



**Interim Rate Adjustment Application**

**of**

**West Texas Gas, Inc.**

**to the**

**Railroad Commission of Texas**

**for the**

**12 Month Period Ending December 31, 2017**

This is an original submission.

Date of Submission: November 2, 2018

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
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**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**General Information**

1. Provide the exact name of the utility.  
West Texas Gas, Inc.
2. Provide the date when the utility was originally organized.  
March 15, 1976
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: Richard Hatchett  
Title: President  
Address: 211 N. Colorado St.  
Midland, TX 79701  
  
Phone: 432-682-4349  
Email: Rhatchett@westtexasgas.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: Amanda Edgmon  
Title: Regulatory Reporting  
Address: 211 N. Colorado St.  
Midland, TX 79701  
  
Phone: 432-682-4349  
Email: aedgmon@westtexasgas.com
6. Provide the address for the office where the Company's records are kept.  
211 N. Colorado St. Midland, TX 7
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?  
2017
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)                  2016

11. What is the submission date for this filing?  
November 2, 2018
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.  
10763
14. Enter the docket number for the most recent rate case in which rates were set in this service area.  
10235
15. What is the cost of gas per MCF used in calculating average bills for IRA-4?  
\$ 2.6090
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?  
1.2100%
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	50.00%	10.50%	5.2500%
Debt	50.00%	5.32%	2.6600%
Total	100.00%	15.82%	7.9100%

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

\* The FIT rate approved in the last rate case was 35%. However, on December 22, 2017, Congress enacted the Tax Cuts and Jobs Act of 2017 which reduced the federal corporate income tax rate from 35% to 21%, effective January 1, 2018.

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Rate Schedules**

1. See attached proposed rate schedules in the filing package behind the tab marked "Rate Schedules"
2. Clean and redlined electronic copies of the proposed rate schedules in Microsoft Word are included on the CD provided with this filing.

Proposed Implementation Date: January 1, 2019

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Notice**

1. See attached notice in the filing package behind the tab marked "Customer Notice".
2. Electronic copies of the proposed notice in Microsoft Word are included on the CD provided with this filing.
3. See attached affidavit of JJ King in the filing package behind the tab marked "Customer Notice".

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**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	Domestic				
12	Customer Charge	\$ 13.31	\$ 14.15	\$ 0.84	6.31%
13					
14	Average Monthly Bill** @ 6 Mcf	\$ 50.50	\$ 51.34	\$ 0.84	1.66%
15					
16	Non-Domestic				
17	Customer Charge	\$ 23.08	\$ 24.90	\$ 1.82	7.89%
18					
19	Average Monthly Bill** @ 30 Mcf	\$ 175.45	\$ 177.27	\$ 1.82	1.04%
20					
21					
22					
23					
24					
25					
26					
27	<b>Current and Proposed Bill Information - Without Gas Cost</b>				
28	Domestic				
29	Customer Charge	\$ 13.31	\$ 14.15	\$ 0.84	6.31%
30					
31	Average Monthly Bill** @ 6 Mcf	\$ 34.85	\$ 35.69	\$ 0.84	2.41%
32					
33	Non-Domestic				
34	Customer Charge	\$ 23.08	\$ 24.90	\$ 1.82	7.89%
35					
36	Average Monthly Bill** @ 30 Mcf	\$ 97.18	\$ 99.00	\$ 1.82	1.87%
37					
38					
39					
40					
41					
42					
43					
44					
45	*Current rates set in GUD No.10763.				
46	**Average monthly bill calculated using \$2.609 per Mcf cost of gas from WTG's North Gas Cost Zone PGA filing for August 2018.				



**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Interim Rate Adjustment Summary**

Line No.	Description	Per GUD No. 10668		Ref	As of 12/31/2017	Change in Investment
(a)	(b)	As of 12/31/2016	Adjustments	(e)	(f)	(g) = (f) - (c) + (d)
11	Direct Utility Plant Investment	\$ 156,567,570	\$ -		\$ 163,261,189	\$ 6,693,619
12	Direct Accumulated Depreciation	41,347,059	-		44,958,082	3,611,023
13	Allocated Utility Plant Investment (If applicable)	-	-		-	-
14	Allocated Accumulated Depreciation (If applicable)	-	-		-	-
15	Miscellaneous Adjustments	(25,893,028)	-		(26,300,639)	(407,611)
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	<u>\$ 89,327,483</u>	<u>\$ -</u>		<u>\$ 92,002,468</u>	<u>\$ 2,674,985</u>
17						
18	Calculation of the Interim Rate Adjustment Amount - Texas Operations:					
19	Rate of Return					7.9100%
20	Return				\$	211,591
21	Depreciation Expense					209,220
22	Property-related Taxes (Ad Valorem)					80,992
23	Revenue-related Taxes and State Margin Tax					-
24	Federal Income Tax					37,331
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)				\$	539,135
26	Percentage Jurisdictional (Per GUD 10235)					36.9945%
27						
28	Interim Rate Adjustment Jurisdictional Amount (Ln 25 times Ln 26)				\$	<u>199,450</u>
29						
30	<b>Interim Rate Adjustment Amount per Rate Class:</b>					
			<b>Allocation Factors</b>			<b>Total Service Area: RRC Jurisdiction:</b>
31	Domestic		per GUD No. 10235:			
32	Non-Domestic		76.07%		\$	151,722
33			23.93%		\$	47,728
34						9,557
35	Total (Sum of Ln 31 through Ln 32)		<u>100.00%</u>		<u>\$</u>	<u>199,450</u>
36					<u>\$</u>	<u>56,453</u>
37	<b>Monthly Customer Charge Adjustment:</b>					
			<b>Annual Service Area</b>			
38	Domestic		Bill Count: (1)		<b>Annual RRC</b>	<b>Monthly Customer</b>
39	Non-Domestic		180,545		Jurisdiction Bill	Charge Adjustment:
40			26,237		Count: (1)	
41						
42			<u>206,782</u>		<u>55,829</u>	<u>\$ 0.84</u>
					<u>5,251</u>	<u>\$ 1.82</u>
					<u>61,080</u>	

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Direct Initial Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant Per GUD No. 10668 As of 12/31/2016 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation (1)	Adjustments (1)	Net Plant (1)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
= (e) - (h) + (i)									
11		<b>1. INTANGIBLE PLANT</b>							
12	301	Organization	\$	57,872	0.0000%	\$ -	\$ 57,872	\$ -	\$ -
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		1,023,261	17.6000%	180,094	948,423	-	74,838
15		<b>Subtotal</b>	\$	<u>1,281,133</u>		<u>\$ 180,094</u>	<u>\$ 1,206,295</u>	<u>\$ -</u>	<u>\$ 74,838</u>
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	3,047,811	3.3200%	\$ 101,187	\$ 3,034,730	\$ -	\$ 13,081
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>		<u>\$ 101,187</u>	<u>\$ 3,134,730</u>	<u>\$ -</u>	<u>\$ 13,081</u>
22									
23		<b>4. TRANSMISSION PLANT</b>							
24	365.1-365.2	Land and Rights of Way	\$	5,379,123	0.5000%	\$ 26,896	\$ 94,886	\$ (5,321,644)	\$ (37,407)
25	366	Structures and Improvements		149,596	2.3600%	3,530	3,530	-	146,065
26	367	Mains		34,179,802	2.1200%	724,612	6,030,684	(15,795,355)	12,353,763
27	368	Compressor Station Equipment		38,984	7.8400%	3,056	33,914	-	5,070
28	369	Meas. and Reg. Station Equipment		1,152,486	5.9200%	68,227	417,672	(343,329)	391,485
29	370	Communication Equipment		-	0.0000%	-	-	-	-
30	371	Other Equipment		217,102	7.3100%	15,870	115,881	-	101,222
31		<b>Subtotal</b>	\$	<u>41,117,094</u>		<u>\$ 842,192</u>	<u>\$ 6,696,567</u>	<u>\$ (21,460,329)</u>	<u>\$ 12,960,198</u>
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		92,395,656	2.3600%	2,180,537	21,207,099	(4,432,699)	66,755,858
37	377	Compressor Station Equipment		358,217	5.8500%	20,956	273,408	-	84,809
38	378	Meas. and Reg. Station Equipment - General		5,381,634	3.5600%	191,586	3,652,209	-	1,729,424
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		638,707	4.1800%	26,698	361,973	-	276,734
46		<b>Subtotal</b>	\$	<u>98,774,213</u>		<u>\$ 2,419,777</u>	<u>\$ 25,494,689</u>	<u>\$ (4,432,699)</u>	<u>\$ 68,846,825</u>
47									

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Direct Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant Per GUD No. 10668 As of 12/31/2016 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation (1)	Adjustments (1)	Net Plant (1)
(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		\$ 6,308,629	2.4500%	\$ 154,561	\$ 1,581,725	\$ -	\$ 4,726,904
50	389	Land and Land Rights - Non Depreciating		182,330	0.0000%	-	-	-	182,330
51	390	Structures and Improvements		754,652	2.4900%	18,791	558,192	-	196,460
52	391	Office Furniture and Equipment		304,930	2.8900%	8,812	94,134	-	210,796
53	392	Transportation Equipment		3,566,876	9.9300%	354,191	1,921,354	-	1,645,521
54	393	Stores Equipment		-	0.0000%	-	-	-	-
55	394	Tools, Shop and Garage Equipment		920,695	4.9400%	45,482	497,868	-	422,828
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		93,461	10.8400%	10,131	52,536	-	40,925
59	398	Miscellaneous Equipment		115,745	5.1200%	5,926	108,970	-	6,775
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>		<u>\$ 12,247,319</u>		<u>\$ 597,895</u>	<u>\$ 4,814,778</u>	<u>\$ -</u>	<u>\$ 7,432,540</u>
62									
63		<b>TOTAL</b>		<u>\$ 156,567,570</u>		<u>\$ 4,141,145</u>	<u>\$ 41,347,059</u>	<u>\$ (25,893,028)</u>	<u>\$ 89,327,483</u>
64		Rate Base Adjustments							
65		<b>Adjusted Total</b>		<u>\$ 156,567,570</u>		<u>\$ 4,141,145</u>	<u>\$ 41,347,059</u>	<u>\$ (25,893,028)</u>	<u>\$ 89,327,483</u>

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2017 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation (2)	Adjustments (3)	Net Plant (j) = (e) - (h) + (i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
11		<b>1. INTANGIBLE PLANT</b>							
12	301	Organization	\$	57,872	0.0000%	\$ -	\$ 57,872	\$ -	\$ -
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		1,023,261	17.6000%	180,094	1,006,016	-	17,245
15		<b>Subtotal</b>	\$	1,281,133		\$ 180,094	\$ 1,263,888	\$ -	\$ 17,245
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	3,047,811	3.3200%	\$ 101,187	\$ 3,135,917	\$ -	\$ (88,106)
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>	\$	3,147,811		\$ 101,187	\$ 3,235,917	\$ -	\$ (88,106)
22									
23		<b>4. TRANSMISSION PLANT</b>							
24	365.1-365.2	Land and Rights of Way	\$	5,379,123	0.5000%	\$ 26,896	\$ 121,781	\$ (5,321,644)	\$ (64,302)
25	366	Structures and Improvements		149,596	2.3600%	3,530	7,061	-	142,535
26	367	Mains		34,700,443	2.1200%	735,649	6,760,116	(15,795,355)	12,144,972
27	368	Compressor Station Equipment		38,984	7.8400%	3,056	36,970	-	2,014
28	369	Meas. and Reg. Station Equipment		1,168,461	5.9200%	69,173	486,373	(343,329)	338,759
29	370	Communication Equipment		-	0.0000%	-	-	-	-
30	371	Other Equipment		220,103	7.3100%	16,090	131,774	-	88,329
31		<b>Subtotal</b>	\$	41,656,710		\$ 854,394	\$ 7,544,075	\$ (21,460,329)	\$ 12,652,306
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		97,289,483	2.3600%	2,296,032	23,093,883	(4,840,310)	69,355,291
37	377	Compressor Station Equipment		358,217	5.8500%	20,956	294,364	-	63,853
38	378	Meas. and Reg. Station Equipment - General		5,563,378	3.5600%	198,056	3,846,991	-	1,716,387
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		640,846	4.1800%	26,787	388,520	-	252,326
46		<b>Subtotal</b>	\$	103,851,924		\$ 2,541,831	\$ 27,623,757	\$ (4,840,310)	\$ 71,387,857

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2017 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation (2)	Adjustments (3)	Net Plant
(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	\$	6,308,629	2.4500%	\$ 154,561	\$ 1,736,286	\$ -	\$ 4,572,343
50	389	Land and Land Rights - Non Depreciating		182,330	0.0000%	-	-	-	182,330
51	390	Structures and Improvements		1,178,777	2.4900%	29,352	579,609	-	599,167
52	391	Office Furniture and Equipment		325,240	2.8900%	9,399	102,936	-	222,304
53	392	Transportation Equipment		3,807,857	9.9300%	378,120	2,145,282	-	1,662,575
54	393	Stores Equipment		-	0.0000%	-	-	-	-
55	394	Tools, Shop and Garage Equipment		954,716	4.9400%	47,163	543,201	-	411,516
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		441,976	10.8400%	47,910	68,109	-	373,868
59	398	Miscellaneous Equipment		124,086	5.1200%	6,353	115,022	-	9,063
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	<u>13,323,611</u>		<u>\$ 672,859</u>	<u>\$ 5,290,445</u>	<u>\$ -</u>	<u>\$ 8,033,166</u>
62									
63		<b>TOTAL</b>	\$	<u>163,261,189</u>		<u>\$ 4,350,366</u>	<u>\$ 44,958,082</u>	<u>\$ (26,300,639)</u>	<u>\$ 92,002,468</u>
64		Rate Base Adjustments			0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	<u>163,261,189</u>		<u>\$ 4,350,366</u>	<u>\$ 44,958,082</u>	<u>\$ (26,300,639)</u>	<u>\$ 92,002,468</u>

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
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 12/31/2017	per GUD No. 10235				
(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		-	17.6000%	-	57,593	-	(57,593)
15		<b>Subtotal</b>	\$	-		\$ -	\$ 57,593	\$ -	(57,593)
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	-	3.3200%	\$ -	101,187	\$ -	(77,383)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	142,535
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	12,144,972
21		<b>Subtotal</b>	\$	-		\$ -	\$ 101,187	\$ -	12,210,124
22									
23		<b>4. TRANSMISSION PLANT</b>							
24	365.1-365.2	Land and Rights of Way	\$	-	0.5000%	\$ -	26,895	\$ -	(26,895)
25	366	Structures and Improvements		-	2.3600%	-	3,530	-	(3,530)
26	367	Mains		520,640	2.1200%	11,038	729,431	-	(208,791)
27	368	Compressor Station Equipment		-	7.8400%	-	3,056	-	(3,056)
28	369	Meas. and Reg. Station Equipment		15,974	5.9200%	946	68,701	-	(52,726)
29	370	Communication Equipment		-	0.0000%	-	-	-	-
30	371	Other Equipment		3,001	7.3100%	219	15,893	-	(12,893)
31		<b>Subtotal</b>	\$	539,615		\$ 12,203	\$ 847,508	\$ -	(307,893)
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		4,893,828	2.3600%	115,494	1,886,784	(407,611)	2,599,433
37	377	Compressor Station Equipment		-	5.8500%	-	20,956	-	(20,956)
38	378	Meas. and Reg. Station Equipment - General		181,744	3.5600%	6,470	194,781	-	(13,037)
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		2,139	4.1800%	89	26,547	-	(24,408)
46		<b>Subtotal</b>	\$	5,077,711		\$ 122,054	\$ 2,129,068	\$ (407,611)	\$ 2,541,032

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Change in Gross Depreciation Rate		Depreciation Expense	Accumulated Depreciation	Adjustments (1)	Net Plant	
			Plant As of 12/31/2017	per GUD No. 10235					
(a)	(b)	(c)	Ref (d)	(e)	(g)	(h)	(i)	(j)	
								= (e) - (h) + (i)	
47									
48		<b>6. GENERAL PLANT</b>							
49	389	Land and Land Rights	\$	-	2.4500%	\$ -	\$ 154,561	\$ -	(154,561)
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-
51	390	Structures and Improvements		424,125	2.4900%	10,561	21,418	-	402,707
52	391	Office Furniture and Equipment		20,310	2.8900%	587	8,802	-	11,508
53	392	Transportation Equipment		240,982	9.9300%	23,929	223,928	-	17,054
54	393	Stores Equipment		-	0.0000%	-	-	-	-
55	394	Tools, Shop and Garage Equipment		34,021	4.9400%	1,681	45,333	-	(11,312)
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		348,515	10.8400%	37,779	15,573	-	332,942
59	398	Miscellaneous Equipment		8,341	5.1200%	427	6,052	-	2,288
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	1,076,293		\$ 74,964	\$ 475,667	\$ -	\$ 600,626
62									
63		<b>TOTAL</b>	\$	6,693,619		\$ 209,220	\$ 3,611,023	\$ (407,611)	\$ 2,776,173
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	6,693,619		\$ 209,220	\$ 3,611,023	\$ (407,611)	\$ 2,674,985

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Gross Plant Per GUD No. 10668 As of 12/31/2016	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	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) x (j)	= (g) x (j)	= (h) x (j)	= (i) x (j)
11		<b>1. INTANGIBLE PLANT</b>											
12	301	Organization	\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -	-
13	302	Franchises and Consents	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
14	303	Miscellaneous Intangible Plant	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
15		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
11		<b>2. PRODUCTION AND GATHERING PLANT</b>											
12	301	Field Line	\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -	-
13	302	Lield Compressor Station Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
14	303	Field Measuring & Regulating Station Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
15		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
17		<b>4. TRANSMISSION PLANT</b>											
18	365.1-365.2	Land and Rights of Way	\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -	-
19	366	Structures and Improvements	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
20	367	Mains	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
21	368	Compressor Station Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
22	369	Meas. and Reg. Station Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
23	370	Communication Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
24	371	Other Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
25		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
27		<b>5. DISTRIBUTION PLANT</b>											
28	374	Land and Land Rights	\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -	-
29	375	Structures and Improvements	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
30	376	Mains	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
31	377	Compressor Station Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
34	380	Services	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
35	381	Meters	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
36	382	Meter Installations	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
37	383	Regulators	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
39	386 & 387	Other Property and Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
40		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
42		<b>6. GENERAL PLANT</b>											
43	389	Land and Land Rights	\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -	-
43	389	Land and Land Rights - Non Depreciating	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
44	390	Structures and Improvements	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
45	391	Office Furniture and Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
46	392	Transportation Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
47	393	Stores Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
48	394	Tools, Shop and Garage Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
49	395	Lab Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
50	396	Power Operated Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
51	397	Communication Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
52	398	Miscellaneous Equipment	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
53	399	Other Tangible Property	-	0.0000%	-	-	-	0.0000%	-	-	-	-	-
54		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
55		<b>TOTAL</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
57		Rate Base Adjustments		0.0000%				0.0000%					
58		<b>Adjusted Total</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>



West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2017 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	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)			= (g) x (j)	= (h) x (j)	= (i) x (j)
11		<b>1. INTANGIBLE PLANT</b>											
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	0.0000%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	0.0000%	-	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
11		<b>2. PRODUCTION AND GATHERING PLANT</b>											
12	301	Field Line	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
13	302	Lield Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
14	303	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
16													
17		<b>4. TRANSMISSION PLANT</b>											
18	365.1-365.2	Land and Rights of Way	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
20	367	Mains		-	0.0000%	-	-	-	0.0000%	-	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
25		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
26													
27		<b>5. DISTRIBUTION PLANT</b>											
28	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
30	376	Mains		-	0.0000%	-	-	-	0.0000%	-	-	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	0.0000%	-	-	-	0.0000%	-	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	0.0000%	-	-	-	-
34	380	Services		-	0.0000%	-	-	-	0.0000%	-	-	-	-
35	381	Meters		-	0.0000%	-	-	-	0.0000%	-	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-	-	-
37	383	Regulators		-	0.0000%	-	-	-	0.0000%	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
40		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
41													
42		<b>6. GENERAL PLANT</b>											
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	0.0000%	-	-	-	-
44	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
45	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
46	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
48	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-	-	-
54		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
55													
56		<b>TOTAL</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
57		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-	-	-

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2017 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	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)
58		Adjusted Total		\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2017 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	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%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	0.0000%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	0.0000%	-	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
11		<b>2. PRODUCTION AND GATHERING PLANT</b>											
12	301	Field Line	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
13	302	Lied Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
14	303	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
16													
17		<b>4. TRANSMISSION PLANT</b>											
18	365.1-365.2	Land and Rights of Way	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
20	367	Mains		-	0.0000%	-	-	-	0.0000%	-	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
25		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
26													
27		<b>5. DISTRIBUTION PLANT</b>											
28	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
30	376	Mains		-	0.0000%	-	-	-	0.0000%	-	-	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	0.0000%	-	-	-	0.0000%	-	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	0.0000%	-	-	-	-
34	380	Services		-	0.0000%	-	-	-	0.0000%	-	-	-	-
35	381	Meters		-	0.0000%	-	-	-	0.0000%	-	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-	-	-
37	383	Regulators		-	0.0000%	-	-	-	0.0000%	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
40		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
41													
42		<b>6. GENERAL PLANT</b>											
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	0.0000%	-	-	-	-
44	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
45	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
46	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
48	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-	-	-
54		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
55													
56		<b>TOTAL</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
57		Rate Base Adjustments		-	0.0000%	-	-	-	0.0000%	-	-	-	-

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2017 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	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)
58		Adjusted Total		\$ -		\$ -	\$ -	-		\$ -	\$ -	\$ -	\$ -

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Investment Report - Direct Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	In Service		Customers Benefited (Location)	Customers Benefited	Total Project Cost	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)
11	3569363	System Growth	PO 22940 ENDEAVOR CONNECTION	367.0	170731	TGU Pearsall	Both	12,487.01	TX	100.00%	12,487.01
12	3569364	System Integrity	PO 22975 REPLACE 6" MAINLINE	367.0	170731	Stratford	Jurisdictional	341,603.85	TX	100.00%	341,603.85
13	3569383	System Integrity	PO 22761 TRANSMISSION LEAKS	367.0	170731	Canadian	Jurisdictional	44,298.11	TX	100.00%	44,298.11
14	3569409	System Growth	NG 19640 INTERCONNECT TRUE UP	367.0	170930	TGU Pearsall	Both	146,150.13	TX	100.00%	146,150.13
15	3569436	System Growth	PO 22314 TARGA TIE IN	367.0	171231	Transmission Jack Co	Non-Jurisdictional	8,376.68	TX-TRANS	0.00%	-
16	3569443	System Integrity	PO 23248 REPLACE CLAYTON 6" TRANS	367.0	171231	Dalhart	Jurisdictional	50,624.16	TX	100.00%	50,624.16
17								603,539.94			595,163.26
18											
19	3669366	System Integrity	PO 22447 UPDATE EAGLE PASS REG/METER STATION	369.0	170731	TGU Pearsall	Jurisdictional	15,974.45	TX	100.00%	15,974.45
20											
21	3969345	Equipment	METER READING HAND HELD	371.0	170430	Junction	Non-Jurisdictional	3,000.53	TX	100.00%	3,000.53
22											
23	1669312	System Growth	PO 21999 LONE STAR DAIRY PRODUCTS PROJECT	376.0	161231	Groom	Both	43,111.78	TX	100.00%	43,111.78
24	1669367	System Growth	PO 21598 LUBBOCK PIPELINE EXTENSION	376.0	170731	Morton	Non-Jurisdictional	30,793.22	TX	100.00%	30,793.22
25	1669368	System Growth	PO 21920 INLER BUSINESS PARK - MAINS ONLY	376.0	170731	Morton	Both	18,737.85	TX	100.00%	18,737.85
26	1669369	System Growth	PO 22039 COLLISION PRO PROJECT	376.0	170731	Morton	Both	15,311.17	TX	100.00%	15,311.17
27	1669370	System Growth	PO 22254 STRAWBERRY FIELD AMARILLO DEVELPMT	376.0	170731	Groom	Both	108,174.66	TX	100.00%	108,174.66
28	1669371	System Integrity	PO 22303 LEAK REPAIRS COUNTY ROAD 5	376.0	170731	Canadian	Jurisdictional	7,978.00	TX	100.00%	7,978.00
29	1669373	System Growth	PO 22355 NEW TAP IN MIAMI	376.0	170731	Consolidated	Both	6,920.00	TX	100.00%	6,920.00
30	1669375	System Growth	PO 22529 IMPERIAL TEXASN PROJECT	376.0	170731	Ft Stockton	Both	72,824.55	TX	100.00%	72,824.55
31	1669376	System Growth	PO 22539 WEST TEXAS PAVING CO	376.0	170731	Morton	Both	1,603.05	TX	100.00%	1,603.05
32	1669377	System Integrity	PO 22572 COYANOSA GROUND BED	376.0	170731	Ft Stockton	Jurisdictional	25,221.17	TX	100.00%	25,221.17
33	1669378	System Growth	PO 22584 UMC 114 & RICHMOND	376.0	170731	Morton	Both	7,161.02	TX	100.00%	7,161.02
34	1669380	System Growth	PO 22640 BOOK PACKING 3" POLY MAIN	376.0	170731	Canadian	Both	53,124.46	TX	100.00%	53,124.46
35	1669381	System Growth	PO 22664 RED RIVER DAIRY	376.0	170731	Canadian	Both	10,680.13	TX	100.00%	10,680.13
36	1669382	System Integrity	PO 22704 LEAK REPAIR	376.0	170731	Canadian	Jurisdictional	4,885.00	TX	100.00%	4,885.00
37	1669384	System Integrity	PO 22800 WHITE ELEPHANT 3" REPLACEMENT	376.0	170731	Groom	Jurisdictional	50,637.58	TX	100.00%	50,637.58
38	1669385	System Growth	PO 22843 MOORE BROS DRYERS PROJECT	376.0	170731	Dalhart	Both	4,475.79	TX	100.00%	4,475.79
39	1669386	System Growth	PO 22885 RAUL BALDEZ	376.0	170731	Dalhart	Both	1,032.59	TX	100.00%	1,032.59
40	1669387	System Growth	PO 22911 SONIC DRIVE-IN	376.0	170731	Morton	Both	5,307.42	TX	100.00%	5,307.42
41	1669388	System Growth	PO 22991 COOPER PLAZA TRACT B	376.0	170731	Morton	Both	2,850.12	TX	100.00%	2,850.12
42	1669389	System Growth	PO 23060 DEDUYST PROJECT	376.0	170731	Canadian	Both	25,636.60	TX	100.00%	25,636.60
43	1669390	System Growth	PO 23076 QUAKER RETAIL CENTER EXTENSION	376.0	170731	Morton	Both	3,319.47	TX	100.00%	3,319.47
44	1669391	System Growth	NEW RECTIFIER	376.0	170731	Dalhart	Jurisdictional	17,049.38	TX	100.00%	17,049.38
45	1669396	System Growth	PO 23018 CHRIS MEEK LINE EXTENSION	376.0	170731	Canadian	Both	3,675.00	TX	100.00%	3,675.00
46	1669435	System Growth	PO 22006 MAPLE FIELDS DEVELOPMENT	376.0	171231	Groom	Both	36,983.21	TX	100.00%	36,983.21
47	1669439	System Growth	PO 22924 SPEARMAN CATTLE COMPANY PROJECT	376.0	171231	Spearman	Both	17,487.35	TX	100.00%	17,487.35
48	1669440	System Integrity	PO 22974 FELT IRRIGATION UPGRADE	376.0	171231	Stratford	Both	222,506.64	TX	100.00%	222,506.64
49	1669441	System Growth	PO 23050 SCOTTY SCHILLING	376.0	171231	Consolidated	Both	117,004.70	TX	100.00%	117,004.70
50	1669442	System Growth	PO 23133 KUYKENDALL LANE	376.0	171231	Groom	Both	3,741.21	TX	100.00%	3,741.21
51	1669446	DIMP	PO 90077 2017 DIMP	376.0	171231	Ft Stockton	Jurisdictional	55,576.71	TX	100.00%	55,576.71
52	1669447	DIMP	PO 90078 2017 DIMP	376.0	171231	Kermit	Jurisdictional	610,117.19	TX	100.00%	610,117.19
53	1669448	DIMP	PO 90079 2017 DIMP	376.0	171231	Shamrock	Jurisdictional	31,365.16	TX	100.00%	31,365.16
54	1669449	DIMP	PO 90082 2017 DIMP	376.0	171231	Groom	Jurisdictional	51,277.50	TX	100.00%	51,277.50
55	1669450	DIMP	PO 90083 2017 DIMP	376.0	171231	Farwell	Jurisdictional	82,014.36	TX	100.00%	82,014.36
56	1669451	DIMP	PO 90084 2017 DIMP	376.0	171231	Canadian	Jurisdictional	660,704.69	TX	100.00%	660,704.69
57	1669452	DIMP	PO 90085 2017 DIMP	376.0	171231	Consolidated	Jurisdictional	653,884.97	TX	100.00%	653,884.97
58	1669453	DIMP	PO 90086 2017 DIMP	376.0	171231	Wheeler, OK	Jurisdictional	150,639.42	TX	100.00%	150,639.42
59	1669454	DIMP	PO 90088 2017 DIMP	376.0	171231	Somerset	Jurisdictional	833,481.08	TX	100.00%	833,481.08
60	1669455	DIMP	PO 90089 2017 DIMP	376.0	171231	Junction	Jurisdictional	7,376.55	TX	100.00%	7,376.55
61	1669456	DIMP	PO 90090 2017 DIMP	376.0	171231	Menard	Jurisdictional	20,631.92	TX	100.00%	20,631.92
62	1669457	DIMP	PO 90091 2017 DIMP	376.0	171231	Sonora	Jurisdictional	536,679.74	TX	100.00%	536,679.74

63	1669458	DIMP	PO 90092 2017 DIMP	376.0	171231	Eden	Jurisdictional	37,802.61	TX	100.00%	37,802.61
64	1669459	DIMP	PO 90093 2017 DIMP	376.0	171231	Paint Rock	Jurisdictional	71,171.74	TX	100.00%	71,171.74
65	1669460	DIMP	PO 90094 2017 DIMP	376.0	171231	Boise City	Jurisdictional	54,937.30	TX	100.00%	54,937.30
66	1669461	DIMP	PO 90096 2017 DIMP	376.0	171231	Stratford	Jurisdictional	7,718.02	TX	100.00%	7,718.02
67	1669462	DIMP	PO 90098 2017 DIMP	376.0	171231	Christoval	Jurisdictional	1,642.65	TX	100.00%	1,642.65
68	1669463	DIMP	PO 90098 2017 DIMP	376.0	171231	Devine	Jurisdictional	25,566.39	TX	100.00%	25,566.39
69	3569445	System Growth	PO 23436 LINE EXTENSION FM 2219	376.0	171231	Groom	Both	2,777.57	TX	100.00%	2,777.57
70	169438	System Growth	PO 22855 GATEWAY NORTH ALTERNATE PROJECT	376.0	171231	Beaver	Out of State	118,382.75	OK	0.00%	-
71	169444	System Growth	PO 23258 RELOCATE GUYMON HWY 136	376.0	171231	Beaver	Out of State	7,049.47	OK	0.00%	-
72	169464	DIMP	PO 90100 2017 DIMP	376.0	171231	Beaver	Out of State	62,354.89	OK	0.00%	-
73								5,001,385.80			4,813,598.69
74											
75	1769349	Measurement	2 2" SHORT STOP VALVES	378.0	170131	Somerset	Non-Jurisdictional	3,068.55	TX	100.00%	3,068.55
76	1769350	Measurement	3 ROOTS METER WITH INSTRUMENT DRIVE	378.0	170131	Dalhart	Non-Jurisdictional	10,659.27	TX	100.00%	10,659.27
77	1769353	Measurement	TOTAL FLOW UFLO6213S	378.0	170228	Groom	Non-Jurisdictional	2,958.49	TX	100.00%	2,958.49
78	1769354	Measurement	7 TOTAL FLOW COMPUTERS	378.0	170228	Morton	Non-Jurisdictional	23,143.52	TX	100.00%	23,143.52
79	1769355	Measurement	ROOTS METER	378.0	170228	Kermit	Non-Jurisdictional	2,431.36	TX	100.00%	2,431.36
80	1769365	Measurement	PO 22233 5 DEEP WELLS	378.0	170731	TGU Pearsall	Jurisdictional	33,264.24	TX	100.00%	33,264.24
81	1769372	Measurement	PO 22316 MARK WEST METERS	378.0	170731	Morton	Non-Jurisdictional	14,700.50	TX	100.00%	14,700.50
82	1769374	Measurement	PO 22468 MOBETTIE REG/METER STATION INSTALL	378.0	170731	Wheeler	Jurisdictional	19,624.19	TX	100.00%	19,624.19
83	1769379	Measurement	PO 22635 GAS MEASUREMENT SYSTEM	378.0	170731	Groom	Non-Jurisdictional	8,356.01	TX	100.00%	8,356.01
84	1769392	Measurement	MINI-MAX FOR INSTRUMENT	378.0	170731	Dalhart	Non-Jurisdictional	7,174.44	TX	100.00%	7,174.44
85	1769397	Measurement	REGULATORS	378.0	170831	Farwell	Jurisdictional	13,138.91	TX	100.00%	13,138.91
86	1769404	Measurement	ROOTS METER 2M175	378.0	170930	Junction	Both	1,367.44	TX	100.00%	1,367.44
87	1769410	Measurement	MINI-MAX FOR INSTRUMENT	378.0	171031	Dalhart	Non-Jurisdictional	8,588.31	TX	100.00%	8,588.31
88	1769411	Measurement	4 REGULATORS	378.0	171031	Dalhart	Non-Jurisdictional	6,296.57	TX	100.00%	6,296.57
89	1769412	Measurement	FS500 SICK ULTRASONIC	378.0	171031	Dalhart	Non-Jurisdictional	6,874.11	TX	100.00%	6,874.11
90	1769413	Measurement	FS500 SICK ULTRASONIC	378.0	171031	Dalhart	Non-Jurisdictional	6,318.43	TX	100.00%	6,318.43
91	1769420	Measurement	REGULATOR	378.0	171130	Junction	Both	938.10	TX	100.00%	938.10
92	1769421	Measurement	REBUILT METER R750	378.0	171130	Paint Rock	Non-Jurisdictional	963.43	TX	100.00%	963.43
93	1769429	Measurement	FLOW COMPUTER	378.0	171231	Ft Stockton	Non-Jurisdictional	7,251.88	TX	100.00%	7,251.88
94	1769437	Measurement	PO 22383 AMARILLO METER/	378.0	171231	Groom	Non-Jurisdictional	5,735.13	TX	100.00%	5,735.13
95	269357	Measurement	REGULATORS	378.0	170331	Wheeler, OK	Out of State	2,224.88	OK	0.00%	-
96	269358	Measurement	METER REBUILD	378.0	170331	Texhoma, OK	Out of State	7,280.42	OK	0.00%	-
97	269414	Measurement	MINI MAX FOR INSTRUMENT	378.0	171031	Texhoma, OK	Out of State	4,501.51	OK	0.00%	-
98								196,859.69			182,852.88
99											
100	2169346	Field Equipment	SQUEEZE TOOL	387.0	170531	Shamrock	Non-Jurisdictional	2,139.35	TX	100.00%	2,139.35
101	669405	Field Equipment	SIGN ON NEW GUYMON/BEAVER	387.0	170930	Beaver, OK	Out of State	1,166.39	OK	0.00%	-
102								3,305.74			2,139.35
103											
104	7069419	Public Improvement	OFFICE BUILDING	390.0	171031	Morton	Both	418,914.66	TX	100.00%	418,914.66
105	7169426	Public Improvement	FENCE WITH AUTO GATE	390.0	171130	Morton	Both	3,750.00	TX	100.00%	3,750.00
106	7469433	Public Improvement	INTERIOR CONSTRUCTION: OPEN WALL	390.0	171231	Morton	Both	1,460.00	TX	100.00%	1,460.00
107								424,124.66			424,124.66
108											
109	5769395	Office Equipment	NEW COPIER XEROX	391.0	170731	Morton	Both	1,943.09	TX	100.00%	1,943.09
110	5769399	Office Equipment	NEW COPIER	391.0	170831	Ft Stockton	Both	1,179.93	TX	100.00%	1,179.93
111	5769400	Office Equipment	SCANNER FOR DESKTOP	391.0	170831	Corp	Both	3,196.52	Corp	89.57%	2,863.12
112	5769401	Office Equipment	2 LAPTOPS AND BAGS	391.0	170831	Canadian	Both	2,240.35	TX	100.00%	2,240.35
113	5769402	Office Equipment	LAPTOP/BAG	391.0	170831	Corp	Both	1,121.54	Corp	89.57%	1,004.56
114	5769403	Office Equipment	LAPTOP/BAG	391.0	170831	Dalhart	Both	1,121.54	TX	100.00%	1,121.54
115	5769417	Office Equipment	LAPTOP DAVID MUELLER	391.0	171031	Corp	Both	1,208.97	Corp	89.57%	1,082.87
116	5769419	Office Equipment	DELL LATITUDE LAPTOP	391.0	171031	Dalhart	Both	952.18	TX	100.00%	952.18
117	5769420	Office Equipment	OPTIPLEX 7050 MINI TOWER	391.0	171031	Morton	Both	979.75	TX	100.00%	979.75
118	5769427	Office Equipment	LAPTOP- R TANNER DELL	391.0	171130	Morton	Both	1,049.71	TX	100.00%	1,049.71
119	5769428	Office Equipment	LAPTOP D BIERBAUM DELL	391.0	171130	Dalhart	Both	1,049.71	TX	100.00%	1,049.71
120	5769430	Office Equipment	DELL LATITUDE LAPTOP	391.0	171231	Dalhart	Both	1,171.38	TX	100.00%	1,171.38
121	5769431	Office Equipment	DELL LATITUDE LAPTOP	391.0	171231	Farwell	Both	1,218.79	TX	100.00%	1,218.79
122	5769432	Office Equipment	DELL LATITUDE LAPTOP	391.0	171231	Guymon Home Office	Both	1,218.79	TX	100.00%	1,218.79
123	6569425	Office Equipment	XEROX WORKCENTRE 3655	391.0	171130	Guymon Home Office	Out of State	1,943.09	OK	0.00%	-
124								21,595.34			19,075.77
125											
126	5169352	Equipment	UNIT 10631 2016 SILVERADO 1500 2WD LT REG	392.0	170131	Junction	Both	31,473.00	TX	100.00%	31,473.00

127	5169356	Equipment	UNIT 10636	392.0	170228	Groom	Both	31,664.00	TX	100.00%	31,664.00
128	5169359	Equipment	UNIT 10642 2017 SILVERADO 4WD WT REG CAB	392.0	170331	Groom	Both	34,100.00	TX	100.00%	34,100.00
129	5169393	Equipment	UNIT 10666 2017 SILVERADO 1500 4WD 1WT DBL	392.0	170731	Dalhart	Both	37,342.00	TX	100.00%	37,342.00
130	5169394	Equipment	UNIT 10668 2017 SILVERADO 1500 4WD 1WT REG	392.0	170731	Canadian	Both	31,626.00	TX	100.00%	31,626.00
131	5169395	Equipment	UNIT 10670 2017 SIERRA 1500 4WD DOUBLE CAB	392.0	170731	Dalhart	Both	36,269.47	TX	100.00%	36,269.47
132	5169406	Equipment	1500 4WD 1WT REGUNIT 10672 2017 SILVERADO	392.0	170930	Dalhart	Both	31,325.00	TX	100.00%	31,325.00
133	5169416	Equipment	UNIT 10815 2018 CHEVROLET 2500HD SILVERADO	392.0	171031	Corp	Both	35,860.93	Corp	89.57%	32,120.64
134	5169422	Equipment	UNIT 10822 2018 CHEVROLET SILVERADO 1500 LS	392.0	171130	Kermit	Both	34,640.27	TX	100.00%	34,640.27
135	5169423	Equipment	UNIT 10826 2018 SILVERADO 1500 4WD 1WT REG	392.0	171130	Spearman	Both	31,912.00	TX	100.00%	31,912.00
136	5169424	Equipment	UNIT 10828 2018 SILVERADO 1500 4WD 1WT REG	392.0	171130	Ft Stockton	Both	31,912.00	TX	100.00%	31,912.00
137	5269348	Equipment	BACKHOE 2004 CATERPILLAR 420D OROPS 2WD	392.0	170531	Somerset	Both	20,852.50	TX	100.00%	20,852.50
138	5069398	Equipment	UTILITY TRAILER	392.0	170831	Ft Stockton	Both	2,499.44	TX	100.00%	2,499.44
139	6269347	Equipment	UNIT 10655 2016 SILVERADO 4WD 1500	392.0	170531	Texhoma, OK	Out of State	34,109.00	OK	0.00%	-
140	6269348	Equipment	UNIT 10663 2017 SILVERADO 1500 4WD 1WT	392.0	170531	Guymon Home Office	Out of State	34,461.00	OK	0.00%	-
141	6269351	Equipment	UNIT 10665 2017 SILVERADO 1500 4WD 1WT DBL GAZ	392.0	170630	Beaver	Out of State	34,461.00	OK	0.00%	-
142	6269408	Equipment	UNIT 10800 2017 GMC SIERRA K1500	392.0	170930	Beaver	Out of State	32,540.68	OK	0.00%	-
143								<u>527,048.29</u>			<u>387,736.32</u>
144											
145	5969351	Field Equipment	CGI	394.0	170131	Stratford	Non-Jurisdictional	1,708.75	TX	100.00%	1,708.75
146	5969349	Field Equipment	6 MINI MAX INSTRUMENTS	394.0	170531	Dalhart	Non-Jurisdictional	8,592.66	TX	100.00%	8,592.66
147	5969350	Field Equipment	LINE LOCATOR	394.0	170630	Canadian	Non-Jurisdictional	1,920.59	TX	100.00%	1,920.59
148	5169361	Equipment	PO 22918 CHROMATOGRAPH	394.0	170731	TGU Pearsall	Both	24,487.56	TX	100.00%	24,487.56
149	5969418	Field Equipment	YAMAHA RHINO 660 4	394.0	171031	Groom	Non-Jurisdictional	4,000.00	TX	100.00%	4,000.00
150								<u>40,709.56</u>			<u>40,709.56</u>
151											
152	5669362	Communication Equipment	PO 19314 COMMUNICATIONS/ALARMING ON TGU	397.0	170731	TGU Pearsall	Non-Jurisdictional	57,722.34	TX	100.00%	57,722.34
153	5669434	Communication Equipment	PO 20820 SCADA SYSTEM FOR WTG	397.0	171231	Corp	Jurisdictional	324,654.11	Corp	89.57%	290,792.69
154								<u>382,376.45</u>			<u>348,515.03</u>
155											
156	6069360	Equipment	GENERATOR	398.0	170331	Morton	Non-Jurisdictional	763.14	TX	100.00%	763.14
157	6069407	Equipment	H2S ANALYZER	398.0	170930	TGU Pearsall	Jurisdictional	7,577.50	TX	100.00%	7,577.50
158								<u>8,340.64</u>			<u>8,340.64</u>
159											
160								<u><u>7,228,261.09</u></u>			<u><u>6,841,231.14</u></u>

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Investment Report - Direct Retirements Project Report**

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	Retirement Date (YYMMDD)	Customers Benefited (Location)	Customers 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	3513591	System Growth	TXU Acquisition	367.0	170930	Junction	Both	163,786.91	74,522.95	TX	100.00%	74,522.95
12												
13	1609753	System Growth	Ashtola-Jim Hayes Line	376.0	171231	Groom	Both	995.30	0.20	TX	100.00%	0.20
14	1608354	System Growth	RW Marton #1	376.0	171231	Plainview	Non-Jurisdictional	1,421.53	557.67	TX	100.00%	557.67
15	1609904	System Growth	Barton-Gaylor	376.0	171231	Plainview	Non-Jurisdictional	215.06	76.71	TX	100.00%	76.71
16	1609275	System Growth	Brian Line	376.0	171231	Groom	Both	1,134.77	205.62	TX	100.00%	205.62
17	1614061	System Growth	Brian Line - NG6001	376.0	171231	Groom	Both	1,421.45	257.57	TX	100.00%	257.57
18	1610762	System Growth	Brice 035-07-97-007	376.0	171231	Groom	Both	1,017.87	0.10	TX	100.00%	0.10
19	1606685	System Growth	Groom Acquisition	376.0	171231	Groom	Both	47,132.58	273.37	TX	100.00%	273.37
20	1609992	System Growth	SUG Acq - Distribution PL	376.0	171231	Guymon Home Office	Both	147,459.30	24,655.20	TX	100.00%	24,655.20
21	1608774	System Growth	Goodnight Mainline	376.0	171231	Groom	Jurisdictional	2,470.03	950.71	TX	100.00%	950.71
22	1644856	System Growth	Inwin Greenhouse Pipeline	376.0	171231	Groom	Both	15,000.00	10.50	TX	100.00%	10.50
23	1603322	System Growth	Randall Co. Group Lines	376.0	171231	Groom	Both	32,249.90	12.90	TX	100.00%	12.90
24	1647619	System Growth	White Deer Project	376.0	171231	Groom	Jurisdictional	8,697.42	348.77	TX	100.00%	348.77
25	1610422	System Growth	White Elephant 035-04-97-	376.0	171231	Groom	Jurisdictional	2,572.64	470.54	TX	100.00%	470.54
26	109990	System Growth	SUG ACQ - Distribution PL	376.0	171231	Guymon Home Office	Out of State	2,358,357.00	22,125.77	OK	0.00%	-
27	1606891	System Growth	HPNG ACQ - Texas Properties	376.0	171231	Canadian	Both	94,821.28	7,776.35	TX	100.00%	7,776.35
28	1644638	System Growth	Airbase- NG7932	376.0	171231	Canadian	Both	22,327.31	20.09	TX	100.00%	20.09
29	1606890	System Growth	HPNG Acquisition	376.0	171231	Canadian	Both	7,391.24	1,913.58	TX	100.00%	1,913.58
30	1612240	System Growth	Kenneth Pearson 22-10-98-001	376.0	171231	Spearman	Both	3,143.88	3,143.88	TX	100.00%	3,143.88
31	1611775	System Growth	Laketon 402-04-98-001	376.0	171231	Consolidated	Both	4,031.74	0.40	TX	100.00%	0.40
32	1609557	System Growth	Nortex	376.0	171231	Dalhart	Both	18,579.12	72.46	TX	100.00%	72.46
33	1647665	System Growth	North Texas Gas Acquisition	376.0	171231	Dalhart	Both	16,307,687.99	3,261.54	TX	100.00%	3,261.54
34	1603076	System Growth	Imperial Gas Sytem- Pipe	376.0	171231	Imperial	Both	18,284.09	5,642.47	TX	100.00%	5,642.47
35	1613577	System Growth	TXU Acquisition	376.0	171231	Christoval	Both	11,191.18	268.59	TX	100.00%	268.59
36	1605556	System Growth	Junction-Gas Distribution	376.0	171231	Junction	Both	233,576.61	3,106.57	TX	100.00%	3,106.57
37	1605771	System Growth	Pipeline-Menard Acquisition	376.0	171231	Menard	Both	118,130.13	767.85	TX	100.00%	767.85
38	1613576	System Growth	TXU Acquisition	376.0	171231	Paint Rock	Both	14,711.16	92.68	TX	100.00%	92.68
39	1613574	System Growth	TXU Acquisition	376.0	171231	Sonora	Both	111,002.79	6,748.97	TX	100.00%	6,748.97
40	1600552	System Growth	Kermit System	376.0	171231	Kermit	Both	324,522.03	19,049.44	TX	100.00%	19,049.44
41	1605873	System Growth	Beedy-Nix	376.0	171231	Plainview	Non-Jurisdictional	6,251.81	8.13	TX	100.00%	8.13
42	1605464	System Growth	Pipeline-Cooper Belt	376.0	171231	Plainview	Non-Jurisdictional	6,178.03	1,787.92	TX	100.00%	1,787.92
43	1609013	System Growth	Golden Redinger New Line	376.0	171231	Plainview	Non-Jurisdictional	1,132.76	4.87	TX	100.00%	4.87
44	1609905	System Growth	Boly-Cates (Cecil Jackson)	376.0	171231	Plainview	Non-Jurisdictional	1,286.93	247.86	TX	100.00%	247.86
45	1606508	System Growth	Pipeline- Kress System	376.0	171231	Plainview	Non-Jurisdictional	881.26	1.06	TX	100.00%	1.06
46	1607408	System Growth	Mitchell Ferguson	376.0	171231	Plainview	Non-Jurisdictional	427.01	59.01	TX	100.00%	59.01
47	1610128	System Growth	Phillips Viding027-02-97-	376.0	171231	Plainview	Non-Jurisdictional	270.35	1.87	TX	100.00%	1.87
48	1647910	System Growth	AFE 13685 - Record Extension	376.0	171231	Plainview	Non-Jurisdictional	1,125.49	579.63	TX	100.00%	579.63
49	1611357	System Growth	Rucker Noland 27-2-98-7	376.0	171231	Plainview	Non-Jurisdictional	1,801.53	221.05	TX	100.00%	221.05
50	1613268	System Growth	Floyd Light Ext Smith Light NG4261	376.0	171231	Plainview	Non-Jurisdictional	1,723.25	76.86	TX	100.00%	76.86
51	1613277	System Growth	Chaparrosa NG4111	376.0	171231	Pearsall	Jurisdictional	1,595.65	1,595.65	TX	100.00%	1,595.65
52	1609282	System Growth	TGU Acquisition	376.0	171231	Pearsall	Both	2,749,882.37	243,621.37	TX	100.00%	243,621.37
53	1648294	System Growth	7 mi 6" steel & 33.4 Mi poly pipe - WTG Devine	376.0	171231	Devine	Both	273,486.36	4,321.08	TX	100.00%	4,321.08
54	1612701	System Growth	Pipeline System Hudson Acq	376.0	171231	Somerset	Both	660,451.05	33,683.00	TX	100.00%	33,683.00
55	1647921	System Integrity	AFE 13659 - Uvalde Replacement	376.0	171231	Pearsall	Jurisdictional	462,393.57	5,502.48	TX	100.00%	5,502.48
56	1600952	System Growth	Shamrock Pipeline	376.0	171231	Shamrock	Both	213,583.40	1,217.43	TX	100.00%	1,217.43
57	1648231	System Growth	NG 15244 - Spearman Irrigation System	376.0	171231	Spearman	Non-Jurisdictional	2,075.70	1,046.15	TX	100.00%	1,046.15
58	1647811	System Growth	AFE #13210v- Felt System State Line	376.0	171231	Texhoma, TX	Both	21,745.71	1,043.79	TX	100.00%	1,043.79
59	1648091	System Growth	NG 13476 - Felt Project	376.0	171231	Texhoma, TX	Both	48,248.37	2,315.92	TX	100.00%	2,315.92
60	112658	System Growth	Sand Farm Rd Replacement NG2675	376.0	171231	Texhoma, Ok	Out of State	3,528.58	556.81	OK	0.00%	-
61								24,367,607.58	399,702.44			377,019.86
62												



63	5147974	Equipment	Unit 9657 - 05 Chevy 2500 Used Pick-up	392.0	170331	Groom	Both	8,444.91	8,444.91	TX	100.00%	8,444.91
64	5148062	Equipment	Unit 9687 - 09 Chev 1500 Silverado 4WD Ext Cab	392.0	170131	Groom	Both	28,569.86	28,569.86	TX	100.00%	28,569.86
65	5148186	Equipment	Unit 9815 - 10 Chev 1500 Silverado 4WD Reg Cab	392.0	170331	Groom	Both	24,711.60	24,711.60	TX	100.00%	24,711.60
66	5148298	Equipment	Unit 9852 - 11 Chev 1500 Silverado 4WD Ext Cab	392.0	171031	Dalhart	Both	31,034.00	31,034.00	TX	100.00%	31,034.00
67	5148530	Equipment	Unit 10116 2012 Chevy Silverado 1500 4WD	392.0	170930	Corp	Both	30,082.00	30,082.00	Corp	89.57%	26,944.45
68	6247983	Equipment	Unit 9662 - 09 Chev 1500 Silverado 4WD Reg Cab	392.0	171031	Beaver	Out of State	22,488.00	22,488.00	OK	0.00%	-
69	6248373	Equipment	Unit 9973 - 2001 Chev Silverado	392.0	170630	Guymon Home Office	Out of State	28,576.36	28,576.36	OK	0.00%	-
70	6248446	Equipment	Unit 10030 - 11 Chev 1500 Silverado 4WD Ext Cab	392.0	170131	Boise City, OK	Out of State	27,300.00	27,300.00	OK	0.00%	-
71	5148575	Equipment	Unit 10147 2012 Silverado 1500 4WD Reg Cab Wt	392.0	171130	Dalhart	Both	27,050.00	27,050.00	TX	100.00%	27,050.00
72								228,256.73	228,256.73			146,754.82
73												
74								24,759,651.22	702,482.12			598,297.63

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**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	Allocation Factor	Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10										
11										
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**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Investment Report - Allocated Retirements Project Report**

<b>Line No.</b>	<b>Asset No.</b>	<b>Project Reason</b>	<b>Project Description</b>	<b>FERC Plant Acct. No.</b>	<b>Retirement Date</b>	<b>Customers Benefited (Location)</b>	<b>Customer Class Benefited</b>	<b>Total Project Cost</b>	<b>Allocation Factor</b>	<b>Allocated Cost</b>
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10										
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West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
= (e) - (h)								
<b>1. INTANGIBLE PLANT</b>								
11								
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	17.6000%	-	-	-
15		<b>Subtotal</b>	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
16								
17		<b>2. PRODUCTION AND GATHERING PLANT</b>						
18	332	Field Line	\$	-	3.3200%	\$ -	\$ -	\$ -
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>
22								
23		<b>4. TRANSMISSION PLANT</b>						
24	365.1-365.2	Land and Rights of Way	\$	-	0.5000%	\$ -	\$ -	\$ -
25	366	Structures and Improvements		-	2.3600%	-	-	-
26	367	Mains		595,163	2.1200%	12,617	-	595,163
27	368	Compressor Station Equipment		-	7.8400%	-	-	-
28	369	Meas. and Reg. Station Equipment		15,974	5.9200%	946	-	15,974
29	370	Communication Equipment		-	0.0000%	-	-	-
30	371	Other Equipment		3,001	7.3100%	219	-	3,001
31		<b>Subtotal</b>	<u>\$</u>	<u>614,138</u>		<u>\$ 13,782</u>	<u>\$ -</u>	<u>\$ 614,138</u>
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		4,813,599	2.3600%	113,601	-	4,813,599
37	377	Compressor Station Equipment		-	5.8500%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		182,853	3.5600%	6,510	-	182,853
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		2,139	4.1800%	89	-	2,139
46		<b>Subtotal</b>	<u>\$</u>	<u>4,998,591</u>		<u>\$ 120,200</u>	<u>\$ -</u>	<u>\$ 4,998,591</u>

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per GUD No. 10235	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	\$	-	2.4500%	\$ -	\$ -	-
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-
51	390	Structures and Improvements		424,125	2.4900%	10,561	-	424,125
52	391	Office Furniture and Equipment		19,076	2.8900%	551	-	19,076
53	392	Transportation Equipment		387,736	9.9300%	38,502	-	387,736
54	393	Stores Equipment		-	0.0000%	-	-	-
55	394	Tools, Shop and Garage Equipment		40,710	4.9400%	2,011	-	40,710
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		348,515	10.8400%	37,779	-	348,515
59	398	Miscellaneous Equipment		8,341	5.1200%	427	-	8,341
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		<b>Subtotal</b>	\$	<u>1,228,502</u>		<u>\$ 89,831</u>	<u>\$ -</u>	<u>\$ 1,228,502</u>
62								
63		<b>TOTAL</b>	\$	<u>6,841,231</u>		<u>\$ 223,814</u>	<u>\$ -</u>	<u>\$ 6,841,231</u>
64		Rate Base Adjustments			0.0000%	-	-	-
65		<b>Adjusted Total</b>	\$	<u>6,841,231</u>		<u>\$ 223,814</u>	<u>\$ -</u>	<u>\$ 6,841,231</u>

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Direct Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per GUD No. 10235	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	Franchises and Consents		-	0.0000%	-	-	-
13	302	Miscellaneous Intangible Plant		-	17.6000%	-	-	-
14	303			-		-	-	-
15		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
16		<b>2. PRODUCTION AND GATHERING PLANT</b>						
17								
18	332	Field Line		\$ -	3.3200%	\$ -	\$ -	-
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>
22								
23		<b>4. TRANSMISSION PLANT</b>						
24	365.1-365.2	Land and Rights of Way		\$ -	0.5000%	\$ -	\$ -	-
25	366	Structures and Improvements		-	2.3600%	-	-	-
26	367	Mains		74,523	2.1200%	1,580	-	74,523
27	368	Compressor Station Equipment		-	7.8400%	-	-	-
28	369	Meas. and Reg. Station Equipment		-	5.9200%	-	-	-
29	370	Communication Equipment		-	0.0000%	-	-	-
30	371	Other Equipment		-	7.3100%	-	-	-
31		<b>Subtotal</b>		<u>\$ 74,523</u>		<u>\$ 1,580</u>	<u>\$ -</u>	<u>\$ 74,523</u>
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		377,020	2.3600%	8,898	-	377,020
37	377	Compressor Station Equipment		-	5.8500%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		-	3.5600%	-	-	-
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		-	4.1800%	-	-	-
46		<b>Subtotal</b>		<u>\$ 377,020</u>		<u>\$ 8,898</u>	<u>\$ -</u>	<u>\$ 377,020</u>

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Direct Retirement Detail**

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per GUD No. 10235	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	\$	-	2.4500%	\$ -	\$ -	\$ -
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-
51	390	Structures and Improvements		-	2.4900%	-	-	-
52	391	Office Furniture and Equipment		-	2.8900%	-	-	-
53	392	Transportation Equipment		146,755	9.9300%	14,573	-	146,755
54	393	Stores Equipment		-	0.0000%	-	-	-
55	394	Tools, Shop and Garage Equipment		-	4.9400%	-	-	-
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		-	10.8400%	-	-	-
59	398	Miscellaneous Equipment		-	5.1200%	-	-	-
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		<b>Subtotal</b>	\$	<u>146,755</u>		\$ <u>14,573</u>	\$ -	\$ <u>146,755</u>
62								
63		<b>TOTAL</b>	\$	<u>598,298</u>		\$ <u>25,050</u>	\$ -	\$ <u>598,298</u>
64	Rate Base Adjustments				0.0000%	-	-	-
65		<b>Adjusted Total</b>	\$	<u>598,298</u>		\$ <u>25,050</u>	\$ -	\$ <u>598,298</u>

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (i) * (j)	(l) = (g) * (j)
<b>1. INTANGIBLE PLANT</b>											
11		Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
12	301	Franchises and Consents		-	0.0000%	-	-	-	0.0000%	-	-
13	302	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	0.0000%	-	-
14	303			-		-	-	-		-	-
15		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
<b>2. PRODUCTION AND GATHERING PLANT</b>											
11		Field Line		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
12	301	Lield Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
13	302	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
14	303			-		-	-	-		-	-
15		<b>Subtotal</b>		<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		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
20	367	Mains		-	0.0000%	-	-	-	0.0000%	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	0.0000%	-	-
25		<b>Subtotal</b>		<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%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
30	376	Mains		-	0.0000%	-	-	-	0.0000%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	0.0000%	-	-	-	0.0000%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	0.0000%	-	-
34	380	Services		-	0.0000%	-	-	-	0.0000%	-	-
35	381	Meters		-	0.0000%	-	-	-	0.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-
37	383	Regulators		-	0.0000%	-	-	-	0.0000%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
40		<b>Subtotal</b>		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
41											



West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	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	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	0.0000%	\$ -	\$ -
44	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
45	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
46	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-
48	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-
54		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
55		<b>TOTAL</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
57		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-
58		<b>Adjusted Total</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (i) * (j)	(l) = (g) * (j)
11		<b>1. INTANGIBLE PLANT</b>									
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	0.0000%	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	0.0000%	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
11		<b>2. PRODUCTION AND GATHERING PLANT</b>									
12	301	Field Line	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
13	302	Lield Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
14	303	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
16											
17		<b>4. TRANSMISSION PLANT</b>									
18	365.1-365.2	Land and Rights of Way	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
20	367	Mains		-	0.0000%	-	-	-	0.0000%	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	0.0000%	-	-
25		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
26											
27		<b>5. DISTRIBUTION PLANT</b>									
28	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
30	376	Mains		-	0.0000%	-	-	-	0.0000%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	0.0000%	-	-	-	0.0000%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	0.0000%	-	-
34	380	Services		-	0.0000%	-	-	-	0.0000%	-	-
35	381	Meters		-	0.0000%	-	-	-	0.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-
37	383	Regulators		-	0.0000%	-	-	-	0.0000%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
40		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
41											

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2017  
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	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	\$	-	0.0000%	\$ -	\$ -	-	0.0000%	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating	\$	-	0.0000%	\$ -	\$ -	-	0.0000%	\$ -	\$ -
44	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
45	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
46	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-
48	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-
54		<b>Subtotal</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -
55		<b>TOTAL</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -
57		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-
58		<b>Adjusted Total</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**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		\$ 89,327,483		\$ 92,002,468	
12	Rate of Return		<u>7.9100%</u>		<u>7.9100%</u>	
13	Return on Investment		\$ 7,065,804		\$ 7,277,395	
14						
15	Interest Expense					
16	Invested Capital		\$ 89,327,483		\$ 92,002,468	
17	Weighted Cost of Debt		<u>2.6600%</u>		<u>2.6600%</u>	
18	Interest Expense		\$ 2,376,111		\$ 2,447,266	
19						
20	After Tax Income		<u>\$ 4,689,693</u>		<u>\$ 4,830,130</u>	
21						
22	Gross-up Factor		=1+(E26/(1-E26)) 1.265822785		=1+(H26/(1-H26)) 1.265822785	
23						
24	Before Tax Return		<u>\$ 5,936,320</u>		<u>\$ 6,114,088</u>	
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax		<u>\$ 1,246,627</u>		<u>\$ 1,283,958</u>	
29						
30	Change in Federal Income Tax				<u><u>\$ 37,331</u></u>	

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**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	\$ 1,894,468	\$ 80,992	\$ 1,975,460	
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>\$ 1,894,468</u>	<u>\$ 80,992</u>	<u>\$ 1,975,460</u>	
24					
25					
26	<u>Ad Valorem Tax Change:</u>				
27	Gross Plant at 12/31/2017		163,261,189		
28	Ad Valorem Tax Rate per GUD No. 10235		1.2100%		
29	Ad Valorem Tax at 12/31/2017		<u>1,975,460</u>		
30					
31	Gross Plant at 12/31/2016		156,567,570		
32	Ad Valorem Tax Rate per GUD No. 10235		1.2100%		
33	Ad Valorem Tax at 12/31/2016		<u>1,894,468</u>		
34					
35	Change		<u>80,992</u>		

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Footnotes**

IRA Schedule	Reference	Comments
(a)	(b)	(c)
IRA-5	(1)	Annual Bill Count from WP Meter Count
IRA-6	(1)	From GUD 10668 IRA-8
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 \$(25,893,028) + 2017 CIAC Texas Operations adjustment of \$(407,611) WP CIAC
IRA-8	(1)	Includes adjustments of 2017 CIAC Texas Operations adjustment of \$(407,611) WP CIAC
IRA-9		This page is not applicable because WTG does not have plant allocated to it by another group or division
IRA-10		This page is not applicable because WTG does not have plant allocated to it by another group or division
IRA-11		This page is not applicable because WTG does not have plant allocated to it by another group or division
IRA-12	(1)	Using allocation factors approved in GUD 10238
IRA-13	(1)	Using allocation factors approved in GUD 10238
IRA-14		This page is not applicable because WTG does not have plant allocated to it by another group or division
IRA-15		This page is not applicable because WTG does not have plant allocated to it by another group or division
IRA-16	(1)	IRA-14 column (l)
IRA-17	(1)	IRA-15 column (m)
IRA-18		This page is not applicable because WTG does not have plant allocated to it by another group or division

IRA-19		This page is not applicable because WTG does not have plant allocated to it by another group or division
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 12/31/16 from GUD 10668 IRA-8 column (g)

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Signature Page**

I certify that I am the responsible official of West Texas Gas, Inc.; 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, 2017.

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.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

Title: President

Address: 211 N. Colorado St.  
Midland, TX 79701

Phone: 432-682-4349

Email address: [Rhatchett@westtexasgas.com](mailto:Rhatchett@westtexasgas.com)

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**Alternative** contact regarding this report:

Name: Amanda Edgmon

Title: Regulatory Reporting

Address: 211 N. Colorado St.  
Midland, TX 79701

Phone: 432-682-4349

Email address: [Aedgmon@westtexasgas.com](mailto:Aedgmon@westtexasgas.com)



**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**WP Accumulated Depreciation - Texas**

Line No.	FERC Account No.	FERC Account Titles	Ref	Accum Depr As of 12/31/16 (1)	Accum Depr As of 12/31/17	Net Change Jan 17-Dec 17
(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		948,423	1,006,016	57,593
15		<b>Subtotal</b>	\$	1,206,295	\$ 1,263,889	\$ 57,593
16						
17		<b>2. PRODUCTION AND GATHERING PLANT</b>				
18	332	Field Line	\$	3,034,730	\$ 3,135,917	\$ 101,187
19	333	Field Compressor Station Equipment		-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	100,000	-
21		<b>Subtotal</b>	\$	3,134,730	\$ 3,235,917	\$ 101,187
22						
23		<b>4. TRANSMISSION PLANT</b>				
24	365.1-365.2	Land and Rights of Way	\$	94,886	\$ 121,781	\$ 26,895
25	366	Structures and Improvements		3,530	7,061	3,530
26	367	Mains		6,030,684	6,760,116	729,431
27	368	Compressor Station Equipment		33,914	36,970	3,056
28	369	Meas. and Reg. Station Equipment		417,672	486,373	68,701
29	370	Communication Equipment		-	-	-
30	371	Other Equipment		115,881	131,774	15,893
31		<b>Subtotal</b>	\$	6,696,567	\$ 7,544,075	\$ 847,508
32						
33		<b>5. DISTRIBUTION PLANT</b>				
34	374	Land and Land Rights	\$	-	\$ -	\$ -
35	375	Structures and Improvements		-	-	-
36	376	Mains		21,207,099	23,093,883	1,886,784
37	377	Compressor Station Equipment		273,408	294,364	20,956
38	378	Meas. and Reg. Station Equipment - General		3,652,209	3,846,991	194,781
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		361,973	388,520	26,547
46		<b>Subtotal</b>	\$	25,494,689	\$ 27,623,757	\$ 2,129,068

47							
48		<b>6. GENERAL PLANT</b>					
49	389	Land and Land Rights	\$	1,581,725	\$	1,736,286	\$ 154,561
50	389	Land and Land Rights - Non Depreciating		-		-	-
51	390	Structures and Improvements		558,192		579,609	21,418
52	391	Office Furniture and Equipment		94,134		102,936	8,802
53	392	Transportation Equipment		1,921,354		2,145,282	223,928
54	393	Stores Equipment		-		-	-
55	394	Tools, Shop and Garage Equipment		497,868		543,201	45,333
56	395	Lab Equipment		-		-	-
57	396	Power Operated Equipment		-		-	-
58	397	Communication Equipment		52,536		68,109	15,573
59	398	Miscellaneous Equipment		108,970		115,022	6,052
60	399	Other Tangible Property		-		-	-
61		<b>Subtotal</b>	\$	<u>4,814,778</u>	\$	<u>5,290,445</u>	\$ <u>475,667</u>
62							
63		<b>TOTAL</b>	\$	<u>41,347,059</u>	\$	<u>44,958,083</u>	\$ <u>3,611,023</u>
64		Rate Base Adjustments		-		-	-
65		<b>Adjusted Total</b>	\$	<u>41,347,059</u>	\$	<u>44,958,083</u>	\$ <u>3,611,023</u>

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**WP CIAC - Texas**

Line No.	Period	Texas CIAC
(a)	(b)	(c)
10	01/17	-
11	02/17	6,100.00
12	03/17	91,000.00
13	04/17	28,500.00
14	05/17	66,500.00
15	06/17	3,650.00
16	07/17	19,119.92
17	08/17	6,500.00
18	09/17	91,687.22
19	10/17	58,901.53
20	11/17	2,450.00
21	12/17	33,202.00
22		
23	Total for 12 Month Period	407,610.67

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**WP Annual Customer/Meter Count**

Line	Description	Total
(a)	(b)	(c)
11	<u>Subject to Commission Regulation</u>	
12	Domestic	55,829
13	Non-Domestic	5,251
14	Total	61,080
15		
16	<u>Subject to City Regulation</u>	
17	Domestic	124,716
18	Non-Domestic	20,986
19	Total	145,702
20		
21	<u>Non-Jurisdictional</u>	39,436
22	Total	39,436
23		
24		
25	Total Domestic	180,545
26	Total Non-Domestic	26,237
27	Total Jurisdictional Meter Count	206,782
28	Total Non-Jurisdictional	39,436
29	Total Meter Count	246,218

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2017**  
**Reference Settlement Agreement**

A copy of the "Amended Unanimous Settlement Agreement"  
has been included on the CD provided with this filing.