		4,170,889	4.2400%	176,846	1,181,816	-	2,989,073
52	391	Office Furniture and Equipment		316,591	5.0000%	15,830	104,196	-	212,395
53	391.1	Computer Equipment		93,244	20.0000%	18,649	64,351	-	28,893
54	392	Transportation Equipment		4,635,956	10.6600%	494,193	3,092,077	-	1,543,879
55	394	Tools, Shop and Garage Equipment		1,365,467	4.0000%	54,619	800,133	-	565,334
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		450,198	6.6700%	30,028	242,614	-	207,585
59	398	Miscellaneous Equipment		280,127	6.6700%	18,684	166,645	-	113,483
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	<u>17,816,384</u>		\$ 939,577	\$ 8,091,529	\$ -	\$ 9,724,855
62									
63		<b>TOTAL</b>	\$	<u>229,409,521</u>		\$ 6,338,134	\$ 68,844,665	\$ (9,002,214)	\$ 151,562,641
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	<u>229,409,521</u>		\$ 6,338,134	\$ 68,844,665	\$ (9,002,214)	\$ 151,562,641



**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2023 (1)	Depreciation Rate per OS-20-00004347 (f)	Depreciation Expense (g)	Accumulated Depreciation (2) (h)	Adjustments (3) (i)	Net Plant (j) = (e) - (h) + (i)
<b>1. INTANGIBLE PLANT</b>									
11									
12	301	Organization	\$	57,872	0.0000%	\$ -	\$ 57,872	\$ -	(0)
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		(508,766)	0.0000%	-	591,960	-	(1,100,726)
15		<b>Subtotal</b>	\$	<u>(250,894)</u>		\$ -	\$ 849,832	\$ -	<u>(1,100,726)</u>
<b>2. PRODUCTION AND GATHERING PLANT</b>									
18	332	Field Line	\$	3,047,811	0.0000%	\$ -	\$ 3,395,407	\$ -	(347,596)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	0.0000%	-	50,485	-	49,515
21		<b>Subtotal</b>	\$	<u>3,147,811</u>		\$ -	\$ 3,445,892	\$ -	<u>(298,081)</u>
<b>4. TRANSMISSION PLANT</b>									
24	365.1-365.2	Land and Rights of Way	\$	5,255,930	2.2100%	\$ 116,156	\$ 612,078	\$ -	4,643,852
25	366	Structures and Improvements		-	0.0000%	-	-	-	-
26	367	Mains		41,497,904	2.5400%	1,054,047	12,788,123	(198,000)	28,511,782
27	368	Compressor Station Equipment		38,984	0.0000%	-	49,512	-	(10,528)
28	369	Meas. and Reg. Station Equipment		1,193,097	2.6100%	31,140	587,291	-	605,806
29	369.1	Meters		220,675	2.5400%	5,605	212,551	-	8,124
30	371	Other Equipment		223,044	4.8500%	10,818	210,516	-	12,528
31		<b>Subtotal</b>	\$	<u>48,429,635</u>		\$ 1,217,765	\$ 14,460,071	\$ (198,000)	\$ 33,771,564
<b>5. DISTRIBUTION PLANT</b>									
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	-
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		166,918,899	2.6100%	4,356,583	41,144,506	(9,670,938)	116,103,455
37	377	Compressor Station Equipment		358,216	0.0000%	-	390,060	-	(31,844)
38	378	Meas. and Reg. Station Equipment - General		7,695,152	2.6100%	200,843	4,936,599	-	2,758,553
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	-
45	386 & 387	Other Property and Equipment		688,098	3.8100%	26,217	548,399	-	139,699
46		<b>Subtotal</b>	\$	<u>175,660,365</u>		\$ 4,583,643	\$ 47,019,564	\$ (9,670,938)	\$ 118,969,863

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2023 (1)	Depreciation Rate per OS-20-00004347 (f)	Depreciation Expense (g)	Accumulated Depreciation (2) (h)	Adjustments (3) (i)	Net Plant (j) = (e) - (h) + (i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
47									
48		<b>6. GENERAL PLANT</b>							
49	389	Land and Land Rights	\$	6,503,912	2.0100%	\$ 130,729	\$ 2,566,501	\$ -	\$ 3,937,411
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-
51	390	Structures and Improvements		4,178,361	4.2400%	177,163	1,378,613	-	2,799,748
52	391	Office Furniture and Equipment		316,591	5.0000%	15,830	129,479	-	187,113
53	391.1	Computer Equipment		93,244	20.0000%	18,649	82,712	-	10,532
54	392	Transportation Equipment		3,683,309	10.6600%	392,641	2,868,494	-	814,814
55	394	Tools, Shop and Garage Equipment		1,446,950	4.0000%	57,878	855,832	-	591,118
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		450,198	6.6700%	30,028	296,962	-	153,236
59	398	Miscellaneous Equipment		280,127	6.6700%	18,684	186,340	-	93,787
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	<u>16,952,692</u>		<u>\$ 841,601</u>	<u>\$ 8,364,934</u>	<u>\$ -</u>	<u>\$ 8,587,759</u>
62									
63		<b>TOTAL</b>	\$	<u>243,939,609</u>		<u>\$ 6,643,010</u>	<u>\$ 74,140,293</u>	<u>\$ (9,868,938)</u>	<u>\$ 159,930,379</u>
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	<u>243,939,609</u>		<u>\$ 6,643,010</u>	<u>\$ 74,140,293</u>	<u>\$ (9,868,938)</u>	<u>\$ 159,930,379</u>

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Change in Gross		Depreciation Expense	Accumulated Depreciation	Adjustments (1)	Net Plant	
			Plant As of 12/31/2023	Depreciation Rate per OS-20-00004347					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
									= (e) - (h) + (i)
11		<b>1. INTANGIBLE PLANT</b>							
12	301	Organization	\$	-	0.0000%	\$	-	\$	-
13	302	Franchises and Consents		-	0.0000%		-		-
14	303	Miscellaneous Intangible Plant		-	0.0000%		-		-
15		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$</u>	<u>-</u>	<u>\$</u>	<u>-</u>
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	-	0.0000%	\$	6,522	\$	4,984,926
19	333	Field Compressor Station Equipment		-	0.0000%		-		-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%		(49,515)		28,511,782
21		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$</u>	<u>(42,993)</u>	<u>\$</u>	<u>33,496,708</u>
22									
23		<b>4. TRANSMISSION PLANT</b>							
24	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$	111,896	\$	(111,896)
25	366	Structures and Improvements		-	0.0000%		-		-
26	367	Mains		130,064	2.5400%	3,304	827,614	(8,000)	(705,550)
27	368	Compressor Station Equipment		-	0.0000%		317		(317)
28	369	Meas. and Reg. Station Equipment		-	2.6100%		27,466		(27,466)
29	369.1	Meters		8,760	2.5400%	223	8,654		107
30	371	Other Equipment		-	4.8500%		9,964		(9,964)
31		<b>Subtotal</b>	<u>\$</u>	<u>138,824</u>		<u>\$</u>	<u>3,526</u>	<u>\$</u>	<u>985,911</u>
32								<u>\$</u>	<u>(855,086)</u>
33		<b>5. DISTRIBUTION PLANT</b>							
34	374	Land and Land Rights	\$	-	0.0000%	\$	-	\$	-
35	375	Structures and Improvements		-	0.0000%		-		-
36	376	Mains		14,428,878	2.6100%	376,594	3,865,142	(858,724)	9,705,012
37	377	Compressor Station Equipment		(41,885)	0.0000%		11,873		(53,758)
38	378	Meas. and Reg. Station Equipment - General		861,444	2.6100%	22,484	178,616		682,828
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%		-		-
40	380	Services		-	0.0000%		-		-
41	381	Meters		-	0.0000%		-		-
42	382	Meter Installations		-	0.0000%		-		-
43	383	Regulators		-	0.0000%		-		-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%		-		-
45	386 & 387	Other Property and Equipment		6,518	3.8100%	248	23,674		(17,156)
46		<b>Subtotal</b>	<u>\$</u>	<u>15,254,956</u>		<u>\$</u>	<u>399,326</u>	<u>\$</u>	<u>4,079,305</u>
								<u>\$</u>	<u>(858,724)</u>
								<u>\$</u>	<u>10,316,926</u>

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Depreciation Rate		Depreciation Expense	Accumulated Depreciation	Adjustments (1)	Net Plant
				Plant As of 12/31/2023	per OS-20-00004347				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
									= (e) - (h) + (i)
47									
48		<b>6. GENERAL PLANT</b>							
49	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ 126,803	\$ -	\$ (126,803)
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-
51	390	Structures and Improvements		7,473	4.2400%	317	196,797	-	(189,324)
52	391	Office Furniture and Equipment		-	5.0000%	-	25,283	-	(25,283)
53	391.1	Computer Equipment		-	20.0000%	-	18,361	-	(18,361)
54	392	Transportation Equipment		(952,647)	10.6600%	(101,552)	(223,582)	-	(729,065)
55	394	Tools, Shop and Garage Equipment		81,483	4.0000%	3,259	55,698	-	25,785
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		-	6.6700%	-	54,348	-	(54,348)
59	398	Miscellaneous Equipment		-	6.6700%	-	19,695	-	(19,695)
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	(863,692)		\$ (97,976)	\$ 273,404	\$ -	\$ (1,137,096)
62									
63		<b>TOTAL</b>	\$	14,530,088		\$ 304,876	\$ 5,295,627	\$ (866,724)	\$ 8,324,744
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	14,530,088		\$ 304,876	\$ 5,295,627	\$ (866,724)	\$ 8,367,737

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Allocated Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2022	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
									= (e) - (h)	= (e) x (j)	= (g) x (j)	= (h) x (j)	= (i) x (j)
11		<b>1. INTANGIBLE PLANT</b>											
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
16													
17		<b>2. PRODUCTION AND GATHERING PLANT</b>											
18	332	Field Line		\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
21		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
22													
23		<b>4. TRANSMISSION PLANT</b>											
24	365.1-365.2	Land and Rights of Way		\$ -	2.2100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
25	366	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
26	367	Mains		-	2.5400%	-	-	-	94.2500%	-	-	-	-
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-	-	-
29	369.1	Meters		-	2.5400%	-	-	-	94.2500%	-	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-	-	-
31		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
32													
33		<b>5. DISTRIBUTION PLANT</b>											
34	374	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
36	376	Mains		-	2.6100%	-	-	-	94.2500%	-	-	-	-
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-	-	-
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	94.2500%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	94.2500%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	94.2500%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
45	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-	-	-
46		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
47													
48		<b>6. GENERAL PLANT</b>											
49	389	Land and Land Rights		\$ -	2.0100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	94.2500%	-	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-	-	-
52	391	Office Furniture and Equipment		(1,152)	5.0000%	(58)	-	(1,152)	94.2500%	(1,086)	(54)	-	(1,086)
53	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-	-	-
54	392	Transportation Equipment		462,922	10.6600%	49,348	52,739	410,184	94.2500%	436,304	46,510	49,706	386,598
55	394	Tools, Shop and Garage Equipment		(6,793)	4.0000%	(272)	40	(6,833)	94.2500%	(6,402)	(256)	38	(6,440)
56	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
58	397	Communication Equipment		45,375	6.6700%	3,027	6,557	38,818	94.2500%	42,766	2,853	6,180	36,586
59	398	Miscellaneous Equipment		5,871	6.6700%	392	489	5,382	94.2500%	5,534	369	461	5,072
60	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-	-	-
61		<b>Subtotal</b>		<u>\$ 506,225</u>		<u>\$ 52,436</u>	<u>\$ 59,826</u>	<u>\$ 446,399</u>		<u>\$ 477,117</u>	<u>\$ 49,421</u>	<u>\$ 56,386</u>	<u>\$ 420,731</u>
62													
63		<b>TOTAL</b>		<u>\$ 506,225</u>		<u>\$ 52,436</u>	<u>\$ 59,826</u>	<u>\$ 446,399</u>		<u>\$ 477,117</u>	<u>\$ 49,421</u>	<u>\$ 56,386</u>	<u>\$ 420,731</u>
64		Rate Base Adjustments			0.0000%				0.0000%				
65		<b>Adjusted Total</b>		<u>\$ 506,225</u>		<u>\$ 52,436</u>	<u>\$ 59,826</u>	<u>\$ 446,399</u>		<u>\$ 477,117</u>	<u>\$ 49,421</u>	<u>\$ 56,386</u>	<u>\$ 420,731</u>

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Gross Plant As of 12/31/2023 (1)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant								
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)							
						= (e) - (h)			= (e) x (j)			= (g) x (j)			= (h) x (j)			= (i) x (j)		
11		<b>1. INTANGIBLE PLANT</b>																		
12	301	Organization	\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -								
13	302	Franchises and Consents	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
14	303	Miscellaneous Intangible Plant	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
15		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								
16																				
17		<b>2. PRODUCTION AND GATHERING PLANT</b>																		
18	332	Field Line	\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -								
19	333	Field Compressor Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
20	334	Field Measuring & Regulating Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
21		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								
22																				
23		<b>4. TRANSMISSION PLANT</b>																		
24	365.1-365.2	Land and Rights of Way	\$ -	2.2100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -								
25	366	Structures and Improvements	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
26	367	Mains	-	2.5400%	-	-	-	94.2500%	-	-	-	-								
27	368	Compressor Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
28	369	Meas. and Reg. Station Equipment	-	2.6100%	-	-	-	94.2500%	-	-	-	-								
29	369.1	Meters	-	2.5400%	-	-	-	94.2500%	-	-	-	-								
30	371	Other Equipment	-	4.8500%	-	-	-	94.2500%	-	-	-	-								
31		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								
32																				
33		<b>5. DISTRIBUTION PLANT</b>																		
34	374	Land and Land Rights	\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -								
35	375	Structures and Improvements	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
36	376	Mains	-	2.6100%	-	-	-	94.2500%	-	-	-	-								
37	377	Compressor Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
38	378	Meas. and Reg. Station Equipment - General	-	2.6100%	-	-	-	94.2500%	-	-	-	-								
39	379	Meas. and Reg. Stations Equipment - City Gates	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
40	380	Services	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
41	381	Meters	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
42	382	Meter Installations	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
43	383	Regulators	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
44	385	Industrial Meas. and Reg. Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
45	386 & 387	Other Property and Equipment	-	3.8100%	-	-	-	94.2500%	-	-	-	-								
46		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>								
47																				
48		<b>6. GENERAL PLANT</b>																		
49	389	Land and Land Rights	\$ -	2.0100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -								
50	389	Land and Land Rights - Non Depreciating	-	4.2400%	-	-	-	94.2500%	-	-	-	-								
51	390	Structures and Improvements	-	4.2400%	-	-	-	94.2500%	-	-	-	-								
52	391	Office Furniture and Equipment	(1,152)	5.0000%	(58)	-	(1,152)	94.2500%	(1,086)	(54)	-	(1,086)								
53	391.1	Computer Equipment	-	20.0000%	-	-	-	94.2500%	-	-	-	-								
54	392	Transportation Equipment	398,524	10.6600%	42,483	109,748	288,776	94.2500%	375,609	40,040	103,438	272,171								
55	394	Tools, Shop and Garage Equipment	(6,793)	4.0000%	(272)	72	(6,865)	94.2500%	(6,402)	(256)	68	(6,470)								
56	395	Lab Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
57	396	Power Operated Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
58	397	Communication Equipment	64,687	6.6700%	4,315	9,799	54,888	94.2500%	60,968	4,067	9,235	51,732								
59	398	Miscellaneous Equipment	5,871	6.6700%	392	215	5,657	94.2500%	5,534	369	202	5,331								
60	399	Other Tangible Property	-	0.0000%	-	-	-	94.2500%	-	-	-	-								
61		<b>Subtotal</b>	<u>\$ 461,138</u>		<u>\$ 46,860</u>	<u>\$ 119,834</u>	<u>\$ 341,305</u>		<u>\$ 434,623</u>	<u>\$ 44,165</u>	<u>\$ 112,943</u>	<u>\$ 321,680</u>								
62																				
63		<b>TOTAL</b>	<u>\$ 461,138</u>		<u>\$ 46,860</u>	<u>\$ 119,834</u>	<u>\$ 341,305</u>		<u>\$ 434,623</u>	<u>\$ 44,165</u>	<u>\$ 112,943</u>	<u>\$ 321,680</u>								
64		Rate Base Adjustments		0.0000%	-	-	-	94.2500%	-	-	-	-								
65		<b>Adjusted Total</b>	<u>\$ 461,138</u>		<u>\$ 46,860</u>	<u>\$ 119,834</u>	<u>\$ 341,305</u>		<u>\$ 434,623</u>	<u>\$ 44,165</u>	<u>\$ 112,943</u>	<u>\$ 321,680</u>								

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2023 (1)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
				(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
				(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
				(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
<b>1. INTANGIBLE PLANT</b>													
11		Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
12	301	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-	-	-
13	302	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	303			-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>2. PRODUCTION AND GATHERING PLANT</b>													
11		Field Line		\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
12	332	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
13	333	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	334			-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>4. TRANSMISSION PLANT</b>													
17		Land and Rights of Way		\$ -	2.2100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
18	365.1-365.2	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
19	366	Mains		-	2.5400%	-	-	-	94.2500%	-	-	-	-
20	367	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
21	368	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-	-	-
22	369	Meters		-	2.5400%	-	-	-	94.2500%	-	-	-	-
23	369.1	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-	-	-
24	371			-	4.8500%	-	-	-	94.2500%	-	-	-	-
25		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>5. DISTRIBUTION PLANT</b>													
27		Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
28	374	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
29	375	Mains		-	2.6100%	-	-	-	94.2500%	-	-	-	-
30	376	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
31	377	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-	-	-
32	378	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-	-	-
33	379	Services		-	0.0000%	-	-	-	94.2500%	-	-	-	-
34	380	Meters		-	0.0000%	-	-	-	94.2500%	-	-	-	-
35	381	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-	-	-
36	382	Regulators		-	0.0000%	-	-	-	94.2500%	-	-	-	-
37	383	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
38	385	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-	-	-
39	386 & 387			-	3.8100%	-	-	-	94.2500%	-	-	-	-
40		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>6. GENERAL PLANT</b>													
41		Land and Land Rights		\$ -	2.0100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -
42	389	Land and Land Rights - Non Depreciating		-	4.2400%	-	-	-	94.2500%	-	-	-	-
43	389	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-	-	-
44	390	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-	-	-
45	391	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-	-	-
46	391.1	Transportation Equipment	(64,398)	-	10.6600%	(6,865)	57,010	(121,408)	94.2500%	(60,695)	(6,470)	53,732	(114,427)
47	392	Tools, Shop and Garage Equipment		-	4.0000%	-	32	(32)	94.2500%	-	-	30	(30)
48	394	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
49	395	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
50	396	Communication Equipment	19,312	-	6.6700%	1,288	3,241	16,071	94.2500%	18,201	1,214	3,055	15,147
51	397	Miscellaneous Equipment		-	6.6700%	-	(275)	275	94.2500%	-	-	(259)	259
52	398	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-	-	-
53	399			-	0.0000%	-	-	-	94.2500%	-	-	-	-
54		<b>Subtotal</b>		<u>\$ (45,086)</u>		<u>\$ (5,577)</u>	<u>\$ 60,008</u>	<u>\$ (105,094)</u>		<u>\$ (42,494)</u>	<u>\$ (5,256)</u>	<u>\$ 56,558</u>	<u>\$ (99,051)</u>
55		<b>TOTAL</b>		<u>\$ (45,086)</u>		<u>\$ (5,577)</u>	<u>\$ 60,008</u>	<u>\$ (105,094)</u>		<u>\$ (42,494)</u>	<u>\$ (5,256)</u>	<u>\$ 56,558</u>	<u>\$ (99,051)</u>
56		Rate Base Adjustments		-	0.0000%	-	-	-	94.2500%	-	-	-	-
57		<b>Adjusted Total</b>		<u>\$ (45,086)</u>		<u>\$ (5,577)</u>	<u>\$ 60,008</u>	<u>\$ (105,094)</u>		<u>\$ (42,494)</u>	<u>\$ (5,256)</u>	<u>\$ 56,558</u>	<u>\$ (99,051)</u>

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**Investment Report - Direct Additions Project Report**

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date (YYMMDD)	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	State	Allocation Factor (1)	Texas Allocated Cost
11	3560307	System Integrity	REPLACE 240' 6" TRANS	367.0	12/31/23	CANADIAN AREA TX - RURAL	Both	16,455.00	TX	100.00%	16,455.00
12	3560310	System Integrity	LEAK REPAIR ON 6" TRANS	367.0	12/31/23	CANADIAN AREA TX - RURAL	Both	12,885.00	TX	100.00%	12,885.00
13	3560311	System Integrity	22" LEAK REPAIR	367.0	12/31/23	DALHART AREA - RURAL	Both	12,610.00	TX	100.00%	12,610.00
14	3560329	System Integrity	REPAIR PIPELINE WELDED	367.0	12/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	8,415.00	TX	100.00%	8,415.00
15	3560330	System Integrity	PUMPKIN INSTALL	367.0	12/31/23	CANADIAN AREA TX - RURAL	Both	8,090.00	TX	100.00%	8,090.00
16	3560337	System Integrity	LEAK REPAIR SE OF WALKA	367.0	12/31/23	CANADIAN AREA TX - RURAL	Both	5,170.00	TX	100.00%	5,170.00
17	3560338	System Integrity	LEAK REPAIR S OF WALKA	367.0	12/31/23	CANADIAN AREA TX - RURAL	Both	6,145.00	TX	100.00%	6,145.00
18	3560340	System Integrity	LEAK REPAIR TRANS LINE	367.0	12/31/23	CANADIAN AREA TX - RURAL	Both	5,615.00	TX	100.00%	5,615.00
19	3560345	System Integrity	LEAK REPAIR HWY 33	367.0	12/31/23	CANADIAN AREA TX - RURAL	Both	5,270.00	TX	100.00%	5,270.00
20	3560364	System Growth	PO 27644 LOOP 410 STATION	367.0	12/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	19,713.03	TX	100.00%	19,713.03
21	3560407	System Growth	PO 28896 ROW WHISTLER/	367.0	12/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	29,695.76	TX	100.00%	29,695.76
22								130,063.79			130,063.79
23											
24	3660226	Measurement	TOTALFLOW CONFIGURED AND	369.1	01/31/23	CANADIAN AREA TX - RURAL	Both	5,071.87	TX	100.00%	5,071.87
25	3606534	Measurement	TOTALFLOW USED 6213	369.1	09/30/23	CANADIAN AREA TX - RURAL	Both	3,688.60	TX	100.00%	3,688.60
26								8,760.47			8,760.47
27											
28	160249	System Growth	TURPIN NORTH EXTENSION	376.0	07/31/23	BEAVER OK	Out of State	12,000.00	OK	0.00%	-
29	160260	System Integrity	PO 28321 RELOCATE 3,000FT	376.0	12/31/23	BEAVER OK	Out of State	30,735.24	OK	0.00%	-
30	160265	System Integrity	PO 28696 REPLACE 2-MILE	376.0	12/31/23	TEXHOMA OK	Out of State	93,029.56	OK	0.00%	-
31	160266	System Growth	PO 28837 SMITHFIELD FOODS	376.0	12/31/23	BEAVER OK	Out of State	123,033.82	OK	0.00%	-
32	160285	DIMP	PO 90353 2023 DIMP	376.0	12/31/23	TEXHOMA OK	Out of State	738,289.70	OK	0.00%	-
33	160286	DIMP	PO 90355 2023 DIMP BOISE	376.0	12/31/23	BOISE CITY OK	Out of State	29,812.27	OK	0.00%	-
34	160287	DIMP	PO 90356 2023 DIMP BEAVER	376.0	12/31/23	BEAVER OK	Out of State	225,477.34	OK	0.00%	-
35	160327	System Integrity	OPTIMA GAS LEAK REPAIR	376.0	12/31/23	BEAVER OK	Out of State	8,886.96	OK	0.00%	-
36	160376	System Growth	PO 28237 BUCK FARMS	376.0	12/31/23	TEXHOMA OK	Out of State	3,829.27	OK	0.00%	-
37	160377	System Growth	PO 28244 LONDON MEEKS	376.0	12/31/23	TEXHOMA OK	Out of State	3,731.00	OK	0.00%	-
38	160382	System Growth	PO 28328 DRY TRAILS	376.0	12/31/23	BEAVER OK	Out of State	5,378.86	OK	0.00%	-
39	1660232	System Integrity	LOWER AND REPLACE 6"	376.0	03/31/23	DALHART AREA - RURAL	Non-Jurisdictional	28,740.00	TX	100.00%	28,740.00
40	1660254	System Growth	PO 28205 ENCLAVE AT	376.0	12/31/23	LUBBOCK	Jurisdictional	57,970.58	TX	100.00%	57,970.58
41	1660255	System Growth	PO 28206 ENCLAVE AT	376.0	12/31/23	LUBBOCK	Jurisdictional	66,869.54	TX	100.00%	66,869.54
42	1660256	System Growth	PO 28236 MAGNOLIA ESTATES	376.0	12/31/23	LUBBOCK AREA - RURAL	Jurisdictional	136,088.85	TX	100.00%	136,088.85
43	1660257	System Growth	PO 28242 EVEREST HEIGHTS	376.0	12/31/23	LUBBOCK	Jurisdictional	207,622.54	TX	100.00%	207,622.54
44	1660258	System Growth	PO 28279 FOUNTAIN HILLS	376.0	12/31/23	LUBBOCK	Jurisdictional	41,906.49	TX	100.00%	41,906.49
45	1660259	System Growth	PO 28295 PARK HILL	376.0	12/31/23	LUBBOCK AREA - RURAL	Jurisdictional	80,607.19	TX	100.00%	80,607.19
46	1660261	System Growth	PO 28369 THE OVERLOOK	376.0	12/31/23	LUBBOCK	Jurisdictional	221,330.69	TX	100.00%	221,330.69
47	1660262	System Growth	PO 28385 LITTLE RED	376.0	12/31/23	LUBBOCK	Jurisdictional	30,075.23	TX	100.00%	30,075.23
48	1660263	System Growth	PO 28443 SOLARIS @ BROOKE	376.0	12/31/23	LUBBOCK	Jurisdictional	94,863.18	TX	100.00%	94,863.18
49	1660267	System Growth	PO 28264 HATTON PLACE	376.0	12/31/23	LUBBOCK	Jurisdictional	24,072.44	TX	100.00%	24,072.44
50	1660268	DIMP	PO 90318 2023 DIMP KERMIT	376.0	12/31/23	KERMIT & ENVIRONS	Jurisdictional	1,111,088.84	TX	100.00%	1,111,088.84
51	1660269	DIMP	PO 90321 2023 DIMP VAN	376.0	12/31/23	VAN HORN & ENVIRONS	Jurisdictional	306,976.74	TX	100.00%	306,976.74
52	1660270	DIMP	PO 90322 2023 DIMP	376.0	12/31/23	TRANS PECOS AREA - RURAL	Jurisdictional	167,720.29	TX	100.00%	167,720.29
53	1660271	DIMP	PO 90325 2023 DIMP	376.0	12/31/23	JUNCTION & ENVIRONS	Jurisdictional	23,729.29	TX	100.00%	23,729.29
54	1660272	DIMP	PO 90326 2023 DIMP MENARD	376.0	12/31/23	MENARD & ENVIRONS	Jurisdictional	263,932.01	TX	100.00%	263,932.01
55	1660273	DIMP	PO 90327 2023 DIMP SONORA	376.0	12/31/23	SONORA & ENVIRONS	Jurisdictional	489,867.95	TX	100.00%	489,867.95
56	1660274	DIMP	PO 90328 2023 DIMP EDEN	376.0	12/31/23	EDEN & ENVIRONS	Jurisdictional	597,780.73	TX	100.00%	597,780.73
57	1660275	DIMP	PO 90329 2023 DIMP	376.0	12/31/23	CHRISTOVAL ENVIRONS	Jurisdictional	3,376.69	TX	100.00%	3,376.69
58	1660276	DIMP	PO 90332 2023 DIMP	376.0	12/31/23	CANADIAN & ENVIRONS	Jurisdictional	1,099,462.73	TX	100.00%	1,099,462.73
59	1660277	DIMP	PO 90333 2023 DIMP	376.0	12/31/23	WHEELER TX & ENVIRONS	Jurisdictional	742,078.17	TX	100.00%	742,078.17
60	1660278	DIMP	PO 90334 2023 DIMP	376.0	12/31/23	SHAMROCK & ENVIRONS	Jurisdictional	734,159.58	TX	100.00%	734,159.58
61	1660279	DIMP	PO 90335 2023 DIMP	376.0	12/31/23	HIGGINS & ENVIRONS	Jurisdictional	6,562.38	TX	100.00%	6,562.38
62	1660280	DIMP	PO 90336 2023 DIMP	376.0	12/31/23	DARROUZETT & ENVIRONS	Jurisdictional	6,299.88	TX	100.00%	6,299.88



63	1660281	DIMP	PO 90337 2023 DIMP	376.0	12/31/23	FOLLETT & ENVIRONS	Jurisdictional	448,219.71	TX	100.00%	448,219.71
64	1660282	DIMP	PO 90338 2023 DIMP MIAMI	376.0	12/31/23	MIAMI & ENVIRONS	Jurisdictional	72,438.11	TX	100.00%	72,438.11
65	1660283	DIMP	PO 90340 2023 DIMP	376.0	12/31/23	CANADIAN AREA TX - RURAL	Jurisdictional	49,773.52	TX	100.00%	49,773.52
66	1660284	DIMP	PO 90349 2023 DIMP	376.0	12/31/23	TEXLINE & ENVIRONS	Jurisdictional	26,747.06	TX	100.00%	26,747.06
67	1660288	DIMP	PO 90357 2023 DIMP	376.0	12/31/23	SOMERSET & ENVIRONS	Jurisdictional	1,441,222.97	TX	100.00%	1,441,222.97
68	1660289	DIMP	PO 90358 2023 DIMP DEVINE	376.0	12/31/23	DEVINE & ENVIRONS	Jurisdictional	8,923.34	TX	100.00%	8,923.34
69	1660290	DIMP	PO 90359 2023 DIMP LA	376.0	12/31/23	LA PRYOR	Jurisdictional	117,319.36	TX	100.00%	117,319.36
70	1660291	DIMP	PO 90360 2023 DIMP	376.0	12/31/23	NATALIA & ENVIRONS	Jurisdictional	26,401.79	TX	100.00%	26,401.79
71	1660292	DIMP	PO 90361 2023 DIMP SAN	376.0	12/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	11,897.79	TX	100.00%	11,897.79
72	1660294	System Growth	PO 28480 SOUTH COOPER	376.0	12/31/23	LUBBOCK	Jurisdictional	68,207.09	TX	100.00%	68,207.09
73	1660306	System Integrity	ANODES, TEST POINTS AND	376.0	12/31/23	DALHART AREA - RURAL	Both	25,800.00	TX	100.00%	25,800.00
74	1660308	System Growth	11 NEW WELLS COUNTY RD	376.0	12/31/23	DALHART AREA - RURAL	Non-Jurisdictional	13,865.00	TX	100.00%	13,865.00
75	1660315	System Integrity	LEAK REPAIR 4" STEEL LINE	376.0	12/31/23	CANADIAN AREA TX - RURAL	Both	10,615.00	TX	100.00%	10,615.00
76	1660323	System Integrity	REPAIR LEAK ON NORTH	376.0	12/31/23	CANADIAN AREA TX - RURAL	Both	9,365.00	TX	100.00%	9,365.00
77	1660344	System Integrity	3 PUMPKINS	376.0	12/31/23	DALHART AREA - RURAL	Both	5,308.88	TX	100.00%	5,308.88
78	1660351	System Integrity	PIPELINE REPAIR 1" TAP	376.0	12/31/23	VAN HORN & ENVIRONS	Jurisdictional	5,650.00	TX	100.00%	5,650.00
79	1660353	System Integrity	6" CATHOLIC ISOLATION	376.0	12/31/23	CANADIAN AREA TX - RURAL	Both	6,425.80	TX	100.00%	6,425.80
80	1660358	System Integrity	LEAK REPAIRS WILSON	376.0	12/31/23	CANADIAN AREA TX - RURAL	Both	13,294.70	TX	100.00%	13,294.70
81	1660359	System Growth	PO 25701 WILD FLOWER	376.0	12/31/23	AMARILLO	Jurisdictional	399,040.12	TX	100.00%	399,040.12
82	1660360	System Growth	PO 27013 SPRING CANYON	376.0	12/31/23	AMARILLO AREA - RURAL	Jurisdictional	436,627.21	TX	100.00%	436,627.21
83	1660361	System Growth	PO 27462 ELDORADO EXT	376.0	12/31/23	JUNCTION & ENVIRONS	Jurisdictional	385,695.77	TX	100.00%	385,695.77
84	1660363	System Growth	PO 27615 GOODWELL	376.0	12/31/23	DALHART AREA - RURAL	Non-Jurisdictional	5,059.52	TX	100.00%	5,059.52
85	1660365	System Growth	PO 27842 DARIN WILLIAMS	376.0	12/31/23	GROOM & ENVIRONS	Non-Jurisdictional	3,234.16	TX	100.00%	3,234.16
86	1660366	System Growth	PO 27879 GOODNIGHT SYSTEM	376.0	12/31/23	AMARILLO AREA - RURAL	Jurisdictional	49,530.88	TX	100.00%	49,530.88
87	1660367	System Growth	PO 27916 MESQUITE RIDGE	376.0	12/31/23	AMARILLO AREA - RURAL	Jurisdictional	82,804.47	TX	100.00%	82,804.47
88	1660368	System Growth	PO 27917 CANYON SCHOOL	376.0	12/31/23	CANYON	Jurisdictional	1,685.00	TX	100.00%	1,685.00
89	1660369	System Growth	PO 27923 PACE 8 PROJECT	376.0	12/31/23	SOMERSET & ENVIRONS	Jurisdictional	198,526.85	TX	100.00%	198,526.85
90	1660370	System Growth	PO 28112 HIDDEN HILLS	376.0	12/31/23	CANADIAN AREA TX - RURAL	Jurisdictional	21,576.70	TX	100.00%	21,576.70
91	1660371	System Integrity	PO 28137 REGULATOR	376.0	12/31/23	SOMERSET & ENVIRONS	Jurisdictional	410,055.76	TX	100.00%	410,055.76
92	1660372	System Growth	PO 28140 WILDHORSE	376.0	12/31/23	TRANS PECOS AREA - RURAL	Non-Jurisdictional	9,396.95	TX	100.00%	9,396.95
93	1660373	System Growth	PO 28153 MILWAUKEE	376.0	12/31/23	LUBBOCK	Jurisdictional	39,782.64	TX	100.00%	39,782.64
94	1660378	System Growth	PO 28252 LULING DIST	376.0	12/31/23	SOMERSET & ENVIRONS	Jurisdictional	38,766.00	TX	100.00%	38,766.00
95	1660379	System Growth	PO 28260 GOODNIGHT EXT	376.0	12/31/23	AMARILLO	Jurisdictional	62,567.16	TX	100.00%	62,567.16
96	1660380	System Growth	PO 28263 STRATFORD	376.0	12/31/23	STRATFORD & ENVIRONS	Jurisdictional	22,009.74	TX	100.00%	22,009.74
97	1660381	System Growth	PO 28303 FARIA - EXUM	376.0	12/31/23	DALHART AREA - RURAL	Non-Jurisdictional	2,040,917.04	TX	100.00%	2,040,917.04
98	1660383	System Growth	PO 28402 INDIANA & LOOP	376.0	12/31/23	LUBBOCK	Jurisdictional	166,410.14	TX	100.00%	166,410.14
99	1660384	System Growth	PO 28439 MCCORMICK	376.0	12/31/23	AMARILLO	Jurisdictional	9,255.58	TX	100.00%	9,255.58
100	1660385	System Growth	PO 28449 CHAMPION FEEDERS	376.0	12/31/23	AMARILLO AREA - RURAL	Non-Jurisdictional	93,707.40	TX	100.00%	93,707.40
101	1660386	System Growth	PO 28478 DOUBLE JF	376.0	12/31/23	DALHART AREA - RURAL	Non-Jurisdictional	51,120.19	TX	100.00%	51,120.19
102	1660387	System Growth	PO 28491 TRAILS AT STONE	376.0	12/31/23	LUBBOCK AREA - RURAL	Jurisdictional	77,757.04	TX	100.00%	77,757.04
103	1660388	System Growth	PO 28492 ROXANNE CARTER	376.0	12/31/23	GROOM & ENVIRONS	Jurisdictional	5,314.24	TX	100.00%	5,314.24
104	1660389	System Growth	POP 28493 TIERRA SANTA	376.0	12/31/23	GROOM & ENVIRONS	Jurisdictional	56,599.95	TX	100.00%	56,599.95
105	1660390	System Growth	PO 28496 TX STATE PARK	376.0	12/31/23	JUNCTION & ENVIRONS	Jurisdictional	14,382.85	TX	100.00%	14,382.85
106	1660391	System Growth	PO 28527 RV PARK LINE	376.0	12/31/23	LUBBOCK AREA - RURAL	Jurisdictional	3,600.00	TX	100.00%	3,600.00
107	1660393	System Growth	PO 28532 114TH & SLIDE	376.0	12/31/23	LUBBOCK	Jurisdictional	4,500.00	TX	100.00%	4,500.00
108	1660394	System Growth	PO 28539 GARDNER EXT	376.0	12/31/23	GROOM & ENVIRONS	Jurisdictional	968.75	TX	100.00%	968.75
109	1660395	System Growth	PO 28540 EVEREST HEIGHTS	376.0	12/31/23	LUBBOCK	Jurisdictional	157,106.01	TX	100.00%	157,106.01
110	1660396	System Growth	PO 28553 BLAKE THRASH	376.0	12/31/23	LUBBOCK AREA - RURAL	Jurisdictional	5,499.19	TX	100.00%	5,499.19
111	1660397	System Growth	PO 28587 WHITE DEER LINE	376.0	12/31/23	WHITE DEER & ENVIRONS	Jurisdictional	6,096.32	TX	100.00%	6,096.32
112	1660398	System Growth	PO 28609 CANADIAN ALT GAS	376.0	12/31/23	CANADIAN & ENVIRONS	Both	146,329.50	TX	100.00%	146,329.50
113	1660399	System Growth	PO 28616 BARITE GRINDING	376.0	12/31/23	TRANS PECOS AREA - RURAL	Jurisdictional	14,808.75	TX	100.00%	14,808.75
114	1660400	System Growth	PO 28635 PREMIER TRUCK	376.0	12/31/23	AMARILLO	Jurisdictional	244,498.93	TX	100.00%	244,498.93
115	1660401	System Growth	PO 28654 1450 TXDOT BORE	376.0	12/31/23	TRANS PECOS AREA - RURAL	Jurisdictional	3,845.06	TX	100.00%	3,845.06
116	1660402	System Growth	PO 28663 4TH STREET	376.0	12/31/23	LUBBOCK	Jurisdictional	154,471.27	TX	100.00%	154,471.27
117	1660403	System Growth	PO 28682 SPRING CANYON	376.0	12/31/23	AMARILLO	Jurisdictional	67,717.53	TX	100.00%	67,717.53
118	1660404	System Growth	PO 28708 SECO/TGU GAS	376.0	12/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	10,578.80	TX	100.00%	10,578.80
119	1660405	System Growth	PO 28746 ABDIEL PEREZ	376.0	12/31/23	GROOM & ENVIRONS	Jurisdictional	7,874.85	TX	100.00%	7,874.85
120	1660406	System Growth	PO 28883 LOWER HUB 2	376.0	12/31/23	DALHART AREA - RURAL	Non-Jurisdictional	24,390.00	TX	100.00%	24,390.00
121	1660408	System Growth	PO 28947 KELLERVILLE	376.0	12/31/23	CANADIAN AREA TX - RURAL	Jurisdictional	24,285.00	TX	100.00%	24,285.00
122	1760375	System Growth	PO 28207 ALLSUPS PROJECT	376.0	12/31/23	CLAUDE & ENVIRONS	Jurisdictional	5,250.00	TX	100.00%	5,250.00
123	1660422	System Growth	98TH AND ALCOVE TO UPLAND	376.0	12/31/23	LUBBOCK	Jurisdictional	92,460.00	TX	100.00%	92,460.00
124								15,834,964.47			14,560,760.45

126	160243	Measurement	ROOTS METER 11C175 CTR	378.0	04/30/23	BEAVER OK	Out of State	6,998.15	OK	0.00%	-
127	160308	Measurement	METER REPAIRS	378.0	12/31/23	BOISE CITY OK	Out of State	14,970.51	OK	0.00%	-
128	206527	Measurement	3 ROOTS METERS, 3M175 CD	378.0	08/31/23	BEAVER OK	Out of State	7,176.91	OK	0.00%	-
129	260234	Measurement	EC350 ELECTRONIC VOLUME	378.0	03/31/23	TEXHOMA OK	Out of State	4,909.15	OK	0.00%	-
130	260235	Measurement	EC350 ELECTRONIC VOLUME	378.0	03/31/23	TEXHOMA OK	Out of State	7,364.09	OK	0.00%	-
131	260248	Measurement	EC350 CORRECTORS	378.0	06/30/23	BEAVER OK	Out of State	12,459.01	OK	0.00%	-
132	260312	Measurement	METER REPAIRS	378.0	12/31/23	BEAVER OK	Out of State	12,538.21	OK	0.00%	-
133	260313	Measurement	METER REPAIRS	378.0	12/31/23	TEXHOMA OK	Out of State	11,715.86	OK	0.00%	-
134	260314	Measurement	METER REPAIRS	378.0	12/31/23	TEXHOMA OK	Out of State	10,942.47	OK	0.00%	-
135	260328	Measurement	METER REPAIRS 750/800	378.0	12/31/23	BEAVER OK	Out of State	8,845.72	OK	0.00%	-
136	260349	Measurement	METER REPAIRS	378.0	12/31/23	BOISE CITY OK	Out of State	3,811.78	OK	0.00%	-
137	260355	Measurement	REBUILD DIAPHRAGM METERS	378.0	12/31/23	BEAVER OK	Out of State	8,451.41	OK	0.00%	-
138	260409	Measurement	METER REPAIRS	378.0	12/31/23	BEAVER OK	Out of State	11,407.14	OK	0.00%	-
139	260410	Measurement	METER REPAIRS	378.0	12/31/23	BEAVER OK	Out of State	13,167.17	OK	0.00%	-
140	1660362	Measurement	PO 27550 FARWELL SCHOOL	378.0	12/31/23	FARWELL & ENVIRONS	Jurisdictional	12,229.67	TX	100.00%	12,229.67
141	1706523	Measurement	REBUILT DIAPHRAGM METER	378.0	08/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	2,089.41	TX	100.00%	2,089.41
142	1706524	Measurement	DRESSER #400 IMC/W2 PTZ	378.0	08/31/23	TRANS PECOS AREA - RURAL	Both	2,628.14	TX	100.00%	2,628.14
143	1706525	Measurement	ROOTS METER, 2M175 CTR	378.0	08/31/23	TRANS PECOS AREA - RURAL	Both	2,156.76	TX	100.00%	2,156.76
144	1706528	Measurement	ROOTS METER, 11M175 CD	378.0	09/30/23	GROOM & ENVIRONS	Both	5,157.06	TX	100.00%	5,157.06
145	1706529	Measurement	SICK 4" FS600 ULTRA SONIC	378.0	09/30/23	DALHART AREA - RURAL	Both	56,047.52	TX	100.00%	56,047.52
146	1706530	Measurement	243-RPCB 2" REGULATOR, 1"	378.0	09/30/23	MIAMI & ENVIRONS	Both	2,320.05	TX	100.00%	2,320.05
147	1706531	Measurement	SENSUS 243-RPCB 2"	378.0	09/30/23	MIAMI & ENVIRONS	Both	2,224.76	TX	100.00%	2,224.76
148	1706532	Measurement	SENSUS 243-RPC STANDARD	378.0	09/30/23	MIAMI & ENVIRONS	Both	1,912.50	TX	100.00%	1,912.50
149	1706533	Measurement	TOTALFLOW, XRC6490 W/MTG.	378.0	09/30/23	LUBBOCK	Jurisdictional	4,812.69	TX	100.00%	4,812.69
150	1706536	Measurement	METER ROTARY 3.2M FLANGED	378.0	10/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	2,094.64	TX	100.00%	2,094.64
151	1706537	Measurement	SENSUS REGULATOR, 2" BODY	378.0	10/31/23	CANADIAN & ENVIRONS	Both	2,124.47	TX	100.00%	2,124.47
152	1760226	Measurement	ROOTS METER 2M175 CTR	378.0	02/28/23	TRANS PECOS AREA - RURAL	Both	1,897.78	TX	100.00%	1,897.78
153	1760227	Measurement	ROOTS METER 2M175 CTR 2"	378.0	02/28/23	TRANS PECOS AREA - RURAL	Both	1,891.74	TX	100.00%	1,891.74
154	1760228	Measurement	ROOTS METER 2M175 IMC/W2	378.0	02/28/23	TRANS PECOS AREA - RURAL	Both	4,830.91	TX	100.00%	4,830.91
155	1760229	Measurement	DRESSER #400 IMC/W2 PTZ	378.0	02/28/23	TRANS PECOS AREA - RURAL	Both	2,010.82	TX	100.00%	2,010.82
156	1760230	Measurement	FS500 SICK ULTRASONIC	378.0	02/28/23	DALHART AREA - RURAL	Both	16,742.18	TX	100.00%	16,742.18
157	1760233	Measurement	REBUILT ROTARY METERS	378.0	03/31/23	DALHART AREA - RURAL	Both	9,562.50	TX	100.00%	9,562.50
158	1760236	Measurement	REBUILT ROTARY METER	378.0	04/30/23	DALHART AREA - RURAL	Both	8,796.59	TX	100.00%	8,796.59
159	1760237	Measurement	FLOW COMPUTER	378.0	04/30/23	TRANS PECOS AREA - RURAL	Both	5,457.00	TX	100.00%	5,457.00
160	1760238	Measurement	KGM 2013 METER	378.0	04/30/23	SOMERSET & ENVIRONS	Both	1,258.61	TX	100.00%	1,258.61
161	1760239	Measurement	ROOTS METER 3M175	378.0	04/30/23	SHAMROCK & ENVIRONS	Jurisdictional	4,507.30	TX	100.00%	4,507.30
162	1760240	Measurement	MOONEY FLOWGRID 2" ANSI	378.0	04/30/23	LUBBOCK AREA - RURAL	Jurisdictional	25,582.60	TX	100.00%	25,582.60
163	1760246	Measurement	ROOTS METER 3M175 CTR 2"	378.0	06/30/23	LUBBOCK	Jurisdictional	2,174.13	TX	100.00%	2,174.13
164	1760247	Measurement	MOONEY FLOWMAX 2" 150 CL	378.0	06/30/23	LUBBOCK	Jurisdictional	6,596.40	TX	100.00%	6,596.40
165	1760252	Measurement	SENSUS 243-RPC STANDARD	378.0	10/31/23	MIAMI & ENVIRONS	Both	1,912.50	TX	100.00%	1,912.50
166	1760296	Measurement	METER REBUILDS AND	378.0	12/31/23	DALHART AREA - RURAL	Both	51,197.96	TX	100.00%	51,197.96
167	1760297	Measurement	2" SICK FS600 DRU-S	378.0	12/31/23	CANADIAN AREA TX - RURAL	Both	48,197.26	TX	100.00%	48,197.26
168	1760298	Measurement	KGM2005 METERS AC-250 TC	378.0	12/31/23	LUBBOCK	Jurisdictional	47,198.75	TX	100.00%	47,198.75
169	1760299	Measurement	MOONEY FLOWMAX, 2" 150 CL	378.0	12/31/23	SAN ANTONIO AREA - RURAL	Jurisdictional	20,192.31	TX	100.00%	20,192.31
170	1760300	Measurement	KGM2005 METERS, AC-250 TC	378.0	12/31/23	LUBBOCK	Jurisdictional	17,184.30	TX	100.00%	17,184.30
171	1760301	Measurement	KGM2005 METERS, AC-250 TC	378.0	12/31/23	LUBBOCK	Jurisdictional	17,180.81	TX	100.00%	17,180.81
172	1760302	Measurement	METER REPAIRS	378.0	12/31/23	TRANS PECOS AREA - RURAL	Both	37,095.67	TX	100.00%	37,095.67
173	1760303	Measurement	METER REPAIRS	378.0	12/31/23	DALHART AREA - RURAL	Both	27,578.28	TX	100.00%	27,578.28
174	1760304	Measurement	METER REPAIRS	378.0	12/31/23	DALHART AREA - RURAL	Both	22,945.79	TX	100.00%	22,945.79
175	1760305	Measurement	METER REPAIRS	378.0	12/31/23	DALHART AREA - RURAL	Both	17,206.34	TX	100.00%	17,206.34
176	1760307	Measurement	REBUILD METERS	378.0	12/31/23	KERMIT & ENVIRONS	Jurisdictional	14,677.49	TX	100.00%	14,677.49
177	1760309	Measurement	METER REPAIRS	378.0	12/31/23	CANADIAN AREA TX - RURAL	Jurisdictional	13,234.65	TX	100.00%	13,234.65
178	1760316	Measurement	SENSUS REGULATORS	378.0	12/31/23	DALHART AREA - RURAL	Both	10,599.36	TX	100.00%	10,599.36
179	1760317	Measurement	SICK FS600 DRU ELECTRONIC	378.0	12/31/23	DALHART AREA - RURAL	Both	10,040.97	TX	100.00%	10,040.97
180	1760318	Measurement	METER REPAIRS	378.0	12/31/23	GUYMON AREA TX - RURAL	Both	9,937.36	TX	100.00%	9,937.36
181	1760319	Measurement	METER REPAIRS	378.0	12/31/23	CANADIAN AREA TX - RURAL	Jurisdictional	9,889.31	TX	100.00%	9,889.31
182	1760320	Measurement	METER REPAIRS	378.0	12/31/23	AMARILLO AREA - RURAL	Both	9,825.36	TX	100.00%	9,825.36
183	1760321	Measurement	REBUILD DIAPHRAGM METERS	378.0	12/31/23	JUNCTION & ENVIRONS	Jurisdictional	9,787.37	TX	100.00%	9,787.37
184	1760322	Measurement	REBUILD DIAPHRAGM METERS	378.0	12/31/23	SOMERSET & ENVIRONS	Jurisdictional	9,674.81	TX	100.00%	9,674.81
185	1760324	Measurement	REBUILD DIAPHRAGM METERS	378.0	12/31/23	TRANS PECOS AREA - RURAL	Both	9,334.85	TX	100.00%	9,334.85
186	1760325	Measurement	FS500 SICK ULTRASONIC	378.0	12/31/23	DALHART AREA - RURAL	Both	9,199.43	TX	100.00%	9,199.43
187	1760326	Measurement	3M175 DRESSER ROTARY	378.0	12/31/23	DALHART AREA - RURAL	Both	8,963.10	TX	100.00%	8,963.10
188	1760331	Measurement	METER REPAIRS	378.0	12/31/23	VAN HORN & ENVIRONS	Jurisdictional	7,639.23	TX	100.00%	7,639.23
189	1760332	Measurement	ERG-5006-001U AMERICAN	378.0	12/31/23	LUBBOCK	Jurisdictional	7,532.77	TX	100.00%	7,532.77

190	1760336	Measurement	METER REPAIRS	378.0	12/31/23	KERMIT & ENVIRONS	Jurisdictional	6,254.74	TX	100.00%	6,254.74
191	1760346	Measurement	KGM2011 METERS	378.0	12/31/23	KERMIT & ENVIRONS	Jurisdictional	3,009.67	TX	100.00%	3,009.67
192	1760347	Measurement	METER REPAIRS	378.0	12/31/23	STRATFORD & ENVIRONS	Both	4,802.50	TX	100.00%	4,802.50
193	1760348	Measurement	METER REPAIRS	378.0	12/31/23	STRATFORD & ENVIRONS	Both	4,121.47	TX	100.00%	4,121.47
194	1760350	Measurement	METER REPAIRS	378.0	12/31/23	GROOM & ENVIRONS	Both	3,661.03	TX	100.00%	3,661.03
195	1760352	Measurement	METER SET	378.0	12/31/23	LUBBOCK	Jurisdictional	8,521.01	TX	100.00%	8,521.01
196	1760354	Measurement	NCG HYDRO CONVERTERS	378.0	12/31/23	AMARILLO	Both	10,260.15	TX	100.00%	10,260.15
197	1760356	Measurement	METER REPAIRS	378.0	12/31/23	LUBBOCK AREA - RURAL	Both	24,683.97	TX	100.00%	24,683.97
198	1760357	Measurement	REBUILD DIAPHRAGM METERS	378.0	12/31/23	TRANS PECOS AREA - RURAL	Both	9,636.68	TX	100.00%	9,636.68
199	1760374	Measurement	PO 28165 2 VALVES GREEN	378.0	12/31/23	DALHART AREA - RURAL	Both	7,934.50	TX	100.00%	7,934.50
200	1760392	Measurement	PO 28529 SEABOARD	378.0	12/31/23	DALHART AREA - RURAL	Non-Jurisdictional	931.23	TX	100.00%	931.23
201	1760413	Measurement	METER REPAIRS	378.0	12/31/23	GROOM & ENVIRONS	Both	10,795.53	TX	100.00%	10,795.53
202	1760414	Measurement	REGULATOR	378.0	12/31/23	HIGGINS & ENVIRONS	Both	2,079.79	TX	100.00%	2,079.79
203	1760415	Measurement	METER REPAIRS	378.0	12/31/23	DALHART AREA - RURAL	Both	16,270.87	TX	100.00%	16,270.87
204	1760416	Measurement	METER ROTARY 5.5M 3 ANSI	378.0	12/31/23	SOMERSET & ENVIRONS	Jurisdictional	2,374.40	TX	100.00%	2,374.40
205	1760417	Measurement	METER REBUILDS	378.0	12/31/23	WHEELER TX & ENVIRONS	Jurisdictional	3,155.22	TX	100.00%	3,155.22
206	1760418	Measurement	METER REBUILDS	378.0	12/31/23	GROOM & ENVIRONS	Jurisdictional	3,155.23	TX	100.00%	3,155.23
207	1760419	Measurement	METER RUBILDS	378.0	12/31/23	DALHART AREA - RURAL	Both	46,016.02	TX	100.00%	46,016.02
208	1760420	Measurement	METER REBUILDS	378.0	12/31/23	DALHART AREA - RURAL	Both	45,517.51	TX	100.00%	45,517.51
209	1760421	Measurement	COMPOSIT CONTROL LOOP W/	378.0	12/31/23	CANADIAN & ENVIRONS	Jurisdictional	2,799.63	TX	100.00%	2,799.63
210	1760424	Measurement	ROTARY METERS	378.0	12/31/23	SOMERSET & ENVIRONS	Jurisdictional	12,968.36	TX	100.00%	12,968.36
211	1760521	Measurement	SICK FS500 PTZ UPGRADE	378.0	08/31/23	BALMORHEA & ENVIRONS	Both	2,360.13	TX	100.00%	2,360.13
212	1760522	Measurement	SICK FS500 PTZ UPGRADE	378.0	08/31/23	LUBBOCK AREA - RURAL	Jurisdictional	2,327.54	TX	100.00%	2,327.54
213											
214								1,003,727.02			868,969.44
215	2160225	Field Equipment	PROCESSOR EF ELEKTRA	387.0	01/31/23	SHAMROCK & ENVIRONS	Both	2,867.12	TX	100.00%	2,867.12
216	2060241	Field Equipment	SENSIT GOLD G2 EX/TC/CO	387.0	04/30/23	CANADIAN & ENVIRONS	Both	2,409.80	TX	100.00%	2,409.80
217	2160242	Field Equipment	MEASURING INSTRUMENT TW-6	387.0	04/30/23	CANADIAN & ENVIRONS	Both	1,241.43	TX	100.00%	1,241.43
218											
219								6,518.35			6,518.35
220	7060333	Buildings	REMOVE AND REPAIR DAMAGED	390.0	12/31/23	LUBBOCK AREA - RURAL	Both	7,472.50	TX	100.00%	7,472.50
221											
222	6560342	Office Equipment	3.5 TN 16 SEER CARRIER AC	391.0	12/31/23	BEAVER OK	Out of State	5,450.00	OK	0.00%	-
223											
224	6360244	Equipment	2017 POLARIS RANGER	392.0	04/30/23	BEAVER OK	Out of State	9,500.00	OK	0.00%	-
225											
226	5460245	Field Equipment	2019 CAT 303.5E COMPACT	394.0	05/31/23	GROOM & ENVIRONS	Both	43,300.00	TX	100.00%	43,300.00
227	5906535	Field Equipment	OD2, COMPLETE, METHANE	394.0	09/30/23	SAN ANTONIO AREA - RURAL	Jurisdictional	5,710.46	TX	100.00%	5,710.46
228	5906538	Field Equipment	DRONE BUNDLE, DJI MINI 3	394.0	10/31/23	LUBBOCK	Jurisdictional	1,059.77	TX	100.00%	1,059.77
229	5960227	Field Equipment	LOCATOR SNAPTRACK KIT 10	394.0	01/31/23	LUBBOCK AREA - RURAL	Jurisdictional	5,452.48	TX	100.00%	5,452.48
230	5960231	Field Equipment	LOCATOR STICK V3 3 WATT	394.0	02/28/23	TRANS PECOS AREA - RURAL	Jurisdictional	1,895.14	TX	100.00%	1,895.14
231	5960250	Field Equipment	LOCATOR 8869 PLS V3	394.0	07/31/23	SOMERSET & ENVIRONS	Both	757.75	TX	100.00%	757.75
232	5960251	Field Equipment	SENSIT GOLD G2 TX/TC	394.0	10/31/23	SOMERSET & ENVIRONS	Both	2,327.91	TX	100.00%	2,327.91
233	5960295	Field Equipment	6000 WATT GENERATOR	394.0	12/31/23	KERMIT & ENVIRONS	Jurisdictional	865.99	TX	100.00%	865.99
234	5960334	Field Equipment	LOCATOR PATHFINDER	394.0	12/31/23	JUNCTION & ENVIRONS	Both	6,551.54	TX	100.00%	6,551.54
235	5960335	Field Equipment	PIG LOCATOR	394.0	12/31/23	CANADIAN AREA TX - RURAL	Both	6,299.64	TX	100.00%	6,299.64
236	5960343	Field Equipment	FG HP MAGNESIUM ANODE PKG	394.0	12/31/23	DALHART AREA - RURAL	Both	5,322.44	TX	100.00%	5,322.44
237	5960411	Field Equipment	2 SQUEEZE TOOLS	394.0	12/31/23	AMARILLO AREA - RURAL	Both	1,939.99	TX	100.00%	1,939.99
238								81,483.11			81,483.11
239											
240											
241								17,087,939.71			15,664,028.11

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Investment Report - Direct Retirements Project Report

Line No.	Asset No.	Project Reason	Project Description	Retirement		Customers Benefited (Location)	Customers Benefited	Total Project Cost	Amount Retired	State	Allocation Factor (1)	Texas Allocated Cost
				FERC Plant Acct. No.	Date (YYMMDD)							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
11	1669830	System Growth	New Service Alan Clemans	376.0	12/31/23	TEXHOMA TX & ENVIRONS	Non-Jurisdictional	2,972.00	2,972.00	TX	100.00%	2,972.00
12	1660063	DIMP	PO 90264 2021 DIMP Texhoma	376.0	12/31/23	TEXHOMA TX & ENVIRONS	Jurisdictional	128,910.29	128,910.29	TX	100.00%	128,910.29
								131,882.29	131,882.29			131,882.29
13	1811868	System Growth	Red River System	377.0	12/31/23		Non-Jurisdictional	41,884.88	41,884.88	TX	100.00%	41,884.88
14												
15	1769866	Measurement	Meter Rebuilt Rotary 5M175 CD	378.0	12/31/23	TEXHOMA TX & ENVIRONS	Jurisdictional	6,568.47	6,568.47	TX	100.00%	6,568.47
16	1769816	Measurement	Regulator B42R 1" NPT	378.0	12/31/23	TEXHOMA TX & ENVIRONS	Jurisdictional	957.00	957.00	TX	100.00%	957.00
17								7,525.47	7,525.47			7,525.47
18												
19	5169393	Equipment	Unit 10666 2017 Silverado	392.0	09/30/23	CANADIAN & ENVIRONS	Both	37,342.00	37,342.00	TX	100.00%	37,342.00
20	5169406	Equipment	Unit 10672 2017 Silverado	392.0	09/30/23	DALHART AREA - RURAL	Both	31,325.00	31,325.00	TX	100.00%	31,325.00
21	5169481	Equipment	Unit 10867 1/2 ton Chevy	392.0	09/30/23	DALHART AREA - RURAL	Both	33,176.00	33,176.00	TX	100.00%	33,176.00
22	5147556	Equipment	Unit 9444 2007 Chev Silverado	392.0	10/31/23	CANADIAN & ENVIRONS	Both	22,654.36	22,654.36	TX	100.00%	22,654.36
23	5148313	Equipment	Unit 9882 11 Chev 1500	392.0	10/31/23	CANADIAN & ENVIRONS	Both	26,547.86	26,547.86	TX	100.00%	26,547.86
24	5148528	Equipment	Unit 10110 2012 Chevy	392.0	10/31/23	JUNCTION & ENVIRONS	Both	30,765.00	30,765.00	TX	100.00%	30,765.00
25	5148853	Equipment	Unit 10374 2013 Chev Ext	392.0	10/31/23	KERMIT & ENVIRONS	Both	31,541.00	31,541.00	TX	100.00%	31,541.00
26	5148928	Equipment	2014 Silverado C-1500 Unit 10412	392.0	10/31/23	CANADIAN & ENVIRONS	Both	30,299.00	30,299.00	TX	100.00%	30,299.00
27	5148946	Equipment	Unit 10431 2014 Chevy	392.0	10/31/23	DALHART AREA - RURAL	Both	30,403.00	30,403.00	TX	100.00%	30,403.00
28	5148947	Equipment	Unit 10439 2014 C-1500	392.0	10/31/23	CANADIAN & ENVIRONS	Both	31,204.00	31,204.00	TX	100.00%	31,204.00
29	5149025	Equipment	Unit 10480 2015 Chev	392.0	10/31/23	DALHART AREA - RURAL	Both	33,549.00	33,549.00	TX	100.00%	33,549.00
30	5149051	Equipment	Unit 10514 2015 Silverado	392.0	10/31/23	KERMIT & ENVIRONS	Both	32,790.00	32,790.00	TX	100.00%	32,790.00
31	5149153	Equipment	Unit 10561 2015 Silverado	392.0	10/31/23	IMPERIAL & ENVIRONS	Both	30,063.00	30,063.00	TX	100.00%	30,063.00
32	5149190	Equipment	Unit 10580 2016 Silverado	392.0	10/31/23	SAN ANTONIO AREA - RURAL	Both	27,266.50	27,266.50	TX	100.00%	27,266.50
33	5149274	Equipment	Unit 10600 2016 Silverado	392.0	10/31/23	GROOM & ENVIRONS	Both	30,497.00	30,497.00	TX	100.00%	30,497.00
34	5149276	Equipment	Unit 10607 2016 Silverado	392.0	10/31/23	SAN ANTONIO AREA - RURAL	Both	30,497.00	30,497.00	TX	100.00%	30,497.00
35	5169424	Equipment	Unit 10828 2018 Silverado	392.0	10/31/23	KERMIT & ENVIRONS	Both	31,912.00	31,912.00	TX	100.00%	31,912.00
36	5169480	Equipment	Unit 10866 1/2 ton Chevy	392.0	10/31/23	GUYMON AREA TX - RURAL	Both	34,489.00	34,489.00	TX	100.00%	34,489.00
37	5169500	Equipment	Unit 10886 Chevrolet	392.0	10/31/23	TRANS PECOS AREA - RURAL	Both	32,805.55	32,805.55	TX	100.00%	32,805.55
38	5169512	Equipment	Unit 10894	392.0	10/31/23	GROOM & ENVIRONS	Both	33,832.00	33,832.00	TX	100.00%	33,832.00
39	5169616	Equipment	Unit 10967 2019 Silverado	392.0	10/31/23	DALHART AREA - RURAL	Both	36,118.00	36,118.00	TX	100.00%	36,118.00
40	5169809	Equipment	Unit 11046 2020 Silverado	392.0	10/31/23	TRANS PECOS AREA - RURAL	Both	34,888.00	34,888.00	TX	100.00%	34,888.00
41	7048161	Equipment	Unit 9785 10 Chev	392.0	10/31/23	DALHART AREA - RURAL	Both	25,066.00	25,066.00	TX	100.00%	25,066.00
42	5169561	Equipment	Unit 10948 2019 Silverado	392.0	10/31/23	DALHART AREA - RURAL	Both	36,118.56	36,118.56	TX	100.00%	36,118.56
43	5149142	Equipment	Unit 10549 2015 Silverado	392.0	11/30/23	GROOM & ENVIRONS	Both	33,112.00	33,112.00	TX	100.00%	33,112.00
44	5149285	Equipment	Unit 10613 2016 Silverado	392.0	11/30/23	STRATFORD & ENVIRONS	Both	32,316.00	32,316.00	TX	100.00%	32,316.00
45	5148854	Equipment	Unit 10382 2014 Chev Reg	392.0	11/30/23	SAN ANTONIO AREA - RURAL	Both	28,179.33	28,179.33	TX	100.00%	28,179.33
46	5169536	Equipment	Unit 10935 2018 Sierra	392.0	11/30/23	SAN ANTONIO AREA - RURAL	Both	34,555.00	34,555.00	TX	100.00%	34,555.00
47	5169352	Equipment	Unit 10631 2016 Silverado	392.0	11/30/23	JUNCTION & ENVIRONS	Both	31,473.00	31,473.00	TX	100.00%	31,473.00
48	5169974	Equipment	Unit 11127 2021 Silverado	392.0	12/31/23	GROOM & ENVIRONS	Both	37,863.00	37,863.00	TX	100.00%	37,863.00
49	5149053	Equipment	Unit 10520 2015 Silverado 1500	392.0	09/30/23	OKLAHOMA	Out of State	30,064.44	30,064.44	OK	0.00%	-
50	6269351	Equipment	Unit 10665 2017 Silverado	392.0	09/30/23	OKLAHOMA	Out of State	34,461.00	34,461.00	OK	0.00%	-
51	6269347	Equipment	Unit 10655 2016 Silverado	392.0	10/31/23	OKLAHOMA	Out of State	34,109.00	34,109.00	OK	0.00%	-
52	6269408	Equipment	Unit 10800 2017 GMC	392.0	10/31/23	OKLAHOMA	Out of State	32,540.68	32,540.68	OK	0.00%	-
53								1,083,822.28	1,083,822.28			952,647.16
54												
55												
56								1,083,822.28	1,083,822.28			952,647.16

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**Investment Report - Allocated Additions Project Report**

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	State	Allocation Factor (1)	Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
11	5660253	Communication Equip	RADIOS, FGR2-IOS-C-U	397.0	11/30/23	HOME OFFICE G&A	Both	19,311.80	CORP	94.25%	18,201.37

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**Investment Report - Allocated Retirements Project Report**

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	Retirement Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	Amount Retired	State	Allocation Factor (1)	Texas Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
11	5148652	Equipment	Unit 10210 2012 Silverado	392.0	10/31/23	HOME OFFICE G&A	Both	28,537.00	28,537.00	CORP	94.25%	26,896.12
12	5169416	Equipment	Unit 10815 2018 Chevrolet	392.0	10/31/23	HOME OFFICE G&A	Both	35,860.93	35,860.93	CORP	94.25%	33,798.93
13								64,397.93	64,397.93			60,695.05
14												
15												
16								64,397.93	64,397.93			60,695.05

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Additions Detail**

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
								= (e) - (h)
<b>1. INTANGIBLE PLANT</b>								
11		Organization	\$	-	0.0000%	\$ -	\$ -	-
12	301	Organization		-	0.0000%	-	-	-
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<b>2. PRODUCTION AND GATHERING PLANT</b>								
18	332	Field Line	\$	-	0.0000%	\$ -	\$ -	-
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-
21		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
<b>4. TRANSMISSION PLANT</b>								
24	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ -	-
25	366	Structures and Improvements		-	0.0000%	-	-	-
26	367	Mains		130,064	2.5400%	3,304	-	130,064
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-
29	369.1	Meters		8,760	2.5400%	223	-	8,760
30	371	Other Equipment		-	4.8500%	-	-	-
31		<b>Subtotal</b>	<u>\$</u>	<u>138,824</u>		<u>\$ 3,526</u>	<u>\$ -</u>	<u>\$ 138,824</u>
<b>5. DISTRIBUTION PLANT</b>								
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	-
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		14,560,760	2.6100%	380,036	-	14,560,760
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		868,969	2.6100%	22,680	-	868,969
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-
40	380	Services		-	0.0000%	-	-	-
41	381	Meters		-	0.0000%	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-
43	383	Regulators		-	0.0000%	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
45	386 & 387	Other Property and Equipment		6,518	3.8100%	248	-	6,518
46		<b>Subtotal</b>	<u>\$</u>	<u>15,436,248</u>		<u>\$ 402,964</u>	<u>\$ -</u>	<u>\$ 15,436,248</u>

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
								= (e) - (h)
47								
48		<b>6. GENERAL PLANT</b>						
49	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	-
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-
51	390	Structures and Improvements		7,473	4.2400%	317	-	7,473
52	391	Office Furniture and Equipment		-	5.0000%	-	-	-
53	391.1	Computer Equipment		-	20.0000%	-	-	-
54	392	Transportation Equipment		-	10.6600%	-	-	-
55	394	Tools, Shop and Garage Equipment		81,483	4.0000%	3,259	-	81,483
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		-	6.6700%	-	-	-
59	398	Miscellaneous Equipment		-	6.6700%	-	-	-
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		<b>Subtotal</b>	\$	<u>88,956</u>		\$ 3,576	\$ -	\$ 88,956
62								
63		<b>TOTAL</b>	\$	<u>15,664,028</u>		\$ 410,067	\$ -	\$ 15,664,028
64	Rate Base Adjustments				0.0000%	-	-	-
65		<b>Adjusted Total</b>	\$	<u>15,664,028</u>		\$ 410,067	\$ -	\$ 15,664,028



**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**Direct Retirement Detail**

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
= (e) - (h)								
11		<b>1. INTANGIBLE PLANT</b>						
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	-
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	-
16								
17		<b>2. PRODUCTION AND GATHERING PLANT</b>						
18	332	Field Line	\$	-	0.0000%	\$ -	\$ -	-
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-
21		<b>Subtotal</b>	\$	-		\$ -	\$ -	-
22								
23		<b>4. TRANSMISSION PLANT</b>						
24	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ -	-
25	366	Structures and Improvements		-	0.0000%	-	-	-
26	367	Mains		-	2.5400%	-	-	-
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-
29	369.1	Meters		-	2.5400%	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-
31		<b>Subtotal</b>	\$	-		\$ -	\$ -	-
32								
33		<b>5. DISTRIBUTION PLANT</b>						
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	-
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		131,882	2.6100%	3,442	-	131,882
37	377	Compressor Station Equipment		41,885	0.0000%	-	-	41,885
38	378	Meas. and Reg. Station Equipment - General		7,525	2.6100%	196	-	7,525
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-
40	380	Services		-	0.0000%	-	-	-
41	381	Meters		-	0.0000%	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-
43	383	Regulators		-	0.0000%	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
45	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-
46		<b>Subtotal</b>	\$	181,293		\$ 3,639	\$ -	\$ 181,293

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Direct Retirement Detail**

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
								= (e) - (h)
47								
48		<b>6. GENERAL PLANT</b>						
49	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	-
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-
52	391	Office Furniture and Equipment		-	5.0000%	-	-	-
53	391.1	Computer Equipment		-	20.0000%	-	-	-
54	392	Transportation Equipment		952,647	10.6600%	101,552	-	952,647
55	394	Tools, Shop and Garage Equipment		-	4.0000%	-	-	-
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		-	6.6700%	-	-	-
59	398	Miscellaneous Equipment		-	6.6700%	-	-	-
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		<b>Subtotal</b>	\$	<u>952,647</u>		\$ 101,552	\$ -	\$ 952,647
62								
63		<b>TOTAL</b>	\$	<u>1,133,940</u>		\$ 105,191	\$ -	\$ 1,133,940
64	Rate Base Adjustments				0.0000%	-	-	-
65		<b>Adjusted Total</b>	\$	<u>1,133,940</u>		\$ 105,191	\$ -	\$ 1,133,940

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (2)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
									= (e) - (h)	= (i) * (j)	= (g) * (j)
11		<b>1. INTANGIBLE PLANT</b>									
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
11		<b>2. PRODUCTION AND GATHERING PLANT</b>									
12	332	Field Line	\$	-	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
13	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
14	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
17		<b>4. TRANSMISSION PLANT</b>									
18	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-
20	367	Mains		-	2.5400%	-	-	-	94.2500%	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
22	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-
23	369.1	Meters		-	2.5400%	-	-	-	94.2500%	-	-
24	371	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-
25		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
27		<b>5. DISTRIBUTION PLANT</b>									
28	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-
30	376	Mains		-	2.6100%	-	-	-	94.2500%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-
34	380	Services		-	0.0000%	-	-	-	94.2500%	-	-
35	381	Meters		-	0.0000%	-	-	-	94.2500%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-
37	383	Regulators		-	0.0000%	-	-	-	94.2500%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
39	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-
40		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
41											

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (2)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
								= (e) - (h)		= (i) * (j)	= (g) * (j)
42		<b>6. GENERAL PLANT</b>									
43	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	94.2500%	-	-
44	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-
46	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-
47	392	Transportation Equipment		-	10.6600%	-	-	-	94.2500%	-	-
48	394	Tools, Shop and Garage Equipment		-	4.0000%	-	-	-	94.2500%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-
51	397	Communication Equipment		19,312	6.6700%	1,288	-	19,312	94.2500%	18,201	1,214
52	398	Miscellaneous Equipment		-	6.6700%	-	-	-	94.2500%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-
54		<b>Subtotal</b>	\$	19,312		\$ 1,288	\$ -	\$ 19,312		\$ 18,201	\$ 1,214
55		<b>TOTAL</b>	\$	19,312		\$ 1,288	\$ -	\$ 19,312		\$ 18,201	\$ 1,214
57	Rate Base Adjustments				0.0000%	-	-	-	94.2500%	-	-
58		<b>Adjusted Total</b>	\$	19,312		\$ 1,288	\$ -	\$ 19,312		\$ 18,201	\$ 1,214

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (2)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
										= (i) * (j)	= (g) * (j)
									= (e) - (h)	= (i) * (j)	= (g) * (j)
11		<b>1. INTANGIBLE PLANT</b>									
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-
15		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
11		<b>2. PRODUCTION AND GATHERING PLANT</b>									
12	332	Field Line	\$	-	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
13	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
14	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
15		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
16											
17		<b>4. TRANSMISSION PLANT</b>									
18	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-
20	367	Mains		-	2.5400%	-	-	-	94.2500%	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
22	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-
23	369.1	Meters		-	2.5400%	-	-	-	94.2500%	-	-
24	371	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-
25		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
26											
27		<b>5. DISTRIBUTION PLANT</b>									
28	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-
30	376	Mains		-	2.6100%	-	-	-	94.2500%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-
34	380	Services		-	0.0000%	-	-	-	94.2500%	-	-
35	381	Meters		-	0.0000%	-	-	-	94.2500%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-
37	383	Regulators		-	0.0000%	-	-	-	94.2500%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-
39	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-
40		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
41											

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements		Depreciation	Accumulated	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
				Original Cost (2)	No. OS-20-00004347	Expense	Depreciation				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (i) * (j)	(l) = (g) * (j)
42		<b>6. GENERAL PLANT</b>									
43	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating	-	-	4.2400%	-	-	-	94.2500%	-	-
44	390	Structures and Improvements	-	-	4.2400%	-	-	-	94.2500%	-	-
45	391	Office Furniture and Equipment	-	-	5.0000%	-	-	-	94.2500%	-	-
46	391.1	Computer Equipment	-	-	20.0000%	-	-	-	94.2500%	-	-
47	392	Transportation Equipment		64,398	10.6600%	6,865	-	64,398	94.2500%	60,695.05	6,470
48	394	Tools, Shop and Garage Equipment	-	-	4.0000%	-	-	-	94.2500%	-	-
49	395	Lab Equipment	-	-	0.0000%	-	-	-	94.2500%	-	-
50	396	Power Operated Equipment	-	-	0.0000%	-	-	-	94.2500%	-	-
51	397	Communication Equipment	-	-	6.6700%	-	-	-	94.2500%	-	-
52	398	Miscellaneous Equipment	-	-	6.6700%	-	-	-	94.2500%	-	-
53	399	Other Tangible Property	-	-	0.0000%	-	-	-	94.2500%	-	-
54		<b>Subtotal</b>	<u>\$</u>	<u>64,398</u>		<u>6,865</u>	<u>\$ -</u>	<u>64,398</u>		<u>\$ 60,695</u>	<u>\$ 6,470</u>
55		<b>TOTAL</b>	<u>\$</u>	<u>64,398</u>		<u>6,865</u>	<u>\$ -</u>	<u>64,398</u>		<u>\$ 60,695</u>	<u>\$ 6,470</u>
57		Rate Base Adjustments			0.0000%	-	-	-	94.2500%	-	-
58		<b>Adjusted Total</b>	<u>\$</u>	<u>64,398</u>		<u>6,865</u>	<u>\$ -</u>	<u>64,398</u>		<u>\$ 60,695</u>	<u>\$ 6,470</u>

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**Calculation of Federal Income Tax**

Line No.	Description	Prior Year		Current Year	
(a)	(b) (c)	(d)	(e)	(g)	(h)
10	Return on Investment				
11	Invested Capital	\$ 151,983,372		\$ 160,252,058	
12	Rate of Return	<u>7.3188%</u>		<u>7.3188%</u>	
13	Return on Investment		\$11,123,359		\$11,728,528
14					
15	Interest Expense				
16	Invested Capital	\$ 151,983,372		\$ 160,252,058	
17	Weighted Cost of Debt	<u>1.7138%</u>		<u>1.7138%</u>	
18	Interest Expense		<u>\$ 2,604,691</u>		<u>\$ 2,746,400</u>
19					
20	After Tax Income		<u>\$ 8,518,668</u>		<u>\$ 8,982,128</u>
21					
22	Gross-up Factor	=1+(E26/(1-E26))	1.265822785	=1+(H26/(1-H26))	1.265822785
23					
24	Before Tax Return		<u>\$10,783,124</u>		<u>\$11,369,782</u>
25					
26	Federal Income Tax Rate		21%		21%
27					
28	Federal Income Tax		<u>\$ 2,264,456</u>		<u>\$ 2,387,654</u>
29					
30	Change in Federal Income Tax				<u><u>\$ 123,198</u></u>

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**Ad Valorem and Revenue-related Tax**

Line No.	Description	Beginning Tax	Change	Current Tax	Notes:
(a)	(b)	(c)	(d)	(e)	(f)
10	<b>Non Revenue - Related</b>				
11					
12	Ad Valorem Tax	\$ 2,080,278	\$ 131,060	\$ 2,211,338	
13					
14	<b>Revenue - Related</b>				
15					
16	State Gross Receipts - Tax	\$ -		\$ -	(1)
17	Local Gross Receipts - Tax	-		-	(1)
18	Railroad Commission - Gas Utility Tax	-		-	(1)
19					
20	<b>Total Revenue Related Taxes</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
21					
22					
23	<b>TOTAL TAXES OTHER THAN INCOME</b>	<u>\$ 2,080,278</u>	<u>\$ 131,060</u>	<u>\$ 2,211,338</u>	
24					
25					
26	<u>Ad Valorem Tax Change:</u>				
27	Gross Plant at 12/31/2023		244,400,747		
28	Ad Valorem Tax Rate per OS-20-00004347		0.9048%		
29	Ad Valorem Tax at 12/31/2023		<u>2,211,338</u>		
30	Ad Valorem Tax per Case No. 00015288		<u>2,080,278</u>		
31	Change		<u><u>131,060</u></u>		



**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Footnotes**

IRA Schedule	Reference	Comments
(a)	(b)	(c)
IRA-5	(1)	Annual Bill Count from WP Meter Count
IRA-6	(1)	From Case No. 00015288
IRA-7	(1)	IRA-6 column (e) + IRA-16 column (e) - IRA-17 column (e)
IRA-7	(2)	WP Accum Depr column (f)
IRA-7	(3)	Includes previous adjustments of \$(9,002,214) + 2023 CIAC TX Operations Adjustment of \$(858,724)
IRA-8	(1)	Includes 2023 CIAC Texas Operations adjustment of \$(858,724) WP CIAC
IRA-9	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-10	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-11	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-12	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-13	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-14	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-15	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-16	(1)	IRA-12 column (l)
IRA-17	(1)	IRA-13 column (m)
IRA-18	(1)	Using allocation factors computed in OS-20-00004347 **

IRA-18	(2)	IRA-14 column (i)
IRA-19	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-19	(2)	IRA-15 column (i)
IRA-21	(1)	No portion of this tax expense is being included with this filing. While a portion of the expense can be allocated to Texas operations, WTG does not have an allocation method developed to calculate the taxes related to the increased investment for this filing period.
WP Accum Depr	(1)	Accumulated Depreciation as of 12/31/22 from Case No. 00015288

\*\* The Texas Corp allocation factor was computed in WTG's last rate case on Schedule C-1 PIS, footnote (b). The 94.25% allocation for corporate assets is not specifically referenced in the final order in Docket No. OS-20-0004347. It represents the ratio of Texas Plant to Total Plant. Since 94.25% of the plant is attributable to Texas, the same proportion of Corporate Plant is assigned to Texas.

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
Signature Page**

I certify that I am the responsible official of West Texas Gas Utility, LLC; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the 12 Month Period Ending December 31, 2023.

I understand that until the issuance of a final order or decision by a regulatory authority in a rate case that is filed after the implementation of a rate schedule under this section, all amounts collected under the rate schedules before the filing of the rate case are subject to refund.

May 9, 2024  
Date

  
Signature

Title: Treasurer

Address: 303 Veterans Airpark Ln, Suite 5000  
Midland, TX 79705

Phone: 432-682-4349

Email address: [aedgmon@westtxasgas.com](mailto:aedgmon@westtxasgas.com)

**Alternative** contact regarding this report:

Name: J.J. King

Title: VP - Gas Marketing

Address: 303 Veterans Airpark Ln, Suite 5000  
Midland, TX 79705

Phone: 432-682-4349

Email address: [jking@westtxasgas.com](mailto:jking@westtxasgas.com)

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
WP Accumulated Depreciation - Texas

Line No.	FERC Account No.	FERC Account Titles	Ref	Accum Depr As of 12/31/22 (1)	Accum Depr As of 12/31/23	Net Change Jan 23-Dec 23
(a)	(b)	(c)	(d)	(e)	(f)	(g)
11		<b>1. INTANGIBLE PLANT</b>				
12	301	Organization	\$	57,872	\$ 57,872	\$ -
13	302	Franchises and Consents		200,000	200,000	-
14	303	Miscellaneous Intangible Plant		591,960	591,960	-
15		<b>Subtotal</b>	\$	849,832	\$ 849,832	\$ -
16						
17		<b>2. PRODUCTION AND GATHERING PLANT</b>				
18	332	Field Line	\$	3,388,885	\$ 3,395,407	\$ 6,522
19	333	Field Compressor Station Equipment		-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	50,485	(49,515)
21		<b>Subtotal</b>	\$	3,488,885	\$ 3,445,892	\$ (42,993)
22						
23		<b>4. TRANSMISSION PLANT</b>				
24	365.1-365.2	Land and Rights of Way	\$	500,182	\$ 612,078	\$ 111,896
25	366	Structures and Improvements		-	-	-
26	367	Mains		11,960,509	12,788,123	827,614
27	368	Compressor Station Equipment		49,195	49,512	317
28	369	Meas. and Reg. Station Equipment		559,825	587,291	27,466
29	369.1	Meters		203,897	212,551	8,654
30	371	Other Equipment		200,552	210,516	9,964
31		<b>Subtotal</b>	\$	13,474,160	\$ 14,460,071	\$ 985,911
32						
33		<b>5. DISTRIBUTION PLANT</b>				
34	374	Land and Land Rights	\$	-	\$ -	\$ -
35	375	Structures and Improvements		-	-	-
36	376	Mains		37,279,364	41,144,506	3,865,142
37	377	Compressor Station Equipment		378,187	390,060	11,873
38	378	Meas. and Reg. Station Equipment - General		4,757,983	4,936,599	178,616
39	379	Meas. and Reg. Stations Equipment - City Gates		-	-	-
40	380	Services		-	-	-
41	381	Meters		-	-	-
42	382	Meter Installations		-	-	-
43	383	Regulators		-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	-	-
45	386 & 387	Other Property and Equipment		524,725	548,399	23,674
46		<b>Subtotal</b>	\$	42,940,259	\$ 47,019,564	\$ 4,079,305

47							
48		<b>6. GENERAL PLANT</b>					
49	389	Land and Land Rights	\$	2,439,698	\$	2,566,501	\$ 126,803
50	389	Land and Land Rights - Non Depreciating		-		-	-
51	390	Structures and Improvements		1,181,816		1,378,613	196,797
52	391	Office Furniture and Equipment		104,196		129,479	25,283
53	391.1	Computer Equipment		64,351		82,712	18,361
54	392	Transportation Equipment		3,141,783		2,971,932	(169,851)
55	394	Tools, Shop and Garage Equipment		800,171		855,899	55,728
56	395	Lab Equipment		-		-	-
57	396	Power Operated Equipment		-		-	-
58	397	Communication Equipment		248,794		306,197	57,403
59	398	Miscellaneous Equipment		167,106		186,542	19,436
60	399	Other Tangible Property		-		-	-
61		<b>Subtotal</b>	<b>\$</b>	<b>8,147,915</b>	<b>\$</b>	<b>8,477,877</b>	<b>\$ 329,962</b>
62							
63		<b>TOTAL</b>	<b>\$</b>	<b>68,901,051</b>	<b>\$</b>	<b>74,253,236</b>	<b>\$ 5,352,185</b>
64		Rate Base Adjustments		-		-	-
65		<b>Adjusted Total</b>	<b>\$</b>	<b>68,901,051</b>	<b>\$</b>	<b>74,253,236</b>	<b>\$ 5,352,185</b>

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2023**  
**WP CIAC - Texas**

Line No.	Period	Texas CIAC	FERC Account No.
(a)	(b)	(c)	(d)
11	01/23	8,000	367.0
12	02/23	-	-
13	03/23	-	-
14	04/23	-	-
15	05/23	225,898	376.0
16	06/23	-	-
17	07/23	2,500	376.0
18	08/23	49,016	376.0
19	09/23	189,280	376.0
20	10/23	-	-
21	10/23	-	-
22	11/23	87,431	376.0
23	12/23	296,600	376.0
24	Total for 12 Month Period	858,724	
25			
26			
27	Total for Ferc Account No. 367	8,000	
28	Total for Ferc Account No. 376	858,724	
29		866,724	

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2023  
WP Annual Customer/Meter Count**

Line	Description	Total
(a)	(b)	(c)
11	<u>Subject to Commission Regulation</u>	
12	Domestic	68,963
13	Non-Domestic	5,699
14	Total	<u>74,662</u>
15		
16	<u>Subject to City Regulation</u>	
17	Domestic	146,107
18	Non-Domestic	24,120
19	Total	<u>170,227</u>
20		
21	<u>Non-Jurisdictional</u>	<u>37,553</u>
22	Total	37,553
23		
24		
25	Total Domestic	215,070
26	Total Non-Domestic	29,819
27	Total Jurisdictional Meter Count	<u>244,889</u>
28	Total Non-Jurisdictional	<u>37,553</u>
29	Total Meter Count	282,442

## AFFIDAVIT OF AMANDA EDGMON

Before me, the undersigned authority, on this date personally appeared Amanda Edgmon, known to me to be the person whose name is subscribed below, and being by me first duly sworn, stated upon oath as follows:

1. “My name is Amanda Edgmon. I am the Treasurer and Regulatory Reporting Accountant for West Texas Gas Utility, LLC (“WTG Utility” or “Company”). I am fully competent to make this affidavit, and each statement of fact herein is true of my own personal knowledge.

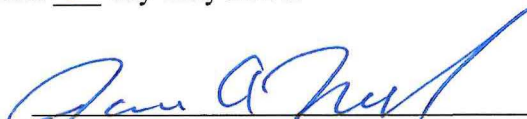
2. WTG Utility’s books and records are maintained in accordance with generally accepted accounting principles and presented pursuant to the Uniform System of Accounts, as prescribed by the Federal Energy Regulatory Commission (“FERC”), and the Railroad Commission of Texas. The Company maintains a cross-reference of accounts, which shows the corresponding FERC account number to WTG Utility’s general ledger chart of accounts.

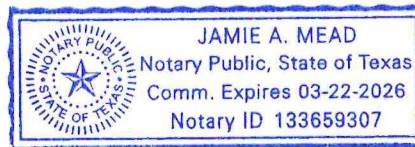
3. I have reviewed the schedules being filed by the Company in this matter. These schedules are accurate summaries of the Company’s books and records for the period between January 1, 2023 and December 31, 2023.”



Amanda Edgmon

SWORN AND SUBSCRIBED before me this 5<sup>th</sup> day May 2024.

  
Notary Public in and for the State of Texas





# **TAB 2**

## CUSTOMER NOTICE

On or about May 17, 2024, West Texas Gas Utility, LLC (“WTG”) filed an application for an interim rate adjustment with the Railroad Commission of Texas and municipal regulatory authorities pursuant to Texas Utilities Code Section 104.301. The proposed interim rate adjustment will apply to all jurisdictional customers served by WTG in Texas. The proposed interim rate adjustment provides for cost recovery of the as adjusted additional capital investment incurred by WTG during the period from January 1, 2023 through December 31, 2023 that is used and useful in providing utility service. The costs to be recovered through the proposed interim rate adjustment are not included in WTG’s currently effective rates, do not include the recovery of costs related to the winter event of February 2021, and are subject to refund.

The proposed effective date for implementation of the interim rate adjustment is July 16, 2024. The proposed interim rate adjustment will increase the customer/meter charges that are applicable to Residential and Commercial customers both within the incorporated and the unincorporated areas served by WTG in Texas as follows:

<b>Rate Schedule</b>	<b>Customer Charge</b>	<b>Proposed 2023 Interim Adjustment</b>	<b>Adjusted Customer Charge</b>	<b>Increase to Each Bill</b>
Texas Residential	\$21.90 per meter per month	\$1.52 per meter per month	\$23.42 per meter per month	\$1.52 per meter per month
Texas Commercial, Public Authority, & Non-Profit	\$40.28 per meter per month	\$3.29 per meter per month	\$43.57 per meter per month	\$3.29 per meter per month

Persons with questions or who want more information about this filing may contact WTG at (432) 682-4349. A copy of the filing will be posted at the following web site: [www.westtexasgas.com/grip-filing/](http://www.westtexasgas.com/grip-filing/) and will be available for inspection during normal business hours at WTG’s office located at 303 Veterans Airpark Ln, Suite 5000, Midland, Texas, 79705.

Any affected person in the unincorporated areas may file written comments or a protest concerning the proposed interim rate adjustment with the Oversight & Safety Division, Market Oversight Section, Railroad Commission of Texas, P. O. Box 12967, Austin, Texas 78711-2967. Please reference Case No. 00017395 in your written comment or protest.

Any affected person in the incorporated areas of any city served by WTG may file written comments or a protest concerning the proposed interim rate adjustment with the City where they receive gas service.

**PUBLIC NOTICE AFFIDAVIT OF J.J. KING**

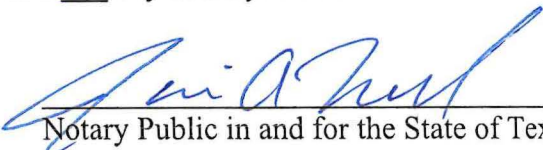
Before me, the undersigned authority, on this date personally appeared J.J. King, known to me to be the person whose name is subscribed below, and being by me first duly sworn, stated upon oath as follows:

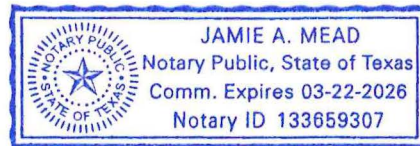
1. “My name is J.J. King. I am Vice President of Gas Marketing for West Texas Gas Utility, LLC. I have over twenty-five (25) years of experience in the natural gas utility industry. I am fully competent to make this affidavit, and each statement of fact herein is true of my own personal knowledge.

2. Notice of the filing in this proceeding, as attached hereto, will be accomplished by direct mailing to all affected West Texas Gas Utility, LLC jurisdictional customers. This mailing will be initiated after Railroad Commission Staff has approved the customer notice and will be completed no later than July 1, 2024. As a result, notice will be delivered within 45 days of the filing date; fulfilling the requirements under Section 104.301(a) of the Texas Utilities Code.”

  
\_\_\_\_\_  
J.J. King

SWORN AND SUBSCRIBED before me this 8<sup>th</sup> day of May 2024.

  
\_\_\_\_\_  
Notary Public in and for the State of Texas



# TAB 3

**Effective: July 16, 2024**

**RESIDENTIAL SERVICE RATE – INCORPORATED**

**APPLICABILITY**

Applicable to a residential customer or builder in a single dwelling, or in a dwelling unit of a multiple dwelling or residential apartment, for domestic purposes in an incorporated area or city served by West Texas Gas Utility, LLC (“WTG”). A residential consumer includes an individually-metered residential unit or dwelling and builders prior to sale or re-sale of a property for domestic purposes. This rate is only available to full requirements customers of WTG.

**COST OF SERVICE RATE**

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Residential consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.

Customer Charge	\$17.00
2020 GRIP Charge	\$ 2.99
2021 GRIP Charge	\$ 0.63
2022 GRIP Charge	\$ 1.28
2023 GRIP Charge	<u>\$ 1.52</u>
Total Customer Charge	\$23.42
All Consumption @	\$4.84 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

**OTHER FEES**

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment-INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE- INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee- INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provisions of Rate Schedule MISCFEE- INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS- INC.

EDIT Credit: A one-time credit for Excess Deferred Income Taxes in accordance with the provisions of Rate Schedule EDIT Credit- INC.

**COMMERCIAL SERVICE RATE - INCORPORATED**

**APPLICABILITY**

Applicable to all commercial customers and to customers not otherwise specifically provided for under any other rate schedule or served under a contract in an incorporated area or city served by West Texas Gas Utility, LLC (“WTG”). This rate is only available to full requirements customers of WTG.

**COST OF SERVICE RATE**

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Commercial consumers and to consumers not otherwise specifically provided for under any other rate schedule or served under a contract per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.

Customer Charge	\$30.00
2020 GRIP Charge	\$ 6.38
2021 GRIP Charge	\$ 1.31
2022 GRIP Charge	\$ 2.59
2023 GRIP Charge	<u>\$ 3.29</u>
Total Customer Charge	\$43.57
All Consumption @	\$2.69 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

**OTHER FEES**

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment- INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE- INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee- INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provision of Rate Schedule MISCFEES- INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS-INC.

EDIT Credit: A one-time credit for Excess Deferred Income Taxes in accordance with the provisions of Rate Schedule EDIT Credit- INC.

**NON-PROFIT INCORPORATED  
SERVICE RATE**

**APPLICABILITY**

Applicable to all non-profit customers.

**COST OF SERVICE RATE**

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Non-Profit consumers.

Customer Charge	\$30.00
2020 GRIP Charge	\$ 6.38
2021 GRIP Charge	\$ 1.31
2022 GRIP Charge	\$ 2.59
2023 GRIP Charge	<u>\$ 3.29</u>
Total Customer Charge	\$43.57
All Consumption @	\$2.69 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

**OTHER FEES**

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment-INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE-INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee-INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provision of Rate Schedule MISCFEES-INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS-INC.

EDIT Credit: A one-time credit for Excess Deferred Income Taxes in accordance with the provisions of Rate Schedule EDIT Credit- INC.

**PUBLIC AUTHORITY SERVICE RATE - INCORPORATED**

**APPLICABILITY**

Applicable to all public authority customers.

**COST OF SERVICE RATE**

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Public Authority consumers.

Customer Charge	\$30.00
2020 GRIP Charge	\$ 6.38
2021 GRIP Charge	\$ 1.31
2022 GRIP Charge	\$ 2.59
2023 GRIP Charge	<u>\$ 3.29</u>
Total Customer Charge	\$43.57
All Consumption @	\$2.69 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

**OTHER FEES**

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment-INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE-INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee-INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provision of Rate Schedule MISCFEE-INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS-INC.

EDIT Credit: A one-time credit for Excess Deferred Income Taxes in accordance with the provisions of Rate Schedule EDIT Credit- INC.



# TAB 4

**WEST TEXAS GAS UTILITY, LLC**  
**ANNUAL EARNINGS MONITORING REPORT**  
**DECEMBER 31, 2023**

<u>Line</u>	<u>Description</u>	<u>Allocated to Texas Jurisdictional Case No. 00015288 As Filed 1/</u>	<u>Allocated to Texas Jurisdictional Current Period 2/</u>	<u>Amount Increase/(Decrease)</u>
1	<u>Texas Jurisdictional Operations</u>			
2	Operating Revenues			
3	Sales Revenues	\$ 12,066,809	\$ 12,522,323	\$ 455,514
4	Other Gas Revenues and Credits to Cost of Service	\$ 315,438	\$ 495,189	\$ 179,751
5	Total Operating Revenues	\$ 12,382,247	\$ 13,017,512	\$ 635,265
6	Operating Expenses			
7	Gas Costs	\$ -	\$ -	\$ -
8	Operating and Maintenance Expense	\$ 8,138,775	\$ 7,749,235	\$ (389,540)
9	Depreciation and Amortization Expense	\$ 2,067,616	\$ 2,150,705	\$ 83,088
10	Interest on Customer Deposits	\$ -	\$ -	\$ -
11	Taxes Other Than Income Taxes	\$ 864,905	\$ 1,273,813	\$ 408,908
12	Total Operating Expenses	\$ 11,071,296	\$ 11,173,753	\$ 102,457
13	Total Operating Income Before Federal Income Taxes	\$ 1,310,951	\$ 1,843,760	\$ 532,809
14	Federal Income Taxes	\$ 391,884	\$ 438,558	\$ 46,674
15	Net Income / (Loss)	\$ 919,067	\$ 1,405,202	\$ 486,135
16	Allowed Return on Rate Base	\$ 2,887,120	\$ 3,116,428	\$ 229,307
17	Deficiency - Texas Jurisdictional Operations	\$ (1,968,053)	\$ (1,711,226)	\$ 256,827
18	Rate Base (Allocated to Texas Operations)	\$ 107,323,896	\$ 115,848,017	
19	Rate Base (Allocated to Texas Jurisdictional Operations)	\$ 39,441,532	\$ 42,574,146	
20	Actual Return on Rate Base (Texas Jurisdictional Operations)	2.33%	3.30%	
21	Percent Return Allowed on Rate Base 3/	7.32%	7.32%	

1/ Previous 2022 Annual Earnings Monitoring Report, Case No. 00015288

2/ Current Filing Period Twelve Months Ending December 31, 2023

3/ Per OS-20-00004347

**BASE RATE REVENUE**

<u>Description</u>	<u>Jan-Apr</u> <u>Current Base Rates</u>	<u>May-Dec</u> <u>Current Base Rates</u>
	<u>Unadjusted</u>	<u>Unadjusted</u>
<b><u>Domestic Customers</u></b>		
Annual No. of Bills	70,881	144,189
Domestic Customer Charge	\$ <b>19.99</b>	\$ <b>20.62</b>
<b>Customer Charge Revenues</b>	<b>1,416,911</b>	<b>2,973,177</b>
Domestic Volumes -- Mcfs	581,144	512,137
Domestic Consumption Charge	\$ <b>4.84</b>	\$ <b>4.84</b>
<b>Consumption Charge Revenues</b>	<b>2,812,737</b>	<b>2,478,743</b>
<b>Total Domestic Revenues</b>	<b>4,229,648</b>	<b>5,451,920</b>
<b><u>Non-Domestic Customers</u></b>		
Annual No. of Bills	10,119	19,700
Non-Domestic Customer Charge	\$ <b>36.38</b>	\$ <b>37.69</b>
<b>Customer Charge Revenues</b>	<b>368,129</b>	<b>742,493</b>
Non-Domestic Volumes -- Mcfs	316,916	326,256
Domestic Consumption Charge	\$ <b>2.69</b>	\$ <b>2.69</b>
<b>Consumption Charge Revenues</b>	<b>852,504</b>	<b>877,629</b>
<b>Total Non-Domestic Revenues</b>	<b>1,220,633</b>	<b>1,620,122</b>
<b>TOTAL JURISDICTIONAL REVENUES</b>	<b>5,450,281</b>	<b>7,072,042</b>

**OTHER GAS INCOME**

<b>Acct. No.</b>	<b>Description</b>	<b>2023 WTG Total</b>	<b>Oklahoma Direct</b>	<b>Texas</b>	<b>Adjustments</b>	<b>Ref.</b>	<b>Adjusted Texas</b>
488.0	Service Charges	86,100	(10,473)	75,627	-		75,627
488.0	Connection Fees	209,536	(13,260)	196,276	-		196,276
488.0	Meter Repairs -- Labor	661,907	(80,513)	581,394	-		581,394
488.0	Sales -- Regulators, etc.	142,090	(2)	142,088	-		142,088
488.0	Returned Check Fees	13,475	(1,252)	12,223	-		12,223
488.0	Miscellaneous Tariff Fees	12,660	-	12,660	-		12,660
488.0	Collection Fees	32	-	32	-		32
				-	-		
492.0	Drip and Condensate Sales	63,560	-	63,560	-		63,560
				-	-		
495.0	Other Income	103,738	-	103,738	-		103,738
495.0	Purchase Meters	-	-	-	-		-
				-	-		
	<b>Totals</b>	<b>1,293,097</b>	<b>(105,500)</b>	<b>1,187,597</b>			
	<b>Other Gas Income</b>						<b><u>1,187,597</u></b>
	<b>Percentage Jurisdictional</b>						<b>42%</b>
	<b>Jurisdictional Other Gas Income</b>						<b><u>495,189</u></b>

**OPERATIONS AND MAINTENANCE EXPENSES**

Acct. No.	Description	2023			Oklahoma	Adjusted Texas
		WTG Total	Adjustments	Ref.		
<b><u>Transmission Expense</u></b>						
813.0	Other Gas Supply Expenses	157,163			-	157,163
858.0	Trans. & Comp. Of Gas by Others	347,264	(347,264)	(a)	-	-
863.0	Maintenance of Mains	97,154			(436)	96,718
<b><u>Distribution Expense</u></b>						
870.0	Operation Supervision & Engineering	7,778,684	-		(710,985)	7,067,699
874.0	Mains and Services Expenses	1,198,406	-		(79,058)	1,119,348
880.0	Other Expenses	913,465	(26,370)	(b)	(85,910)	801,185
881.0	Rents	219,320	-		(16,532)	202,788
886.0	Maintenance of Structures	9,528	-		(1,771)	7,757
887.0	Maintenance of Mains	427,305	-		(28,414)	398,891
888.0	Maint of M&R Station Equip-General	2,407	-		(129)	2,278
889.0	Maint of M&R Station Equip-City Gate	501,661	-		(54,038)	447,623
894.0	Maintenance of Other Equipment	549,056	-		(26,010)	523,046
<b>Totals</b>		<b>12,201,413</b>	<b>(373,634)</b>		<b>(1,003,284)</b>	
<b>Operation &amp; Maintenance Expenses</b>						<b>10,824,495</b>
<b>Percentage Jurisdictional</b>						<b>47%</b>
<b>Jurisdictional Operation &amp; Maintenance Expenses</b>						<b>5,089,414</b>

(a) To remove amounts included in cost of gas.

(b) To remove donations and contributions.

**ADMINISTRATIVE AND GENERAL EXPENSES**

<b>Acct. No.</b>	<b>Description</b>	<b>2023 WTG Total</b>	<b>Adjustments</b>	<b>Ref.</b>	<b>Oklahoma</b>	<b>Adjusted Texas</b>
<b><u>Customer Service and Sales Expenses</u></b>						
904.0	Uncollectible Accounts	180,612	-		(15,852)	164,760
910.0	Miscellaneous Customer Service Exp	101,692	-		(11,092)	90,600
913.0	Advertising Expenses	21,392	-		(211)	21,181
<b><u>Administrative and General Expenses</u></b>						
920.0	Administrative and General Salaries	136,666	-		(16,624)	120,042
921.0	Office Supplies and Expenses	255,330	(24,117)	(a)	(29,058)	202,155
923.0	Outside Services Employed	1,663,018	-	(b)	(202,287)	1,460,731
924.0	Property Insurance	956,789	-		(116,139)	840,650
926.0	Employee Pension and Benefits	1,560,354	-		(188,183)	1,372,171
930.0	Miscellaneous General Expense	1,552,657	(11,700)	(c)	(161,407)	1,379,550
931.0	Rents	6,882	-		(1,644)	5,238
<b>Totals</b>		<b>6,435,392</b>	<b>(35,817)</b>		<b>(742,496)</b>	
<b>Administrative and General Expenses</b>						<b><u>5,657,079</u></b>
<b>Percentage Jurisdictional</b>						<b>47%</b>
<b>Jurisdictional Operation &amp; Maintenance Expenses</b>						<b><u>2,659,821</u></b>

- (a) To remove penalties and fines.
- (b) To remove lobbying expenses.
- (c) To remove donations and contributions.

**TAXES OTHER THAN INCOME**

Acct. No.	Description	2023 WTG Total	Adjustments	Ref.	Oklahoma	Adjusted Texas
<b><u>Payroll Taxes:</u></b>						
408.2	Payroll Taxes	676,344	-		(64,854)	611,490
408.2	FUTA Taxes	-	-		-	-
408.2	SUTA Taxes	-	-		-	-
<b><u>Property Taxes:</u></b>						
408.2	Property Taxes	2,372,959	-		(307,992)	2,064,966
<b><u>State Taxes:</u></b>						
408.2	Franchise Tax (Direct)	52,031	-		(6,329)	45,702
408.2	Oklahoma Income Tax (Direct)	-	-		-	-
408.2	Miscellaneous	117,555	-		(5,945)	111,610
<b>Totals</b>		<b>3,218,889</b>	<b>-</b>		<b>(385,120)</b>	
<b>Taxes Other than Income</b>						<b><u><u>2,833,768</u></u></b>
<b>Percentage Jurisdictional</b>						<b>45%</b>
<b>Jurisdictional Taxes Other than Income</b>						<b>1,273,813</b>

**DEPRECIATION EXPENSE**

Acct. No.	Description	2023 Texas Total	Depreciation Rates	
			Rate	Depreciation
<b>1. INTANGIBLE PLANT</b>				
301	Organization	57,872	0.00%	-
302	Franchises and Consents	200,000	0.00%	-
303	Miscellaneous Intangible Plant	(508,766)	0.00%	-
	<b>Subtotal</b>	(250,894)		-
<b>2. PRODUCTION AND GATHERING PLANT</b>				
332	Field Line	3,047,811	0.00%	-
333	Field Compressor Station Equipment	-	0.00%	-
334	Field Measuring & Regulating Station Equipment	100,000	0.00%	-
	<b>Subtotal</b>	3,147,811		-
<b>4. TRANSMISSION PLANT</b>				
65.1-365.	Land and Rights of Way	5,255,930	2.21%	116,156
366	Structures and Improvements	-	0.00%	-
367	Mains	41,497,904	2.54%	1,054,047
368	Compressor Station Equipment	38,984	0.00%	-
369	Meas. and Reg. Station Equipment	1,193,097	2.61%	31,140
369.1	Meters	220,675	2.54%	5,605
371	Other Equipment	223,044	4.85%	10,818
	<b>Subtotal</b>	48,429,635		1,217,765
<b>5. DISTRIBUTION PLANT</b>				
374	Land and Land Rights	-	0.00%	-
375	Structures and Improvements	-	0.00%	-
376	Mains	166,918,899	2.61%	4,356,583
377	Compressor Station Equipment	358,216	0.00%	-
378	Meas. and Reg. Station Equipment - General	7,695,152	2.61%	200,843
379	Meas. and Reg. Stations Equipment - City Gates	-	0.00%	-
380	Services	-	0.00%	-
381	Meters	-	0.00%	-
382	Meter Installations	-	0.00%	-
383	Regulators	-	0.00%	-
385	Industrial Meas. and Reg. Station Equipment	-	0.00%	-
386 & 387	Other Property and Equipment	688,098	3.81%	26,217
	<b>Subtotal</b>	175,660,365		4,583,643
<b>6. GENERAL PLANT</b>				
389	Land and Land Rights	6,503,912	2.01%	130,729
389	Land and Land Rights - Non Depreciating	-	0.00%	-
390	Structures and Improvements	4,178,361	4.24%	177,163
391	Office Furniture and Equipment	316,591	5.00%	15,830
391.1	Computer Equipment	93,244	20.00%	18,649
392	Transportation Equipment	3,683,309	10.66%	392,641
394	Tools, Shop and Garage Equipment	1,446,950	4.00%	57,878
395	Lab Equipment	-	0.00%	-
396	Power Operated Equipment	-	0.00%	-
397	Communication Equipment	450,198	6.67%	30,028
398	Miscellaneous Equipment	280,127	6.67%	18,684
399	Other Tangible Property	-	0.00%	-
	<b>Subtotal</b>	16,952,692		841,601
<b>Contributions in Aid of Construction</b>				
332.0	Field Lines	(272,521)	2.22%	(6,050)
367.0	Mains	(1,909,128)	2.54%	(48,518)
376.0	Mains	(28,246,138)	2.61%	(736,184)
		(30,427,788)		(790,752)
<b>Total Depreciation Expense</b>				<b>5,852,258</b>
<b>Percentage Jurisdictional</b>				<b>36.75%</b>
<b>Jurisdictional Depreciation Expense</b>				<b>2,150,705</b>



## INCOME TAX EXPENSE

<u>Description</u>	<u>Reference</u>	<u>Amount</u>
<u>Return on Investment:</u>		
Rate Base		115,848,017
Rate of Return		7.32%
<b>Return on Investment</b>		<b>8,478,685</b>
<u>Interest Expense:</u>		
Rate Base		115,848,017
Weighted Cost of Debt		1.71%
<b>Interest Expense</b>		<b>(1,985,403)</b>
<b>Return on Equity</b>		<b>6,493,281</b>
Amortization of Excess ADIT		(420,839)
<b>Adjusted Return on Equity</b>		<b>6,072,442</b>
Income Tax Factor	(1+ (21%/(1 - 21%)))	1.2658
<b>Taxable Income</b>		<b>7,686,636</b>
Federal Corporate Income Tax Rate		21.00%
<b>Income Tax Expense</b>		<b>1,614,194</b>
Amortization of Excess ADIT		(420,839)
<b>Net Income Tax Expense</b>		<b>1,193,355</b>
<b>Percentage Jurisdictional</b>		<b>36.75%</b>
<b>Jurisdictional Net Income Tax Expense</b>		<b>438,558</b>

**RATE BASE**

Description	December 31, 2023			Adjustments	Ref.	Adjusted Texas
	WTG Total	Oklahoma	Texas			
<b>Plant in Service:</b>						
Plant in Service	291,649,056	(19,154,588)	272,494,468	(28,120,236)		244,374,232
Accumulated Depreciation	(87,190,168)	8,400,513	(78,789,655)	4,536,419		(74,253,236)
Net Plant in Service	204,458,888		193,704,813			170,120,996
<b>Working Capital:</b>						
Materials and Supplies Inventories	4,943,305	(453,436)	4,489,869			4,489,869
<b>Non-Investor Supplied Capital:</b>						
Customer Deposits	(1,508,997)	316,889	(1,192,107)	-		(1,192,107)
Contributions in Aid of Construction	(23,804,581)	661,231	(23,143,350)	-		(23,143,350)
Accumulated Deferred Income Taxes	-	-	-	(25,115,865)	(b)	(25,115,865)
Excess ADIT				(9,311,525)		(9,311,525)
<b>RATE BASE</b>						<b>115,848,017</b>

(a) To adjust December 31, 2023 balance to average during the test year.

(b) To record Accumulated Deferred Income Taxes (ADIT) at December 31, 2023:

Total Net Plant in Service	204,458,888	
Net Tax Basis of Total Plant in Service (a)	34,102,236	
Timing Difference		170,356,652
Corporate Income Tax Rate		21%
<b>Total ADIT Liability</b>		<b>35,774,897</b>
Adjusted Texas Plant in Service	244,374,232	
Total Plant in Service	291,649,056	
Percent Applicable to Texas		83.79%
<b>Texas ADIT Liability</b>		<b>29,975,969</b>
Texas Contributions in Aid of Construction	23,143,350	
Corporate Income Tax Rate	21%	
Texas ADIT Asset		4,860,104
<b>Net Texas ADIT Liability</b>		<b>25,115,865</b>