



**Interim Rate Adjustment Application**

**of**

**West Texas Gas, Inc.**

**to the**

**Railroad Commission of Texas**

**for the**

**12 Month Period Ending December 31, 2018**

This is an original submission.

Date of Submission: November 1, 2019

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
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**West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2018  
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 79701
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?  
2018
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)                  2017

11. What is the submission date for this filing?  
November 1, 2019
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.  
10787
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?  
\$ 1.4630
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, 2018**  
**Rate Schedules**

1. See attached proposed rate schedules in the filing package behind the tab marked "Rate Schedules"
2. Electronic copies of the proposed rate schedules in Microsoft Word are included on the USB flash drive provided with this filing.

Proposed Implementation Date: January 1, 2020

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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 USB flash drive provided with 1
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, 2018**  
**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	\$ 14.15	\$ 14.75	\$ 0.60	4.24%
13					
14	Average Monthly Bill** @ 6 Mcf	\$ 44.47	\$ 45.07	\$ 0.60	1.35%
15					
16	Non-Domestic				
17	Customer Charge	\$ 24.90	\$ 26.22	\$ 1.32	5.30%
18					
19	Average Monthly Bill** @ 30 Mcf	\$ 142.89	\$ 144.21	\$ 1.32	0.92%
20					
21					
22					
23					
24					
25					
26					
27	<b>Current and Proposed Bill Information - Without Gas Cost</b>				
28	Domestic				
29	Customer Charge	\$ 14.15	\$ 14.75	\$ 0.60	4.24%
30					
31	Average Monthly Bill** @ 6 Mcf	\$ 35.69	\$ 36.29	\$ 0.60	1.68%
32					
33	Non-Domestic				
34	Customer Charge	\$ 24.90	\$ 26.22	\$ 1.32	5.30%
35					
36	Average Monthly Bill** @ 30 Mcf	\$ 99.00	\$ 100.32	\$ 1.32	1.33%
37					
38					
39					
40					
41					
42					
43					
44					
45	*Current rates set in GUD No.10787.				
46	**Average monthly bill calculated using \$1.463 per Mcf cost of gas from WTG's North Gas Cost Zone PGA filing for August 2019.				



**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**Interim Rate Adjustment Summary**

Line No.	Description	Per GUD No. 10787 As of 12/31/2017	Adjustments	Ref	As of 12/31/2018	Change in Investment (g) = (f) - (c) + (d)
(a)	(b)	(c)	(d)	(e)	(f)	(g)
11	Direct Utility Plant Investment	\$ 163,261,189	\$ -		\$ 170,172,084	\$ 6,910,895
12	Direct Accumulated Depreciation	44,958,082	-		49,012,764	4,054,681
13	Allocated Utility Plant Investment (If applicable)	-	-		-	-
14	Allocated Accumulated Depreciation (If applicable)	-	-		-	-
15	Miscellaneous Adjustments	(26,300,639)	-		(27,882,230)	(1,581,592)
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	<u>\$ 92,002,468</u>	<u>\$ -</u>		<u>\$ 93,277,090</u>	<u>\$ 1,274,622</u>
17						
18	Calculation of the Interim Rate Adjustment Amount - Texas Operations:					
19	Rate of Return					7.9100%
20	Return				\$	100,823
21	Depreciation Expense					185,187
22	Property-related Taxes (Ad Valorem)					83,622
23	Revenue-related Taxes and State Margin Tax					-
24	Federal Income Tax					17,788
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)				\$	387,419
26	Percentage Jurisdictional (Per GUD 10235)					36.9945%
27						
28	Interim Rate Adjustment Jurisdictional Amount (Ln 25 times Ln 26)				\$	<u>143,324</u>
29						
30	<b>Interim Rate Adjustment Amount per Rate Class:</b>					
			<b>Allocation Factors</b>			
			<b>per GUD No. 10235:</b>			
31	Domestic		76.07%			<b>Total Service Area:</b>
32	Non-Domestic		23.93%			<b>RRC Jurisdiction:</b>
33						
34						
35	Total (Sum of Ln 31 through Ln 32)		<u>100.00%</u>			<u>\$ 143,324</u> <u>\$ 41,221</u>
36						
37	<b>Monthly Customer Charge Adjustment:</b>					
			<b>Annual Service Area</b>		<b>Annual RRC</b>	<b>Monthly Customer</b>
			<b>Bill Count: (1)</b>		<b>Jurisdiction Bill</b>	<b>Charge Adjustment:</b>
38	Domestic		181,115		57,191	\$ 0.60
39	Non-Domestic		26,025		5,232	\$ 1.32
40						
41						
42			<u>207,140</u>		<u>62,423</u>	

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**Direct Initial Plant**

Line No.	FERC Account No.	FERC Account Titles	Gross Plant Per GUD No. 10787 As of 12/31/2017 (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	1,006,016	-	17,245
15		<b>Subtotal</b>	<u>\$ 1,281,133</u>		<u>\$ 180,094</u>	<u>\$ 1,263,888</u>	<u>\$ -</u>	<u>\$ 17,245</u>
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>	<u>\$ 3,147,811</u>		<u>\$ 101,187</u>	<u>\$ 3,235,917</u>	<u>\$ -</u>	<u>\$ (88,106)</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	\$ 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>	<u>\$ 41,656,710</u>		<u>\$ 854,394</u>	<u>\$ 7,544,075</u>	<u>\$ (21,460,329)</u>	<u>\$ 12,652,306</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	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>	<u>\$ 103,851,924</u>		<u>\$ 2,541,831</u>	<u>\$ 27,623,757</u>	<u>\$ (4,840,310)</u>	<u>\$ 71,387,857</u>
47								

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**Direct Initial Plant**

Line No.	FERC Account No.	FERC Account Titles	Gross Plant Per GUD No. 10787 As of 12/31/2017 (1)	Ref	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	\$ 1,736,286	\$ -	\$ 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>\$</u>	<u>13,323,611</u>		<u>\$ 672,859</u>	<u>\$ 5,290,445</u>	<u>\$ -</u>	<u>\$ 8,033,166</u>
62		<b>TOTAL</b>	<u>\$</u>	<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>\$</u>	<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, 2018**  
**Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref of 12/31/2018 (1)	Gross Plant As of 12/31/2018 (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)
11		<b>1. INTANGIBLE PLANT</b>							
12	301	Organization	\$	57,872	0.0000%	\$ -	\$ 57,872	\$ -	\$ (0)
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		1,023,261	17.6000%	180,094	1,062,789	-	(39,528)
15		<b>Subtotal</b>	\$	<u>1,281,133</u>		\$ 180,094	\$ 1,320,661	\$ -	\$ (39,528)
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	3,047,811	3.3200%	\$ 101,187	\$ 3,237,104	\$ -	\$ (189,293)
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>		\$ 101,187	\$ 3,337,104	\$ -	\$ (189,293)
22									
23		<b>4. TRANSMISSION PLANT</b>							
24	365.1-365.2	Land and Rights of Way	\$	5,379,123	0.5000%	\$ 26,896	\$ 148,677	\$ (5,321,644)	\$ (91,198)
25	366	Structures and Improvements		149,596	2.3600%	3,530	10,591	-	139,005
26	367	Mains		35,568,627	2.1200%	754,055	7,497,300	(17,347,734)	10,723,593
27	368	Compressor Station Equipment		38,984	7.8400%	3,056	40,026	-	(1,042)
28	369	Meas. and Reg. Station Equipment		1,173,289	5.9200%	69,459	555,808	(343,329)	274,152
29	370	Communication Equipment		-	0.0000%	-	-	-	-
30	371	Other Equipment		220,103	7.3100%	16,090	147,741	-	72,362
31		<b>Subtotal</b>	\$	<u>42,529,723</u>		\$ 873,086	\$ 8,400,144	\$ (23,012,708)	\$ 11,116,871
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		102,589,556	2.3600%	2,421,114	25,323,254	(4,869,522)	72,396,780
37	377	Compressor Station Equipment		358,217	5.8500%	20,956	315,319	-	42,898
38	378	Meas. and Reg. Station Equipment - General		5,720,060	3.5600%	203,634	4,047,443	-	1,672,617
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		651,060	4.1800%	27,214	415,385	-	235,675
46		<b>Subtotal</b>	\$	<u>109,318,893</u>		\$ 2,672,918	\$ 30,101,401	\$ (4,869,522)	\$ 74,347,969

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2018 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation (2)	Adjustments (3)	Net Plant (j)
(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	\$ 1,890,847	\$ -	\$ 4,417,782
50	389	Land and Land Rights - Non Depreciating		194,381	0.0000%	-	-	-	194,381
51	390	Structures and Improvements		1,364,586	2.4900%	33,978	611,743	-	752,843
52	391	Office Furniture and Equipment		340,477	2.8900%	9,840	124,369	-	216,108
53	392	Transportation Equipment		4,056,902	9.9300%	402,850	2,397,137	-	1,659,765
54	393	Stores Equipment		-	0.0000%	-	-	-	-
55	394	Tools, Shop and Garage Equipment		1,051,308	4.9400%	51,935	594,010	-	457,299
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		445,757	10.8400%	48,320	113,813	-	331,943
59	398	Miscellaneous Equipment		132,484	5.1200%	6,783	121,534	-	10,951
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	<u>13,894,524</u>		\$ 708,268	\$ 5,853,453	\$ -	\$ 8,041,071
62									
63		<b>TOTAL</b>	\$	<u>170,172,084</u>		\$ 4,535,552	\$ 49,012,764	\$ (27,882,230)	\$ 93,277,090
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	<u>170,172,084</u>		\$ 4,535,552	\$ 49,012,764	\$ (27,882,230)	\$ 93,277,090

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**Direct Incremental Investment**

Line No.	FERC Account No.	FERC Account Titles	Change in Gross		Depreciation Expense	Accumulated Depreciation	Adjustments (1)	Net Plant	
			Plant As of 12/31/2018	Depreciation Rate per GUD No. 10235					
(a)	(b)	(c)	Ref (d)	(e)	(f)	(g)	(h)	(i)	(j)
									= (e) - (h) + (i)
11		<b>1. INTANGIBLE PLANT</b>							
12	301	Organization	\$	-	0.0000%	\$ -	\$ 0	\$ -	(0)
13	302	Franchises and Consents		-	0.0000%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	17.6000%	-	56,773	-	(56,773)
15		<b>Subtotal</b>	\$	-		\$ -	\$ 56,773	\$ -	(56,773)
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	-	3.3200%	\$ -	\$ 101,187	\$ -	(3,092)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	139,005
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	10,723,593
21		<b>Subtotal</b>	\$	-		\$ -	\$ 101,187	\$ -	10,859,506
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		868,185	2.1200%	18,406	737,184	(1,552,379)	(1,421,379)
27	368	Compressor Station Equipment		-	7.8400%	-	3,056	-	(3,056)
28	369	Meas. and Reg. Station Equipment		4,828	5.9200%	286	69,436	-	(64,607)
29	370	Communication Equipment		-	0.0000%	-	-	-	-
30	371	Other Equipment		-	7.3100%	-	15,967	-	(15,967)
31		<b>Subtotal</b>	\$	873,013		\$ 18,691	\$ 856,069	\$ (1,552,379)	(1,535,435)
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		5,300,073	2.3600%	125,082	2,229,371	(29,213)	3,041,489
37	377	Compressor Station Equipment		-	5.8500%	-	20,956	-	(20,956)
38	378	Meas. and Reg. Station Equipment - General		156,682	3.5600%	5,578	200,452	-	(43,770)
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		10,214	4.1800%	427	26,865	-	(16,652)
46		<b>Subtotal</b>	\$	5,466,969		\$ 131,087	\$ 2,477,644	\$ (29,213)	2,960,112

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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 12/31/2018	per GUD No. 10235					
(a)	(b)	(c)	Ref (d)	(e)	(f)	(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		12,051	0.0000%	-	-	-	12,051
51	390	Structures and Improvements		185,809	2.4900%	4,627	32,134	-	153,675
52	391	Office Furniture and Equipment		15,237	2.8900%	440	21,433	-	(6,196)
53	392	Transportation Equipment		249,045	9.9300%	24,730	251,855	-	(2,811)
54	393	Stores Equipment		-	0.0000%	-	-	-	-
55	394	Tools, Shop and Garage Equipment		96,592	4.9400%	4,772	50,809	-	45,783
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		3,781	10.8400%	410	45,705	-	(41,924)
59	398	Miscellaneous Equipment		8,398	5.1200%	430	6,511	-	1,887
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	570,913		\$ 35,409	\$ 563,008	\$ -	\$ 7,905
62									
63		<b>TOTAL</b>	\$	6,910,895		\$ 185,187	\$ 4,054,681	\$ (1,581,592)	\$ 1,375,809
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	6,910,895		\$ 185,187	\$ 4,054,681	\$ (1,581,592)	\$ 1,274,622

West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2018  
Allocated Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant Per GUD No. 10787 As of 12/31/2017	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) = (e) - (h)	(j)	(k) = (e) x (j)	(l) = (g) x (j)	(m) = (h) x (j)	(n) = (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		<b>4. TRANSMISSION PLANT</b>											
17													
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		<b>5. DISTRIBUTION PLANT</b>											
27													
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		<b>6. GENERAL PLANT</b>											
42													
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	-	0.0000%	\$ -	\$ -	\$ -	\$ -
44	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	0.0000%	-	-	-	-
45	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
46	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
47	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
48	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
49	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
50	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
51	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
52	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
53	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
54	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-	-	-
55		<b>Subtotal</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -	\$ -	\$ -
56		<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, 2018  
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2018 (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) x (j)	= (g) x (j)	= (h) x (j)	= (i) x (j)
									= (e) - (h)				
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		<b>4. TRANSMISSION PLANT</b>											
17													
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		<b>5. DISTRIBUTION PLANT</b>											
27													
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		<b>6. GENERAL PLANT</b>											
42													
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
44	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	0.0000%	-	-	-	-
45	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
46	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
47	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
48	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
49	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
50	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
51	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
52	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
53	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
54	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-	-	-
55		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
56		<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, 2018  
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2018 (1)	Depreciation Rate per GUD No. 10235	Depreciation Expense	Accumulated Depreciation	Net Plant = (e) - (h)	Allocation Factor	Allocated Gross Plant = (e) x (j)	Allocated Depreciation Expense = (g) x (j)	Allocated Accumulated Depreciation = (h) x (j)	Allocated Net Plant = (i) x (j)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
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		<b>4. TRANSMISSION PLANT</b>											
17													
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		<b>5. DISTRIBUTION PLANT</b>											
27													
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		<b>6. GENERAL PLANT</b>											
42													
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
44	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	0.0000%	-	-	-	-
45	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
46	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
47	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
48	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
49	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
50	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
51	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
52	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
53	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
54	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-	-	-
55		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
56		<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, 2018**  
**Investment Report - Direct Additions Project Report**

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date (YYMMDD)	Customers Benefited (Location)	Customers Benefited	Total Project Cost	State	Allocation Factor (1)	Texas Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
11	3569552	System Integrity	PO 23707 CHITTUM PIPE REPLACEMENT	367.0	181231	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	630,284.96	TX	100.00%	630,284.96
12	3569553	System Integrity	PO 23708 FRIO-CARIZZO 6G LINE 2.5 MI REPLACE	367.0	181231	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	237,899.76	TX	100.00%	237,899.76
13								868,184.72			868,184.72
14											
15	3669463	Measurement	MOONEY REG FOR SUNNY GLEN STATION	369.0	180228	TRANS PECOS AREA - RURAL	Non-Jurisdictional	4,828.41	TX	100.00%	4,828.41
16											
17	1669465	System Growth	OSAGE STREET WHEELER NEW	376.0	180131	WHEELER TX & ENVIRONS	Both	4,302.50	TX	100.00%	4,302.50
18	1669482	System Growth	NEW RESIDENSE MIAMI	376.0	180531	MIAMI & ENVIRONS	Both	3,125.00	TX	100.00%	3,125.00
19	1669505	System Growth	NEW SERVICE ROSAS	376.0	180731	LUBBOCK & ENVIRONS	Both	880.00	TX	100.00%	880.00
20	1669506	System Integrity	SOLAR GROUNDBEDS	376.0	180731	TRANS PECOS AREA - RURAL	Both	9,877.81	TX	100.00%	9,877.81
21	1669518	System Integrity	RELIEF VALVE	376.0	180930	JUNCTION AREA - RURAL	Both	3,250.00	TX	100.00%	3,250.00
22	1669522	System Growth	LAVERNIA EXTENSION	376.0	181031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	13,597.50	TX	100.00%	13,597.50
23	1669523	System Integrity	SOLAR POWER UNITS	376.0	181031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	14,830.25	TX	100.00%	14,830.25
24	1669530	System Integrity	YZ ODORIZER INSTALLATION	376.0	181130	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	6,338.19	TX	100.00%	6,338.19
25	1669547	System Growth	PO 23250 HOPE ROAD EXT	376.0	181231	GROOM & ENVIRONS	Both	130,790.34	TX	100.00%	130,790.34
26	1669549	System Growth	PO 23569 INTEGRITY AG	376.0	181231	DALHART & ENVIRONS	Both	1,860.00	TX	100.00%	1,860.00
27	1669550	System Growth	PO 23591 VAN HORN LATERAL	376.0	181231	TRANS PECOS AREA - RURAL	Non-Jurisdictional	20,026.25	TX	100.00%	20,026.25
28	1669551	System Growth	PO 23665 SWEETWATER CREEK	376.0	181231	CANADIAN AREA TX - RURAL	Non-Jurisdictional	102,276.96	TX	100.00%	102,276.96
29	1769555	System Growth	PO 23783 ANDY MAYS LINE	376.0	181231	AMARILLO & ENVIRONS	Both	950.00	TX	100.00%	950.00
30	1669556	System Growth	PO 23784 SCHICKEDANZ LINE	376.0	181231	CANADIAN AREA TX - RURAL	Non-Jurisdictional	3,072.94	TX	100.00%	3,072.94
31	1669557	System Growth	PO 23874 DALE HERRING	376.0	181231	CANADIAN & ENVIRONS	Both	41,159.67	TX	100.00%	41,159.67
32	1669561	DIMP	PO 90102 2018 DIMP	376.0	181231	KERMIT & ENVIRONS	Both	773,795.52	TX	100.00%	773,795.52
33	1669562	DIMP	PO 90103 2018 DIMP	376.0	181231	SHAMROCK & ENVIRONS	Both	88,970.25	TX	100.00%	88,970.25
34	1669563	DIMP	PO 90106 2018 DIMP	376.0	181231	GROOM & ENVIRONS	Both	11,852.50	TX	100.00%	11,852.50
35	1669564	DIMP	PO 90107 2018 DIMP	376.0	181231	FARWELL & ENVIRONS	Both	25,617.19	TX	100.00%	25,617.19
36	1669565	DIMP	PO 90108 2018 DIMP	376.0	181231	CANADIAN & ENVIRONS	Both	1,070,018.19	TX	100.00%	1,070,018.19
37	1669566	DIMP	PO 90109 2018 DIMP	376.0	181231	HIGGINS & ENVIRONS	Both	132,945.69	TX	100.00%	132,945.69
38	1669567	DIMP	PO 90110 2018 DIMP	376.0	181231	WHEELER TX & ENVIRONS	Both	239,137.07	TX	100.00%	239,137.07
39	1669568	DIMP	PO 90112 2018 DIMP	376.0	181231	SOMERSET & ENVIRONS	Both	834,779.32	TX	100.00%	834,779.32
40	1669569	DIMP	PO 90113 2018 DIMP	376.0	181231	JUNCTION & ENVIRONS	Both	416,314.07	TX	100.00%	416,314.07
41	1669570	DIMP	PO 90114 2018 DIMP	376.0	181231	MENARD & ENVIRONS	Both	328,259.11	TX	100.00%	328,259.11
42	1669571	DIMP	PO 90115 2018 DIMP	376.0	181231	SONORA & ENVIRONS	Both	577,763.69	TX	100.00%	577,763.69
43	1669572	DIMP	PO 90116 2018 DIMP	376.0	181231	EDEN & ENVIRONS	Both	66,976.05	TX	100.00%	66,976.05
44	1669573	DIMP	PO 90117 2018 DIMP	376.0	181231	PAINT ROCK & ENVIRONS	Both	155,257.71	TX	100.00%	155,257.71
45	1669576	DIMP	PO 90120 2018 DIMP	376.0	181231	STRATFORD & ENVIRONS	Both	26,862.01	TX	100.00%	26,862.01
46	1669578	DIMP	PO 90125 2018 DIMP	376.0	181231	CHRISTOVAL ENVIRONS	Both	13,475.00	TX	100.00%	13,475.00
47	1669579	DIMP	PO 90128 2018 DIMP	376.0	181231	FOLLETT & ENVIRONS	Both	183,070.37	TX	100.00%	183,070.37
48	1669580	DIMP	PO 90129 2018 DIMP	376.0	181231	MIAMI & ENVIRONS	Both	970.00	TX	100.00%	970.00
49	1669581	DIMP	PO 90130 2018 DIMP	376.0	181231	MOBEETIE & ENVIRONS	Both	15,442.09	TX	100.00%	15,442.09
50	1669582	DIMP	PO 90131 2018 DIMP	376.0	181231	CANADIAN AREA TX - RURAL	Non-Jurisdictional	5,765.00	TX	100.00%	5,765.00
51	1669583	DIMP	PO 90136 2018 DIMP	376.0	181231	AMARILLO AREA - RURAL	Both	5,607.50	TX	100.00%	5,607.50
52	1669584	DIMP	PO 90140 2018 DIMP	376.0	181231	GUYMON AREA TX - RURAL	Non-Jurisdictional	1,700.00	TX	100.00%	1,700.00
53	1669585	DIMP	PO 90141 2018 DIMP	376.0	181231	DEVINE & ENVIRONS	Both	54,850.00	TX	100.00%	54,850.00
54	169558	System Growth	PO 24387 HARTMAN	376.0	181231	TEXHOMA OK	Out of State	20,289.68	OK	0.00%	-
55	169574	DIMP	PO 90118 2018 DIMP	376.0	181231	BOISE CITY OK	Out of State	285,445.81	OK	0.00%	-
56	169575	DIMP	PO 90119 2018 DIMP	376.0	181231	TEXHOMA OK	Out of State	465,238.32	OK	0.00%	-
57	169577	DIMP	PO 90121 2018 DIMP	376.0	181231	BEAVER OK	Out of State	199,138.00	OK	0.00%	-
58								6,355,877.55			5,385,765.74
59											
60	1769460	Measurement	ROOTS METER 11M175 1MCW2	378.0	180228	TRANS PECOS AREA - RURAL	Non-Jurisdictional	4,426.78	TX	100.00%	4,426.78
61	1769461	Measurement	11M175 SERIER B3 ROOTS	378.0	180228	DALHART AREA - RURAL	Non-Jurisdictional	5,632.25	TX	100.00%	5,632.25
62	1769462	Measurement	FS500 SICK ULTRASONIC	378.0	180228	DALHART AREA - RURAL	Non-Jurisdictional	9,022.51	TX	100.00%	9,022.51
63	1769467	Measurement	KGM010 REGULATOR 1813B	378.0	180331	KERMIT & ENVIRONS	Both	3,585.55	TX	100.00%	3,585.55
64	1769478	Measurement	FS500 SICK ULTRASONIC	378.0	180430	DALHART AREA - RURAL	Non-Jurisdictional	9,085.38	TX	100.00%	9,085.38

65	1769493	Measurement	KGM1004 METER	378.0	180531	LUBBOCK & ENVIRONS	Both	8,495.55	TX	100.00%	8,495.55
66	1769497	Measurement	REBUILT ROTARY METERS	378.0	180630	DALHART AREA - RURAL	Non-Jurisdictional	8,281.13	TX	100.00%	8,281.13
67	1769498	Measurement	FS500 SICK ULTRASONIC	378.0	180630	DALHART AREA - RURAL	Non-Jurisdictional	9,160.08	TX	100.00%	9,160.08
68	1769507	Measurement	TOTAL FLOW METER UFLO6213	378.0	180731	DALHART AREA - RURAL	Non-Jurisdictional	4,360.85	TX	100.00%	4,360.85
69	1769508	Measurement	ROOTS METER 2M175 CD	378.0	180731	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	2,174.10	TX	100.00%	2,174.10
70	1769514	Measurement	1" AND 2" REGULATORS	378.0	180831	JUNCTION AREA - RURAL	Non-Jurisdictional	6,563.41	TX	100.00%	6,563.41
71	1769515	Measurement	REGULATOR REPLACEMENT	378.0	180831	JUNCTION AREA - RURAL	Non-Jurisdictional	3,301.54	TX	100.00%	3,301.54
72	1769516	Measurement	MINI-MAX FOR INSTRUMENT	378.0	180831	DALHART AREA - RURAL	Non-Jurisdictional	9,099.82	TX	100.00%	9,099.82
73	1769519	Measurement	STRAINERS	378.0	180930	DALHART AREA - RURAL	Non-Jurisdictional	7,581.49	TX	100.00%	7,581.49
74	1769520	Measurement	ROOTS METER 3M175 CD 2"	378.0	180930	LUBBOCK AREA - RURAL	Non-Jurisdictional	3,097.20	TX	100.00%	3,097.20
75	1769524	Measurement	ULTRASONIC METER 6"	378.0	181031	DALHART AREA - RURAL	Non-Jurisdictional	10,975.76	TX	100.00%	10,975.76
76	1769525	Measurement	5M175 ROTARY METER	378.0	181031	DALHART AREA - RURAL	Non-Jurisdictional	1,401.84	TX	100.00%	1,401.84
77	1769531	Measurement	KGM014 REGULATOR	378.0	181130	TRANS PECOS AREA - RURAL	Non-Jurisdictional	837.27	TX	100.00%	837.27
78	1769532	Measurement	ULTRASONIC METER 6"	378.0	181130	DALHART AREA - RURAL	Non-Jurisdictional	12,551.77	TX	100.00%	12,551.77
79	1769533	Measurement	ROOTS METER 3M175 CD	378.0	181130	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	1,800.40	TX	100.00%	1,800.40
80	1769534	Measurement	REGULATORS	378.0	181130	DALHART AREA - RURAL	Non-Jurisdictional	10,249.70	TX	100.00%	10,249.70
81	1769535	Measurement	ULTRASONIC METER BODY	378.0	181130	DALHART AREA - RURAL	Non-Jurisdictional	1,082.50	TX	100.00%	1,082.50
82	1769540	Measurement	ROOTS METER	378.0	181231	CANADIAN AREA TX - RURAL	Non-Jurisdictional	1,028.38	TX	100.00%	1,028.38
83	1769541	Measurement	ROOTS METER 3M175 CTR	378.0	181231	CANADIAN AREA TX - RURAL	Non-Jurisdictional	1,730.48	TX	100.00%	1,730.48
84	1769542	Measurement	SORAGOSA RECTIFIER	378.0	181231	BALMORHEA & ENVIRONS	Both	4,455.66	TX	100.00%	4,455.66
85	1769548	Measurement	PO 23390 REBUILD EZR REG	378.0	181231	GROOM & ENVIRONS	Both	4,305.72	TX	100.00%	4,305.72
86	1769554	Measurement	PO 23733 FAIRMONT REG STATION	378.0	181231	JUNCTION AREA - RURAL	Non-Jurisdictional	12,395.18	TX	100.00%	12,395.18
87	269469	Measurement	REGULATOR	378.0	180331	TEXHOMA OK	Out of State	1,734.15	OK	0.00%	-
88	269479	Measurement	MINI MAX FOR INSTRUMENT	378.0	180430	TEXHOMA OK	Out of State	4,502.08	OK	0.00%	-
89	269510	Measurement	REGULATOR MOONEY FLOWGRID	378.0	180731	BEAVER OK	Out of State	2,792.93	OK	0.00%	-
90	269511	Measurement	ROOTS METER 2M175 SERIES	378.0	180731	BEAVER OK	Out of State	5,940.00	OK	0.00%	-
91	269559	Measurement	PO 25615 UPGRADE MEAS/REG	378.0	181231	BOISE CITY OK	Out of State	19,312.48	OK	0.00%	-
92								<u>190,963.94</u>			<u>156,682.30</u>
93											
94	2069466	Field Equipment	LEAK DETECTOR	387.0	180131	AMARILLO		1,680.51	TX	100.00%	1,680.51
95	2069509	Field Equipment	LOCATOR	387.0	180731	TRANS PECOS AREA - RURAL	Non-Jurisdictional	5,125.01	TX	100.00%	5,125.01
96	2169468	Field Equipment	SQUEEZE TOOL	387.0	180331	AMARILLO AREA - RURAL	Non-Jurisdictional	2,309.85	TX	100.00%	2,309.85
97	2169483	Field Equipment	ROTATIONAL SCRAPER	387.0	180531	SHAMROCK & ENVIRONS	Both	1,098.25	TX	100.00%	1,098.25
98	569499	Field Equipment	PLUGGING SYSTEM	387.0	180630	TEXHOMA OK	Out of State	6,539.08	OK	0.00%	-
99								<u>16,752.70</u>			<u>10,213.62</u>
100											
101	7269477	Land	E/42'OFS/21' LOT 12,BLK H	389.1	180331	WHEELER TX & ENVIRONS	Both	12,050.95	TX	100.00%	12,050.95
102											
103	7369464	Public Improvement	WTNB KERMIT TELLER	390.0	180228	KERMIT & ENVIRONS	Both	10,000.00	TX	100.00%	10,000.00
104	7069503	Public Improvement	NEW BUILDING IN UVALDE	390.0	180630	GUYMON AREA TX - RURAL	Non-Jurisdictional	175,809.47	TX	100.00%	175,809.47
105								<u>185,809.47</u>			<u>185,809.47</u>
106											
107	5769467	Office Equipment	HEATER	391.0	180131	GROOM & ENVIRONS	Both	1,450.00	TX	100.00%	1,450.00
108	5769465	Office Equipment	LAPTOPS AND BAGS	391.0	180228	SHAMROCK & ENVIRONS	Both	1,297.81	TX	100.00%	1,297.81
109	5769486	Office Equipment	DELL LATITUDE	391.0	180531	GROOM & ENVIRONS	Both	1,175.60	TX	100.00%	1,175.60
110	5769487	Office Equipment	DELL LATTITUDE	391.0	180531	FARWELL & ENVIRONS	Both	1,175.59	TX	100.00%	1,175.59
111	5769488	Office Equipment	DELL LATITUDE	391.0	180531	LUBBOCK AREA - RURAL	Non-Jurisdictional	1,175.59	TX	100.00%	1,175.59
112	5769489	Office Equipment	DELL LATITUDE	391.0	180531	SHAMROCK & ENVIRONS	Both	1,175.60	TX	100.00%	1,175.60
113	5769502	Office Equipment	DELL LATITUDE 5414 RUGGED	391.0	180630	DALHART & ENVIRONS	Both	1,799.63	TX	100.00%	1,799.63
114	5769521	Office Equipment	REPLACE HEAT/AC	391.0	180930	TEXHOMA OK	Out of State	8,560.00	OK	0.00%	-
115	5769537	Office Equipment	NEW FURNACE, EVAP COIL &	391.0	181130	TRANS PECOS AREA - RURAL	Non-Jurisdictional	5,987.00	TX	100.00%	5,987.00
116								<u>23,796.82</u>			<u>15,236.82</u>
117											
118	5169470	Equipment	UNIT 10858 2018 SILVERADO	392.0	180331	DALHART AREA - RURAL	Non-Jurisdictional	35,500.00	TX	100.00%	35,500.00
119	5169480	Equipment	UNIT 10866 1/2 TON CHEVY	392.0	180430	GUYMON AREA TX - RURAL	Non-Jurisdictional	34,489.00	TX	100.00%	34,489.00
120	5169481	Equipment	UNIT 10867 1/2 TON CHEVY	392.0	180430	DALHART AREA - RURAL	Non-Jurisdictional	33,176.00	TX	100.00%	33,176.00
121	5169484	Equipment	UNIT 10874	392.0	180531	HOME OFFICE	Both	36,945.00	Corp	89.57%	33,091.64
122	5169485	Equipment	UNIT 10875	392.0	180531	SHAMROCK & ENVIRONS	Both	33,937.90	TX	100.00%	33,937.90
123	5169500	Equipment	UNIT 10886 CHEVROLET	392.0	180630	TRANS PECOS AREA - RURAL	Non-Jurisdictional	32,805.55	TX	100.00%	32,805.55
124	5169501	Equipment	UNIT 10885 CHEVROLET WITH	392.0	180630	FARWELL & ENVIRONS	Both	43,157.63	TX	100.00%	43,157.63
125	5169512	Equipment	UNIT 10894	392.0	180731	GROOM & ENVIRONS	Both	33,832.00	TX	100.00%	33,832.00
126	5169517	Equipment	UNIT 10904 2018 SILVERADO	392.0	180831	AMARILLO AREA - RURAL	Non-Jurisdictional	34,044.61	TX	100.00%	34,044.61
127	5169526	Equipment	UNIT 10921 2019 SILVERADO	392.0	181031	STRATFORD & ENVIRONS	Both	33,832.00	TX	100.00%	33,832.00
128	5169536	Equipment	UNIT 10935 2018 SIERRA	392.0	181130	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	34,555.00	TX	100.00%	34,555.00
129	5269504	Equipment	LINDE DELSEL FORKLIFT	392.0	180630	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	8,000.00	TX	100.00%	8,000.00
130	5069543	Equipment	2016 RC ENCLOSED TRAILER	392.0	181231	HOME OFFICE	Both	1,950.00	Corp	89.57%	1,746.62

131	6269466	Equipment	2018 SIERRA 1500 4WD	392.0	180228	BEAVER OK	Out of State	30,035.64	OK	0.00%	-
132								426,260.33			392,167.95
133											
134	5969456	Field Equipment	GENERATOR HONDA 5000 WATT	394.0	180131	SOMERSET & ENVIRONS	Both	3,005.43	TX	100.00%	3,005.43
135	5969457	Field Equipment	LEAK DETECTOR	394.0	180131	AMARILLO & ENVIRONS	Both	1,675.44	TX	100.00%	1,675.44
136	5969458	Field Equipment	WELDER	394.0	180131	DALHART & ENVIRONS	Both	7,011.55	TX	100.00%	7,011.55
137	5969459	Field Equipment	METER READING HANDHELDS	394.0	180131	HOME OFFICE G&A	Both	10,159.36	Corp	89.57%	9,099.74
138	5969468	Field Equipment	LINE LOCATOR	394.0	180131	KERMIT & ENVIRONS	Both	5,545.01	TX	100.00%	5,545.01
139	5969469	Field Equipment	METER READING HANDHELD	394.0	180131	DALHART & ENVIRONS	Both	823.78	TX	100.00%	823.78
140	5969470	Field Equipment	METER READING HANDHELD	394.0	180131	LUBBOCK & ENVIRONS	Both	823.78	TX	100.00%	823.78
141	5969471	Field Equipment	METER READING HANDHELD	394.0	180131	GROOM & ENVIRONS	Both	823.78	TX	100.00%	823.78
142	5969472	Field Equipment	METER READING HANDHELDS	394.0	180131	DALHART & ENVIRONS	Both	5,079.67	TX	100.00%	5,079.67
143	5969473	Field Equipment	METER READING HANDHELDS	394.0	180131	LUBBOCK & ENVIRONS	Both	5,079.67	TX	100.00%	5,079.67
144	5969474	Field Equipment	METER READING HANDHELDS	394.0	180131	GROOM & ENVIRONS	Both	5,079.67	TX	100.00%	5,079.67
145	5969475	Field Equipment	LOCATOR METROTECH VM-810	394.0	180331	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	3,399.05	TX	100.00%	3,399.05
146	5969476	Field Equipment	FC300 S READ RADIO	394.0	180331	JUNCTION & ENVIRONS	Both	5,081.65	TX	100.00%	5,081.65
147	5969490	Field Equipment	ROTATIONAL SCRAPER	394.0	180531	AMARILLO & ENVIRONS	Both	1,090.17	TX	100.00%	1,090.17
148	5969491	Field Equipment	LOCATOR PIPE/CABLE	394.0	180531	TRANS PECOS AREA - RURAL	Non-Jurisdictional	4,974.09	TX	100.00%	4,974.09
149	5969494	Field Equipment	METER READING HANDHELDS	394.0	180531	CANADIAN & ENVIRONS	Both	5,513.57	TX	100.00%	5,513.57
150	6669495	Field Equipment	WELDER AS-IS 2003 LINCOLN	394.0	180531	BEAVER OK	Out of State	4,500.00	OK	0.00%	-
151	5969513	Field Equipment	LOCATOR 3M 2250-ID/U3	394.0	180731	JUNCTION & ENVIRONS	Both	5,125.01	TX	100.00%	5,125.01
152	5969527	Field Equipment	CG1	394.0	181031	DALHART AREA - RURAL	Non-Jurisdictional	1,819.61	TX	100.00%	1,819.61
153	5969529	Field Equipment	USED BASE	394.0	181031	GUYMON AREA TX - RURAL	Non-Jurisdictional	4,378.25	TX	100.00%	4,378.25
154	5969538	Field Equipment	LEAK DETECTOR	394.0	181130	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	2,490.39	TX	100.00%	2,490.39
155	5969539	Field Equipment	MINI-MAX FOR INSTRUMENT	394.0	181130	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	8,364.23	TX	100.00%	8,364.23
156	5969544	Field Equipment	3000G BLACK WATER TAK	394.0	181231	GUYMON AREA TX - RURAL	Non-Jurisdictional	1,411.13	TX	100.00%	1,411.13
157	5969545	Field Equipment	AIR CARTRIDGE GUN PROTAL	394.0	181231	KERMIT & ENVIRONS	Both	1,100.48	TX	100.00%	1,100.48
158	5969546	Field Equipment	SENSIT GOLD G2 TC	394.0	181231	KERMIT & ENVIRONS	Both	4,841.41	TX	100.00%	4,841.41
159	5969560	Field Equipment	PO 25625 METHANOL INJECT	394.0	181231	FOLLETT & ENVIRONS	Both	2,955.45	TX	100.00%	2,955.45
160								102,151.63			96,592.01
161											
162	5669586	Communication Equipment	COMM/ALARM	397.0	181231	FOLLETT & ENVIRONS	Both	3,780.79	TX	100.00%	3,780.79
163											
164	6069492	Equipment	8' X 40' X 8.5' USED "B" STEEL CONTAINER	398.0	180531	DALHART & ENVIRONS	Both	4,048.49	TX	100.00%	4,048.49
165	6069528	Equipment	8' X 40' X 8.5' USED "B" STEEL CONTAINER	398.0	181031	GUYMON AREA TX - RURAL	Non-Jurisdictional	4,349.94	TX	100.00%	4,349.94
166								8,398.43			8,398.43
167											
168											
169								8,198,855.74			7,139,711.21

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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 (h)	Total Project Cost (i)	Amount Retired (j)	State (k)	Allocation Factor (l)	Texas Allocated Cost (m)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
11	1606216	System Growth	Boozer Line	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	26,744.45	1,706.30	TX	100.00%	1,706.30
12	1610762	System Growth	Brice 035-07-97-007	376.0	181231	GROOM & ENVIRONS	Both	1,010.77	10.21	TX	100.00%	10.21
13	1606685	System Growth	Groom Acquisition	376.0	181231	GROOM & ENVIRONS	Both	46,859.21	4,381.34	TX	100.00%	4,381.34
14	1613162	System Growth	FOWLER MCDANIEL LINE	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	6,823.36	1,257.55	TX	100.00%	1,257.55
15	1608774	System Growth	Goodnight Mainline	376.0	181231	GROOM & ENVIRONS	Both	1,519.32	155.58	TX	100.00%	155.58
16	1646141	System Growth	MEMPHIS SYSTEM - NG 10653	376.0	181231	GROOM & ENVIRONS	Both	19,761.71	25.69	TX	100.00%	25.69
17	1605461	System Growth	PIPELINE-WESTERN ESTATES	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	28,334.30	150.17	TX	100.00%	150.17
18	1610422	System Growth	White Elephant 035-04-97-	376.0	181231	GROOM & ENVIRONS	Both	2,102.10	67.27	TX	100.00%	67.27
19	109990	System Growth	SUG Acq - Distribution PL	376.0	181231	GUYMON OK	Out of State	2,336,231.23	3,797.49	OK	0.00%	-
20	111381	System Growth	OPTIMA TOWN PLANT 70-1-98	376.0	181231	BEAVER OK	Out of State	2,376.75	0.24	OK	0.00%	-
21	149128	System Growth	PO 21115 TURPIN NORTH	376.0	181231	BEAVER OK	Out of State	54,251.65	4,106.85	OK	0.00%	-
22	149250	System Growth	PO 21995 TEXHOMA WHEAT Growers	376.0	181231	TEXHOMA OK	Out of State	202,111.93	80.84	OK	0.00%	-
23	1606890	System Growth	HPNG Acquisition	376.0	181231	CANADIAN & ENVIRONS	Both	5,477.66	1,539.22	TX	100.00%	1,539.22
24	1648764	System Integrity	HALE LEAK REPAIR	376.0	181231	CANADIAN & ENVIRONS	Both	2,558.55	3.58	TX	100.00%	3.58
25	1605556	System Growth	Junction-Gas Distribution	376.0	181231	JUNCTION & ENVIRONS	Both	230,470.04	4,743.07	TX	100.00%	4,743.07
26	1605771	System Growth	Pipeline-Menard Acquisition	376.0	181231	MENARD & ENVIRONS	Both	117,362.28	6,478.40	TX	100.00%	6,478.40
27	1613576	System Growth	TXU Acquisition	376.0	181231	PAINT ROCK & ENVIRONS	Both	14,618.48	200.27	TX	100.00%	200.27
28	1613574	System Growth	TXU Acquisition	376.0	181231	SONORA & ENVIRONS	Both	14,618.48	374.23	TX	100.00%	374.23
29	1600552	System Growth	KERMIT SYSTEM	376.0	181231	KERMIT & ENVIRONS	Both	305,472.59	17,747.96	TX	100.00%	17,747.96
30	1648408	System Growth	NG 13893 - LUBBOCK COOPER ISD	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	194,019.63	10,845.70	TX	100.00%	10,845.70
31	1609905	System Growth	Boly-Cates (Cecil Jackson)	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	1,039.07	48.63	TX	100.00%	48.63
32	1604877	System Growth	15840' 3" SDR17-POTTS/HODEL	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	33,074.03	357.20	TX	100.00%	357.20
33	1611358	System Growth	SMOOT JONES 27-2-98-9	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	317.79	0.29	TX	100.00%	0.29
34	1605555	System Growth	WIDENER-AYERS LINE	376.0	181231	LUBBOCK AREA - RURAL	Non-Jurisdictional	1,452.77	565.56	TX	100.00%	565.56
35	1612701	System Growth	Pipeline System Hudson Acq	376.0	181231	SOMERSET & ENVIRONS	Both	626,768.05	22,133.91	TX	100.00%	22,133.91
36	1605197	System Growth	50 MI SERVICE LINE-QUAIL	376.0	181231	SHAMROCK & ENVIRONS	Both	336,857.36	33.69	TX	100.00%	33.69
37	1600952	System Growth	Shamrock Pipeline	376.0	181231	SHAMROCK & ENVIRONS	Both	212,365.97	1,975.00	TX	100.00%	1,975.00
38	1609992	System Growth	SUG Acq - Distribution PL	376.0	181231	TEXHOMA TX & ENVIRONS	Both	122,804.10	8,952.42	TX	100.00%	8,952.42
39	1647811	System Growth	AFE #13210v- Felt System Stae Line Okla System	376.0	181231	TEXHOMA TX & ENVIRONS	Both	20,701.92	1,939.77	TX	100.00%	1,939.77
40	111861	System Growth	N.E. IRRIGATION 80-298-84	376.0	181231	TEXHOMA OK	Out of State	6,687.20	191.92	OK	0.00%	-
41	112855	System Growth	NW IRRIGATION NG3057	376.0	181231	TEXHOMA OK	Out of State	2,384.83	16.22	OK	0.00%	-
42								4,977,177.58	93,886.56			85,693.00
43												
44	5147974	Equipment	Unit 9657 - 05 Chevy 2500 Used Pick-up	392.0	180430	DALHART & ENVIRONS	Both	28,763.00	28,763.00	TX	100.00%	28,763.00
45	5148062	Equipment	Unit 9687 - 09 Chev 1500 Silverado 4WD Ext Cab	392.0	180430	LUBBOCK AREA - RURAL	Non-Jurisdictional	30,969.00	30,969.00	TX	100.00%	30,969.00
46	5148186	Equipment	Unit 9815 - 10 Chev 1500 Silverado 4WD Reg Cab	392.0	181130	GUYMON AREA TX - RURAL	Non-Jurisdictional	29,713.27	29,713.27	TX	100.00%	29,713.27
47	5148298	Equipment	Unit 9852 - 11 Chev 1500 Silverado 4WD Ext Cab	392.0	180831	LUBBOCK AREA - RURAL	Non-Jurisdictional	28,041.00	28,041.00	TX	100.00%	28,041.00
48	5148530	Equipment	Unit 10116 2012 Chevy Silverado 1500 4WD	392.0	180731	HOME OFFICE G&A	Both	28,622.43	28,622.43	Corp	89.57%	25,637.11
49								146,108.70	146,108.70			143,123.38
50												
51												
52								5,123,286.28	239,995.26			228,816.38

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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, 2018**  
**Investment Report - Allocated Retirements Project Report**

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	Retirement Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	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, 2018**  
**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)
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%	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	-
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>	\$	-		\$ -	\$ -	-
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		868,185	2.1200%	18,406	-	868,185
27	368	Compressor Station Equipment		-	7.8400%	-	-	-
28	369	Meas. and Reg. Station Equipment		4,828	5.9200%	286	-	4,828
29	370	Communication Equipment		-	0.0000%	-	-	-
30	371	Other Equipment		-	7.3100%	-	-	-
31		<b>Subtotal</b>	\$	873,013		\$ 18,691	\$ -	\$ 873,013
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		5,385,766	2.3600%	127,104	-	5,385,766
37	377	Compressor Station Equipment		-	5.8500%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		156,682	3.5600%	5,578	-	156,682
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		10,214	4.1800%	427	-	10,214
46		<b>Subtotal</b>	\$	5,552,662		\$ 133,109	\$ -	\$ 5,552,662

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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		12,051	0.0000%	-	-	12,051
51	390	Structures and Improvements		185,809	2.4900%	4,627	-	185,809
52	391	Office Furniture and Equipment		15,237	2.8900%	440	-	15,237
53	392	Transportation Equipment		392,168	9.9300%	38,942	-	392,168
54	393	Stores Equipment		-	0.0000%	-	-	-
55	394	Tools, Shop and Garage Equipment		96,592	4.9400%	4,772	-	96,592
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		3,781	10.8400%	410	-	3,781
59	398	Miscellaneous Equipment		8,398	5.1200%	430	-	8,398
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		<b>Subtotal</b>	\$	<u>714,036</u>		\$ 49,621	\$ -	\$ 714,036
62		<b>TOTAL</b>	\$	<u>7,139,711</u>		\$ 201,421	\$ -	\$ 7,139,711
64		Rate Base Adjustments			0.0000%	-	-	-
65		<b>Adjusted Total</b>	\$	<u>7,139,711</u>		\$ 201,421	\$ -	\$ 7,139,711

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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)
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%	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	-
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>	\$	-		\$ -	\$ -	-
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		-	2.1200%	-	-	-
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>	\$	-		\$ -	\$ -	-
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		85,693	2.3600%	2,022	-	85,693
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>	\$	85,693		\$ 2,022	\$ -	\$ 85,693

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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		143,123	9.9300%	14,212	-	143,123
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>\$ 143,123</u>		<u>\$ 14,212</u>	<u>\$ -</u>	<u>\$ 143,123</u>
62		<b>TOTAL</b>		<u>\$ 228,816</u>		<u>\$ 16,235</u>	<u>\$ -</u>	<u>\$ 228,816</u>
64		Rate Base Adjustments			0.0000%	-	-	-
65		<b>Adjusted Total</b>		<u>\$ 228,816</u>		<u>\$ 16,235</u>	<u>\$ -</u>	<u>\$ 228,816</u>

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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)
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>
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>
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, 2018**  
**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)
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>
55											
56		<b>TOTAL</b>		<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>

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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>		<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>
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, 2018**  
**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											
56		<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, 2018**  
**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		\$ 92,002,468		\$ 93,277,090	
12	Rate of Return		<u>7.9100%</u>		<u>7.9100%</u>	
13	Return on Investment		\$ 7,277,395		\$ 7,378,218	
14						
15	Interest Expense					
16	Invested Capital		\$ 92,002,468		\$ 93,277,090	
17	Weighted Cost of Debt		<u>2.6600%</u>		<u>2.6600%</u>	
18	Interest Expense		\$ 2,447,266		\$ 2,481,171	
19						
20	After Tax Income		<u>\$ 4,830,130</u>		<u>\$ 4,897,047</u>	
21						
22	Gross-up Factor		=1+(E26/(1-E26)) 1.265822785		=1+(H26/(1-H26)) 1.265822785	
23						
24	Before Tax Return		<u>\$ 6,114,088</u>		<u>\$ 6,198,794</u>	
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax		<u>\$ 1,283,958</u>		<u>\$ 1,301,747</u>	
29						
30	Change in Federal Income Tax				<u><u>\$ 17,788</u></u>	

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**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	\$ 1,975,460	\$ 83,622	\$ 2,059,082	
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>\$ 1,975,460</u>	<u>\$ 83,622</u>	<u>\$ 2,059,082</u>	
24					
25					
26	<u>Ad Valorem Tax Change:</u>				
27	Gross Plant at 12/31/2018		170,172,084		
28	Ad Valorem Tax Rate per GUD No.10235		1.2100%		
29	Ad Valorem Tax at 12/31/2018		<u>2,059,082</u>		
30	Ad Valorem Tax per GUD No.10787		<u>1,975,460</u>		
31	Change		<u><u>83,622</u></u>		

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**Footnotes**

IRA Schedule	Reference	Comments
(a)	(b)	(c)
IRA-5	(1)	Annual Bill Count from WP Meter Count
IRA-6	(1)	From GUD 10787 IRA-7
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 \$(26,300,639) + 2018 CIAC Texas Operations adjustment of \$(1,581,592) WP CIAC
IRA-8	(1)	Includes adjustments of 2018 CIAC Texas Operations adjustment of \$(1,581,592) 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 12/31/17 from GUD 10787

**West Texas Gas, Inc.  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2018  
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, 2018.

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, 2018**  
**WP Accumulated Depreciation - Texas**

Line No.	FERC Account No.	FERC Account Titles	Ref	Accum Depr As of 12/31/17 (1)	Accum Depr As of 12/31/18	Net Change 18-Dec 18	Jan
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
11		<b>1. INTANGIBLE PLANT</b>					
12	301	Organization	\$	57,872	\$ 57,872	\$	0
13	302	Franchises and Consents		200,000	200,000		-
14	303	Miscellaneous Intangible Plant		1,006,016	1,062,789		56,773
15		<b>Subtotal</b>	\$	<b>1,263,889</b>	\$ <b>1,320,661</b>	\$	<b>56,773</b>
16							
17		<b>2. PRODUCTION AND GATHERING PLANT</b>					
18	332	Field Line	\$	3,135,917	\$ 3,237,104	\$	101,187
19	333	Field Compressor Station Equipment		-	-		-
20	334	Field Measuring & Regulating Station Equipment		100,000	100,000		-
21		<b>Subtotal</b>	\$	<b>3,235,917</b>	\$ <b>3,337,104</b>	\$	<b>101,187</b>
22							
23		<b>4. TRANSMISSION PLANT</b>					
24	365.1-365.2	Land and Rights of Way	\$	121,781	\$ 148,677	\$	26,895
25	366	Structures and Improvements		7,061	10,591		3,530
26	367	Mains		6,760,116	7,497,300		737,184
27	368	Compressor Station Equipment		36,970	40,026		3,056
28	369	Meas. and Reg. Station Equipment		486,373	555,808		69,436
29	370	Communication Equipment		-	-		-
30	371	Other Equipment		131,774	147,741		15,967
31		<b>Subtotal</b>	\$	<b>7,544,075</b>	\$ <b>8,400,144</b>	\$	<b>856,069</b>
32							
33		<b>5. DISTRIBUTION PLANT</b>					
34	374	Land and Land Rights	\$	-	\$ -	\$	-
35	375	Structures and Improvements		-	-		-
36	376	Mains		23,093,883	25,323,254		2,229,371
37	377	Compressor Station Equipment		294,364	315,319		20,956
38	378	Meas. and Reg. Station Equipment - General		3,846,991	4,047,443		200,452
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		388,520	415,385		26,865

46

**Subtotal**

\$	27,623,757	\$	30,101,401	\$	2,477,644
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47						
48		<b>6. GENERAL PLANT</b>				
49	389	Land and Land Rights	\$	1,736,286	\$	1,890,847
50	389	Land and Land Rights - Non Depreciating		-		-
51	390	Structures and Improvements		579,609		611,743
52	391	Office Furniture and Equipment		102,936		124,369
53	392	Transportation Equipment		2,145,282		2,397,137
54	393	Stores Equipment		-		-
55	394	Tools, Shop and Garage Equipment		543,201		594,010
56	395	Lab Equipment		-		-
57	396	Power Operated Equipment		-		-
58	397	Communication Equipment		68,109		113,813
59	398	Miscellaneous Equipment		115,022		121,534
60	399	Other Tangible Property		-		-
61		<b>Subtotal</b>	\$	5,290,445	\$	5,853,453
62						
63		<b>TOTAL</b>	\$	44,958,083	\$	49,012,764
64		Rate Base Adjustments		-		-
65		<b>Adjusted Total</b>	\$	44,958,083	\$	49,012,764



**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**WP CIAC - Texas**

Line No.	Period	Texas CIAC	FERC Account No.
(a)	(b)	(c)	
11	01/18	2,900	376
12	02/18	-	-
13	03/18	3,313	376
14	04/18	8,000	376
15	05/18	-	-
16	06/18	-	-
17	07/18	450,000	367
18	08/18	5,000	376
19	09/18	10,000	376
20	10/18	-	-
21	11/18	-	-
22	12/18	1,102,379	367
23	Total for 12 Month Period	1,581,592	
24			
25			
26	Total for Ferc Account No. 367	1,552,379	
27	Total for Ferc Account No. 376	29,213	
28		1,581,592	

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**WP Annual Customer/Meter Count**

Line	Description	Total
(a)	(b)	(c)
11	<u>Subject to Commission Regulation</u>	
12	Domestic	57,191
13	Non-Domestic	5,232
14	Total	<u>62,423</u>
15		
16	<u>Subject to City Regulation</u>	
17	Domestic	123,924
18	Non-Domestic	20,793
19	Total	<u>144,717</u>
20		
21	<u>Non-Jurisdictional</u>	40,464
22	Total	<u>40,464</u>
23		
24		
25	Total Domestic	181,115
26	Total Non-Domestic	26,025
27	Total Jurisdictional Meter Count	<u>207,140</u>
28	Total Non-Jurisdictional	<u>40,464</u>
29	Total Meter Count	247,604

**West Texas Gas, Inc.**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2018**  
**Reference Settlement Agreement**

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