

WEST TEXAS GAS, INC.
ANNUAL EARNINGS MONITORING REPORT
SCHEDULE NAMES AND DESCRIPTIONS

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29	TRC 2018 Annual Report, P 21	Reference to TRC 2018 Annual Report - Operating Revenues

WEST TEXAS GAS, INC.
ANNUAL EARNINGS MONITORING SUMMARY REPORT
DECEMBER 31, 2018

Summary

<u>Line</u>	<u>Description</u>	(a)	(c)	(d)	(e)
			Allocated to Texas Jurisdictional <u>GUD 10787</u> 1/	Allocated to Texas Jurisdictional <u>Current Period</u> 2/	Amount <u>Increase/(Decrease)</u>
1	<u>Texas Jurisdictional Operations</u>				
2	Operating Revenues				
3	Sales Revenues		\$ 7,913,883	\$ 9,251,121	\$ 1,337,238
4	Other Gas Revenues and Credits to Cost of Service		\$ 195,041	\$ 223,716	\$ 28,676
5	Total Operating Revenues		\$ 8,108,923	\$ 9,474,837	\$ 1,365,914
6	Operating Expenses				
7	Gas Costs		\$ -	\$ -	\$ -
8	Operating and Maintenance Expense		\$ 4,864,079	\$ 5,160,743	\$ 296,663
9	Depreciation and Amortization Expense		\$ 817,046	\$ 855,244	\$ 38,198
10	Interest on Customer Deposits		\$ 1,940	\$ 4,987	\$ 3,046
11	Taxes Other Than Income Taxes		\$ 461,405	\$ 706,562	\$ 245,157
12	Total Operating Expenses		\$ 6,144,471	\$ 6,727,536	\$ 583,065
13	Total Operating Income Before Federal Income Taxes		\$ 1,964,452	\$ 2,747,301	\$ 782,849
14	Federal Income Taxes		\$ 777,923	\$ 1,087,931	\$ 310,008
15	Net Income / (Loss)		\$ 1,186,529	\$ 1,659,370	\$ 472,841
16	Allowed Return on Rate Base		\$ 2,191,444	\$ 2,221,969	\$ 30,525
17	Deficiency - Texas Jurisdictional Operations		\$ (1,004,915)	\$ (562,599)	\$ 442,316
18	Rate Base (Allocated to Texas Operations)		\$ 74,888,776	\$ 75,931,922	
19	Rate Base (Allocated to Texas Jurisdictional Operations)		\$ 27,704,728	\$ 28,090,634	
20	Actual Return on Rate Base (Texas Jurisdictional Operations)		4.28%	5.91%	
21	Percent Return Allowed on Rate Base 3/		7.91%	7.91%	

1/ Previous Filing Period, GUD 10787

2/ Current Filing Period Twelve Months Ending December 31, 2018, Schedule A Col (h)

3/ GUD 10235, Amended Unanimous Settlement Agreement, Item 3, Page 3

WEST TEXAS GAS, INC.
SUMMARY OF OPERATING REVENUES AND EXPENSES - ALLOCATED TO TEXAS JURISDICTIONAL
TWELVE MONTHS ENDING DECEMBER 31, 2018

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
<u>Line</u>	<u>Description</u>	<u>Reference</u>	<u>Total Company</u>	<u>Adjustments for Non-Texas Operations</u>	<u>Allocated To Texas Operations</u>	<u>Allocation Adjs for Texas Non-Jurisdictional</u>	<u>Less Other Adjustments</u>	<u>Allocated To Texas Jurisdictional</u>
1	Sales Revenues	Schedule B	\$ 117,453,113	\$ (13,706,019)	\$ 103,747,094	\$ (90,795,198)	\$ (3,700,775)	\$ 9,251,121 1/
2	Other Gas Revenues and Credits	Schedule C	\$ 666,296	\$ (61,494)	\$ 604,802	\$ (381,086)	\$ -	\$ 223,716 2/
3	Gas Costs	Schedule D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	O&M / A&G Expenses	Schedule E	\$ (18,073,039)	\$ 4,121,315	\$ (13,951,724)	\$ 8,790,981	\$ -	\$ (5,160,743) 3/
5	Depreciation Expense	Schedule G	\$ (4,923,544)	\$ 2,611,448	\$ (2,312,096)	\$ 1,456,852	\$ -	\$ (855,244) 4/
6	Interest on Customer Deposits	Schedule H	\$ (14,209)	\$ 728	\$ (13,481)	\$ 8,494	\$ -	\$ (4,987) 5/
7	Taxes Other than Income Taxes	Schedule I	\$ (1,950,725)	\$ 40,581	\$ (1,910,144)	\$ 1,203,582	\$ -	\$ (706,562) 6/
8	Federal Income Tax	Schedule J	-	-	-	-	\$ -	\$ (1,087,931) 7/
9	Net Income / (Loss)						\$	\$ 1,659,370
10	Return						\$	\$ 2,221,969
11	Deficiency						\$	\$ (562,599) 8/

1/ Schedule B, Col (h), Line 10
2/ Schedule A-1, Col (d), Line 17
3/ Schedule A-1, Col (d), Line 10
4/ Schedule A-1, Col (d), Line 11
5/ Schedule A-1, Col (d), Line 12
6/ Schedule A-1, Col (d), Line 13
7/ Schedule A-1, Col (d), Line 14
8/ Schedule A-1, Col (d), Line 20

WEST TEXAS GAS, INC.
SCHEDULE OF REVENUES AND EXPENSES
JANUARY - DECEMBER, 2018

LINE	(a) DESCRIPTION	(b) REFERENCE	(c) TOTAL COMPANY	(d) ADJUSTMENTS 3/	(e) AS ADJUSTED	(f) ALLOCATION ADJUSTMENT 3/	(g) ALLOCATED TO TEXAS OPERATIONS
1	O&M/A&G Expense	Schedule E, Line 25	\$ 18,073,039	\$ (411,175)	\$ 17,661,864	\$ (3,710,140)	\$ 13,951,724
2	Depreciation Expense	Schedule G, Line 3	\$ 4,923,544	\$ -	\$ 4,923,544	\$ (2,611,448)	\$ 2,312,096
3	Interest Expense on Security Deposits	Schedule H, Line 3	\$ 14,209	\$ -	\$ 14,209	\$ (728)	\$ 13,481
4	Taxes Other Than Income Taxes	Schedule I, Line 11	\$ 1,950,725	\$ 15,140	\$ 1,965,865	\$ (55,721)	\$ 1,910,144
5	Income Taxes 1/		N/A	N/A	N/A	N/A	\$ -
6	Return		N/A	N/A	N/A	N/A	\$ -
7	Total			N/A	N/A	N/A	\$ 18,187,445
8	Revenue Credits	Schedule C, Line 10	\$ (666,296)	\$ -	\$ (666,296)	\$ 61,494	\$ (604,802)
9	Net Cost of Service		N/A	N/A	N/A	N/A	\$ 17,582,643

Line	Description	ALLOCATED TO TEXAS OPERATIONS	TOTAL TEXAS JURISDICTIONAL	TEXAS DOMESTIC	TEXAS NON-DOMESTIC	TEXAS NON-JURISDICTIONAL
10	O&M/A&G Expense	\$ 13,951,724	\$ 5,160,743	\$ 4,206,445	\$ 954,298	\$ 8,790,981
11	Depreciation Expense	\$ 2,312,096	\$ 855,244	\$ 697,097	\$ 158,147	\$ 1,456,852
12	Interest Expense on Security Deposits	\$ 13,481	\$ 4,987	\$ 4,065	\$ 922	\$ 8,494
13	Taxes Other Than Income Taxes	\$ 1,910,144	\$ 706,562	\$ 575,908	\$ 130,654	\$ 1,203,582
14	Income Taxes	\$ -	\$ 1,087,931	\$ 886,757	\$ 201,175	\$ -
15	Return	\$ -	\$ 2,221,969	\$ 1,811,094	\$ 410,875	\$ -
16	Total	\$ 18,187,445	\$ 10,037,436	\$ 8,181,365	\$ 1,856,071	\$ 11,459,909
17	Revenue Credits	\$ (604,802)	\$ (223,716)	\$ (182,348)	\$ (41,368)	\$ (381,086)
18	Net Cost of Service	\$ 17,582,643	\$ 9,813,720	\$ 7,999,018	\$ 1,814,703	\$ 11,078,823
19	Revenues		\$ 9,251,121	\$ 6,873,356	\$ 2,377,765	
20	Deficiency		\$ 562,599	\$ 1,125,661	\$ (563,062)	
21	Texas Jurisdictional / Non- Jurisdictional %		36.99%			63.01%
22	Texas Jurisdictional Domestic / Non-Domestic %			30.15%	6.84%	

1/ WTG is a Sub S Corporation whose tax liability is passed down to it's stockholder
2/ Percentage Factors from GUD 10235, Schedule K-1.1, Line 10
3/ Adjustments are explained on Schedule F

WEST TEXAS GAS
ADJUSTED SALES AND TRANSPORTATION REVENUES
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>(b)</u> <u>Total Company</u> <u>Per Books</u> 1/	<u>(c)</u> <u>Non-Texas</u> <u>Operations</u>	<u>(d)</u> <u>Total Texas</u> <u>Operations</u> 2/	<u>(e)</u> <u>Non-Jurisdictional</u>	<u>(f)</u> <u>Texas</u> <u>Jurisdictional</u>	<u>(g)</u> <u>Less</u> <u>Cost of Gas</u>	<u>(h)</u> <u>As Adjusted</u>
1	Domestic	\$ 11,358,414	\$ (2,334,092)	\$ 9,024,322	\$ -	\$ 9,024,322	\$ 2,150,965	\$ 6,873,356
2	Commercial/Pub Authority	\$ 23,323,489	\$ (938,727)	\$ 22,384,762	\$ (18,457,187)	\$ 3,927,574	\$ 1,549,809	\$ 2,377,765
3	Sales for Resale & Interstate	\$ 4,921,877	\$ (870,315)	\$ 4,051,562	\$ (4,051,562)	\$ -	\$ -	\$ -
4	Irrigation	\$ 65,679,569	\$ (164,496)	\$ 65,515,073	\$ (65,515,073)	\$ -	\$ -	\$ -
5	Intercompany	\$ 1,729,964	\$ -	\$ 1,729,964	\$ (1,729,964)	\$ -	\$ -	\$ -
6	Unbilled	<u>\$ 3,361</u>	<u>\$ -</u>	<u>\$ 3,361</u>	<u>\$ (3,361)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
7	Total Sale of Gas	\$ 107,016,674	\$ (4,307,631)	\$ 102,709,043	\$ (89,757,147)	\$ 12,951,896	\$ 3,700,775	\$ 9,251,121
8	Transportation & Gathering	\$ 9,770,143	\$ (9,390,556)	\$ 379,587	\$ (379,587)	\$ -	\$ -	\$ -
9	Other Revenues	<u>\$ 666,296</u>	<u>\$ (7,832)</u>	<u>\$ 658,464</u>	<u>\$ (658,464)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
10	Total Operating Revenues	\$ 117,453,113	\$ (13,706,019)	\$ 103,747,094	\$ (90,795,198)	\$ 12,951,896	\$ 3,700,775	<u>\$ 9,251,121</u>
11	Adjustments for Non-Texas Revenue		<u>\$ (13,706,019)</u>		<u>\$ (90,795,198)</u>			<u>\$ (104,501,217)</u>

1/ Ties to TRC 2018 Annual Report, Page 21, Col (c)

2/ Ties to TRC 2018 Annual Report, Page 21, Col (b)

WEST TEXAS GAS
SUMMARY OF OTHER GAS REVENUES AND CREDITS
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	TOTAL COMPANY					
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Per Books</u>	<u>(d)</u> <u>Adjustments</u>	<u>(e)</u> <u>Adjusted</u>	<u>(f)</u> <u>Alloc Adj</u>	<u>(g)</u> <u>Allocated to Texas</u>
1	PENALTY REVENUE	487.0	\$ -	\$ -	\$ -	\$ -	\$ -
2	CONNECTION FEES	488.0	\$ (119,929)	\$ -	\$ (119,929)	\$ 5,552	\$ (114,377)
3	RETURNED CHECK CHARGE	488.0	\$ (6,105)	\$ -	\$ (6,105)	\$ 238	\$ (5,867)
4	MISC TARIFF FEES	488.0	\$ (12,702)	\$ -	\$ (12,702)	\$ 21	\$ (12,681)
5	COLLECTION FEES	488.0	\$ 70	\$ -	\$ 70	\$ (8)	\$ 62
6	SERVICE CHARGES	488.0	\$ (105,000)	\$ -	\$ (105,000)	\$ 55,692	\$ (49,308)
7	METER REPAIR	495.0	\$ 6	\$ -	\$ 6	\$ (1)	\$ 5
8	SALES OF REGULATORS	495.0	\$ (70,308)	\$ -	\$ (70,308)	\$ -	\$ (70,308)
9	OTHER INCOME	495.0	\$ (352,328)	\$ -	\$ (352,328)	\$ -	\$ (352,328)
10	TOTAL		\$ (666,296)	\$ -	\$ (666,296)	\$ 61,494	\$ (604,802)

1/

1/ See Schedule C-1 for details on allocation adjustment

**WEST TEXAS GAS
OTHER GAS REVENUES AND CREDITS
JANUARY - DECEMBER, 2018**

<u>Line</u>	<u>(a) Item</u>	<u>TOTAL COMPANY</u>									
		<u>(b) FERC Account</u>	<u>(c) Texas</u>	<u>(d) Transmission</u>	<u>(e) Oklahoma</u>	<u>(f) Texhoma</u>	<u>(g) Wheeler</u>	<u>(h) SUG</u>	<u>(i) Corporate</u>	<u>(j) Total</u>	
1	PENALTY REVENUE	487.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	CONNECTION FEES	488.0	\$ (114,377)	\$ -	\$ (5,552)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (119,929)
3	RETURNED CHECK CHARGE	488.0	\$ (5,867)	\$ -	\$ (238)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,105)
4	MISC TARIFF FEES	488.0	\$ (12,681)	\$ -	\$ (21)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,702)
5	COLLECTION FEES	488.0	\$ 62	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70
6	SERVICE CHARGES	488.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (105,000)	\$ (105,000)
7	METER REPAIR	495.0	\$ 5	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6
8	SALES OF REGULATORS	495.0	\$ (70,308)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (70,308)
9	OTHER INCOME	495.0	\$ (352,328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (352,328)
10	TOTAL		\$ (555,494)	\$ -	\$ (5,802)	\$ -	\$ -	\$ -	\$ -	\$ (105,000)	\$ (666,296)

2/ 2/ 2/

**WEST TEXAS GAS
OTHER GAS REVENUES AND CREDITS
JANUARY - DECEMBER, 2018**

AS ADJUSTED										
<u>Line</u>	<u>(a) Item</u>	<u>(b) FERC Account</u>	<u>(c) Texas</u>	<u>(d) Transmission</u>	<u>(e) Oklahoma</u>	<u>(f) Texhoma</u>	<u>(g) Wheeler</u>	<u>(h) SUG</u>	<u>(i) Corporate</u>	<u>(j) Total</u>
21	PENALTY REVENUE	487.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	CONNECTION FEES	488.0	\$ (114,377)	\$ -	\$ (5,552)	\$ -	\$ -	\$ -	\$ -	\$ (119,929)
23	RETURNED CHECK CHARGE	488.0	\$ (5,867)	\$ -	\$ (238)	\$ -	\$ -	\$ -	\$ -	\$ (6,105)
24	MISC TARIFF FEES	488.0	\$ (12,681)	\$ -	\$ (21)	\$ -	\$ -	\$ -	\$ -	\$ (12,702)
25	COLLECTION FEES	488.0	\$ 62	\$ -	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 70
26	SERVICE CHARGES	488.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (105,000)	\$ (105,000)
27	METER REPAIR	495.0	\$ 5	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 6
28	SALES OF REGULATORS	495.0	\$ (70,308)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (70,308)
29	OTHER INCOME	495.0	\$ (352,328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (352,328)
30	TOTAL		\$ (555,494)	\$ -	\$ (5,802)	\$ -	\$ -	\$ -	\$ (105,000)	\$ (666,296)

WEST TEXAS GAS
OTHER GAS REVENUES AND CREDITS
JANUARY - DECEMBER, 2018

31 PERCENT ALLOCATED TO TEXAS OPERATIONS 1/ 100.00% 0.00% 0.00% 51.91% 85.30% 20.65% 46.96%

ALLOCATED TO TEXAS OPERATIONS

Line	(a) Item 1/	(b) FERC Account	(c) Texas	(d) Transmission	(e) Oklahoma	(f) Texhoma	(g) Wheeler	(h) SUG	(i) Corporate	(j) Total
32	PENALTY REVENUE	487.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	CONNECTION FEES	488.0	\$ (114,377)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (114,377)
34	RETURNED CHECK CHARGE	488.0	\$ (5,867)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,867)
35	MISC TARIFF FEES	488.0	\$ (12,681)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (12,681)
36	COLLECTION FEES	488.0	\$ 62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62
37	SERVICE CHARGES	488.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,308)	\$ (49,308)
38	METER REPAIR	495.0	\$ 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5
39	SALES OF REGULATORS	495.0	\$ (70,308)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (70,308)
40	OTHER INCOME	495.0	\$ (352,328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (352,328)
41	TOTAL		\$ (555,494)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (49,308)	\$ (604,802)
42	Allocated to Other Than Texas Operations		\$ -	\$ -	\$ 5,802	\$ -	\$ -	\$ -	\$ 55,692	\$ 61,494

1/ Allocation factors from GUD 10235, Schedules A-4.1, A-4.1.2, A-4.1.3 and A-4.1.4

2/ Texhoma, Wheeler, and SUG are no longer applicable as WTG separates out revenue and expenses based on cities as reported on its TRC Annual Report

**WEST TEXAS GAS
GAS COSTS
JANUARY - DECEMBER, 2018**

GAS COSTS WERE NOT INCLUDED IN GUD 10235 AND HAVE NOT BEEN INCLUDED WITH THIS FILING.

WEST TEXAS GAS, INC.
OPERATING & MAINTENANCE EXPENSES - SUMMARY
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>PER BOOKS</u>					<u>(f)</u> <u>Allocation</u> <u>Adjustments</u>	<u>(g)</u> <u>Allocated to</u> <u>Texas Ops</u>
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Total Company</u>	<u>(d)</u> <u>Adjustments</u>	<u>(e)</u> <u>As Adjusted</u>			
1	OTHER GAS SUPPLY EXPENSES	813.0	\$ 129,982	\$ -	\$ 129,982	\$ (1,592)	\$ 128,390	
2	GATHERING & TRANSPORTATION FEES	858.0	\$ 368,479	\$ (368,479)	\$ -	\$ -	\$ -	
3	MAINTENANCE OF MAINS	863.0	\$ 102,899	\$ -	\$ 102,899	\$ (1,945)	\$ 100,954	
4	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ 4,673	\$ -	\$ 4,673	\$ (23)	\$ 4,650	
5	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ 4,479,477	\$ -	\$ 4,479,477	\$ (217,883)	\$ 4,261,594	
6	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	
7	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 346,321	\$ -	\$ 346,321	\$ (36,062)	\$ 310,259	
8	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ 1,211,141	\$ -	\$ 1,211,141	\$ (164,547)	\$ 1,046,594	
9	OTHER EXPENSES	880.0	\$ 776,706	\$ -	\$ 776,706	\$ (23,338)	\$ 753,368	
10	RENTS	881.0	\$ 165,301	\$ -	\$ 165,301	\$ (2,130)	\$ 163,171	
11	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ 334	\$ -	\$ 334	\$ -	\$ 334	
12	MAINTENANCE OF MAINS	887.0	\$ 713,380	\$ -	\$ 713,380	\$ (14,535)	\$ 698,845	
13	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ 855	\$ -	\$ 855	\$ (126)	\$ 729	
14	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ 809,513	\$ -	\$ 809,513	\$ (26,563)	\$ 782,950	
15	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ 635,632	\$ -	\$ 635,632	\$ (24,660)	\$ 610,972	
16	UNCOLLECTIBLE ACCOUNTS	904.0	\$ 145,357	\$ -	\$ 145,357	\$ (3,194)	\$ 142,163	
17	ADVERTISING EXPENSES	913.0	\$ 127,386	\$ -	\$ 127,386	\$ (59,849)	\$ 67,537	
18	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ 3,573,719	\$ -	\$ 3,573,719	\$ (1,090,741)	\$ 2,482,978	
19	OFFICE SUPPLIES & EXPENSES	921.0	\$ 556,222	\$ -	\$ 556,222	\$ (292,810)	\$ 263,412	
20	OUTSIDE SERVICES EMPLOYED	923.0	\$ 1,320,756	\$ (42,696)	\$ 1,278,060	\$ (677,858)	\$ 600,202	
21	PROPERTY INSURANCE	924.0	\$ 142,323	\$ -	\$ 142,323	\$ (75,485)	\$ 66,838	
22	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ 1,227,734	\$ -	\$ 1,227,734	\$ (647,982)	\$ 579,752	
23	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ 1,168,960	\$ -	\$ 1,168,960	\$ (313,872)	\$ 855,088	
24	RENTS	931.0	\$ 65,889	\$ -	\$ 65,889	\$ (34,946)	\$ 30,943	
25	TOTAL COMPANY		\$ 18,073,039	\$ (411,175)	\$ 17,661,864	\$ (3,710,140)	\$ 13,951,724	

1/

1/ See Schedule E-1 for details on allocation adjustment

WEST TEXAS GAS, INC.
OPERATING & MAINTENANCE EXPENSES
JANUARY - DECEMBER, 2018

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Item	FERC Account	PER BOOKS							Total Company
			Texas	Transmission	Oklahoma	Texhoma	Wheeler	SUG	Corporate	
1	OTHER GAS SUPPLY EXPENSES	813.0	\$ 128,390	\$ -	\$ 1,592	\$ -	\$ -	\$ -	\$ -	\$ 129,982
2	GATHERING & TRANSPORTATION FEES	858.0	\$ 41,945	\$ -	\$ 326,534	\$ -	\$ -	\$ -	\$ -	\$ 368,479
3	MAINTENANCE OF MAINS	863.0	\$ 100,954	\$ 1,928	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ 102,899
4	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ 4,650	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ 4,673
5	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ 4,147,630	\$ -	\$ 89,174	\$ -	\$ -	\$ -	\$ 242,673	\$ 4,479,477
6	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 310,259	\$ 33,335	\$ 2,727	\$ -	\$ -	\$ -	\$ -	\$ 346,321
8	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ 956,902	\$ 47,763	\$ 15,488	\$ -	\$ -	\$ -	\$ 190,988	\$ 1,211,141
9	OTHER EXPENSES	880.0	\$ 753,368	\$ 306	\$ 23,032	\$ -	\$ -	\$ -	\$ -	\$ 776,706
10	RENTS	881.0	\$ 163,171	\$ -	\$ 2,130	\$ -	\$ -	\$ -	\$ -	\$ 165,301
11	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334
12	MAINTENANCE OF MAINS	887.0	\$ 698,845	\$ 703	\$ 13,832	\$ -	\$ -	\$ -	\$ -	\$ 713,380
13	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ 644	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ 181	\$ 855
14	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ 781,926	\$ 7,557	\$ 17,849	\$ -	\$ -	\$ -	\$ 2,181	\$ 809,513
15	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ 603,220	\$ 994	\$ 14,910	\$ -	\$ -	\$ -	\$ 16,508	\$ 635,632
16	UNCOLLECTIBLE ACCOUNTS	904.0	\$ 142,163	\$ -	\$ 3,194	\$ -	\$ -	\$ -	\$ -	\$ 145,357
17	ADVERTISING EXPENSES	913.0	\$ 14,675	\$ -	\$ 147	\$ -	\$ -	\$ -	\$ 112,564	\$ 127,386
18	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ 1,583,593	\$ -	\$ 74,991	\$ -	\$ -	\$ -	\$ 1,915,135	\$ 3,573,719
19	OFFICE SUPPLIES & EXPENSES	921.0	\$ 4,165	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ 552,036	\$ 556,222
20	OUTSIDE SERVICES EMPLOYED	923.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,320,756	\$ 1,320,756
21	PROPERTY INSURANCE	924.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,323	\$ 142,323
22	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ 6,028	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ 1,221,679	\$ 1,227,734
23	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ 589,630	\$ -	\$ 14,068	\$ -	\$ -	\$ -	\$ 565,262	\$ 1,168,960
24	RENTS	931.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,889	\$ 65,889
25	TOTAL COMPANY		\$ 11,032,492	\$ 92,586	\$ 599,786	\$ -	\$ -	\$ -	\$ 6,348,175	\$ 18,073,039
						3/	3/	3/		

WEST TEXAS GAS, INC.
OPERATING & MAINTENANCE EXPENSES
JANUARY - DECEMBER, 2018

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
Line	Item 1/	FERC Account	ADJUSTMENTS							Total Company
			Texas	Transmission	Oklahoma	Texhoma	Wheeler	SUG	Corporate	
26	OTHER GAS SUPPLY EXPENSES	813.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	GATHERING & TRANSPORTATION FEES	858.0	\$ (41,945)	\$ -	\$ (326,534)	\$ -	\$ -	\$ -	\$ -	\$ (368,479)
28	MAINTENANCE OF MAINS	863.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	OTHER EXPENSES	880.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	RENTS	881.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	MAINTENANCE OF MAINS	887.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	UNCOLLECTIBLE ACCOUNTS	904.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	ADVERTISING EXPENSES	913.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	OFFICE SUPPLIES & EXPENSES	921.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	OUTSIDE SERVICES EMPLOYED	923.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,696)	\$ (42,696)
46	PROPERTY INSURANCE	924.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	RENTS	931.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	TTOAL ADJUSTMENTS		\$ (41,945)	\$ -	\$ (326,534)	\$ -	\$ -	\$ -	\$ (42,696)	\$ (411,175)

WEST TEXAS GAS, INC.
OPERATING & MAINTENANCE EXPENSES
JANUARY - DECEMBER, 2018

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
<u>Line</u>	<u>Item</u>	<u>FERC Account</u>	AS ADJUSTED							<u>Total Company</u>
			<u>Texas</u>	<u>Transmission</u>	<u>Oklahoma</u>	<u>Texhoma</u>	<u>Wheeler</u>	<u>SUG</u>	<u>Corporate</u>	
51	OTHER GAS SUPPLY EXPENSES	813.0	\$ 128,390	\$ -	\$ 1,592	\$ -	\$ -	\$ -	\$ -	\$ 129,982
52	GATHERING & TRANSPORTATION FEES	858.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	MAINTENANCE OF MAINS	863.0	\$ 100,954	\$ 1,928	\$ 17	\$ -	\$ -	\$ -	\$ -	\$ 102,899
54	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ 4,650	\$ -	\$ 23	\$ -	\$ -	\$ -	\$ -	\$ 4,673
55	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ 4,147,630	\$ -	\$ 89,174	\$ -	\$ -	\$ -	\$ 242,673	\$ 4,479,477
56	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 310,259	\$ 33,335	\$ 2,727	\$ -	\$ -	\$ -	\$ -	\$ 346,321
58	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ 956,902	\$ 47,763	\$ 15,488	\$ -	\$ -	\$ -	\$ 190,988	\$ 1,211,141
59	OTHER EXPENSES	880.0	\$ 753,368	\$ 306	\$ 23,032	\$ -	\$ -	\$ -	\$ -	\$ 776,706
60	RENTS	881.0	\$ 163,171	\$ -	\$ 2,130	\$ -	\$ -	\$ -	\$ -	\$ 165,301
61	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334
62	MAINTENANCE OF MAINS	887.0	\$ 698,845	\$ 703	\$ 13,832	\$ -	\$ -	\$ -	\$ -	\$ 713,380
63	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ 644	\$ -	\$ 30	\$ -	\$ -	\$ -	\$ 181	\$ 855
64	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ 781,926	\$ 7,557	\$ 17,849	\$ -	\$ -	\$ -	\$ 2,181	\$ 809,513
65	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ 603,220	\$ 994	\$ 14,910	\$ -	\$ -	\$ -	\$ 16,508	\$ 635,632
66	UNCOLLECTIBLE ACCOUNTS	904.0	\$ 142,163	\$ -	\$ 3,194	\$ -	\$ -	\$ -	\$ -	\$ 145,357
67	ADVERTISING EXPENSES	913.0	\$ 14,675	\$ -	\$ 147	\$ -	\$ -	\$ -	\$ 112,564	\$ 127,386
68	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ 1,583,593	\$ -	\$ 74,991	\$ -	\$ -	\$ -	\$ 1,915,135	\$ 3,573,719
69	OFFICE SUPPLIES & EXPENSES	921.0	\$ 4,165	\$ -	\$ 21	\$ -	\$ -	\$ -	\$ 552,036	\$ 556,222
70	OUTSIDE SERVICES EMPLOYED	923.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,278,060	\$ 1,278,060
71	PROPERTY INSURANCE	924.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,323	\$ 142,323
72	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ 6,028	\$ -	\$ 27	\$ -	\$ -	\$ -	\$ 1,221,679	\$ 1,227,734
73	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ 589,630	\$ -	\$ 14,068	\$ -	\$ -	\$ -	\$ 565,262	\$ 1,168,960
74	RENTS	931.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,889	\$ 65,889
75	TOTAL OPERATIONS AND MAINTENANCE AS ADJUSTED		\$ 10,990,547	\$ 92,586	\$ 273,252	\$ -	\$ -	\$ -	\$ 6,305,479	\$ 17,661,864

WEST TEXAS GAS, INC.
OPERATING & MAINTENANCE EXPENSES
JANUARY - DECEMBER, 2018

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
76	PERCENT ALLOCATED TO TEXAS OPERATIONS 2/	100.00%	0.00%	0.00%	51.91%	85.30%	20.65%	46.96%	

Line	Item	ALLOCATED TO TEXAS OPERATIONS									
		FERC Account	Texas	Transmission	Oklahoma	Texhoma	Wheeler	SUG	Corporate	Total Company	
77	OTHER GAS SUPPLY EXPENSES	813.0	\$ 128,390	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,390
78	GATHERING & TRANSPORTATION FEES	858.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
79	MAINTENANCE OF MAINS	863.0	\$ 100,954	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,954
80	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ 4,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,650
81	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ 4,147,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,964	\$ -	\$ 4,261,594
82	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 310,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 310,259
84	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ 956,902	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,692	\$ -	\$ 1,046,594
85	OTHER EXPENSES	880.0	\$ 753,368	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 753,368
86	RENTS	881.0	\$ 163,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,171
87	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 334
88	MAINTENANCE OF MAINS	887.0	\$ 698,845	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 698,845
89	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ 644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85	\$ -	\$ 729
90	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ 781,926	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,024	\$ -	\$ 782,950
91	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ 603,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,752	\$ -	\$ 610,972
92	UNCOLLECTIBLE ACCOUNTS	904.0	\$ 142,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,163
93	ADVERTISING EXPENSES	913.0	\$ 14,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 52,862	\$ -	\$ 67,537
94	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ 1,583,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 899,385	\$ -	\$ 2,482,978
95	OFFICE SUPPLIES & EXPENSES	921.0	\$ 4,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 259,247	\$ -	\$ 263,412
96	OUTSIDE SERVICES EMPLOYED	923.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,202	\$ -	\$ 600,202
97	PROPERTY INSURANCE	924.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,838	\$ -	\$ 66,838
98	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ 6,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 573,724	\$ -	\$ 579,752
99	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ 589,630	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,458	\$ -	\$ 855,088
100	RENTS	931.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,943	\$ -	\$ 30,943
101	TOTAL ALLOCATED TO TEXAS AS ADJUSTED		\$ 10,990,547	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,961,177	\$ -	\$ 13,951,724
102	Adjustment for Non-Texas Related Expenses		\$ -	\$ (92,586)	\$ (273,252)	\$ -	\$ -	\$ -	\$ (3,344,302)	\$ -	\$ (3,710,140)

1/

1/ See Schedule F for explanation of adjustments

2/ Allocation factors from GUD 10235, Schedules A-4.1, A-4.1.2, A-4.1.3 and A-4.1.4

3/ Texhoma, Wheeler, and SUG are no longer applicable as WTG separates out revenue and expenses based on cities as reported on its TRC Annual Report

WEST TEXAS GAS
SUMMARY OF EXPENSE ADJUSTMENTS
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>Adjustment</u>	(a)	(b) <u>Schedule</u>	(c) <u>Amount</u>
1	Removal of Non-Texas Other Gas Revenues & Credits		Schedule C-1, Col (j), Line 42	\$ 61,494
2	Removal of Account 858 (Trackable)		Schedule E-1, Col (j), Line 27	\$ (368,479)
3	Removal of Lobbying Expenses		Schedule E-1, Col (j), Line 45	\$ (42,696)
4	Removal of Non-Texas O&M Expenses		Schedule E-1, Col (j), Line 102	\$ (3,710,140)
5	Removal of Non-Texas DDA		Schedule G-1, Col (j), Line 14	\$ (2,611,448)
6	Removal of Non-Texas Interest Expense on Security Deposits		Schedule H-1, Col (j), Line 14	\$ (728)
7	Removal of Payroll Tax		Schedule I-1, Col (j), Line 22	\$ 15,140
8	Removal of Non-Texas Taxes Other Than Income Tax		Schedule I-1, Col (j), Line 46	\$ (55,721)
9	Total Expense Adjustments			\$ <u>(6,712,578)</u>

WEST TEXAS GAS
SUMMARY OF DEPRECIATION & AMORTIZATION EXPENSE
JANUARY - DECEMBER, 2018

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Line</u>	<u>Item</u>	<u>FERC Account</u>	<u>Total Company</u>	<u>Adjustments</u>	<u>As Adjusted</u>	<u>Allocation Adjustments</u>	<u>Allocated to Texas Operations</u>
1	DEPRECIATION EXPENSE	403.0	\$ 4,580,510	\$ -	\$ 4,580,510	\$ (2,429,503)	\$ 2,151,007
2	AMORTIZATION EXPENSE	404.3	\$ 343,034	\$ -	\$ 343,034	\$ (181,945)	\$ 161,089
3	TOTAL		\$ 4,923,544	\$ -	\$ 4,923,544	\$ (2,611,448)	\$ 2,312,096

1/

1/ See Schedule G-1 for details on allocation adjustment

WEST TEXAS GAS
SUMMARY OF DEPRECIATION & AMORTIZATION EXPENSE - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>TOTAL COMPANY</u>								
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
1	DEPRECIATION EXPENSE	403.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,580,510	\$ 4,580,510
2	AMORTIZATION EXPENSE	404.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,034	\$ 343,034	
3	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,923,544	\$ 4,923,544	
					4/	4/	4/			

WEST TEXAS GAS
SUMMARY OF DEPRECIATION & AMORTIZATION EXPENSE - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>AS ADJUSTED</u>								<u>(j)</u> <u>Total</u>
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	
7	DEPRECIATION EXPENSE	403.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,580,510	\$ 4,580,510
8	AMORTIZATION EXPENSE	404.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,034	\$ 343,034
9	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,923,544	\$ 4,923,544

WEST TEXAS GAS
SUMMARY OF DEPRECIATION & AMORTIZATION EXPENSE - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

10 PERCENT ALLOCATED TO TEXAS OPERATIONS 1/ 100.00% 0.00% 0.00% 51.91% 85.30% 20.65% 46.96%

ALLOCATED TO TEXAS OPERATIONS										
<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
11	DEPRECIATION EXPENSE	403.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,151,007	\$ 2,151,007
12	AMORTIZATION EXPENSE	404.3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,089	\$ 161,089
13	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,312,096	\$ 2,312,096
14	Allocated to Non Texas Operations		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,611,448)	\$ (2,611,448)

2/ 3/

1/ Allocation factors from GUD 10235, Schedules A-4.1, A-4.1.2, A-4.1.3 and A-4.1.4

2/ All depreciation and amortization expense is now in Corporate as a result of the change to the Group Depreciation method

3/ See Schedule F for explanation of adjustments

4/ Texhoma, Wheeler, and SUG are no longer applicable as WTG separates out revenue and expenses based on cities as reported on its TRC Annual Report

WEST TEXAS GAS
SUMMARY OF INTEREST EXPENSE ON SECURITY DEPOSITS
JANUARY - DECEMBER, 2018

<u>Line</u>	(a) <u>Item</u>	(b) <u>FERC Account</u>	(c) <u>Total Company</u>	(d) <u>Adjustments</u>	(e) <u>As Adjusted</u>	(f) <u>Allocation</u> <u>Adjustments</u>	(g) <u>Allocated to</u> <u>Texas Operations</u>
1	INTEREST EXPENSE (ON SECURITY DEPOSITS)	427.0	\$ 14,209	\$ -	\$ 14,209	\$ (728)	\$ 13,481
2			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
3	TOTAL		\$ 14,209	\$ -	\$ 14,209	\$ (728)	\$ 13,481

1/

1/ See Schedule H-1 for details on allocation adjustment

WEST TEXAS GAS
SUMMARY OF INTEREST EXPENSE ON SECURITY DEPOSITS - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>TOTAL COMPANY</u>								
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
1	INTEREST EXP (ON SECURITY DEPOSITS)	427.0	\$ 13,481	\$ -	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ 14,209
2			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
3	TOTAL		\$ 13,481	\$ -	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ 14,209
						3/	3/	3/		

WEST TEXAS GAS
SUMMARY OF INTEREST EXPENSE ON SECURITY DEPOSITS - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>AS ADJUSTED</u>								
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
7	INTEREST EXP (ON SECURITY DEPOSITS)	427.0	\$ 13,481	\$ -	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ 14,209
8			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
9	TOTAL		\$ 13,481	\$ -	\$ 728	\$ -	\$ -	\$ -	\$ -	\$ 14,209

WEST TEXAS GAS
SUMMARY OF INTEREST EXPENSE ON SECURITY DEPOSITS - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

10 PERCENT ALLOCATED TO TEXAS OPERATIONS 1/ 100.00% 0.00% 0.00% 51.91% 85.30% 20.65% 46.96%

ALLOCATED TO TEXAS OPERATIONS

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
11	INTEREST EXP (ON SECURITY DEPOSITS)	427.0	\$ 13,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,481
12			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	TOTAL		\$ 13,481	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,481
14	Allocated to Non Texas Operations		\$ -	\$ -	\$ (728)	\$ -	\$ -	\$ -	\$ -	\$ (728)

2/

1/ Allocation factors from GUD 10235, Schedules A-4.1, A-4.1.2, A-4.1.3 and A-4.1.4

2/ See Schedule F for explanation of adjustments

3/ Texhoma, Wheeler, and SUG are no longer applicable as WTG separates out revenue and expenses based on cities as reported on its TRC Annual Report

WEST TEXAS GAS
SUMMARY OF TAXES OTHER THAN INCOME TAXES
JANUARY - DECEMBER, 2018

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
<u>Line</u>	<u>Item</u>	<u>FERC Account</u>	<u>Total Company</u>	<u>Adjustments</u>	<u>As Adjusted</u>	<u>Allocation</u>	<u>Allocated to</u>
						<u>Adjustments</u>	<u>Texas Operations</u>
1	AD VALOREM TAXES	408.1	\$ 1,402,470	\$ -	\$ 1,402,470	\$ (35,894)	\$ 1,366,576
2	AD VALOREM TAXES	408.2	\$ (60,976)	\$ -	\$ (60,976)	\$ 32,342	\$ (28,634)
3	FEDERAL EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -
4	STATE EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -
5	FRANCHISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -
6	FRANCHISE TAX	408.2	\$ 73,063	\$ -	\$ 73,063	\$ (38,753)	\$ 34,310
7	OTHER TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -
8	MISC RECEIPTS TAX	408.1	\$ 107,302	\$ -	\$ 107,302	\$ (1,343)	\$ 105,959
9	PAYROLL TAX	408.1	\$ 444,006	\$ -	\$ 444,006	\$ (12,073)	\$ 431,933
10	PAYROLL TAXES	408.2	\$ (15,140)	\$ 15,140	\$ -	\$ -	\$ -
11	TOTAL		\$ 1,950,725	\$ 15,140	\$ 1,965,865	\$ (55,721)	\$ 1,910,144

1/

1/ See Schedule I-1 for details on allocation adjustment

WEST TEXAS GAS
SUMMARY OF TAXES OTHER THAN INCOME TAXES - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	TOTAL COMPANY								
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
1	AD VALOREM TAXES	408.1	\$ 1,366,576	\$ 1,343	\$ 34,551	\$ -	\$ -	\$ -	\$ -	\$ 1,402,470
2	AD VALOREM TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,976)	\$ (60,976)
3	FEDERAL EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	STATE INCOME TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	FRANCHISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	FRANCHISE TAX	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,063	\$ 73,063
7	OTHER TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8	MISC RECEIPTS TAX	408.1	\$ 105,959	\$ 235	\$ 1,108	\$ -	\$ -	\$ -	\$ -	\$ 107,302
9	PAYROLL TAX	408.1	\$ 431,933	\$ -	\$ 12,073	\$ -	\$ -	\$ -	\$ -	\$ 444,006
10	PAYROLL TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (15,140)	\$ (15,140)
11	TOTAL		\$ 1,904,468	\$ 1,578	\$ 47,732	\$ -	\$ -	\$ -	\$ (3,053)	\$ 1,950,725
						3/	3/	3/		

WEST TEXAS GAS
SUMMARY OF TAXES OTHER THAN INCOME TAXES - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>ADJUSTMENTS</u>								
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
12	AD VALOREM TAXES	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	AD VALOREM TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	FEDERAL EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	STATE EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	FRANCHISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	FRANCHISE TAX	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	OTHER TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	MISC RECEIPTS TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	PAYROLL TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	PAYROLL TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,140	\$ 15,140
22	TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,140	\$ 15,140

WEST TEXAS GAS
SUMMARY OF TAXES OTHER THAN INCOME TAXES - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>AS ADJUSTED</u>								
		<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
23	AD VALOREM TAXES	408.1	\$ 1,366,576	\$ 1,343	\$ 34,551	\$ -	\$ -	\$ -	\$ -	\$ 1,402,470
24	AD VALOREM TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (60,976)	\$ (60,976)
25	FEDERAL EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	STATE EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	FRANCHISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	FRANCHISE TAX	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,063	\$ 73,063
29	OTHER TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	MISC RECEIPTS TAX	408.1	\$ 105,959	\$ 235	\$ 1,108	\$ -	\$ -	\$ -	\$ -	\$ 107,302
31	PAYROLL TAX	408.1	\$ 431,933	\$ -	\$ 12,073	\$ -	\$ -	\$ -	\$ -	\$ 444,006
32	PAYROLL TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	TOTAL		\$ 1,904,468	\$ 1,578	\$ 47,732	\$ -	\$ -	\$ -	\$ 12,087	\$ 1,965,865

WEST TEXAS GAS
SUMMARY OF TAXES OTHER THAN INCOME TAXES - DETAIL BY DIVISION
JANUARY - DECEMBER, 2018

34 PERCENT ALLOCATED TO TEXAS OPERATIONS 1/ 100.00% 0.00% 0.00% 51.91% 85.30% 20.65% 46.96%

ALLOCATED TO TEXAS OPERATIONS										
<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>(b)</u> <u>FERC Account</u>	<u>(c)</u> <u>Texas</u>	<u>(d)</u> <u>Transmission</u>	<u>(e)</u> <u>Oklahoma</u>	<u>(f)</u> <u>Texhoma</u>	<u>(g)</u> <u>Wheeler</u>	<u>(h)</u> <u>SUG</u>	<u>(i)</u> <u>Corporate</u>	<u>(j)</u> <u>Total</u>
35	AD VALOREM TAXES	408.1	\$ 1,366,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,366,576
36	AD VALOREM TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (28,634)	\$ (28,634)
37	FEDERAL EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	STATE EXCISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	FRANCHISE TAX	408.1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	FRANCHISE TAX	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,310	\$ 34,310
41	OTHER TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	MISC RECEIPTS TAX	408.1	\$ 105,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,959
43	PAYROLL TAX	408.1	\$ 431,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,933
44	PAYROLL TAXES	408.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	TOTAL		\$ 1,904,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,676	\$ 1,910,144
46	Allocated to Non Texas Operations		\$ -	\$ (1,578)	\$ (47,732)	\$ -	\$ -	\$ -	\$ (6,411)	\$ (55,721)

1/ Allocation factors from GUD 10235, Schedules A-4.1, A-4.1.2, A-4.1.3 and A-4.1.4

2/ See Schedule F for explanation of adjustments

3/ Texhoma, Wheeler, and SUG are no longer applicable as WTG separates out revenue and expenses based on cities as reported on its TRC Annual Report

2/

WEST TEXAS GAS, INC
CALCULATION OF INCOME TAXES
JANUARY - DECEMBER, 2018

<u>Line</u>	<u>Description</u> (a)	<u>Factors</u> (b)	<u>Reference</u> (c)
1	Total Texas Jurisdictional Income Before Federal Income Tax	\$ 2,747,301	Summary, Col (d), Line 13
2	Federal Income Tax Rate	39.60%	
3	Federal Income Tax	<u>1,087,931</u>	Line 1 times Line 2
4	State Income Tax	<u>-</u>	
5			
6	Total Income Tax Allocated to Texas Jurisdictional Operations	<u>\$ 1,087,931</u>	Line 3 plus Line 4

WEST TEXAS GAS
CLAIMED COST OF CAPITAL
JANUARY - DECEMBER, 2018

<u>No</u>	(a) <u>Item</u>	(b) <u>Percentage</u>	(c) <u>Cost</u>	(d) <u>Weighted Cost</u>
1	LONG TERM DEBT	50.00%	5.32%	2.66%
2	COMMON EQUITY	50.00%	10.50%	5.25%
3	Total	100.00%		7.91%

1/

1/ GUD 10235 - Amended Unanimous Settlement Agreement, Item 3, Page 3

GUD 10235

WEST TEXAS GAS, INC.
OVERALL COST OF SERVICE AND REVENUE DEFICIENCY - CORRECTED
TEST PERIOD JULY 2011 - JUNE 2012

<u>LINE</u>	<u>DESCRIPTION</u>	<u>REFERENCE</u>	<u>TOTAL COMPANY</u>	<u>ADJUSTMENTS</u>	<u>AS ADJUSTED</u>	<u>ALLOCATION ADJUSTMENT</u>	<u>ALLOCATED TO TEXAS OPERATIONS</u>
1	O&M/A&G Expense	Schedule A-4, line 25	\$ 16,769,614	\$ (757,539)	\$ 16,012,075	\$ (4,813,995)	\$ 11,198,080
2	Depreciation Expense	Schedules D-2, line 34	\$ 4,921,482	\$ (1,248,318)	\$ 3,673,164	\$ (739,337)	\$ 2,933,827
3	Taxes Other Than Income Taxes	Schedule I-2, line 11	\$ 1,558,509	\$ 22,185	\$ 1,580,694	\$ (276,267)	\$ 1,304,427
4	Income Taxes 1/	Schedule H-1, line 7	N/A	N/A	N/A	N/A	\$ 1,990,493
5	Return 2/	Schedule H-1, line 2	N/A	N/A	N/A	N/A	\$ 4,836,692
6	Total		N/A	N/A	N/A	N/A	\$ 22,263,519
7	Revenue Credits	Schedule K-2.2	\$ (539,921)	\$ 3,000	\$ (536,921)	\$ 108,779	\$ (428,142)
8	Net Cost of Service		N/A	N/A	N/A	N/A	\$ 21,835,377

<u>Line</u>	<u>Description</u>	<u>ALLOCATED TO TEXAS OPERATIONS</u>	<u>TOTAL TEXAS JURISDICTIONAL</u>	<u>TEXAS DOMESTIC</u>	<u>TEXAS NON-DOMESTIC</u>	<u>TEXAS NON-JURISDICTIONAL</u>
9	O&M/A&G Expense	\$ 11,198,080	\$ 4,682,641	\$ 3,873,221	\$ 809,420	\$ 6,515,439
10	Depreciation Expense	\$ 2,933,827	\$ 1,085,355	\$ 884,635	\$ 200,721	\$ 1,848,472
11	Taxes Other Than Income Taxes	\$ 1,304,427	\$ 512,128	\$ 422,346	\$ 89,782	\$ 792,299
12	Income Taxes	\$ 1,990,493	\$ 776,823	\$ 633,667	\$ 143,156	\$ 1,213,670
13	Return	\$ 4,836,692	\$ 1,887,598	\$ 1,539,744	\$ 347,854	\$ 2,949,093
14	Total	\$ 22,263,519	\$ 8,944,544	\$ 7,353,612	\$ 1,590,932	\$ 13,318,975
15	Revenue Credits	\$ (428,142)	\$ (172,009)	\$ (141,415)	\$ (30,595)	\$ (256,133)
16	Net Cost of Service	\$ 21,835,377	\$ 8,772,535	\$ 7,212,197	\$ 1,560,338	\$ 13,062,842
17	Test Year Jurisdictional Revenues 3/		\$ 5,017,824	\$ 3,651,206	\$ 1,366,618	
18	Deficiency		\$ 3,754,711	\$ 3,560,992	\$ 193,720	
19	Proposed Increase	Schedule K-1 page 2, line 18	\$ 3,754,711	\$ 3,560,992	\$ 193,720	
20	Percent Increase		74.83%	97.53%	14.18%	
21	Remaining Deficiency		\$ -	\$ -	\$ -	
22	Pre Tax Return		12.74%	12.74%	12.74%	
23	After Tax Return		9.03%	9.03%	9.03%	

1/ WTG is a Sub S Corporation whose tax liability is passed down to it's stockholder

2/ WTG Return includes changes in equity from subsidiaries, income from other states and other items

3/ At current rates and with volumes restated for normal weather, unadjusted amount is \$5,027,006 from Schedule A-1 page 1 of 3, line 3 column H

WEST TEXAS GAS, INC.
OPERATION & MAINTENANCE EXPENSES
TEST PERIOD JULY 2011 - JUNE 2012

GUD 10235

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Line	Item 1/	FERC Account	PER BOOKS							Total Company
			Texas	Transmission	Oklahoma	Texhoma	Wheeler	SUG	Corporate	
1	OTHER GAS SUPPLY EXPENSES	813.0	\$ 108,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171	\$ 108,749
2	GATHERING & TRANSPORTATION FEES	858.0	\$ 246,945	\$ -	\$ -	\$ 290,577	\$ -	\$ 36,876	\$ -	\$ 574,399
3	MAINTENANCE OF MAINS	863.0	\$ 12,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,694
4	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ 3,688,247	\$ -	\$ 254,417	\$ 304,506	\$ 39,305	\$ -	\$ -	\$ 4,286,475
6	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 113,927	\$ 8,525	\$ 5,585	\$ 1,296	\$ 65	\$ -	\$ -	\$ 129,398
8	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ 786,975	\$ 46,854	\$ 33,152	\$ 26,063	\$ 8,790	\$ 26,681	\$ (2,500)	\$ 926,015
9	OTHER EXPENSES	880.0	\$ 13,856	\$ 634	\$ 38,443	\$ 11,997	\$ 9,276	\$ -	\$ 6,125	\$ 80,331
10	RENTS	881.0	\$ 256,641	\$ -	\$ 6,295	\$ 651	\$ 4,800	\$ -	\$ -	\$ 268,387
11	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ 56,213	\$ -	\$ 430	\$ 60	\$ 280	\$ -	\$ -	\$ 56,983
12	MAINTENANCE OF MAINS	887.0	\$ 377,545	\$ -	\$ 12,651	\$ 439	\$ 26,104	\$ -	\$ -	\$ 416,739
13	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ -	\$ 5,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,426
14	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ 455,760	\$ 1,564	\$ 20,389	\$ 19,744	\$ 2,665	\$ -	\$ 999	\$ 501,121
15	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ 449,544	\$ -	\$ 20,678	\$ 33,655	\$ 2,999	\$ 5,518	\$ 38,843	\$ 551,236
16	UNCOLLECTIBLE ACCOUNTS	904.0	\$ 263,190	\$ -	\$ 4,279	\$ 24,189	\$ -	\$ -	\$ -	\$ 291,657
17	ADVERTISING EXPENSES	913.0	\$ 14,262	\$ -	\$ 2,026	\$ 574	\$ 60	\$ -	\$ 41,358	\$ 58,280
18	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,727	\$ 3,866,912	\$ 4,013,639
19	OFFICE SUPPLIES & EXPENSES	921.0	\$ 25,251	\$ -	\$ -	\$ -	\$ -	\$ 14,822	\$ 464,655	\$ 504,728
20	OUTSIDE SERVICES EMPLOYED	923.0	\$ 78	\$ -	\$ -	\$ -	\$ -	\$ 465	\$ 1,389,081	\$ 1,389,624
21	PROPERTY INSURANCE	924.0	\$ 20,454	\$ -	\$ -	\$ -	\$ -	\$ 41,118	\$ 187,861	\$ 249,433
22	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ 146,076	\$ -	\$ 666	\$ 508	\$ -	\$ 182,909	\$ 336,601	\$ 666,760
23	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ 806,685	\$ 2,745	\$ 44,291	\$ 43,339	\$ -	\$ 51,959	\$ 591,472	\$ 1,540,491
24	RENTS	931.0	\$ 4,964	\$ -	\$ -	\$ -	\$ -	\$ 298	\$ 131,790	\$ 137,052
25	TOTAL COMPANY		\$ 7,847,883	\$ 65,748	\$ 443,302	\$ 757,599	\$ 94,343	\$ 507,373	\$ 7,053,367	\$ 16,769,614

WEST TEXAS GAS, INC.
OPERATION & MAINTENANCE EXPENSES
TEST PERIOD JULY 2011 - JUNE 2012

GUD 10235

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)		
Line	Item 2/	FERC Account	ADJUSTMENTS							SUG	Corporate	Total Company
			Texas	Transmission	Oklahoma	Texhoma	Wheeler					
26	OTHER GAS SUPPLY EXPENSES	813.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
27	GATHERING & TRANSPORTATION FEES	858.0	\$ (246,945)	\$ -	\$ -	\$ (290,577)	\$ -	\$ (36,876)	\$ -	\$ (574,399)		
28	MAINTENANCE OF MAINS	863.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
29	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
30	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	2,097	\$ -	2,097		
31	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
32	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 95,574	\$ -	\$ -	\$ 6,772	\$ -	\$ -	\$ -	\$ 102,346		
33	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
34	OTHER EXPENSES	880.0	\$ (157,472)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (157,472)		
35	RENTS	881.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
36	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
37	MAINTENANCE OF MAINS	887.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
38	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
39	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
40	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
41	UNCOLLECTIBLE ACCOUNTS	904.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
42	ADVERTISING EXPENSES	913.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
43	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	185,563	185,563		
44	OFFICE SUPPLIES & EXPENSES	921.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
45	OUTSIDE SERVICES EMPLOYED	923.0	\$ (30,667)	\$ -	\$ -	\$ -	\$ -	\$ -	(284,929)	(315,596)		
46	PROPERTY INSURANCE	924.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
47	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
48	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(78)	(78)		
49	RENTS	931.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
50	TTOAL ADJUSTMENTS		\$ (339,510)	\$ -	\$ -	\$ (283,805)	\$ -	\$ (34,779)	\$ (99,444)	\$ (757,539)		

WEST TEXAS GAS, INC.
OPERATION & MAINTENANCE EXPENSES
TEST PERIOD JULY 2011 - JUNE 2012

GUD 10235

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
		AS ADJUSTED								
<u>Line</u>	<u>Item</u>	<u>FERC Account</u>	<u>Texas</u>	<u>Transmission</u>	<u>Oklahoma</u>	<u>Texhoma</u>	<u>Wheeler</u>	<u>SUG</u>	<u>Corporate</u>	<u>Total Company</u>
51	OTHER GAS SUPPLY EXPENSES	813.0	\$ 108,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171	\$ 108,749
52	GATHERING & TRANSPORTATION FEES	858.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53	MAINTENANCE OF MAINS	863.0	\$ 12,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,694
54	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ 3,688,247	\$ -	\$ 254,417	\$ 304,506	\$ 39,305	\$ 2,097	\$ -	\$ 4,288,572
56	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
57	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 209,501	\$ 8,525	\$ 5,585	\$ 8,068	\$ 65	\$ -	\$ -	\$ 231,744
58	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ 786,975	\$ 46,854	\$ 33,152	\$ 26,063	\$ 8,790	\$ 26,681	\$ (2,500)	\$ 926,015
59	OTHER EXPENSES	880.0	\$ (143,616)	\$ 634	\$ 38,443	\$ 11,997	\$ 9,276	\$ -	\$ 6,125	\$ (77,141)
60	RENTS	881.0	\$ 256,641	\$ -	\$ 6,295	\$ 651	\$ 4,800	\$ -	\$ -	\$ 268,387
61	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ 56,213	\$ -	\$ 430	\$ 60	\$ 280	\$ -	\$ -	\$ 56,983
62	MAINTENANCE OF MAINS	887.0	\$ 377,545	\$ -	\$ 12,651	\$ 439	\$ 26,104	\$ -	\$ -	\$ 416,739
63	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ -	\$ 5,426	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,426
64	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ 455,760	\$ 1,564	\$ 20,389	\$ 19,744	\$ 2,665	\$ -	\$ 999	\$ 501,121
65	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ 449,544	\$ -	\$ 20,678	\$ 33,655	\$ 2,999	\$ 5,518	\$ 38,843	\$ 551,236
66	UNCOLLECTIBLE ACCOUNTS	904.0	\$ 263,190	\$ -	\$ 4,279	\$ 24,189	\$ -	\$ -	\$ -	\$ 291,657
67	ADVERTISING EXPENSES	913.0	\$ 14,262	\$ -	\$ 2,026	\$ 574	\$ 60	\$ -	\$ 41,358	\$ 58,280
68	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 146,727	\$ 4,052,475	\$ 4,199,201
69	OFFICE SUPPLIES & EXPENSES	921.0	\$ 25,251	\$ -	\$ -	\$ -	\$ -	\$ 14,822	\$ 464,655	\$ 504,728
70	OUTSIDE SERVICES EMPLOYED	923.0	\$ (30,589)	\$ -	\$ -	\$ -	\$ -	\$ 465	\$ 1,104,152	\$ 1,074,028
71	PROPERTY INSURANCE	924.0	\$ 20,454	\$ -	\$ -	\$ -	\$ -	\$ 41,118	\$ 187,861	\$ 249,433
72	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ 146,076	\$ -	\$ 666	\$ 508	\$ -	\$ 182,909	\$ 336,601	\$ 666,760
73	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ 806,685	\$ 2,745	\$ 44,291	\$ 43,339	\$ -	\$ 51,959	\$ 591,394	\$ 1,540,413
74	RENTS	931.0	\$ 4,964	\$ -	\$ -	\$ -	\$ -	\$ 298	\$ 131,790	\$ 137,052
75	TOTAL OPERATIONS AND MAINTENANCE AS ADJUSTED		\$ 7,508,372	\$ 65,748	\$ 443,302	\$ 473,794	\$ 94,343	\$ 472,594	\$ 6,953,923	\$ 16,012,075

WEST TEXAS GAS, INC.
OPERATION & MAINTENANCE EXPENSES
TEST PERIOD JULY 2011 - JUNE 2012

GUD 10235

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
76	PERCENT ALLOCATED TO TEXAS OPERATIONS 3/		100.00%	0.00%	0.00%	51.91%	85.30%	20.65%	46.96%	

Line	Item	ALLOCATED TO TEXAS OPERATIONS									
		FERC Account	Texas	Transmission	Oklahoma	Texhoma	Wheeler	SUG	Corporate	Total Company	
77	OTHER GAS SUPPLY EXPENSES	813.0	\$ 108,577	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 149	\$ 108,726	
78	GATHERING & TRANSPORTATION FEES	858.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
79	MAINTENANCE OF MAINS	863.0	\$ 12,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,694	
80	OPERATION SUPERVISION & ENGINEERING - CAPITALIZED LABOR	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
81	OPERATION SUPERVISION & ENGINEERING - LABOR	870.0	\$ 3,688,247	\$ -	\$ -	\$ 158,057	\$ 33,528	\$ 433	\$ -	\$ 3,880,265	
82	OPERATION SUPERVISION & ENGINEERING - OTHER	870.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
83	MAINS & SERVICES EXPENSES - LABOR	874.0	\$ 209,501	\$ -	\$ -	\$ 4,188	\$ 55	\$ -	\$ -	\$ 213,744	
84	MAINS & SERVICES EXPENSES - OTHER	874.0	\$ 786,975	\$ -	\$ -	\$ 13,528	\$ 7,498	\$ 5,510	\$ (2,175)	\$ 811,336	
85	OTHER EXPENSES	880.0	\$ (143,616)	\$ -	\$ -	\$ 6,227	\$ 7,913	\$ -	\$ 5,329	\$ (124,147)	
86	RENTS	881.0	\$ 256,641	\$ -	\$ -	\$ 338	\$ 4,095	\$ -	\$ -	\$ 261,073	
87	MAINTENANCE OF STRUCTURES & IMPROVEMENTS	886.0	\$ 56,213	\$ -	\$ -	\$ 31	\$ 239	\$ -	\$ -	\$ 56,483	
88	MAINTENANCE OF MAINS	887.0	\$ 377,545	\$ -	\$ -	\$ 228	\$ 22,267	\$ -	\$ -	\$ 400,040	
89	MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	888.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
90	MAINTENANCE OF MEASURING & REGULATING STATION EQUIPMENT	889.0	\$ 455,760	\$ -	\$ -	\$ 10,249	\$ 2,273	\$ -	\$ 869	\$ 469,151	
91	MAINTENANCE OF OTHER EQUIPMENT	894.0	\$ 449,544	\$ -	\$ -	\$ 17,469	\$ 2,558	\$ 1,140	\$ 33,795	\$ 504,505	
92	UNCOLLECTIBLE ACCOUNTS	904.0	\$ 263,190	\$ -	\$ -	\$ 12,555	\$ -	\$ -	\$ -	\$ 275,745	
93	ADVERTISING EXPENSES	913.0	\$ 14,262	\$ -	\$ -	\$ 298	\$ 51	\$ -	\$ 35,983	\$ 50,594	
94	ADMINISTRATIVE & GENERAL SALARIES	920.0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,304	\$ 1,262,424	\$ 1,292,728	
95	OFFICE SUPPLIES & EXPENSES	921.0	\$ 25,251	\$ -	\$ -	\$ -	\$ -	\$ 3,061	\$ 144,749	\$ 173,061	
96	OUTSIDE SERVICES EMPLOYED	923.0	\$ (30,589)	\$ -	\$ -	\$ -	\$ -	\$ 96	\$ 960,670	\$ 930,177	
97	PROPERTY INSURANCE	924.0	\$ 20,454	\$ -	\$ -	\$ -	\$ -	\$ 8,492	\$ 163,449	\$ 192,395	
98	EMPLOYEE PENSIONS & BENEFITS	926.0	\$ 146,076	\$ -	\$ -	\$ 264	\$ -	\$ 37,777	\$ 104,858	\$ 288,974	
99	MISCELLANEOUS GENERAL EXPENSES	930.2	\$ 806,685	\$ -	\$ -	\$ 22,496	\$ -	\$ 10,731	\$ 514,543	\$ 1,354,455	
100	RENTS	931.0	\$ 4,964	\$ -	\$ -	\$ -	\$ -	\$ 61	\$ 41,055	\$ 46,081	
101	TOTAL ALLOCATED TO TEXAS AS ADJUSTED		\$ 7,508,372	\$ -	\$ -	\$ 245,927	\$ 80,476	\$ 97,606	\$ 3,265,698	\$ 11,198,080	
102	Adjustment for Non-Texas Related Expenses		\$ -	\$ (65,748)	\$ (443,302)	\$ (227,867)	\$ (13,866)	\$ (374,988)	\$ (3,688,225)	\$ (4,813,995)	

1/ See Schedule A-4.2 for Monthly Detail

2/ See Schedule A-2 for explanation of adjustments

3/ See Schedule A-4.1.1 through Schedule A-4.1.4 for derivation of allocation factors.

**WEST TEXAS GAS
ALLOCATION FACTORS FOR TEXHOMA
TEST PERIOD JULY 2011 - JUNE 2012**

<u>LINE</u>	(a) <u>DISTRICT</u>	(b) <u>REFERENCE</u>	(c) <u>GROSS PLANT</u>	(d) <u>% PLANT</u>
1	TEXHOMA TEXAS	Schedule C-1.3 line 102	\$ 2,311,544	51.91%
2	TEXHOMA OKLAHOMA	Schedule C-1.3 line 102	\$ 2,141,789	48.09%
3	TOTAL TEXHOMA	Schedule C-1.3 line 102	\$ 4,453,333	100.00%
	<u>ITEM</u>			
4	ALLOCATOR			51.91%

Allocator is used to allocate Texhoma Expenses between Texas and Other

**WEST TEXAS GAS
ALLOCATION FACTORS FOR WHEELER
TEST PERIOD JULY 2011 - JUNE 2012**

<u>LINE</u>	(a) <u>DISTRICT</u>	(b) <u>REFERENCE</u>	(c) <u>GROSS PLANT</u>	(d) <u>% PLANT</u>
1	WHEELER TEXAS	Schedule C-1.3 line 102	\$ 309,904	85.30%
2	WHEELER OKLAHOMA	Schedule C-1.3 line 102	\$ 53,397	14.70%
3	TOTAL WHEELER	Schedule C-1.3 line 102	\$ 363,302	100.00%
	<u>ITEM</u>			
4	ALLOCATOR			85.30%

Allocator is used to allocate Wheeler Expenses between Texas and Other

**WEST TEXAS GAS
ALLOCATION FACTORS FOR SUG
TEST PERIOD JULY 2011 - JUNE 2012**

<u>LINE</u>	(a) <u>DISTRICT</u>	(b) <u>REFERENCE</u>	(c) <u>GROSS PLANT</u>	(d) <u>% PLANT</u>
1	OKLAHOMA	Schedule C-1.1 line 102	\$ 8,934,048	
2	WHEELER OKLAHOMA DISTRICT	Schedule C-1.3 line 102	\$ (53,397)	
3	OKLAHOMA ADMINISTERED BY SUG		\$ 8,880,650	79.35%
4	TEXHOMA TEXAS	Schedule C-1.3 line 102	\$ 2,311,544	20.65%
5	TOTAL SUG		\$ 11,192,195	100.00%
	<u>ITEM</u>			
6	ALLOCATOR			20.65%

WEST TEXAS GAS, INC.
TOTAL INVESTED CAPITAL (RATE BASE) - CORRECTED
TEST PERIOD JULY 2011 - JUNE 2012

<u>Line</u>	<u>(a)</u> <u>Item</u>	<u>(b)</u> <u>Reference</u>	<u>(c)</u> <u>Total Company</u>	<u>(d)</u> <u>Adjustments</u>	<u>(e)</u> <u>As Adjusted</u>	<u>(f)</u> <u>Allocation Adjustments</u>	<u>(g)</u> <u>Allocated to</u> <u>Texas Ops</u>
1	Gross Plant	Schedule C-1 Page 1	\$ 137,885,641	\$ (22,006,498)	\$ 115,879,144	\$ (11,047,548)	\$ 104,831,596
2	Contributions in Aid of Construction	Schedule E-4 Page 2	\$ 7,259,330	\$ (2,267,394)	\$ 4,991,936	\$ (781,063)	\$ 4,210,874
3	DD&A Reserve	Schedule D-1 Page 1	\$ 38,747,033	\$ (3,306,306)	\$ 35,440,726	\$ (5,804,726)	\$ 29,636,000
4	Net Plant		\$ 91,879,279	\$ (16,432,798)	\$ 75,446,481	\$ (4,461,759)	\$ 70,984,722
5	Plus: Working Capital						
6	Cash Allowance		\$ -	\$ -	\$ -	\$ -	\$ -
7	Materials and Supplies	Schedule E-3	\$ 755,381	\$ -	\$ 755,381	\$ (95,076)	\$ 660,304
8	Total Working Capital		\$ 755,381	\$ -	\$ 755,381	\$ (95,076)	\$ 660,304
9	Less: Def. Income Taxes	Schedule H-2	\$ -	\$ 23,768,476	\$ 23,768,476	\$ (5,697,796)	\$ 18,070,680
10	Total		\$ 92,634,659	\$ (40,201,274)	\$ 52,433,385	\$ (10,254,632)	\$ 53,574,346
11	Rate of Return	Schedule F-1					9.03%
12	Return	Schedule H-1					\$ 4,836,692

**WEST TEXAS GAS
CALCULATION OF INCOME TAXES
TEST PERIOD JULY 2011 - JUNE 2012**

<u>Line</u>	<u>Description</u>	(a)	(b)	(c)	(d)
			<u>Reference</u>	<u>% Rates</u>	<u>Texas Amount</u>
1	Rate Base		Schedule B-1, Line 10	9.03%	\$ 53,574,346
2	Total Return				\$ 4,836,692
3	Less: Interest Expense			2.13%	\$ 1,140,062
4	Taxable Portion of Return				\$ 3,696,630
5	Federal Income Taxes			<u>Tax Rate</u> 35.00%	\$ 1,990,493
6	State Income Taxes - TX			0.00%	\$ -
7	Total Income Taxes				\$ 1,990,493

WEST TEXAS GAS
COST OF SERVICE BY CUSTOMER CLASS
TEST PERIOD JULY 2011 - JUNE 2012

(a)	(b)	(c)	(d)			(f)	(g)			(i)	(j)			(l)	(m)			(n)
			TOTAL	CUSTOMER	CAPACITY		TOTAL	CUSTOMER	CAPACITY		TOTAL	CUSTOMER	CAPACITY		TOTAL	CUSTOMER	CAPACITY	
Line	Description	REFERENCE																
1	O&M/A&G Expense	Schedule K-1.5, lines 49-51	\$ 11,198,080	\$ 4,720,887	\$ 6,477,193	\$ 3,873,221	\$ 3,139,899	\$ 733,322	\$ 809,420	\$ 450,890	\$ 358,530	\$ 6,515,439	\$ 1,130,099	\$ 5,385,341				
2	Depreciation Expense	Schedule K-1.4, line 13	\$ 2,933,827	\$ 1,195,668	\$ 1,738,159	\$ 884,635	\$ 690,663	\$ 193,972	\$ 200,721	\$ 105,829	\$ 94,892	\$ 1,848,472	\$ 399,177	\$ 1,449,295				
3	Other Taxes	Schedule K-1.6, line 11-13	\$ 1,304,427	\$ 537,414	\$ 767,013	\$ 422,346	\$ 339,091	\$ 83,254	\$ 89,782	\$ 49,006	\$ 40,776	\$ 792,299	\$ 149,316	\$ 642,983				
4	Income Taxes	Schedule K-1.4, line 12	\$ 1,990,493	\$ 802,794	\$ 1,187,699	\$ 633,667	\$ 493,394	\$ 140,273	\$ 143,156	\$ 74,608	\$ 68,548	\$ 1,213,670	\$ 234,792	\$ 978,878				
5	Return	Schedule K-1.4, line 11	\$ 4,836,692	\$ 1,950,707	\$ 2,885,985	\$ 1,539,744	\$ 1,198,896	\$ 340,848	\$ 347,854	\$ 181,289	\$ 166,565	\$ 2,949,093	\$ 570,521	\$ 2,378,572				
6	Total		\$ 22,263,519	\$ 9,207,469	\$ 13,056,050	\$ 7,353,612	\$ 5,861,943	\$ 1,491,669	\$ 1,590,932	\$ 861,621	\$ 729,311	\$ 13,318,975	\$ 2,483,905	\$ 10,835,069				
7	Revenue Credits 1/	Schedule A-1.1, Page 1, Column G	\$ (428,142)	\$ (177,066)	\$ (251,076)	\$ (141,415)	\$ (112,729)	\$ (28,686)	\$ (30,595)	\$ (16,570)	\$ (14,025)	\$ (256,133)	\$ (47,767)	\$ (208,365)				
8	Net Cost of Service		\$ 21,835,377	\$ 9,030,404	\$ 12,804,973	\$ 7,212,197	\$ 5,749,214	\$ 1,462,983	\$ 1,560,338	\$ 845,052	\$ 715,286	\$ 13,062,842	\$ 2,436,138	\$ 10,626,704				

1/ Pro Rata on Cost of Service

WEST TEXAS GAS
VARIOUS FACTORS FOR CUSTOMER CLASS DERIVATION - CORRECTED
TEST PERIOD JULY 2011 - JUNE 2012

<u>LINE</u>	(a) <u>ITEM</u>	(b) <u>REFERENCE</u>	(c)	(d) <u>CUSTOMER</u>	(e) <u>CAPACITY</u>
1	Pipe	Summary Plant Study, line 7		39.1288%	60.8712%
2	Meters	Summary Plant Study, line 8		66.4205%	33.5795%
3	Aggregate	Summary Plant Study, line 9		40.0699%	59.9301%
4	Total Gas Plant	Schedule K-1.2, Line 52		40.7546%	59.25%
<u>LINE</u>	<u>ITEM</u>	<u>REFERENCE</u>	<u>DOMESTIC</u>	<u>NON-DOMESTIC</u>	<u>NON-JURISDICTIONAL</u>
5	Customer Count	Schedule A-1, page 3 column G	14,985	2,148	5,068
6	Customer Count Percentage		67.4966%	9.6757%	22.8277%
7	Design Day Percentage	Design Day Workpaper, Last Column	11.4636%	5.6019%	82.9345%
8	Throughput	Schedule A-1, page 2 Column G	840,022	465,768	30,423,641
9	Throughput Percentage		2.6475%	1.4679%	95.8846%
10	Total Gas Plant	Schedule K-1.2, Line 52	30.1529%	6.8416%	63.01%

WEST TEXAS GAS
RATE BASE AND RELATED ITEMS BY CUSTOMER CLASS
TEST PERIOD JULY 2011 - JUNE 2012

LINE	(a) ITEM	(b) REFERENCE	(c) (d) (e) TEXAS OPERATIONS			(f) (g) (h) DOMESTIC			(i) (j) (k) NON-DOMESTIC			(l) (m) (n) NON-JURISDICTIONAL			(o) BASIS
			TOTAL	CUSTOMER	CAPACITY	TOTAL	CUSTOMER	CAPACITY	TOTAL	CUSTOMER	CAPACITY	TOTAL	CUSTOMER	CAPACITY	
1	Gross Plant	Schedule K-1.2, Line 51	\$ 104,831,596	\$ 42,723,654	\$ 62,107,942	\$ 31,609,791	\$ 24,678,779	\$ 6,931,012	\$ 7,172,154	\$ 3,781,486	\$ 3,390,668	\$ 66,049,650	\$ 14,263,388	\$ 51,786,262	
2	Accumulated D,D&A	Schedule K-1.3, Line 47	\$ 29,636,000	\$ 12,547,490	\$ 17,088,511	\$ 8,417,220	\$ 6,607,386	\$ 1,809,833	\$ 1,926,546	\$ 1,039,199	\$ 887,347	\$ 19,292,234	\$ 4,900,904	\$ 14,391,330	
3	Aids in Construction	Schedule E-4, page 2	\$ 4,210,874	\$ 1,473,347	\$ 2,737,527	\$ 887,626	\$ 692,998	\$ 194,628	\$ 201,399	\$ 106,187	\$ 95,212	\$ 3,121,848	\$ 674,161	\$ 2,447,686	J/NJ Assignment based on customer type
4	Net Plant		\$ 70,984,722	\$ 28,702,817	\$ 42,281,905	\$ 22,304,945	\$ 17,378,394	\$ 4,926,551	\$ 5,044,208	\$ 2,636,100	\$ 2,408,108	\$ 43,635,568	\$ 8,688,322	\$ 34,947,246	
5	Working Capital:														
6	Cash	Schedule B-1, Column G	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7	Materials and Supplies	Schedule B-1, Column G	\$ 660,304	\$ 269,104	\$ 391,200	\$ 199,101	\$ 155,445	\$ 43,656	\$ 45,175	\$ 23,819	\$ 21,357	\$ 416,028	\$ 89,841	\$ 326,187	Pro Rata on Gross Plant
8	Total WC		\$ 660,304	\$ 269,104	\$ 391,200	\$ 199,101	\$ 155,445	\$ 43,656	\$ 45,175	\$ 23,819	\$ 21,357	\$ 416,028	\$ 89,841	\$ 326,187	
9	Less: Deferred Taxes	Schedule B-1, Column G	\$ 18,070,680	\$ 7,364,626	\$ 10,706,054	\$ 5,448,838	\$ 4,254,083	\$ 1,194,755	\$ 1,236,323	\$ 651,846	\$ 584,477	\$ 11,385,519	\$ 2,458,697	\$ 8,926,822	
10	Total Rate Base		\$ 53,574,346	\$ 21,607,295	\$ 31,967,051	\$ 17,055,208	\$ 13,279,756	\$ 3,775,452	\$ 3,853,061	\$ 2,008,073	\$ 1,844,987	\$ 32,666,077	\$ 6,319,466	\$ 26,346,611	61.0%
11	Return	Schedule H-1 Column D	\$ 4,836,692	\$ 1,950,707	\$ 2,885,985	\$ 1,539,744	\$ 1,198,896	\$ 340,848	\$ 347,854	\$ 181,289	\$ 166,565	\$ 2,949,093	\$ 570,521	\$ 2,378,572	Pro Rata on Rate Base
12	Income Taxes	Schedule H-1 Column D	\$ 1,990,493	\$ 802,794	\$ 1,187,699	\$ 633,667	\$ 493,394	\$ 140,273	\$ 143,156	\$ 74,608	\$ 68,548	\$ 1,213,670	\$ 234,792	\$ 978,878	Pro Rata on Rate base
13	Depreciation Expense	Schedule D-2 Page 1, line 34	\$ 2,933,827	\$ 1,195,668	\$ 1,738,159	\$ 884,635	\$ 690,663	\$ 193,972	\$ 200,721	\$ 105,829	\$ 94,892	\$ 1,848,472	\$ 399,177	\$ 1,449,295	Pro Rata on Gross Plant

GAS OPERATING REVENUES AND EXPENSES

If solely engaged in intrastate operations complete column (c) only.

Line No.	Account (a)	Texas Operations (b)	Total Operations (c)	Line No.
OPERATING REVENUES				
Sales of Gas				
1	(480) Residential Sales	\$ 9,024,322	\$ 11,358,414	1
2	(481) Sm. Commercial and Industrial Sales	76,294,932	76,889,944	2
3	(481) Lg. Commercial and Industrial Sales	10,167,538	10,181,176	3
4	(482) Other Sales to Public Authorities	1,437,365	1,931,938	4
5	(483) Sales for Resale	4,051,562	4,921,877	5
6	(484) Interdepartmental Sales	1,729,964	1,729,964	6
7	(485) Intracompany Transfers	-	-	7
8	'Unbilled Revenues' (if any, report here only) [requires Footnote]	3,361	3,361	8
9	Total Sales of Gas (Lines 1 thru 8)	\$ 102,709,043	\$ 107,016,674	9
Other Operating Revenues				
10	(487) Forfeited Discounts	\$ -	\$ -	10
11	(488) Miscellaneous Service Revenues	306,136	313,968	11
12	(489.1-3) Revenues from Transportation. . .(G, T & D)	379,587	9,770,143	12
13	(489.4) Revenues from Storing Gas of Others	-	-	13
14	(490) Sales of Products Extracted from Natural Gas	-	-	14
15	(491) Revenues from Natural Gas Processed by Others	-	-	15
16	(492) Incidental Gasoline and Oil Sales	82,859	82,859	16
17	(493) Rent from Gas Property	-	-	17
18	(494) Interdepartmental Rents	-	-	18
19	(495) Other Gas Revenues	352,328	352,328	19
20	(496) Provision for Rate Refunds [requires Footnote]	-	-	20
21	Total Other Operating Revenues (Lines 10 thru 20)	\$ 1,120,910	\$ 10,519,298	21
22	TOTAL OPERATING REVENUES (Line 9 plus 21)	\$ 103,829,953	\$ 117,535,972	22
OPERATION & MAINTENANCE EXPENSES				
Manufactured Gas Production Expenses				
23	(700-742) Steam and Manufactured Gas Expenses	\$ -	\$ -	23
Natural Gas Production Exp. - Prod. & Gathering				
24	(750) Operation Supervision and Engineering	\$ -	\$ -	24
25	(751) Production Maps and Records	-	-	25
26	(752) Gas Wells Expenses	-	-	26
27	(753) Field Lines Expenses	-	-	27
28	(754) Field Compressor Station Expenses	-	-	28
29	(755) Field Compressor Station Fuel and Power	-	-	29
30	(756) Field Measuring and Regulating Station Expenses	-	-	30
31	(757) Purification Expenses	-	-	31
32	(758) Gas Wells Royalties	-	-	32
33	(759) Other Expenses	-	-	33
34	(760) Rents	-	-	34
35	(761) Maintenance Supervision and Engineering	-	-	35
36	(762) Maintenance of Structures and Improvements	-	-	36
37	(763) Maintenance of Producing Wells	-	-	37
38	(764) Maintenance of Field Lines	-	-	38
39	(765) Maintenance of Field Compressor Station Equip.	-	-	39
40	(766) Maintenance of Field Meas. and Reg. Station Equip.	-	-	40
41	(767) Maintenance of Purification Equipment	-	-	41
42	(768) Maintenance of Drilling and Cleaning Equipment	-	-	42
43	(769) Maintenance of Other Equipment	-	-	43
44	Total Prod. & Gathering Expenses (Lines 24 thru 43)	\$ -	\$ -	44