Interim Rate Adjustment Application

of

West Texas Gas Utility, LLC

to the

Railroad Commission of Texas

for the

12 Month Period Ending December 31, 2021

This is an original submission.

Date of Submission: February 15, 2023

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
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West Texas Gas Utility, LLC
Interim Rate Adjustment Application
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General Information

1. Provide the exact name of the utility.
   West Texas Gas Utility, LLC

2. Provide the date when the utility was originally organized.
   July 12th, 2021

3. Describe any change in the utility name. Include the effective date of the change and state in which the change took effect.
   N/A

4. Provide the name, title, phone number, email address, and office address for the Company representative to whom correspondence should be addressed concerning this report.
   Name: Amanda Edgmon
   Title: Treasurer
   Address: 303 Veterans Airpark Ln Suite 5000
   Midland, TX 79705

   Phone: 432-682-4349
   Email: aedgmon@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: JJ King
   Title: VP - Gas Marketing
   Address: 303 Veterans Airpark Ln Suite 5000
   Midland, TX 79705

   Phone: 432-682-4349
   Email: jking@westtexasgas.com

6. Provide the address for the office where the Company's records are kept.
   303 Veterans Airpark Ln Suite 5000 Midland, TX 79705

7. This rate adjustment will impact the:
   ☐ Initial Block Rate
   ☑ Monthly Customer Charge

8. How many months are included in the filing period?
   12

9. In what year does the test period end?
   2021

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)	2020

11. What is the submission date for this filing?
February 15, 2023

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

13. In what Gas Utilities Docket were current rates set? Provide the docket number only.
Case No. 00010274

14. Enter the docket number for the most recent rate case in which rates were set in this service area.
OS-20-00004347

15. What is the cost of gas per MCF used in calculating average bills for IRA-4?
$ 5.2800

16. What Federal Income Tax rate was approved in the most recent rate case for this service area? *
21%

17. What is the ad valorem tax rate based on the most recent rate case?
0.9048%

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

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

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

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Notice

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

West Texas Gas Utility, LLC
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Rate Schedules

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

Proposed Implementation Date: April 16, 2023

West Texas Gas Utility, LLC
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Bill Comparisons

Line No.	Rate Class	Current*	Proposed	Difference	% Change
(a)	(b)	(c)	(d)	(e)	(f)
10	**Current and Proposed Bill Information - With Gas Cost**				
11	Residential				
12	Customer Charge	$ 19.99	$ 20.62	$ 0.63	3.15%
13					
14	Average Monthly Bill** @ 6 Mcf	$ 80.71	$ 81.34	$ 0.63	0.78%
15					
16	Commercial, Public Authority & Non-Profit				
17	Customer Charge	$ 36.38	$ 37.69	$ 1.31	3.60%
18					
19	Average Monthly Bill** @ 30 Mcf	$ 275.48	$ 276.79	$ 1.31	0.48%
20					
21					
22					
23					
24					
25					
26					
27	**Current and Proposed Bill Information - Without Gas Cost**				
28	Residential				
29	Customer Charge	$ 19.99	$ 20.62	$ 0.63	3.15%
30					
31	Average Monthly Bill** @ 6 Mcf	$ 49.03	$ 49.66	$ 0.63	1.28%
32					
33	Commercial, Public Authority & Non-Profit				
34	Customer Charge	$ 36.38	$ 37.69	$ 1.31	3.60%
35					
36	Average Monthly Bill** @ 30 Mcf	$ 117.08	$ 118.39	$ 1.31	1.12%
37					
38					
39					
40					
41					
42					
43					
44					
45	*Current rates set in GUD No.Case No. 00010274.				
46	**Average monthly bill calculated using $5.28 per Mcf cost of gas from WTG's North Gas Cost Zone PGA filing for July 2022.				

West Texas Gas Utility, LLC
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Interim Rate Adjustment Summary

Line No. (a)	Description (b)	As of 12/31/2020 (c)	Adjustments (d)	Ref (e)	As of 12/31/2021 (f)	Change in Investment (g) = (f) - (c) + (d)
11	Direct Utility Plant Investment	$ 206,915,845	$ -		$ 215,139,030	$ 8,223,185
12	Direct Accumulated Depreciation	57,993,301	-		62,794,249	4,800,948
13	Allocated Utility Plant Investment (If applicable)	192	-		226,281	226,089
14	Allocated Accumulated Depreciation (If applicable)	504	-		9,118	8,614
15	Miscellaneous Adjustments	(2,756,196)	-		(5,006,637)	(2,250,441)
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	$ 146,166,036	$ -		$ 147,555,306	$ 1,389,270
17						
18	Calculation of the Interim Rate Adjustment Amount - Texas Operations:					
19	Rate of Return					7.32%
20	Return					$ 101,678
21	Depreciation Expense					242,732
22	Property-related Taxes (Ad Valorem)					76,575
23	Revenue-related Taxes and State Margin Tax					-
24	Federal Income Tax					20,699
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)					$ 441,685
26	Percentage Jurisdictional (Per OS-20-00004347)					36.75%
27						
28	Interim Rate Adjustment Jurisdictional Amount (Ln 25 times Ln 26)					$ 162,319
29						

Line No.	Description	Allocation Factors per OS-20-00004347:	Total Service Area:	RRC Jurisdiction:
30	**Interim Rate Adjustment Amount per Rate Class:**			
31	Residential	77.00%	$ 124,986	$ 39,841
32	Commercial, Public Authority & Non-Profit	23.00%	37,333	7,121
33				
34				
35	Total (Sum of Ln 31 through Ln 32)	100.00%	$ 162,319	$ 46,962
36				

Line No.	Description	Annual Service Area Bill Count: (1)	Annual RRC Jurisdiction Bill Count: (1)	Monthly Customer Charge Adjustment:
37	**Monthly Customer Charge Adjustment:**			
38	Residential	199,164	63,240	$ 0.63
39	Commercial, Public Authority & Non-Profit	28,452	5,436	$ 1.31
40				
41				
42		227,616	68,676	

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Direct Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2020 (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation (1)	Adjustments	Net Plant (1)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
11		**1. INTANGIBLE PLANT**							
12	301	Organization		$ 57,872	0.0000%	$ -	$ 57,872	$ -	$ (0)
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		(508,766)	0.0000%	-	604,192	-	(1,112,958)
15		**Subtotal**		$ (250,894)		$ -	$ 862,064	$ -	$ (1,112,958)
16									
17		**2. PRODUCTION AND GATHERING PLANT**							
18	332	Field Line		$ 3,047,811	0.0000%	$ -	$ 3,388,885	$ -	$ (341,074)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	0.0000%	-	100,000	-	-
21		**Subtotal**		$ 3,147,811		$ -	$ 3,488,885	$ -	$ (341,074)
22									
23		**4. TRANSMISSION PLANT**							
24	365	Land and Rights of Way		$ 5,379,123	2.2100%	$ 118,879	$ 248,459	$ -	$ 5,130,664
25	366	Structures and Improvements		-	0.0000%	-	-	-	-
26	367	Mains		42,208,757	2.5400%	1,072,102	9,711,314	-	32,497,443
27	368	Compressor Station Equipment		38,984	0.0000%	-	46,139	-	(7,155)
28	369	Meas. and Reg. Station Equipment		1,125,904	2.6100%	29,386	505,429	-	620,475
29	369.1	Meters		208,087	2.5400%	5,285	187,747	-	20,340
30	371	Other Equipment		223,044	4.8500%	10,818	178,899	-	44,145
31		**Subtotal**		$ 49,183,899		$ 1,236,470	$ 10,877,987	$ -	$ 38,305,912
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		130,174,088	2.6100%	3,397,544	30,764,821	(2,756,196)	96,653,071
37	377	Compressor Station Equipment		400,101	0.0000%	-	408,539	-	(8,438)
38	378	Meas. and Reg. Station Equipment - General		6,117,798	2.6100%	159,675	4,440,723	-	1,677,075
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		659,868	3.8100%	25,141	473,761	-	186,107
46		**Subtotal**		$ 137,351,855		$ 3,582,359	$ 36,087,844	$ (2,756,196)	$ 98,507,815
47									

West Texas Gas Utility, LLC
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Direct Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2020 (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation (1)	Adjustments	Net Plant (1)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
48		**6. GENERAL PLANT**							
49	389	Land and Land Rights		$ 6,503,912	2.0100%	$ 130,729	$ 2,186,091	$ -	$ 4,317,821
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-
51	390	Structures and Improvements		4,131,809	4.2400%	175,189	797,728	-	3,334,081
52	391	Office Furniture and Equipment		335,000	5.0000%	16,750	130,200	-	204,800
53	391.1	Computer Equipment		93,244	20.0000%	18,649	15,813	-	77,431
54	392	Transportation Equipment		4,607,510	10.6600%	491,161	2,521,197	-	2,086,313
55	394	Tools, Shop and Garage Equipment		1,188,690	4.0000%	47,548	703,930	-	484,760
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		431,771	6.6700%	28,799	181,424	-	250,348
59	398	Miscellaneous Equipment		191,238	6.6700%	12,756	140,138	-	51,100
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ 17,483,173		$ 921,579	$ 6,676,521	$ -	$ 10,806,653
62									
63		**TOTAL**		$ 206,915,845		$ 5,740,408	$ 57,993,301	$ (2,756,196)	$ 146,166,348
64		Rate Base Adjustments		-	0.0000%	-	-		-
65		**Adjusted Total**		$ 206,915,845		$ 5,740,408	$ 57,993,301	$ (2,756,196)	$ 146,166,348

West Texas Gas Utility, LLC
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Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2021 (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation (2)	Adjustments (3)	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
11		**1. INTANGIBLE PLANT**							
12	301	Organization		$ 57,872	0.0000%	$ -	$ 57,872	$ -	$ (0)
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		(508,766)	0.0000%	-	604,938	-	(1,113,704)
15		**Subtotal**		$ (250,894)		$ -	$ 862,810	$ -	$ (1,113,704)
16									
17		**2. PRODUCTION AND GATHERING PLANT**							
18	332	Field Line		$ 3,047,811	0.0000%	$ -	$ 3,388,885	$ -	$ (341,074)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	0.0000%	-	100,000	-	-
21		**Subtotal**		$ 3,147,811		$ -	$ 3,488,885	$ -	$ (341,074)
22									
23		**4. TRANSMISSION PLANT**							
24	365.1-365.2	Land and Rights of Way		$ 5,255,930	2.2100%	$ 116,156	$ 381,304	$ -	$ 4,874,626
25	366	Structures and Improvements		-	0.0000%	-	-	-	-
26	367	Mains		40,450,159	2.5400%	1,027,434	10,256,064	-	30,194,095
27	368	Compressor Station Equipment		38,984	0.0000%	-	49,512	-	(10,528)
28	369	Meas. and Reg. Station Equipment		1,138,984	2.6100%	29,727	526,462	-	612,522
29	369.1	Meters		211,915	2.5400%	5,383	194,644	-	17,271
30	371	Other Equipment		223,044	4.8500%	10,818	189,716	-	33,328
31		**Subtotal**		$ 47,319,016		$ 1,189,518	$ 11,597,702	$ -	$ 35,721,314
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		140,000,532	2.6100%	3,654,014	34,038,868	(5,006,637)	100,955,027
37	377	Compressor Station Equipment		400,101	0.0000%	-	431,945	-	(31,844)
38	378	Meas. and Reg. Station Equipment - General		6,240,980	2.6100%	162,890	4,601,606	-	1,639,374
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		663,633	3.8100%	25,284	498,952	-	164,681
46		**Subtotal**		$ 147,305,246		$ 3,842,188	$ 39,571,371	$ (5,006,637)	$ 102,727,238

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Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2021 (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation (2)	Adjustments (3)	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
47									
48		**6. GENERAL PLANT**							
49	389	Land and Land Rights		$ 6,503,912	2.0100%	$ 130,729	$ 2,312,895	$ -	$ 4,191,017
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-
51	390	Structures and Improvements		4,131,809	4.2400%	175,189	989,220	-	3,142,589
52	391	Office Furniture and Equipment		356,380	5.0000%	17,819	139,440	-	216,940
53	391.1	Computer Equipment		93,244	20.0000%	18,649	45,299	-	47,945
54	392	Transportation Equipment		4,597,430	10.6600%	490,086	2,677,279	-	1,920,150
55	394	Tools, Shop and Garage Equipment		1,288,851	4.0000%	51,554	747,258	-	541,593
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		435,869	6.6700%	29,072	209,318	-	226,551
59	398	Miscellaneous Equipment		210,356	6.6700%	14,031	152,771	-	57,585
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ 17,617,851		$ 927,128	$ 7,273,481	$ -	$ 10,344,370
62									
63		**TOTAL**		$ 215,139,030		$ 5,958,834	$ 62,794,249	$ (5,006,637)	$ 147,338,144
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 215,139,030		$ 5,958,834	$ 62,794,249	$ (5,006,637)	$ 147,338,144

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2021	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Adjustments (1)	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
11		**1. INTANGIBLE PLANT**							
12	301	Organization		$ -	0.0000%	$ -	$ -	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	746	-	(746)
15		**Subtotal**		$ -		$ -	$ 746	$ -	$ (746)
16									
17		**2. PRODUCTION AND GATHERING PLANT**							
18	332	Field Line		$ -	0.0000%	$ -	$ -	$ -	$ 5,215,700
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	30,194,095
21		**Subtotal**		$ -		$ -	$ -	$ -	$ 35,409,796
22									
23		**4. TRANSMISSION PLANT**							
24	365.1-365.2	Land and Rights of Way		$ (123,193)	2.2100%	$ (2,723)	$ 132,845	$ -	$ (256,038)
25	366	Structures and Improvements		-	0.0000%	-	-	-	-
26	367	Mains		(1,758,598)	2.5400%	(44,668)	544,750	-	(2,303,348)
27	368	Compressor Station Equipment		-	0.0000%	-	3,373	-	(3,373)
28	369	Meas. and Reg. Station Equipment		13,080	2.6100%	341	21,033	-	(7,953)
29	369.1	Meters		3,828	2.5400%	97	6,897	-	(3,070)
30	371	Other Equipment		-	4.8500%	-	10,817	-	(10,817)
31		**Subtotal**		$ (1,864,883)		$ (46,952)	$ 719,715	$ -	$ (2,584,598)
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		9,826,444	2.6100%	256,470	3,274,047	(2,250,441)	4,301,956
37	377	Compressor Station Equipment		-	0.0000%	-	23,406	-	(23,406)
38	378	Meas. and Reg. Station Equipment - General		123,182	2.6100%	3,215	160,883	-	(37,701)
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	-
45	386 & 387	Other Property and Equipment		3,765	3.8100%	143	25,191	-	(21,426)
46		**Subtotal**		$ 9,953,391		$ 259,829	$ 3,483,527	$ (2,250,441)	$ 4,219,422

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Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2021	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Adjustments (1)	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
47									
48		**6. GENERAL PLANT**							
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ 126,804	$ -	$ (126,804)
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	191,492	-	(191,492)
52	391	Office Furniture and Equipment		21,380	5.0000%	1,069	9,240	-	12,140
53	391.1	Computer Equipment		-	20.0000%	-	29,486	-	(29,486)
54	392	Transportation Equipment		(10,080)	10.6600%	(1,075)	156,082	-	(166,162)
55	394	Tools, Shop and Garage Equipment		100,162	4.0000%	4,006	43,328	-	56,833
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		4,098	6.6700%	273	27,895	-	(23,797)
59	398	Miscellaneous Equipment		19,118	6.6700%	1,275	12,633	-	6,486
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ 134,678		$ 5,549	$ 596,960	$ -	$ (462,283)
62									
63		**TOTAL**		$ 8,223,185		$ 218,426	$ 4,800,948	$ (2,250,441)	$ 1,171,796
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 8,223,185		$ 218,426	$ 4,800,948	$ (2,250,441)	$ 1,171,796

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2020	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (e) x (j)	(l) = (g) x (j)	(m) = (h) x (j)	(n) = (i) x (j)
11		**1. INTANGIBLE PLANT**											
12	301	Organization		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
16													
17		**2. PRODUCTION AND GATHERING PLANT**											
18	332	Field Line		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
21		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
22													
23		**4. TRANSMISSION PLANT**											
24	365.1-365.2	Land and Rights of Way		$ -	2.2100%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
25	366	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
26	367	Mains		-	2.5400%	-	-	-	94.2500%	-	-	-	-
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-	-	-
29	369.1	Meters		-	2.5400%	-	-	-	94.2500%	-	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-	-	-
31		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
32													
33		**5. DISTRIBUTION PLANT**											
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
36	376	Mains		-	2.6100%	-	-	-	94.2500%	-	-	-	-
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-	-	-
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	94.2500%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	94.2500%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	94.2500%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
45	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-	-	-
46		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
47													
48		**6. GENERAL PLANT**											
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	94.2500%	-	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-	-	-
52	391	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-	-	-
53	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-	-	-
54	392	Transportation Equipment		(45,172)	10.6600%	(4,815)	-	(45,172)	94.2500%	(42,574)	(4,538)	-	(42,574)
55	394	Tools, Shop and Garage Equipment		-	4.0000%	-	-	-	94.2500%	-	-	-	-
56	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
58	397	Communication Equipment		45,375	6.6700%	3,027	535	44,840	94.2500%	42,766	2,853	504	42,262
59	398	Miscellaneous Equipment		-	6.6700%	-	-	-	94.2500%	-	-	-	-
60	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-	-	-
61		**Subtotal**		$ 204		$ (1,789)	$ 535	$ (331)		$ 192	$ (1,686)	$ 504	$ (312)
62													
63		**TOTAL**		$ 204		$ (1,789)	$ 535	$ (331)		$ 192	$ (1,686)	$ 504	$ (312)
64		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 204		$ (1,789)	$ 535	$ (331)		$ 192	$ (1,686)	$ 504	$ (312)

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2021 (1)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (e) x (j)	(l) = (g) x (j)	(m) = (h) x (j)	(n) = (i) x (j)
11		**1. INTANGIBLE PLANT**											
12	301	Organization		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
16													
17		**2. PRODUCTION AND GATHERING PLANT**											
18	332	Field Line		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
21		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
22													
23		**4. TRANSMISSION PLANT**											
24	365.1-365.2	Land and Rights of Way		$ -	2.2100%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
25	366	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
26	367	Mains		-	2.5400%	-	-	-	94.2500%	-	-	-	-
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-	-	-
29	369.1	Meters		-	2.5400%	-	-	-	94.2500%	-	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-	-	-
31		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
32													
33		**5. DISTRIBUTION PLANT**											
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
36	376	Mains		-	2.6100%	-	-	-	94.2500%	-	-	-	-
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-	-	-
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	94.2500%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	94.2500%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	94.2500%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
45	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-	-	-
46		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
47													
48		**6. GENERAL PLANT**											
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
50	389	Land and Land Rights - Non Depreciating		-	4.2400%	-	-	-	94.2500%	-	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-	-	-
52	391	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-	-	-
53	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-	-	-
54	392	Transportation Equipment		195,632	10.6600%	20,854	6,038	189,594	94.2500%	184,383	19,655	5,691	178,693
55	394	Tools, Shop and Garage Equipment		(6,793)	4.0000%	(272)	8	(6,801)	94.2500%	(6,402)	(256)	8	(6,410)
56	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
58	397	Communication Equipment		45,375	6.6700%	3,027	3,531	41,844	94.2500%	42,766	2,853	3,328	39,438
59	398	Miscellaneous Equipment		5,871	6.6700%	392	98	5,773	94.2500%	5,534	369	92	5,441
60	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-	-	-
61		**Subtotal**		$ 240,086		$ 24,001	$ 9,675	$ 230,411		$ 226,281	$ 22,621	$ 9,118	$ 217,163
62													
63		**TOTAL**		$ 240,086		$ 24,001	$ 9,675	$ 230,411		$ 226,281	$ 22,621	$ 9,118	$ 217,163
64		Rate Base Adjustments			0.0000%	-	-	-	94.2500%	-	-	-	-

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2021 (1)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (e) x (j)	(l) = (g) x (j)	(m) = (h) x (j)	(n) = (i) x (j)
65		**Adjusted Total**		$ 240,086		$ 24,001	$ 9,675	$ 230,411		$ 226,281	$ 22,621	$ 9,118	$ 217,163

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2021 (1)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (e) x (j)	(l) = (g) x (j)	(m) = (h) x (j)	(n) = (i) x (j)
11		**1. INTANGIBLE PLANT**											
12	301	Organization		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
11		**2. PRODUCTION AND GATHERING PLANT**											
12	332	Field Line		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
13	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
16													
17		**4. TRANSMISSION PLANT**											
18	365.1-365.2	Land and Rights of Way		$ -	2.2100%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
20	367	Mains		-	2.5400%	-	-	-	94.2500%	-	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-	-	-
23	369.1	Meters		-	2.5400%	-	-	-	94.2500%	-	-	-	-
24	371	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-	-	-
25		**Subtotal**		$ -		$ -	$ -	$ -		$ -		$ -	$ -
26													
27		**5. DISTRIBUTION PLANT**											
28	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
30	376	Mains		-	2.6100%	-	-	-	94.2500%	-	-	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-	-	-
34	380	Services		-	0.0000%	-	-	-	94.2500%	-	-	-	-
35	381	Meters		-	0.0000%	-	-	-	94.2500%	-	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-	-	-
37	383	Regulators		-	0.0000%	-	-	-	94.2500%	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
39	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-	-	-
40		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
41													
42		**6. GENERAL PLANT**											
43	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	94.2500%	$ -	$ -	$ -	$ -
43	389	Land and Land Rights - Non Depreciating		-	4.2400%	-	-	-	94.2500%	-	-	-	-
44	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-	-	-
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-	-	-
46	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-	-	-
47	392	Transportation Equipment		240,804	10.6600%	25,670	6,038	234,766	94.2500%	226,957	24,194	5,691	221,267
48	394	Tools, Shop and Garage Equipment		(6,793)	4.0000%	(272)	8	(6,801)	94.2500%	(6,402)	(256)	8	(6,410)
49	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
51	397	Communication Equipment		-	6.6700%	-	2,996	(2,996)	94.2500%	-	-	2,824	(2,824)
52	398	Miscellaneous Equipment		5,871	6.6700%	392	98	5,773	94.2500%	5,534	369	92	5,441
53	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-	-	-
54		**Subtotal**		$ 239,882		$ 25,790	$ 9,140	$ 230,742		$ 226,089	$ 24,307	$ 8,614	$ 217,475
55													
56		**TOTAL**		$ 239,882		$ 25,790	$ 9,140	$ 230,742		$ 226,089	$ 24,307	$ 8,614	$ 217,475
57		Rate Base Adjustments		-	0.0000%	-	-	-	94.2500%	-	-	-	-

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2021 (1)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (e) x (j)	(l) = (g) x (j)	(m) = (h) x (j)	(n) = (i) x (j)
58		**Adjusted Total**		$ 239,882		$ 25,790	$ 9,140	$ 230,742		$ 226,089	$ 24,307	$ 8,614	$ 217,475

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
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	3569973	System Integrity	REPLACED 400 FT OF 6"	367.0	210630	CANADIAN AREA TX - RURAL	Jurisdictional	14,575.00	TX	100.00%	14,575.00
12											
13	3659982	Measurement	FM-1T-50 MOONEY FLOWMAX	369.0	210831	SAN ANTONIO AREA - RURAL	Jurisdictional	10,423.79	TX	100.00%	10,423.79
14	3660038	Measurement	PO 28007 REGULATOR	369.0	211231	SAN ANTONIO AREA - RURAL	Jurisdictional	3,448.57	TX	100.00%	3,448.57
15								13,872.36			13,872.36
16											
17	3569948	Measurement	ROOTS METER, 2M175 CD 2"	369.1	210430	SAN ANTONIO AREA - RURAL	Jurisdictional	3,827.50	TX	100.00%	3,827.50
18											
19	1669931	System Integrity	DEEPWELL GROUNDBED AT	376.0	210131	SAN ANTONIO AREA - RURAL	Jurisdictional	31,302.14	TX	100.00%	31,302.14
20	1669952	System Growth	PO 25774 SOUTH FORK PHASE	376.0	210531	LUBBOCK AREA - RURAL	Jurisdictional	47,708.27	TX	100.00%	47,708.27
21	1669953	System Growth	PO 25775 MURRY UPLAND	376.0	210531	LUBBOCK AREA - RURAL	Jurisdictional	80,753.64	TX	100.00%	80,753.64
22	1669954	System Growth	PO 25936 MAGNOLIA ESTATES	376.0	210531	LUBBOCK	Jurisdictional	118,606.35	TX	100.00%	118,606.35
23	1669955	System Growth	PO 25972 STONEWOOD	376.0	210531	LUBBOCK	Jurisdictional	24,557.74	TX	100.00%	24,557.74
24	1669956	System Growth	PO 26051 WESTMONT PROJECT	376.0	210531	LUBBOCK AREA - RURAL	Jurisdictional	232,171.14	TX	100.00%	232,171.14
25	1669957	System Growth	PO 26139 VETERANS	376.0	210531	LUBBOCK	Jurisdictional	10,911.60	TX	100.00%	10,911.60
26	1669958	System Growth	PO 26305 COLLIER	376.0	210531	LUBBOCK	Jurisdictional	2,163.14	TX	100.00%	2,163.14
27	1669959	System Growth	PO 26323 MEMPHIS HOUSE	376.0	210531	LUBBOCK	Jurisdictional	22,574.74	TX	100.00%	22,574.74
28	1669960	System Growth	PO 26480 HATTON PLACE NEW	376.0	210531	LUBBOCK AREA - RURAL	Jurisdictional	168,122.82	TX	100.00%	168,122.82
29	1669961	System Growth	PO 26617 FOUNTAIN HILL	376.0	210531	LUBBOCK AREA - RURAL	Jurisdictional	35,211.62	TX	100.00%	35,211.62
30	1669962	System Growth	PO 26846 PAINTED PRARIE	376.0	210531	LUBBOCK	Jurisdictional	276,172.13	TX	100.00%	276,172.13
31	1669963	System Growth	PO 27023 BAILEY BOILER	376.0	210531	LUBBOCK	Jurisdictional	2,917.08	TX	100.00%	2,917.08
32	1669964	System Growth	PO 27024 STONEWOOD	376.0	210531	LUBBOCK	Jurisdictional	5,909.87	TX	100.00%	5,909.87
33	1669965	System Growth	PO 27223 ONEOK SUPPLY	376.0	210531	LUBBOCK	Jurisdictional	755,968.14	TX	100.00%	755,968.14
34	1669966	System Growth	PO 27385 ROPESVILLE	376.0	210531	LUBBOCK	Jurisdictional	190,103.95	TX	100.00%	190,103.95
35	1669967	System Growth	PO 27409 PRIMROSE SCHOOL	376.0	210531	LUBBOCK	Jurisdictional	8,989.01	TX	100.00%	8,989.01
36	269971	System Growth	OKLAHOMA DRY TRAILS	376.0	210531	TEXHOMA OK	Out of state	500,000.00	OK	0.00%	-
37	1660000	System Growth	DIMMIT DAIRY FARM WORK	376.0	211130	LUBBOCK AREA - RURAL	Non-jurisdictional	32,357.14	TX	100.00%	32,357.14
38	1660001	System Growth	COMPLETE FISCHBACHER BID	376.0	211130	AMARILLO	Jurisdictional	1,750.00	TX	100.00%	1,750.00
39	1660002	System Growth	NEW ADDITION VAN HORN	376.0	211130	AMARILLO	Jurisdictional	13,140.00	TX	100.00%	13,140.00
40	1660012	System Growth	PO 25605 BURGER KING	376.0	211231	SAN ANTONIO AREA - RURAL	Jurisdictional	18,117.78	TX	100.00%	18,117.78
41	1660014	System Growth	PO 26668 OSLO PROJECT	376.0	211231	STRATFORD & ENVIRONS	Non-jurisdictional	18,857.21	TX	100.00%	18,857.21
42	1660015	System Growth	PO 26772 WILLARD	376.0	211231	STRATFORD & ENVIRONS	Jurisdictional	2,200.00	TX	100.00%	2,200.00
43	1660016	System Growth	PO 26872 STRATFORD	376.0	211231	STRATFORD & ENVIRONS	Jurisdictional	50,486.35	TX	100.00%	50,486.35
44	1660017	System Growth	PO 26992 GATEWAY	376.0	211231	DALHART AREA - RURAL	Non-jurisdictional	28,167.48	TX	100.00%	28,167.48
45	1660018	System Growth	PO 27348 CACTUS	376.0	211231	CACTUS & ENVIRONS	Jurisdictional	8,396.19	TX	100.00%	8,396.19
46	1660020	System Integrity	PO 27383 TBS UPGRADE	376.0	211231	KERMIT & ENVIRIONS	Jurisdictional	24,558.73	TX	100.00%	24,558.73
47	1660024	System Growth	PO 27647 REED TO ALLEN	376.0	211231	CANADIAN AREA TX - RURAL	Jurisdictional	92,688.99	TX	100.00%	92,688.99
48	1660025	System Growth	PO 27677 EXUM GAS SUPPLY	376.0	211231	DALHART AREA - RURAL	Non-jurisdictional	933,684.51	TX	100.00%	933,684.51
49	1660026	System Growth	PO 27679 FARIA UPGRADE	376.0	211231	DALHART AREA - RURAL	Non-jurisdictional	2,130.00	TX	100.00%	2,130.00
50	1660027	System Growth	PO 27685 KOEHN SYSTEM	376.0	211231	TEXHOMA TX & ENVIRONS	Non-jurisdictional	15,920.82	TX	100.00%	15,920.82
51	1660028	System Growth	PO 27725 EQUITY EXCHANGE	376.0	211231	CANADIAN AREA TX - RURAL	Non-jurisdictional	9,243.20	TX	100.00%	9,243.20
52	1660030	System Growth	PO 27827 WADDELL PROJECT	376.0	211231	CLAUDE & ENVIRONS	Jurisdictional	5,025.99	TX	100.00%	5,025.99
53	1660031	System Growth	PO 27832 HENRY REID UNIT	376.0	211231	DALHART AREA - RURAL	Jurisdictional	5,187.75	TX	100.00%	5,187.75
54	1660033	System Growth	PO 27855 AMAZON FACILITY	376.0	211231	SOMERSET & ENVIRONS	Jurisdictional	32,700.85	TX	100.00%	32,700.85
55	1660034	System Growth	PO 27882 ETC GENE BORN	376.0	211231	FOLLETT & ENVIRONS	Jurisdictional	7,460.00	TX	100.00%	7,460.00
56	1660035	System Growth	PO 27948 FARIA DAIRY &	376.0	211231	DALHART AREA - RURAL	Non-jurisdictional	24,817.71	TX	100.00%	24,817.71
57	1660036	System Integrity	PO 27971 REROUTE P/L IN	376.0	211231	TRANS PECOS AREA - RURAL	Jurisdictional	110,626.96	TX	100.00%	110,626.96
58	1660039	System Growth	PO 28049 THOMAS REDIMIX	376.0	211231	AMARILLO AREA - RURAL	Jurisdictional	9,980.63	TX	100.00%	9,980.63
59	1660040	System Growth	PO 28118 HOG PEN ADDITION	376.0	211231	AMARILLO AREA - RURAL	Jurisdictional	6,125.57	TX	100.00%	6,125.57
60	1660042	DIMP	PO 90230 2021 DIMP KERMIT	376.0	211231	KERMIT & ENVIRIONS	Jurisdictional	855,575.78	TX	100.00%	855,575.78
61	1660043	DIMP	PO 90231 2021 DIMP	376.0	211231	IMPERIAL ENVIRONS	Jurisdictional	1,958.63	TX	100.00%	1,958.63
62	1660044	DIMP	PO 90232 2021 DIMP	376.0	211231	BALMORHEA & ENVIRONS	Jurisdictional	71,565.53	TX	100.00%	71,565.53

63	1660045	DIMP	PO 90233 2021 DIMP TP	376.0	211231	TRANS PECOS AREA - RURAL	Jurisdictional	20,383.00	TX	100.00%	20,383.00
64	1660046	DIMP	PO 90236 2021 DIMP	376.0	211231	JUNCTION & ENVIRONS	Jurisdictional	293,204.49	TX	100.00%	293,204.49
65	1660047	DIMP	PO 90237 2021 DIMP MENARD	376.0	211231	MENARD & ENVIRONS	Jurisdictional	29,155.18	TX	100.00%	29,155.18
66	1660048	DIMP	PO 90238 2021 DIMP SONORA	376.0	211231	SONORA & ENVIRONS	Jurisdictional	72,453.81	TX	100.00%	72,453.81
67	1660049	DIMP	PO 90239 2021 DIMP EDEN	376.0	211231	EDEN & ENVIRONS	Jurisdictional	512,408.65	TX	100.00%	512,408.65
68	1660050	DIMP	PO 90243 2021 DIMP	376.0	211231	CANADIAN & ENVIRONS	Jurisdictional	967,706.11	TX	100.00%	967,706.11
69	1660051	DIMP	PO 90244 2021 DIMP	376.0	211231	WHEELER TX & ENVIRONS	Jurisdictional	256,610.02	TX	100.00%	256,610.02
70	1660052	DIMP	PO 90245 2021 DIMP	376.0	211231	SHAMROCK & ENVIRONS	Jurisdictional	337,659.24	TX	100.00%	337,659.24
71	1660053	DIMP	PO 90247 2021 DIMP	376.0	211231	DARROUZETT & ENVIRONS	Jurisdictional	987.87	TX	100.00%	987.87
72	1660054	DIMP	PO 90248 2021 DIMP	376.0	211231	FOLLETT & ENVIRONS	Jurisdictional	256,951.35	TX	100.00%	256,951.35
73	1660055	DIMP	PO 90249 2021 DIMP MIAMI	376.0	211231	MIAMI & ENVIRONS	Jurisdictional	300,688.32	TX	100.00%	300,688.32
74	1660056	DIMP	PO 90250 2021 DIMP	376.0	211231	MOBEETIE & ENVIRONS	Jurisdictional	13,022.31	TX	100.00%	13,022.31
75	1660057	DIMP	PO 90251 2021 DIMP	376.0	211231	CANADIAN AREA TX - RURAL	Jurisdictional	4,436.74	TX	100.00%	4,436.74
76	1660058	DIMP	PO 90252 2021 DIMP GROOM	376.0	211231	GROOM & ENVIRONS	Jurisdictional	6,239.16	TX	100.00%	6,239.16
77	1660059	DIMP	PO 90253 2021 DIMP	376.0	211231	FARWELL & ENVIRONS	Jurisdictional	994,279.98	TX	100.00%	994,279.98
78	1660060	DIMP	PO 90254 2021 DIMP CLAUDE	376.0	211231	CLAUDE & ENVIRONS	Jurisdictional	1,076.12	TX	100.00%	1,076.12
79	1660061	DIMP	PO 90255 2021 DIMP WHITE	376.0	211231	WHITE DEER & ENVIRONS	Jurisdictional	329,586.24	TX	100.00%	329,586.24
80	1660062	DIMP	PO 90262 2021 DIMP	376.0	211231	STRATFORD & ENVIRONS	Jurisdictional	351,215.12	TX	100.00%	351,215.12
81	1660063	DIMP	PO 90264 2021 DIMP	376.0	211231	TEXHOMA TX & ENVIRONS	Jurisdictional	128,910.29	TX	100.00%	128,910.29
82	1660066	DIMP	PO 90269 2021 DIMP DEVINE	376.0	211231	DEVINE & ENVIRONS	Jurisdictional	26,116.49	TX	100.00%	26,116.49
83	1660067	DIMP	PO 90271 2021 DIMP	376.0	211231	NATALIA & ENVIRONS	Jurisdictional	643,066.29	TX	100.00%	643,066.29
84	1660068	DIMP	PO 90272 2021 DIMP SAN	376.0	211231	SAN ANTONIO AREA - RURAL	Jurisdictional	3,192.24	TX	100.00%	3,192.24
85	1660069	DIMP	PO 90273 2021 DIMP VAN	376.0	211231	VAN HORN & ENVIRONS	Jurisdictional	56,938.11	TX	100.00%	56,938.11
86	160013	System Integrity	PO 26024 RATTRAY UPGRADE	376.0	211231	BOISE CITY OK	Out of state	35,682.85	OK	0.00%	-
87	160019	System Growth	PO 26701 FELT NTH 2020	376.0	211231	TEXHOMA OK	Out of state	23,982.06	OK	0.00%	-
88	160022	System Growth	PO 27495 USA FEEDERS	376.0	211231	BEAVER OK	Out of state	1,725.00	OK	0.00%	-
89	160029	System Growth	PO 27806 HAAR PROJECT	376.0	211231	TEXHOMA OK	Out of state	13,889.35	OK	0.00%	-
90	160037	System Integrity	PO 27981 DRY TRAILS 4"	376.0	211231	TEXHOMA OK	Out of state	28,353.92	OK	0.00%	-
91	160041	System Integrity	PO 28130 TURPIN N PROJECT	376.0	211231	BEAVER OK	Out of state	27,362.00	OK	0.00%	-
92	1660064	DIMP	PO 90266 2021 DIMP BOISE	376.0	211231	BOISE CITY OK	Out of state	901,972.25	OK	0.00%	-
93	1660065	DIMP	PO 90267 2021 DIMP BEAVER	376.0	211231	BEAVER OK	Out of state	731,686.92	OK	0.00%	-
94								12,267,808.66	-	66.00	10,003,154.31
95											
96	1769932	Measurement	ROOTS METER 5M175 CD 3"	378.0	210131	SAN ANTONIO AREA - RURAL	Jurisdictional	2,669.40	TX	100.00%	2,669.40
97	1769933	Measurement	FS500 SICK ULTRASONIC	378.0	210131	DALHART AREA - RURAL	Jurisdictional	6,295.71	TX	100.00%	6,295.71
98	1769935	Measurement	FLOW COMPUTER XFC6414	378.0	210228	LUBBOCK	Jurisdictional	3,405.76	TX	100.00%	3,405.76
99	1769939	Measurement	ROOTS METER 3M175	378.0	210331	TRANS PECOS AREA - RURAL	Jurisdictional	3,167.69	TX	100.00%	3,167.69
100	1769940	Measurement	EC350 VOLUME CORRECTOR	378.0	210331	DALHART AREA - RURAL	Jurisdictional	3,580.54	TX	100.00%	3,580.54
101	1769972	Measurement	3M175 LMMA DRESSER ROTARY	378.0	210531	DALHART AREA - RURAL	Jurisdictional	3,361.16	TX	100.00%	3,361.16
102	1759977	Measurement	ELECTRONIC VOLUME	378.0	210731	DALHART AREA - RURAL	Jurisdictional	5,535.43	TX	100.00%	5,535.43
103	1759978	Measurement	ROOTS METER 3M175	378.0	210731	KERMIT & ENVIRIONS	Jurisdictional	4,410.55	TX	100.00%	4,410.55
104	1759987	Measurement	MOONEY FLOWGRID 2", FS500	378.0	210930	DALHART AREA - RURAL	Jurisdictional	17,120.96	TX	100.00%	17,120.96
105	259988	Measurement	REGULATOR 1" NPT	378.0	210930	TEXHOMA OK	Out of state	2,122.38	OK	0.00%	-
106	1759994	Measurement	ROOTS METER 3M175 CD	378.0	211031	LUBBOCK AREA - RURAL	Jurisdictional	2,423.53	TX	100.00%	2,423.53
107	1759995	Measurement	METER REBUILDS 5M175	378.0	211031	DALHART AREA - RURAL	Jurisdictional	6,329.38	TX	100.00%	6,329.38
108	1760007	Measurement	REGULATOR 2" ANSI 150	378.0	211231	SOMERSET & ENVIRONS	Jurisdictional	3,517.23	TX	100.00%	3,517.23
109	1760008	Measurement	FS500 SICK ULTRASONIC	378.0	211231	CANADIAN AREA TX - RURAL	Jurisdictional	11,247.91	TX	100.00%	11,247.91
110	1760021	Measurement	PO 27395 SOMERSET METER	378.0	211231	SOMERSET & ENVIRONS	Jurisdictional	34,531.26	TX	100.00%	34,531.26
111	1760032	Measurement	PO 27839 HWY 90 CHECK	378.0	211231	SOMERSET & ENVIRONS	Jurisdictional	15,585.54	TX	100.00%	15,585.54
112								125,304.43			123,182.05
113											
114	2169936	Field Equipment	ELECTOFUSION PROCESSOR	387.0	210228	CANADIAN & ENVIRONS	Jurisdictional	906.21	TX	100.00%	906.21
115	2160003	Field Equipment	SENSIT GOLD G2 TC EX/TC/	387.0	211130	WHEELER TX & ENVIRONS	Jurisdictional	2,858.30	TX	100.00%	2,858.30
116								3,764.51			3,764.51
117											
118	5769934	Office Equipment	2 1/2 TON HVAC SYSTEM	391.0	210131	SHAMROCK & ENVIRONS	Both	6,964.38	TX	100.00%	6,964.38
119	5769945	Office Equipment	11 IPAD PRO 128GB SGRAY	391.0	210331	KERMIT & ENVIRIONS	Both	883.99	TX	100.00%	883.99
120	5769946	Office Equipment	KYOCERA ECOSYS M3655IDN	391.0	210331	VAN HORN & ENVIRONS	Both	6,765.63	TX	100.00%	6,765.63
121	5769969	Office Equipment	KYOCERA ECOSYS M3655IDN	391.0	210531	SHAMROCK & ENVIRONS	Both	6,765.63	TX	100.00%	6,765.63
122								21,379.63			21,379.63
123											
124	5169937	Equipment	UNIT 11090 2021 SILVERADO	392.0	210228	SAN ANTONIO AREA - RURAL	Both	33,484.00	TX	100.00%	33,484.00
125	5169938	Equipment	UNIT 11091 2021 SILVERADO	392.0	210228	CANADIAN & ENVIRONS	Both	33,484.00	TX	100.00%	33,484.00
126	5169941	Equipment	UNIT 11104 2021 SILVERADO	392.0	210331	JUNCTION & ENVIRONS	Both	33,272.00	TX	100.00%	33,272.00

127	5169942	Equipment	UNIT 11105 2021 SILVERADO	392.0	210331	TRANS PECOS AREA - RURAL	Both	37,190.00	TX	100.00%	37,190.00
128	5169943	Equipment	UNIT 11089 2021 SILVERADO	392.0	210331	DALHART AREA - RURAL	Both	37,987.96	TX	100.00%	37,987.96
129	5169968	Equipment	UNIT 11115 2021 SILVERADO	392.0	210531	LUBBOCK AREA - RURAL	Both	37,190.00	TX	100.00%	37,190.00
130	5169974	Equipment	UNIT 11127 2021 SILVERADO	392.0	210630	GROOM & ENVIRONS	Both	37,863.00	TX	100.00%	37,863.00
131	6269975	Equipment	UNIT 11122 2021 SILVERADO	392.0	210630	TEXHOMA OK	Out of state	34,652.36	OK	0.00%	-
132	5159979	Equipment	UNIT 11128 2021 SILVERADO	392.0	210731	AMARILLO	Both	33,484.00	TX	100.00%	33,484.00
133	5159980	Equipment	UNIT 11129 2021 SIERRA	392.0	210731	SAN ANTONIO AREA - RURAL	Both	37,864.00	TX	100.00%	37,864.00
134	5159981	Equipment	UNIT 11131 2021 SILVERADO	392.0	210731	AMARILLO	Both	33,272.00	TX	100.00%	33,272.00
135								389,743.32			355,090.96
136											
137	5469944	Equipment	2015 CAT 303E COMPACT	394.0	210331	TRANS PECOS AREA - RURAL	Both	29,227.50	TX	100.00%	29,227.50
138	5469947	Equipment	2016 CAT 303E COMPACT	394.0	210331	LUBBOCK	Both	29,227.50	TX	100.00%	29,227.50
139	5969949	Field Equipment	SENSIT GOLD G2 TC EX/TC/	394.0	210430	TRANS PECOS AREA - RURAL	Out of state	2,844.62	TX	100.00%	2,844.62
140	5969950	Field Equipment	LOCATOR 8879V4	394.0	210430	TRANS PECOS AREA - RURAL	Out of state	4,020.76	TX	100.00%	4,020.76
141	5969970	Field Equipment	SENSIT GOLD G2 TC EX/TC/	394.0	210531	DALHART AREA - RURAL	Both	2,629.89	TX	100.00%	2,629.89
142	6569976	Field Equipment	22' PJ TANDEM AXLE FLAT	394.0	210630	TEXHOMA OK	Out of state	4,000.00	OK	0.00%	-
143	5959985	Field Equipment	INTERNATIONAL AIR TOOL	394.0	210831	JUNCTION & ENVIRONS	Both	1,241.56	TX	100.00%	1,241.56
144	5959986	Field Equipment	INTERNATIONAL AIR TOOL	394.0	210831	CANADIAN & ENVIRONS	Both	1,241.56	TX	100.00%	1,241.56
145	5959991	Field Equipment	SQUEEZE TOOL 1-4 C156	394.0	210930	LUBBOCK AREA - RURAL	Both	1,345.55	TX	100.00%	1,345.55
146	5959992	Field Equipment	THICKNESS GAUGE TI-45NA	394.0	210930	TRANS PECOS AREA - RURAL	Both	1,637.83	TX	100.00%	1,637.83
147	5959993	Field Equipment	RMLD-CS, COMPLETE	394.0	210930	TRANS PECOS AREA - RURAL	Both	16,680.19	TX	100.00%	16,680.19
148	5959996	Field Equipment	SENSIT GOLD CO O2	394.0	211031	TRANS PECOS AREA - RURAL	Both	3,282.07	TX	100.00%	3,282.07
149	5960010	Field Equipment	SQUEEZE TOOL 1-4 C156	394.0	211231	SOMERSET & ENVIRONS	Both	1,432.74	TX	100.00%	1,432.74
150	5960011	Field Equipment	PROCESSOR EF MTD BATTERY	394.0	211231	TRANS PECOS AREA - RURAL	Both	5,349.88	TX	100.00%	5,349.88
151								104,161.65			100,161.65
152											
153	5660023	Communication Equipment	PO 27545 MAXWELL INTERNET	397.0	211231	SOMERSET & ENVIRONS	Both	4,097.94	TX	100.00%	4,097.94
154											
155	6059983	Equipment	2021 BUCK 450	398.0	210831	CANADIAN AREA TX - RURAL	Both	11,368.43	TX	100.00%	11,368.43
156	6060004	Equipment	40' HIGH CUBE CONTAINER	398.0	211130	GUYMON AREA TX - RURAL	Out of state	7,750.00	TX	100.00%	7,750.00
157								19,118.43			19,118.43
158											
159											
160								12,967,653.43			10,662,224.34

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Investment Report - Direct Retirements Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	Retirement Date (YYMMDD)	Customers Benefited (Location)	Customers Benefited	Total Project Cost	Amount Retired	State	Allocation Factor (1)	Texas Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
11	3800822	System Growth	Jack County Project	365.2	210731	JACK COUNTY		87,104.52	87,104.52	TX	100.00%	87,104.52
12	3801001	System Growth	Jack Co. - ROW	365.2	210731	JACK COUNTY		36,088.04	36,088.04	TX	100.00%	36,088.04
13								123,192.56	123,192.56			123,192.56
14												
15	3500844	System Growth	Jack Co. Pipeline	367.0	210731	JACK COUNTY		1,543,327.66	1,543,327.66	TX	100.00%	1,543,327.66
16	3502756	System Growth	W.W. Sub Jack Co. P.L.	367.0	210731	JACK COUNTY		101,488.75	101,488.75	TX	100.00%	101,488.75
17	3503931	System Growth	C&D Petroleum Line	367.0	210731	JACK COUNTY		116,715.67	116,715.67	TX	100.00%	116,715.67
18	3513673	System Growth	Caribou Interconnect	367.0	210731	JACK COUNTY		3,264.05	3,264.05	TX	100.00%	3,264.05
19	3569436	System Growth	Targa Tie In	367.0	210731	JACK COUNTY		8,376.68	8,376.68	TX	100.00%	8,376.68
20								1,773,172.81	1,773,172.81			1,773,172.81
21												
22	3612735	Measurement	Gas Flow Recorder	369.0	210731	JACK COUNTY		792.43	792.43	TX	100.00%	792.43
23												
24	1647665	System Growth	North Texas Gas Acq	376.0	211231	DALHART AREA - RURAL	Both	176,710.10	176,710.10	TX	100.00%	176,710.10
25												
26	6248951	Equipment	Unit 10437 2015 Chevy	392.0	211130	TEXHOMA OK	Out of State	40,916.00	40,916.00	OK	0.00%	-
27	5149141	Equipment	Unit 10547 2015 Silverado	392.0	211130	KERMIT & ENVIRIONS	Both	33,670.00	33,670.00	TX	100.00%	33,670.00
28	5148318	Equipment	Unit 9902 - 11 Chevrolet	392.0	211130	IMPERIAL & ENVIRONS	Both	26,305.00	26,305.00	TX	100.00%	26,305.00
29	5148669	Equipment	Unit 10234 2013 Silverado	392.0	211130	LUBBOCK AREA - RURAL	Both	31,417.00	31,417.00	TX	100.00%	31,417.00
30	5149046	Equipment	Unit 10511 2015 Silverado	392.0	211130	LUBBOCK AREA - RURAL	Both	29,446.00	29,446.00	TX	100.00%	29,446.00
31	5148689	Equipment	Unit 1053 2013 Silverado	392.0	210331	KERMIT & ENVIRIONS	Both	28,713.77	28,713.77	TX	100.00%	28,713.77
32	5148698	Equipment	Unit 10289 2013 Silverado	392.0	210630	DALHART AREA - RURAL	Both	30,614.00	30,614.00	TX	100.00%	30,614.00
33	5148882	Equipment	Unit 10396 2014 Silverado	392.0	210630	DALHART AREA - RURAL	Both	30,423.75	30,423.75	TX	100.00%	30,423.75
34	7048314	Equipment	Unit 9890 - 11 Chev 1500	392.0	210630	DALHART AREA - RURAL	Both	31,029.49	31,029.49	TX	100.00%	31,029.49
35	5149147	Equipment	Unit 9830 - 11 CHEV 1500	392.0	210331	LUBBOCK AREA - RURAL	Both	30,133.00	30,133.00	TX	100.00%	30,133.00
36	5149222	Equipment	Unit 10592 2016 Silverado	392.0	210831	GUYMON AREA TX - RURAL	Both	34,753.00	34,753.00	TX	100.00%	34,753.00
37	5149146	Equipment	Unit 10559 2015 Silverado	392.0	210731	CANADIAN & ENVIRONS	Both	30,133.00	30,133.00	TX	100.00%	30,133.00
38	6248191	Equipment	Unit 9830 - 11 CHEV 1500	392.0	210331	TEXHOMA OK	Out of State	27,700.00	27,700.00	OK	0.00%	-
39	6248489	Equipment	Unit 10043 2012 Silverado	392.0	210731	TEXHOMA OK	Out of State	25,700.00	25,700.00	OK	0.00%	-
40	5148677	Equipment	Unit 10244 2013 Silverado	392.0	210930	GUYMON AREA TX - RURAL	Both	28,533.00	28,533.00	TX	100.00%	28,533.00
41								459,487.01	459,487.01			365,171.01
42												
43												
44								2,533,354.91	2,533,354.91			2,439,038.91

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Investment Report - Allocated Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	State	Allocation Factor (1)	Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
11	5159989	Equipment	UNIT 11134 2021 DODGE	392.0	210930	HOME OFFICE G&A	Both	56,349.55	CORP	94.25%	53,109.45
12	5159990	Equipment	UNIT 11135 2021 GMC	392.0	210930	HOME OFFICE G&A	Both	36,144.47	CORP	94.25%	34,066.16
13	5159999	Equipment	UNIT 40001 2022 GMC	392.0	211130	HOME OFFICE G&A	Both	54,026.48	CORP	94.25%	50,919.96
14	5160005	Equipment	UNIT 40002 2022 SILVERADO	392.0	211130	HOME OFFICE G&A	Both	40,329.00	CORP	94.25%	38,010.08
15	5160006	Equipment	UNIT 40003 2022 SILVERADO	392.0	211130	HOME OFFICE G&A	Both	40,329.00	CORP	94.25%	38,010.08
16	5160009	Equipment	UNIT 40004 2022 SILVERADO	392.0	211231	HOME OFFICE G&A	Both	40,329.00	CORP	94.25%	38,010.08
17								267,507.50			252,125.82
18											
19	5959997	Field Equipment	9000W GENERATOR - CABELAS	394.0	211031	HOME OFFICE G&A	Both	800.00	CORP	94.25%	754.00
20											
21	6059998	Equipment	8' X 20' X 8.5' ONE-TRIP	398.0	211031	HOME OFFICE G&A	Both	5,871.25	CORP	94.25%	5,533.65
22											
23											
24											
								274,178.75			258,413.47

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Investment Report - Allocated Retirements Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	Retirement Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	Amount Retired	State	Allocation Factor (1)	Texas Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
11	5148784	Equipment	Unit 10332 2013 Chevrolet	392.0	210930	HOME OFFICE G&A	Both	26,704.00	26,704.00	CORP	94.25%	25,168.52
12												
13	5948372	Equipment	2007 Kawasaki Mule 3010	394.0	210831	HOME OFFICE G&A	Both	7,592.67	7,592.67	CORP	94.25%	7,156.09
14												
15												
16								34,296.67	34,296.67			32,324.61

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)
11		**1. INTANGIBLE PLANT**						
12	301	Organization		$ -	0.0000%	$ -	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -
16								
17		**2. PRODUCTION AND GATHERING PLANT**						
18	332	Field Line		$ -	0.0000%	$ -	$ -	$ -
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-
21		**Subtotal**		$ -		$ -	$ -	$ -
22								
23		**4. TRANSMISSION PLANT**						
24	365.1-365.2	Land and Rights of Way		$ -	2.2100%	$ -	$ -	$ -
25	366	Structures and Improvements		-	0.0000%	-	-	-
26	367	Mains		14,575	2.5400%	370	-	14,575
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		13,872	2.6100%	362	-	13,872
29	369.1	Meters		3,828	2.5400%	97	-	3,828
30	371	Other Equipment		-	4.8500%	-	-	-
31		**Subtotal**		$ 32,275		$ 829	$ -	$ 32,275
32								
33		**5. DISTRIBUTION PLANT**						
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		10,003,154	2.6100%	261,082	-	10,003,154
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		123,182	2.6100%	3,215	-	123,182
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-
40	380	Services		-	0.0000%	-	-	-
41	381	Meters		-	0.0000%	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-
43	383	Regulators		-	0.0000%	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
45	386 & 387	Other Property and Equipment		3,765	3.8100%	143	-	3,765
46		**Subtotal**		$ 10,130,101		$ 264,441	$ -	$ 10,130,101

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)
47								
48		**6. GENERAL PLANT**						
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-
52	391	Office Furniture and Equipment		21,380	5.0000%	1,069	-	21,380
53	391.1	Computer Equipment		-	20.0000%	-	-	-
54	392	Transportation Equipment		355,091	10.6600%	37,853	-	355,091
55	394	Tools, Shop and Garage Equipment		100,162	4.0000%	4,006	-	100,162
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		4,098	6.6700%	273	-	4,098
59	398	Miscellaneous Equipment		19,118	6.6700%	1,275	-	19,118
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		**Subtotal**		$ 499,849		$ 44,477	$ -	$ 499,849
62								
63		**TOTAL**		$ 10,662,224		$ 309,747	$ -	$ 10,662,224
64		Rate Base Adjustments			0.0000%	-	-	-
65		**Adjusted Total**		$ 10,662,224		$ 309,747	$ -	$ 10,662,224

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Direct Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)
11		**1. INTANGIBLE PLANT**						
12	301	Organization		$ -	0.0000%	$ -	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -
16								
17		**2. PRODUCTION AND GATHERING PLANT**						
18	332	Field Line		$ -	0.0000%	$ -	$ -	$ -
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-
21		**Subtotal**		$ -		$ -	$ -	$ -
22								
23		**4. TRANSMISSION PLANT**						
24	365.1-365.2	Land and Rights of Way		$ 123,193	2.2100%	$ 2,723	$ -	$ 123,193
25	366	Structures and Improvements		-	0.0000%	-	-	-
26	367	Mains		1,773,173	2.5400%	45,039	-	1,773,173
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		792	2.6100%	21	-	792
29	369.1	Meters		-	2.5400%	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-
31		**Subtotal**		$ 1,897,158		$ 47,782	$ -	$ 1,897,158
32								
33		**5. DISTRIBUTION PLANT**						
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		176,710	2.6100%	4,612	-	176,710
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-
40	380	Services		-	0.0000%	-	-	-
41	381	Meters		-	0.0000%	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-
43	383	Regulators		-	0.0000%	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
45	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-
46		**Subtotal**		$ 176,710		$ 4,612	$ -	$ 176,710

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Direct Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)
47								
48		**6. GENERAL PLANT**						
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-
52	391	Office Furniture and Equipment		-	5.0000%	-	-	-
53	391.1	Computer Equipment		-	20.0000%	-	-	-
54	392	Transportation Equipment		365,171	10.6600%	38,927	-	365,171
55	394	Tools, Shop and Garage Equipment		-	4.0000%	-	-	-
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		-	6.6700%	-	-	-
59	398	Miscellaneous Equipment		-	6.6700%	-	-	-
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		**Subtotal**		$ 365,171		$ 38,927	$ -	$ 365,171
62								
63		**TOTAL**		$ 2,439,039		$ 91,321	$ -	$ 2,439,039
64		Rate Base Adjustments			0.0000%	-		
65		**Adjusted Total**		$ 2,439,039		$ 91,321	$ -	$ 2,439,039

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Additions Detail

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

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (2)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (i) * (j)	(l) = (g) * (j)
42		**6. GENERAL PLANT**									
43	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	94.2500%	$ -	$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	94.2500%	$ -	$ -
44	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-
46	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-
47	392	Transportation Equipment		267,508	10.6600%	28,516	-	267,508	94.2500%	252,126	26,877
48	394	Tools, Shop and Garage Equipment		800	4.0000%	32	-	800	94.2500%	754	30
49	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-
51	397	Communication Equipment		-	6.6700%	-	-	-	94.2500%	-	-
52	398	Miscellaneous Equipment		5,871	6.6700%	392	-	5,871	94.2500%	5,534	369
53	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-
54		**Subtotal**		$ 274,179		$ 28,940	$ -	$ 274,179		$ 258,413	$ 27,276
55											
56		**TOTAL**		$ 274,179		$ 28,940	$ -	$ 274,179		$ 258,413	$ 27,276
57		Rate Base Adjustments			0.0000%	-	-	-	94.2500%	-	-
58		**Adjusted Total**		$ 274,179		$ 28,940	$ -	$ 274,179		$ 258,413	$ 27,276

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Retirement Detail

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

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (2)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (i) * (j)	(l) = (g) * (j)
42		**6. GENERAL PLANT**									
43	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	94.2500%	$ -	$ -
43	389	Land and Land Rights - Non Depreciating		-	4.2400%	-	-	-	94.2500%	-	-
44	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-
46	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-
47	392	Transportation Equipment		26,704	10.6600%	2,847	-	26,704	94.2500%	25,168.52	2,683
48	394	Tools, Shop and Garage Equipment		7,593	4.0000%	304	-	7,593	94.2500%	7,156.09	286
49	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-
51	397	Communication Equipment		-	6.6700%	-	-	-	94.2500%	-	-
52	398	Miscellaneous Equipment		-	6.6700%	-	-	-	94.2500%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-
54		**Subtotal**		$ 34,297		$ 3,150	$ -	$ 34,297		$ 32,325	$ 2,969
55											
56		**TOTAL**		$ 34,297		$ 3,150	$ -	$ 34,297		$ 32,325	$ 2,969
57		Rate Base Adjustments			0.0000%	-			94.2500%		-
58		**Adjusted Total**		$ 34,297		$ 3,150	$ -	$ 34,297		$ 32,325	$ 2,969

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
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	$ 146,166,036		$ 147,555,306	
12		Rate of Return	7.3188%		7.3188%	
13		Return on Investment		$10,697,600		$10,799,278
14						
15	Interest Expense					
16		Invested Capital	$ 146,166,036		$ 147,555,306	
17		Weighted Cost of Debt	1.7138%		1.7138%	
18		Interest Expense		$ 2,504,994		$ 2,528,803
19						
20	After Tax Income			$ 8,192,606		$ 8,270,475
21						
22	Gross-up Factor		=1+(E26/(1-E26)	1.265822785	=1+(H26/(1-H26)	1.265822785
23						
24	Before Tax Return			$10,370,388		$10,468,956
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax			$ 2,177,781		$ 2,198,481
29						
30	Change in Federal Income Tax					$ 20,699

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Ad Valorem and Revenue-related Tax

Line No.	Description		Beginning Tax		Change		Current Tax	Notes:
(a)	(b)		(c)		(d)		(e)	(f)
10	**Non Revenue - Related**							
11								
12	Ad Valorem Tax	$	1,872,175	$	76,575	$	1,948,750	
13								
14	**Revenue - Related**							
15								
16	State Gross Receipts - Tax	$	-			$	-	(1)
17	Local Gross Receipts - Tax		-			$	-	(1)
18	Railroad Commission - Gas Utility Tax		-			$	-	(1)
19								
20	**Total Revenue Related Taxes**	$	-	$	-	$	-	
21								
22								
23	**TOTAL TAXES OTHER THAN INCOME**	$	1,872,175	$	76,575	$	1,948,750	
24								
25								
26	Ad Valorem Tax Change:							
27	Gross Plant at 12/31/2021				215,379,116			
28	Ad Valorem Tax Rate per OS-20-00004347				0.9048%			
29	Ad Valorem Tax at 12/31/2021				1,948,750			
30	Ad Valorem Tax per Case No. 00010274				1,872,175			
31	Change				76,575			

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Footnotes

IRA Schedule (a)	Reference (b)	Comments (c)
IRA-5	(1)	Annual Bill Count from WP Meter Count
IRA-6	(1)	From Case No. 00010274
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 $ (2,756,196) + 2021 CIAC TX Operations Adjustment of $ (2,250,401)
IRA-8	(1)	Includes 2021 CIAC Texas Operations adjustment of $ (2,250,441) WP CIAC
IRA-9	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-10	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-11	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-12	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-13	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-14	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-15	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-16	(1)	IRA-12 column (l)
IRA-17	(1)	IRA-13 column (m)
IRA-18	(1)	Using allocation factors computed in OS-20-00004347 **

IRA-18	(2)	IRA-14 column (i)
IRA-19	(1)	Using allocation factors computed in OS-20-00004347 **
IRA-19	(2)	IRA-15 column (i)
IRA-21	(1)	No portion of this tax expense is being included with this filing. While a portion of the expense can be allocated to Texas operations, WTG does not have an allocation method developed to calculate the taxes related to the increased investment for this filing period.
WP Accum Depr	(1)	Accumulated Depreciation as of 12/31/20 from Case No. 00010274

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

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
Signature Page

I certify that I am the responsible official of West Texas Gas Utility, LLC; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the 12 Month Period Ending December 31, 2021.

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: Treasurer

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

Phone: 432-682-4349

Email address: aedgmon@westtexasgas.com

Alternative contact regarding this report:

Name: J.J. King

Title: VP - Gas Marketing

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

Phone: 432-682-4349

Email address: jking@westtexasgas.com

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
WP Accumulated Deprciation - Texas

Line No.	FERC Account No.	FERC Account Titles	Ref		Accum Depr As of 12/31/20 (1)		Accum Depr As of 12/31/21		Net Change Jan 21-Dec 21
(a)	(b)	(c)	(d)		(e)		(f)		(g)
11		**1. INTANGIBLE PLANT**							
12	301	Organization		$	57,872	$	57,872	$	-
13	302	Franchises and Consents			200,000		200,000		-
14	303	Miscellaneous Intangible Plant			604,192		604,938		746
15		**Subtotal**		$	862,064	$	862,810	$	746
16									
17		**2. PRODUCTION AND GATHERING PLANT**							
18	332	Field Line		$	3,388,885	$	3,388,885	$	-
19	333	Field Compressor Station Equipment			-		-		-
20	334	Field Measuring & Regulating Station Equipment			100,000		100,000		-
21		**Subtotal**		$	3,488,885	$	3,488,885	$	-
22									
23		**4. TRANSMISSION PLANT**							
24	365.1-365.2	Land and Rights of Way		$	248,459	$	381,304	$	132,845
25	366	Structures and Improvements			-		-		-
26	367	Mains			9,711,314		10,256,064		544,750
27	368	Compressor Station Equipment			46,139		49,512		3,373
28	369	Meas. and Reg. Station Equipment			505,429		526,462		21,033
29	369.1	Meters			187,747		194,644		6,897
30	371	Other Equipment			178,899		189,716		10,817
31		**Subtotal**		$	10,877,987	$	11,597,702	$	719,715
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$	-	$	-	$	-
35	375	Structures and Improvements			-		-		-
36	376	Mains			30,764,821		34,038,868		3,274,047
37	377	Compressor Station Equipment			408,539		431,945		23,406
38	378	Meas. and Reg. Station Equipment - General			4,440,723		4,601,606		160,883
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			473,761		498,952		25,191
46		**Subtotal**		$	36,087,844	$	39,571,371	$	3,483,527

47					
48		**6. GENERAL PLANT**			
49	389	Land and Land Rights	$ 2,186,091	$ 2,312,895	$ 126,804
50	389	Land and Land Rights - Non Depreciating	-	-	-
51	390	Structures and Improvements	797,728	989,220	191,492
52	391	Office Furniture and Equipment	130,200	139,440	9,240
53	391.1	Computer Equipment	15,813	45,299	29,486
54	392	Transportation Equipment	2,521,197	2,682,970	161,773
55	394	Tools, Shop and Garage Equipment	703,930	747,266	43,336
56	395	Lab Equipment	-	-	-
57	396	Power Operated Equipment	-	-	-
58	397	Communication Equipment	181,928	212,142	30,214
59	398	Miscellaneous Equipment	140,138	152,863	12,725
60	399	Other Tangible Property	-	-	-
61		**Subtotal**	$ 6,677,025	$ 7,282,095	$ 605,070
62					
63		**TOTAL**	$ 57,993,805	$ 62,802,863	$ 4,809,058
64		Rate Base Adjustments	-	-	
65		**Adjusted Total**	$ 57,993,805	$ 62,802,863	$ 4,809,058

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
WP CIAC - Texas

Line No.	Period	Texas CIAC	FERC Account No.
(a)	(b)	(c)	(d)
11	01/21	90,000	376.0
12	02/21	1,380,000	376.0
13	03/21	10,200	376.0
14	04/21	8,165	376.0
15	05/21	27,500	376.0
16	06/21	-	
17	07/21	-	
18	08/21	706,232	376.0
19	09/21	16,995	376.0
20	10/21	-	
21	11/21	11,350	376.0
22	12/21	-	
23	Total for 12 Month Period	2,250,441	
24			
25			
26	Total for Ferc Account No. 367	-	
27	Total for Ferc Account No. 376	2,250,441	
28		2,250,441	

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2021
WP Annual Customer/Meter Count

Line	Description	Total
(a)	(b)	(c)
11	Subject to Commission Regulation	
12	Domestic	63,240
13	Non-Domestic	5,436
14	Total	68,676
15		
16	Subject to City Regulation	
17	Domestic	135,924
18	Non-Domestic	23,016
19	Total	158,940
20		
21	Non-Jurisdictional	39,072
22	Total	39,072
23		
24		
25	Total Domestic	199,164
26	Total Non-Domestic	28,452
27	Total Jurisdictional Meter Count	227,616
28	Total Non-Jurisdictional	39,072
29	Total Meter Count	266,688