



**Interim Rate Adjustment Application**

**of**

**West Texas Gas Utility, LLC**

**to the**

**Railroad Commission of Texas**

**for the**

**12 Month Period Ending December 31, 2022**

This is an original submission.

Date of Submission: September 29, 2023

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2022**  
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**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
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?  
2022
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) 2021

11. What is the submission date for this filing?

September 29, 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. 00012617

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?  
\$ 2.8950

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

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

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

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

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

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Notice**

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

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
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: November 28, 2023

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Bill Comparisons**

Line No.	Rate Class	Current*	Proposed	Difference	% Change
(a)	(b)	(c)	(d)	(e)	(f)
10	<b>Current and Proposed Bill Information - With Gas Cost</b>				
11	Residential				
12	Customer Charge	\$ 20.62	\$ 22.13	\$ 1.51	7.32%
13					
14	Average Monthly Bill** @ 6 Mcf	\$ 67.03	\$ 68.54	\$ 1.51	2.25%
15					
16	Commercial, Public Authority & Non-Profit				
17	Customer Charge	\$ 37.69	\$ 40.74	\$ 3.05	8.09%
18					
19	Average Monthly Bill** @ 30 Mcf	\$ 205.24	\$ 208.29	\$ 3.05	1.49%
20					
21					
22					
23					
24					
25					
26					
27	<b>Current and Proposed Bill Information - Without Gas Cost</b>				
28	Residential				
29	Customer Charge	\$ 20.62	\$ 22.13	\$ 1.51	7.32%
30					
31	Average Monthly Bill** @ 6 Mcf	\$ 49.66	\$ 51.17	\$ 1.51	3.04%
32					
33	Commercial, Public Authority & Non-Profit				
34	Customer Charge	\$ 37.69	\$ 40.74	\$ 3.05	8.09%
35					
36	Average Monthly Bill** @ 30 Mcf	\$ 118.39	\$ 121.44	\$ 3.05	2.58%
37					
38					
39					
40					
41					
42					
43					
44					
45	*Current rates set in GUD No.Case No. 00012617.				
46	**Average monthly bill calculated using \$2.895 per Mcf cost of gas from WTG's North Gas Cost Zone PGA filing for August 2023.				



**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Interim Rate Adjustment Summary**

Line No.	Description	As of 12/31/2021	Adjustments	Ref	As of 12/31/2022	Change in Investment
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (c) + (d)
11	Direct Utility Plant Investment	\$ 215,139,030	\$ -		\$ 231,019,777	\$ 15,880,747
12	Direct Accumulated Depreciation	62,794,249	-		68,844,665	6,050,416
13	Allocated Utility Plant Investment (If applicable)	226,281	-		477,117	250,836
14	Allocated Accumulated Depreciation (If applicable)	9,118	-		56,386	47,267
15	Miscellaneous Adjustments	(5,006,637)	-		(9,002,214)	(3,995,576)
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	<u>\$ 147,555,306</u>	<u>\$ -</u>		<u>\$ 153,593,628</u>	<u>\$ 6,038,322</u>
17						
18	Calculation of the Interim Rate Adjustment Amount - Texas Operations:					
19	Rate of Return					7.32%
20	Return				\$	441,933
21	Depreciation Expense					413,088
22	Property-related Taxes (Ad Valorem)					146,097
23	Revenue-related Taxes and State Margin Tax					-
24	Federal Income Tax					89,967
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)				\$	1,091,085
26	Percentage Jurisdictional (Per OS-20-00004347)					36.75%
27						
28	Interim Rate Adjustment Jurisdictional Amount (Ln 25 times Ln 26)				\$	<u>400,974</u>
29						
30	<b>Interim Rate Adjustment Amount per Rate Class:</b>					
						<b>Allocation Factors</b>
						<b>per OS-20-00004347:</b>
31	Residential					77.00%
32	Commercial, Public Authority & Non-Profit					23.00%
33						
34						
35	Total (Sum of Ln 31 through Ln 32)					<u>100.00%</u>
36						
						<b>Total Service Area: RRC Jurisdiction:</b>
					\$	308,750
					\$	99,437
						92,224
						17,010
					<u>\$</u>	<u>400,974</u>
					<u>\$</u>	<u>116,446</u>
37	<b>Monthly Customer Charge Adjustment:</b>					
						<b>Annual RRC</b>
						<b>Jurisdiction Bill</b>
						<b>Monthly Customer</b>
						<b>Charge Adjustment:</b>
38	Residential				204,570	65,852
39	Commercial, Public Authority & Non-Profit				30,276	5,577
40						\$ 1.51
41						\$ 3.05
42					<u>234,846</u>	<u>71,429</u>

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Direct Initial Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Depreciation Rate		Depreciation Expense	Accumulated Depreciation (1)	Adjustments	Net Plant (1)
				Gross Plant As of 12/31/2021 (1)	per OS-20-00004347				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
11		<b>1. INTANGIBLE PLANT</b>							
12	301	Organization	\$	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		<b>Subtotal</b>	\$	<u>(250,894)</u>		\$ -	\$ 862,810	\$ -	<u>(1,113,704)</u>
16									
17		<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	3,047,811	0.0000%	\$ -	\$ 3,388,885	\$ -	\$ (341,074)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	0.0000%	-	100,000	-	-
21		<b>Subtotal</b>	\$	<u>3,147,811</u>		\$ -	\$ 3,488,885	\$ -	<u>(341,074)</u>
22									
23		<b>4. TRANSMISSION PLANT</b>							
24	365	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		<b>Subtotal</b>	\$	<u>47,319,016</u>		\$ 1,189,518	\$ 11,597,702	\$ -	<u>\$ 35,721,314</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		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		<b>Subtotal</b>	\$	<u>147,305,246</u>		\$ 3,842,188	\$ 39,571,371	\$ (5,006,637)	<u>\$ 102,727,238</u>
47									

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Direct Initial Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Depreciation Rate		Depreciation Expense	Accumulated Depreciation (1)	Adjustments	Net Plant (1)
				Gross Plant As of 12/31/2021 (1)	per OS-20-00004347				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
									= (e) - (h) + (i)
48		<b>6. GENERAL PLANT</b>							
49	389	Land and Land Rights	\$	6,503,912	2.0100%	\$ 130,729	\$ 2,312,895	\$ -	\$ 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		<b>Subtotal</b>	\$	<u>17,617,851</u>		<u>\$ 927,128</u>	<u>\$ 7,273,481</u>	<u>\$ -</u>	<u>\$ 10,344,370</u>
62		<b>TOTAL</b>	\$	<u>215,139,030</u>		<u>\$ 5,958,834</u>	<u>\$ 62,794,249</u>	<u>\$ (5,006,637)</u>	<u>\$ 147,338,144</u>
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	<u>215,139,030</u>		<u>\$ 5,958,834</u>	<u>\$ 62,794,249</u>	<u>\$ (5,006,637)</u>	<u>\$ 147,338,144</u>

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2022 (1)	Depreciation Rate per OS-20-00004347 (f)	Depreciation Expense (g)	Accumulated Depreciation (2) (h)	Adjustments (3) (i)	Net Plant (j) = (e) - (h) + (i)
<b>1. INTANGIBLE PLANT</b>									
11									
12	301	Organization	\$	57,872	0.0000%	\$ -	\$ 57,872	\$ -	(0)
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	-
14	303	Miscellaneous Intangible Plant		(508,766)	0.0000%	-	591,960	-	(1,100,726)
15		<b>Subtotal</b>	\$	<u>(250,894)</u>		\$ -	\$ 849,832	\$ -	<u>(1,100,726)</u>
<b>2. PRODUCTION AND GATHERING PLANT</b>									
17									
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		150,515	0.0000%	-	100,000	-	50,515
21		<b>Subtotal</b>	\$	<u>3,198,326</u>		\$ -	\$ 3,488,885	\$ -	<u>(290,559)</u>
<b>4. TRANSMISSION PLANT</b>									
23									
24	365.1-365.2	Land and Rights of Way	\$	5,255,930	2.2100%	\$ 116,156	\$ 500,182	\$ -	4,755,748
25	366	Structures and Improvements		-	0.0000%	-	-	-	-
26	367	Mains		41,367,894	2.5400%	1,050,745	11,960,509	(190,000)	29,217,385
27	368	Compressor Station Equipment		38,984	0.0000%	-	49,195	-	(10,211)
28	369	Meas. and Reg. Station Equipment		1,193,097	2.6100%	31,140	559,825	-	633,272
29	369.1	Meters		211,915	2.5400%	5,383	203,897	-	8,018
30	371	Other Equipment		223,044	4.8500%	10,818	200,552	-	22,492
31		<b>Subtotal</b>	\$	<u>48,290,864</u>		\$ 1,214,241	\$ 13,474,160	\$ (190,000)	\$ 34,626,704
<b>5. DISTRIBUTION PLANT</b>									
32									
33									
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	-
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		152,757,708	2.6100%	3,986,976	37,279,364	(8,812,214)	106,666,130
37	377	Compressor Station Equipment		400,101	0.0000%	-	378,187	-	21,914
38	378	Meas. and Reg. Station Equipment - General		6,833,708	2.6100%	178,360	4,757,983	-	2,075,725
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	-
45	386 & 387	Other Property and Equipment		681,580	3.8100%	25,968	524,725	-	156,855
46		<b>Subtotal</b>	\$	<u>160,673,097</u>		\$ 4,191,304	\$ 42,940,259	\$ (8,812,214)	\$ 108,920,624

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Direct Current Plant**

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2022 (1)	Depreciation Rate per OS-20-00004347 (f)	Depreciation Expense (g)	Accumulated Depreciation (2) (h)	Adjustments (3) (i)	Net Plant (j) = (e) - (h) + (i)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
47									
48		<b>6. GENERAL PLANT</b>							
49	389	Land and Land Rights	\$	6,503,912	2.0100%	\$ 130,729	\$ 2,439,698	\$ -	\$ 4,064,214
50	389	Land and Land Rights - Non Depreciating		1,292,000	0.0000%	-	-	-	1,292,000
51	390	Structures and Improvements		4,170,889	4.2400%	176,846	1,181,816	-	2,989,073
52	391	Office Furniture and Equipment		316,591	5.0000%	15,830	104,196	-	212,395
53	391.1	Computer Equipment		93,244	20.0000%	18,649	64,351	-	28,893
54	392	Transportation Equipment		4,635,956	10.6600%	494,193	3,092,077	-	1,543,879
55	394	Tools, Shop and Garage Equipment		1,365,467	4.0000%	54,619	800,133	-	565,334
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		450,198	6.6700%	30,028	242,614	-	207,585
59	398	Miscellaneous Equipment		280,127	6.6700%	18,684	166,645	-	113,483
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	<u>19,108,384</u>		<u>\$ 939,577</u>	<u>\$ 8,091,529</u>	<u>\$ -</u>	<u>\$ 11,016,855</u>
62									
63		<b>TOTAL</b>	\$	<u>231,019,777</u>		<u>\$ 6,345,122</u>	<u>\$ 68,844,665</u>	<u>\$ (9,002,214)</u>	<u>\$ 153,172,897</u>
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	<u>231,019,777</u>		<u>\$ 6,345,122</u>	<u>\$ 68,844,665</u>	<u>\$ (9,002,214)</u>	<u>\$ 153,172,897</u>

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
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 12/31/2022	per OS-20-00004347				
(a)	(b)	(c)	Ref (d)	(e)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
11		<b>1. INTANGIBLE PLANT</b>						
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	(12,978)	12,978
15		<b>Subtotal</b>	\$	-		\$ -	\$ (12,978)	\$ 12,978
16								
17		<b>2. PRODUCTION AND GATHERING PLANT</b>						
18	332	Field Line	\$	-	0.0000%	\$ -	\$ -	5,096,822
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-
20	334	Field Measuring & Regulating Station Equipment		50,515	0.0000%	-	-	29,217,385
21		<b>Subtotal</b>	\$	50,515		\$ -	\$ -	\$ 34,314,208
22								
23		<b>4. TRANSMISSION PLANT</b>						
24	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ 118,878	\$ (118,878)
25	366	Structures and Improvements		-	0.0000%	-	-	-
26	367	Mains		917,735	2.5400%	23,310	1,704,445	(976,710)
27	368	Compressor Station Equipment		-	0.0000%	-	(317)	317
28	369	Meas. and Reg. Station Equipment		54,113	2.6100%	1,412	33,363	20,750
29	369.1	Meters		-	2.5400%	-	9,253	(9,253)
30	371	Other Equipment		-	4.8500%	-	10,836	(10,836)
31		<b>Subtotal</b>	\$	971,848		\$ 24,723	\$ 1,876,458	\$ (1,094,610)
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		12,757,176	2.6100%	332,962	3,240,496	5,711,104
37	377	Compressor Station Equipment		-	0.0000%	-	(53,758)	53,758
38	378	Meas. and Reg. Station Equipment - General		592,727	2.6100%	15,470	156,377	436,350
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		17,947	3.8100%	684	25,773	(7,826)
46		<b>Subtotal</b>	\$	13,367,851		\$ 349,116	\$ 3,368,888	\$ (3,805,576)

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
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 12/31/2022	per OS-20-00004347					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
47									
48		<b>6. GENERAL PLANT</b>							
49	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ 126,803	\$ -	(126,803)
50	389	Land and Land Rights - Non Depreciating		1,292,000	0.0000%	-	-	-	1,292,000
51	390	Structures and Improvements		39,080	4.2400%	1,657	192,596	-	(153,516)
52	391	Office Furniture and Equipment		(39,789)	5.0000%	(1,989)	(35,244)	-	(4,545)
53	391.1	Computer Equipment		-	20.0000%	-	19,052	-	(19,052)
54	392	Transportation Equipment		38,526	10.6600%	4,107	414,797	-	(376,271)
55	394	Tools, Shop and Garage Equipment		76,615	4.0000%	3,065	52,875	-	23,741
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		14,329	6.6700%	956	33,295	-	(18,966)
59	398	Miscellaneous Equipment		69,771	6.6700%	4,654	13,874	-	55,897
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		<b>Subtotal</b>	\$	1,490,533		\$ 12,449	\$ 818,048	\$ -	\$ 672,485
62									
63		<b>TOTAL</b>	\$	15,880,747		\$ 386,288	\$ 6,050,416	\$ (3,995,576)	\$ 5,784,239
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	15,880,747		\$ 386,288	\$ 6,050,416	\$ (3,995,576)	\$ 5,834,754

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Allocated Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2021	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
								= (e) - (h)					
								= (e) x (f)					
								= (g) x (j)					
								= (h) x (j)					
								= (i) x (j)					
11		<b>1. INTANGIBLE PLANT</b>											
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	-	94.2500%	\$ -	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	94.2500%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	94.2500%	-	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -	\$ -	\$ -
16													
17		<b>2. PRODUCTION AND GATHERING PLANT</b>											
18	332	Field Line	\$	-	0.0000%	\$ -	\$ -	-	94.2500%	\$ -	\$ -	\$ -	\$ -
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
21		<b>Subtotal</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -	\$ -	\$ -
22													
23		<b>4. TRANSMISSION PLANT</b>											
24	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ -	-	94.2500%	\$ -	\$ -	\$ -	\$ -
25	366	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
26	367	Mains		-	2.5400%	-	-	-	94.2500%	-	-	-	-
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	94.2500%	-	-	-	-
29	369.1	Meters		-	2.5400%	-	-	-	94.2500%	-	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-	94.2500%	-	-	-	-
31		<b>Subtotal</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -	\$ -	\$ -
32													
33		<b>5. DISTRIBUTION PLANT</b>											
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	-	94.2500%	\$ -	\$ -	\$ -	\$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	94.2500%	-	-	-	-
36	376	Mains		-	2.6100%	-	-	-	94.2500%	-	-	-	-
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		-	2.6100%	-	-	-	94.2500%	-	-	-	-
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	94.2500%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	94.2500%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	94.2500%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	94.2500%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	94.2500%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	94.2500%	-	-	-	-
45	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	94.2500%	-	-	-	-
46		<b>Subtotal</b>	\$	-		\$ -	\$ -	-		\$ -	\$ -	\$ -	\$ -
47													
48		<b>6. GENERAL PLANT</b>											
49	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	-	94.2500%	\$ -	\$ -	\$ -	\$ -
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	94.2500%	-	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-	-	-
52	391	Office Furniture and Equipment		-	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		<b>Subtotal</b>	\$	240,086		\$ 24,001	\$ 9,675	\$ 230,411		\$ 226,281	\$ 22,621	\$ 9,118	\$ 217,163
62													
63		<b>TOTAL</b>	\$	240,086		\$ 24,001	\$ 9,675	\$ 230,411		\$ 226,281	\$ 22,621	\$ 9,118	\$ 217,163
64		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-	-	-
65		<b>Adjusted Total</b>	\$	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, 2022  
Allocated Current Plant

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

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Change in Gross Plant As of 12/31/2022 (1)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
						= (e) - (h)			= (e) x (j)			= (g) x (j)		
11		<b>1. INTANGIBLE PLANT</b>												
12	301	Organization	\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -		
13	302	Franchises and Consents	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
14	303	Miscellaneous Intangible Plant	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
15		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
16		<b>2. PRODUCTION AND GATHERING PLANT</b>												
12	332	Field Line	\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -		
13	333	Field Compressor Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
14	334	Field Measuring & Regulating Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
15		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
17		<b>4. TRANSMISSION PLANT</b>												
18	365.1-365.2	Land and Rights of Way	\$ -	2.2100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -		
19	366	Structures and Improvements	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
20	367	Mains	-	2.5400%	-	-	-	94.2500%	-	-	-	-		
21	368	Compressor Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
22	369	Meas. and Reg. Station Equipment	-	2.6100%	-	-	-	94.2500%	-	-	-	-		
23	369.1	Meters	-	2.5400%	-	-	-	94.2500%	-	-	-	-		
24	371	Other Equipment	-	4.8500%	-	-	-	94.2500%	-	-	-	-		
25		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
26		<b>5. DISTRIBUTION PLANT</b>												
28	374	Land and Land Rights	\$ -	0.0000%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -		
29	375	Structures and Improvements	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
30	376	Mains	-	2.6100%	-	-	-	94.2500%	-	-	-	-		
31	377	Compressor Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
32	378	Meas. and Reg. Station Equipment - General	-	2.6100%	-	-	-	94.2500%	-	-	-	-		
33	379	Meas. and Reg. Stations Equipment - City Gates	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
34	380	Services	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
35	381	Meters	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
36	382	Meter Installations	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
37	383	Regulators	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
38	385	Industrial Meas. and Reg. Station Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
39	386 & 387	Other Property and Equipment	-	3.8100%	-	-	-	94.2500%	-	-	-	-		
40		<b>Subtotal</b>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
41		<b>6. GENERAL PLANT</b>												
43	389	Land and Land Rights	\$ -	2.0100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -	\$ -	\$ -		
43	389	Land and Land Rights - Non Depreciating	-	4.2400%	-	-	-	94.2500%	-	-	-	-		
44	390	Structures and Improvements	-	4.2400%	-	-	-	94.2500%	-	-	-	-		
45	391	Office Furniture and Equipment	(1,152)	5.0000%	(58)	-	(1,152)	94.2500%	(1,086)	(54)	-	(1,086)		
46	391.1	Computer Equipment	-	20.0000%	-	-	-	94.2500%	-	-	-	-		
47	392	Transportation Equipment	267,290	10.6600%	28,493	46,701	220,589	94.2500%	251,921	26,855	44,016	207,905		
48	394	Tools, Shop and Garage Equipment	-	4.0000%	-	32	(32)	94.2500%	-	-	30	(30)		
49	395	Lab Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
50	396	Power Operated Equipment	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
51	397	Communication Equipment	-	6.6700%	-	3,027	(3,027)	94.2500%	-	-	2,852	(2,852)		
52	398	Miscellaneous Equipment	-	6.6700%	-	392	(392)	94.2500%	-	-	369	(369)		
53	399	Other Tangible Property	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
54		<b>Subtotal</b>	<u>\$ 266,139</u>		<u>\$ 28,436</u>	<u>\$ 50,151</u>	<u>\$ 215,987</u>		<u>\$ 250,836</u>	<u>\$ 26,801</u>	<u>\$ 47,267</u>	<u>\$ 203,568</u>		
55		<b>TOTAL</b>	<u>\$ 266,139</u>		<u>\$ 28,436</u>	<u>\$ 50,151</u>	<u>\$ 215,987</u>		<u>\$ 250,836</u>	<u>\$ 26,801</u>	<u>\$ 47,267</u>	<u>\$ 203,568</u>		
57		Rate Base Adjustments	-	0.0000%	-	-	-	94.2500%	-	-	-	-		
58		<b>Adjusted Total</b>	<u>\$ 266,139</u>		<u>\$ 28,436</u>	<u>\$ 50,151</u>	<u>\$ 215,987</u>		<u>\$ 250,836</u>	<u>\$ 26,801</u>	<u>\$ 47,267</u>	<u>\$ 203,568</u>		

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2022**  
**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
11	1060157	System Growth	SHAMROCK GATHERING SYSTEM	334.0	221130	SHAMROCK & ENVIRONS	Non-Jurisdictional	49,515.00	TX	100.00%	49,515.00
12	1060158	System Growth	SHAMROCK WATER LINE	334.0	221130	SHAMROCK & ENVIRONS	Non-Jurisdictional	1,000.00	TX	100.00%	1,000.00
13								50,515.00			50,515.00
14											
15	3560118	System Integrity	KEROTEST INSULATORS	367.0	220630	CANADIAN AREA TX - RURAL	Jurisdictional	4,505.18	TX	100.00%	4,505.18
16	3560188	System Integrity	PO 28261 4" REPL @ 6H-44	367.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	250,590.70	TX	100.00%	250,590.70
17	3560189	System Integrity	PO 28382 REPL 8500' 6H-10	367.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	662,638.90	TX	100.00%	662,638.90
18								917,734.78			917,734.78
19											
20	3660134	Measurement	PERRTON HCA VALVES	369.0	220731	CANADIAN AREA TX - RURAL	Jurisdictional	31,290.00	TX	100.00%	31,290.00
21	3660159	Measurement	3 ISOLATION VALVES	369.0	221231	CANADIAN AREA TX - RURAL	Jurisdictional	5,095.82	TX	100.00%	5,095.82
22	3660191	Measurement	PO 28253 4" RISER @ 6H-44	369.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	16,623.51	TX	100.00%	16,623.51
23	3960144	Measurement	MEASURING INSTRUMENT	369.0	220930	CANADIAN AREA TX - RURAL	Jurisdictional	1,103.85	TX	100.00%	1,103.85
24								54,113.18			54,113.18
25											
26	1660090	System Integrity	PO 24272 HONDO UPGRADE	376.0	220531	SAN ANTONIO AREA - RURAL	Jurisdictional	4,441.61	TX	100.00%	4,441.61
27	1660091	System Growth	PO 25631 BLACK MOUNTAIN	376.0	220531	SAN ANTONIO AREA - RURAL	Both	127,195.97	TX	100.00%	127,195.97
28	1660092	System Growth	PO 25773 HATTON PAHSE 3	376.0	220531	LUBBOCK	Jurisdictional	69,335.85	TX	100.00%	69,335.85
29	1660093	System Growth	PO 26050 SOUTH COOPER	376.0	220531	LUBBOCK	Jurisdictional	926,861.43	TX	100.00%	926,861.43
30	1660094	System Growth	PO 26264 UCA COMMERCIAL	376.0	220531	LUBBOCK	Jurisdictional	12,751.27	TX	100.00%	12,751.27
31	1660095	System Growth	PO 26341 BIGGIN HILL	376.0	220531	LUBBOCK AREA - RURAL	Jurisdictional	5,777.60	TX	100.00%	5,777.60
32	1660096	System Growth	PO 26481 MAGNOLISA ESTATE	376.0	220531	LUBBOCK	Jurisdictional	54,410.38	TX	100.00%	54,410.38
33	1660097	System Growth	PO 26618 SOUTH FORK	376.0	220531	LUBBOCK AREA - RURAL	Jurisdictional	63,386.40	TX	100.00%	63,386.40
34	1660098	System Growth	PO 27676 MAGNOLIA ESTATES	376.0	220531	LUBBOCK	Jurisdictional	52,695.35	TX	100.00%	52,695.35
35	1660099	System Growth	PO 27707 KUBIE ESTATES	376.0	220531	LUBBOCK	Jurisdictional	112,141.00	TX	100.00%	112,141.00
36	1660100	System Growth	PO 27708 SUNDANCE ESTATE	376.0	220531	LUBBOCK	Jurisdictional	79,633.93	TX	100.00%	79,633.93
37	1660101	System Growth	PO 27709 SOUTHERN RANCH	376.0	220531	LUBBOCK AREA - RURAL	Jurisdictional	170,851.54	TX	100.00%	170,851.54
38	1660102	System Growth	PO 27711 VERRADO ESTATES	376.0	220531	LUBBOCK	Jurisdictional	93,342.73	TX	100.00%	93,342.73
39	1660103	System Growth	PO 27712 EASTWICK @	376.0	220531	LUBBOCK	Jurisdictional	55,206.31	TX	100.00%	55,206.31
40	1660104	System Growth	PO 27864 BETENBOUGH	376.0	220531	LUBBOCK	Jurisdictional	49,966.75	TX	100.00%	49,966.75
41	1660105	System Growth	PO 27931 RE-ROUTE P/L	376.0	220531	LUBBOCK	Jurisdictional	34,180.00	TX	100.00%	34,180.00
42	1660106	System Growth	PO 28047 HATTON PLACE	376.0	220531	LUBBOCK	Jurisdictional	112,816.65	TX	100.00%	112,816.65
43	1660107	System Growth	PO 28048 HATTON PLACE	376.0	220531	LUBBOCK	Jurisdictional	41,468.64	TX	100.00%	41,468.64
44	1660108	System Growth	PO 28111 BETENBOUGH	376.0	220531	LUBBOCK AREA - RURAL	Jurisdictional	109,420.83	TX	100.00%	109,420.83
45	160218	DIMP	PO 90311 2022 DIMP BOISE	376.0	221231	BOISE CITY OK	Out of State	699,915.74	OK	0.00%	-
46	160219	DIMP	PO 90312 2022 DIMP BEAVER	376.0	221231	BEAVER OK	Out of State	544,843.15	OK	0.00%	-
47	1660162	System Growth	PO 28178 BALMORHEA SCHOOL	376.0	221231	BALMORHEA & ENVIRONS	Jurisdictional	51,606.49	TX	100.00%	51,606.49
48	1660163	System Growth	PO 28363 BIAD REG SET &	376.0	221231	TRANS PECOS AREA - RURAL	Non-Jurisdictional	69,521.78	TX	100.00%	69,521.78
49	1660164	System Growth	PO 27710 VINTAGE OFFICE	376.0	221231	LUBBOCK	Jurisdictional	16,678.11	TX	100.00%	16,678.11
50	1660165	System Growth	PO 27908 SOUTH FORK PHASE	376.0	221231	LUBBOCK	Jurisdictional	60,310.37	TX	100.00%	60,310.37
51	1660166	System Growth	PO 28362 UMC HOSPITAL	376.0	221231	LUBBOCK	Jurisdictional	11,124.24	TX	100.00%	11,124.24
52	1660167	System Growth	PO 28423 SPANISH BIT	376.0	221231	LUBBOCK	Jurisdictional	80,907.63	TX	100.00%	80,907.63
53	1660168	System Growth	PO 28058 ALGRANO PEANUT	376.0	221231	LUBBOCK AREA - RURAL	Non-Jurisdictional	42,295.97	TX	100.00%	42,295.97
54	1660169	System Growth	PO 28080 BENNETT/APEX EXT	376.0	221231	LUBBOCK AREA - RURAL	Jurisdictional	13,927.74	TX	100.00%	13,927.74
55	1660170	System Growth	PO 28250 WOODROW ROAD	376.0	221231	LUBBOCK AREA - RURAL	Jurisdictional	9,703.00	TX	100.00%	9,703.00
56	1660171	System Growth	PO 28273 SYSTEM 213 & 200	376.0	221231	LUBBOCK AREA - RURAL	Jurisdictional	130,811.75	TX	100.00%	130,811.75
57	1660172	System Growth	PO 27756 PANCOST	376.0	221231	AMARILLO	Jurisdictional	32,867.39	TX	100.00%	32,867.39
58	1660173	System Growth	PO 27825 OSAGE BUSINESS	376.0	221231	AMARILLO	Jurisdictional	34,307.16	TX	100.00%	34,307.16
59	1660174	System Growth	PO 28201 OVERGRAW LINE	376.0	221231	AMARILLO	Jurisdictional	4,769.78	TX	100.00%	4,769.78
60	1660175	System Growth	PO 28325 HIGHLAND SPRINGS	376.0	221231	AMARILLO	Jurisdictional	194,727.28	TX	100.00%	194,727.28
61	1660176	System Growth	PO 28364 STONE CROSSING	376.0	221231	AMARILLO	Jurisdictional	128,595.57	TX	100.00%	128,595.57
62	1660177	System Growth	PO 27937 FULL CIRCLE	376.0	221231	DALHART AREA - RURAL	Non-Jurisdictional	427,448.87	TX	100.00%	427,448.87

63	1660178	System Growth	PO 28349 MACKEY RD 6"	376.0	221231	DALHART AREA - RURAL	Jurisdictional	43,397.43	TX	100.00%	43,397.43
64	1660179	System Growth	PO 28389 GREENGASCO GAS	376.0	221231	DALHART AREA - RURAL	Non-Jurisdictional	724,787.91	TX	100.00%	724,787.91
65	1660180	System Growth	PO 28467 MCWILLIAMS EXT	376.0	221231	DALHART AREA - RURAL	Jurisdictional	13,364.20	TX	100.00%	13,364.20
66	1660181	System Growth	PO 28518 WHISKEY RIVER	376.0	221231	DALHART AREA - RURAL	Jurisdictional	2,662.00	TX	100.00%	2,662.00
67	1660182	System Growth	PO 27632 EL INDO LOOP	376.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	640,654.52	TX	100.00%	640,654.52
68	1660183	System Growth	PO 28406 6K 10" MAVERICK	376.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	80,258.40	TX	100.00%	80,258.40
69	1660184	System Growth	PO 28524 BLACKBRUSH WELL	376.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	20,630.88	TX	100.00%	20,630.88
70	1660193	DIMP	PO 90274 2022 DIMP KERMIT	376.0	221231	KERMIT & ENVIRONS	Jurisdictional	1,486,298.59	TX	100.00%	1,486,298.59
71	1660194	DIMP	PO 90277 2022 DIMP VAN	376.0	221231	VAN HORN & ENVIRONS	Jurisdictional	106,808.83	TX	100.00%	106,808.83
72	1660195	DIMP	PO 90278 2022 DIMP TRANS	376.0	221231	TRANS PECOS AREA - RURAL	Jurisdictional	3,689.97	TX	100.00%	3,689.97
73	1660196	DIMP	PO 90281 2022 DIMP	376.0	221231	JUNCTION & ENVIRONS	Jurisdictional	247,363.77	TX	100.00%	247,363.77
74	1660197	DIMP	PO 90282 2022 DIMP MENARD	376.0	221231	MENARD & ENVIRONS	Jurisdictional	74,837.70	TX	100.00%	74,837.70
75	1660198	DIMP	PO 90283 2022 DIMP SONORA	376.0	221231	SONORA & ENVIRONS	Jurisdictional	78,027.90	TX	100.00%	78,027.90
76	1660199	DIMP	PO 90284 2022 DIMP EDEN	376.0	221231	EDEN & ENVIRONS	Jurisdictional	766,008.03	TX	100.00%	766,008.03
77	1660200	DIMP	PO 90285 2022 DIMP	376.0	221231	CHRISTOVAL ENVIRONS	Jurisdictional	7,085.64	TX	100.00%	7,085.64
78	1660201	DIMP	PO 90286 2022 DIMP PAINT	376.0	221231	PAINT ROCK & ENVIRONS	Jurisdictional	43,515.75	TX	100.00%	43,515.75
79	1660202	DIMP	PO 90288 2022 DIMP	376.0	221231	CANADIAN & ENVIRONS	Jurisdictional	812,925.15	TX	100.00%	812,925.15
80	1660203	DIMP	PO 90289 2022 DIMP	376.0	221231	WHEELER TX & ENVIRONS	Jurisdictional	468,672.74	TX	100.00%	468,672.74
81	1660204	DIMP	PO 90290 2022 DIMP	376.0	221231	SHAMROCK & ENVIRONS	Jurisdictional	809,323.49	TX	100.00%	809,323.49
82	1660205	DIMP	PO 90293 2022 DIMP	376.0	221231	FOLLETT & ENVIRONS	Jurisdictional	23,670.65	TX	100.00%	23,670.65
83	1660206	DIMP	PO 90294 2022 DIMP MIAMI	376.0	221231	MIAMI & ENVIRONS	Jurisdictional	902,486.02	TX	100.00%	902,486.02
84	1660207	DIMP	PO 90296 2022 DIMP	376.0	221231	CANADIAN AREA TX - RURAL	Jurisdictional	66,928.36	TX	100.00%	66,928.36
85	1660208	DIMP	PO 90297 2022 DIMP GROOM	376.0	221231	GROOM & ENVIRONS	Jurisdictional	54,938.35	TX	100.00%	54,938.35
86	1660209	DIMP	PO 90298 2022 DIMP	376.0	221231	FARWELL & ENVIRONS	Jurisdictional	324,884.68	TX	100.00%	324,884.68
87	1660210	DIMP	PO 90299 2022 DIMP CLAUDE	376.0	221231	CLAUDE & ENVIRONS	Jurisdictional	276,664.22	TX	100.00%	276,664.22
88	1660211	DIMP	PO 90300 2022 DIMP WHITE	376.0	221231	WHITE DEER & ENVIRONS	Jurisdictional	48,387.96	TX	100.00%	48,387.96
89	1660212	DIMP	PO 90301 2022 DIMP	376.0	221231	AMARILLO	Jurisdictional	44,570.26	TX	100.00%	44,570.26
90	1660213	DIMP	PO 90305 2022 DIMP	376.0	221231	TEXLINE & ENVIRONS	Jurisdictional	165,640.32	TX	100.00%	165,640.32
91	1660214	DIMP	PO 90306 2022 DIMP	376.0	221231	DALHART AREA - RURAL	Jurisdictional	17,502.27	TX	100.00%	17,502.27
92	1660215	DIMP	PO 90307 2022 DIMP	376.0	221231	STRATFORD & ENVIRONS	Jurisdictional	53,524.84	TX	100.00%	53,524.84
93	1660216	DIMP	PO 90309 2022 DIMP	376.0	221231	TEXHOMA TX & ENVIRONS	Jurisdictional	243,372.82	TX	100.00%	243,372.82
94	1660217	DIMP	PO 90310 2022 DIMP GUYMON	376.0	221231	GUYMON AREA TX - RURAL	Jurisdictional	24,159.75	TX	100.00%	24,159.75
95	1660220	DIMP	PO 90313 2022 DIMP	376.0	221231	SOMERSET & ENVIRONS	Jurisdictional	319,561.01	TX	100.00%	319,561.01
96	1660221	DIMP	PO 90314 2022 DIMP DEVINE	376.0	221231	DEVINE & ENVIRONS	Jurisdictional	17,955.64	TX	100.00%	17,955.64
97	1660222	DIMP	PO 90315 2022 DIMP LA	376.0	221231	LA PRYOR	Jurisdictional	517,928.21	TX	100.00%	517,928.21
98	1660223	DIMP	PO 90316 2022 DIMP SAN	376.0	221231	NATALIA & ENVIRONS	Jurisdictional	285,338.79	TX	100.00%	285,338.79
99	1660224	DIMP	PO 90317 2022 DIMP SAN	376.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	70,902.55	TX	100.00%	70,902.55
100								14,618,975.86			13,374,216.97
101											
102	1760070	Measurement	ROOTS METER 2M175	378.0	220131	VAN HORN & ENVIRONS	Jurisdictional	3,687.48	TX	100.00%	3,687.48
103	1760123	Measurement	10" X 350' DEEP WELLS	378.0	220731	VAN HORN & ENVIRONS	Jurisdictional	49,449.69	TX	100.00%	49,449.69
104	1760124	Measurement	10" X 350' DEEP WELLS	378.0	220731	VAN HORN & ENVIRONS	Jurisdictional	45,173.12	TX	100.00%	45,173.12
105	1760125	Measurement	10" X 350' DEEP WELLS	378.0	220731	VAN HORN & ENVIRONS	Jurisdictional	50,512.19	TX	100.00%	50,512.19
106	1760185	Measurement	PO 28235 REG REPL @ VAN	378.0	221231	VAN HORN & ENVIRONS	Jurisdictional	26,653.92	TX	100.00%	26,653.92
107	1760074	Measurement	FS500 SICK ULTRASONIC	378.0	220131	TRANS PECOS AREA - RURAL	Jurisdictional	6,159.66	TX	100.00%	6,159.66
108	1760075	Measurement	DRESSER METER	378.0	220131	TRANS PECOS AREA - RURAL	Jurisdictional	2,050.43	TX	100.00%	2,050.43
109	1760109	Measurement	10" X 260' DEEP WELLS	378.0	220531	TRANS PECOS AREA - RURAL	Jurisdictional	43,843.94	TX	100.00%	43,843.94
110	1760122	Measurement	10" X 350' DEEP WELLS	378.0	220731	TRANS PECOS AREA - RURAL	Jurisdictional	47,085.62	TX	100.00%	47,085.62
111	1760129	Measurement	ROOTS METER 2M175 CTR	378.0	220731	TRANS PECOS AREA - RURAL	Jurisdictional	1,703.44	TX	100.00%	1,703.44
112	1760130	Measurement	DRESSER #400 IMC/W2 PTZ	378.0	220731	TRANS PECOS AREA - RURAL	Jurisdictional	1,965.63	TX	100.00%	1,965.63
113	1760146	Measurement	KGM0011 REGULATOR 1813B	378.0	221031	TRANS PECOS AREA - RURAL	Jurisdictional	826.64	TX	100.00%	826.64
114	1760147	Measurement	MOONEY SERIES 20 PILOT	378.0	221031	TRANS PECOS AREA - RURAL	Jurisdictional	960.04	TX	100.00%	960.04
115	1760071	Measurement	REBUILT 7M175	378.0	220131	LUBBOCK AREA - RURAL	Jurisdictional	1,768.01	TX	100.00%	1,768.01
116	1760072	Measurement	ROOTS METER 7M175	378.0	220131	LUBBOCK AREA - RURAL	Jurisdictional	3,423.03	TX	100.00%	3,423.03
117	1760073	Measurement	REBUILT 11M175 METER	378.0	220131	LUBBOCK AREA - RURAL	Jurisdictional	2,117.16	TX	100.00%	2,117.16
118	1760110	Measurement	METER REBUILT ROTARY	378.0	220531	LUBBOCK AREA - RURAL	Jurisdictional	3,182.49	TX	100.00%	3,182.49
119	1760141	Measurement	DRESSER #400 IMC/W2 PTZ	378.0	220831	CANADIAN AREA TX - RURAL	Jurisdictional	2,030.32	TX	100.00%	2,030.32
120	1760083	Measurement	EC350 ELECTRONIC VOLUME	378.0	220331	DALHART AREA - RURAL	Jurisdictional	7,676.83	TX	100.00%	7,676.83
121	1760084	Measurement	SENSUS REGULATORS 1813C	378.0	220331	DALHART AREA - RURAL	Jurisdictional	1,628.95	TX	100.00%	1,628.95
122	1760086	Measurement	RECTIFIER GROUND BEDS	378.0	220430	DALHART AREA - RURAL	Jurisdictional	44,225.44	TX	100.00%	44,225.44
123	1760126	Measurement	10" X 350' DEEP WELLS	378.0	220731	DALHART AREA - RURAL	Jurisdictional	44,315.54	TX	100.00%	44,315.54
124	1760127	Measurement	10" X 350' DEEP WELLS	378.0	220731	DALHART AREA - RURAL	Jurisdictional	44,247.96	TX	100.00%	44,247.96
125	1760128	Measurement	10" X 350' DEEP WELLS	378.0	220731	DALHART AREA - RURAL	Jurisdictional	44,225.44	TX	100.00%	44,225.44
126	1760131	Measurement	GUAGE PRESSURE TRANSDUCER	378.0	220731	DALHART AREA - RURAL	Jurisdictional	10,167.44	TX	100.00%	10,167.44

127	1760132	Measurement	3M175 DRESSER ROTARY	378.0	220731	DALHART AREA - RURAL	Jurisdictional	10,456.96	TX	100.00%	10,456.96
128	1760186	Measurement	PO 28219 10" BLOCK VAVLE	378.0	221231	DALHART AREA - RURAL	Jurisdictional	48,093.35	TX	100.00%	48,093.35
129	1760117	Measurement	REGULATOR, P627 2" 150#	378.0	220630	SOMERSET & ENVIRONS	Jurisdictional	7,036.52	TX	100.00%	7,036.52
130	1760133	Measurement	REBUILT R1600 HP METER	378.0	220731	SAN ANTONIO AREA - RURAL	Jurisdictional	3,342.61	TX	100.00%	3,342.61
131	1760187	Measurement	PO 28241 DEEPWELL & RECTIFIER	378.0	221231	SAN ANTONIO AREA - RURAL	Jurisdictional	51,653.98	TX	100.00%	51,653.98
132	260111	Measurement	10' X 350' DEEP WELLS & Rectifier	378.0	220531	TEXHOMA OK	Out of State	42,457.77	OK	0.00%	-
133	260112	Measurement	10' X 350' DEEP WELLS & Rectifier	378.0	220531	TEXHOMA OK	Out of State	42,457.77	OK	0.00%	-
134								694,579.37			609,663.83
135											
136	2160148	Field Equipment	CAL KIT 4 GAS/TC/ MODEL H	387.0	221031	LUBBOCK AREA - RURAL	Both	1,270.60	TX	100.00%	1,270.60
137	2160087	Field Equipment	RMLD-CS MODEL W/ 10.8V	387.0	220430	CANADIAN & ENVIRONS	Both	16,676.58	TX	100.00%	16,676.58
138	560149	Field Equipment	PROCESSOR EF ELEKTRA	387.0	221031	BEAVER OK	Out of State	2,908.67	OK	0.00%	-
139								20,855.85			17,947.18
140											
141	7260156	Land	LAND - WHEELER COUNTY	389.1	221130	SHAMROCK & ENVIRONS		1,292,000.00	TX	100.00%	1,292,000.00
142											
143	7060116	Buildings	AMARILLO OFFICE	390.0	220531	AMARILLO	Both	23,100.00	TX	100.00%	23,100.00
144	7060089	Buildings	PO 21976 UPDATE TO SOMERSET WAREHOUSE	390.0	220531	SOMERSET & ENVIRONS	Both	15,980.01	TX	100.00%	15,980.01
145								39,080.01			39,080.01
146											
147	5760121	Office Equipment	PRECISION 5820 TOWER	391.0	220630	AMARILLO	Both	1,982.43	TX	100.00%	1,982.43
148	5760137	Office Equipment	INTEL AS210 WLAN DRIVER	391.0	220731	AMARILLO	Both	2,309.27	TX	100.00%	2,309.27
149	6560143	Office Equipment	3 TON 16 SEER CARRIER AC	391.0	220831	BEAVER OK	Out of State	6,675.00	OK	0.00%	-
150								10,966.70			4,291.70
151											
152	5160135	Equipment	UNIT 40022 2022 SILVERADO	392.0	220731	LUBBOCK	Both	45,288.52	TX	100.00%	45,288.52
153	5160114	Equipment	UNIT 40012 2022 GMC	392.0	220531	JUNCTION & ENVIRONS	Both	47,947.93	TX	100.00%	47,947.93
154	5160077	Equipment	UNIT 40007 2022 SILVERADO	392.0	220131	DALHART AREA - RURAL	Both	39,888.00	TX	100.00%	39,888.00
155	6260081	Equipment	UNIT 40009 2022 SILVERADO	392.0	220228	BEAVER OK	Out of State	40,329.00	OK	0.00%	-
156	6260082	Equipment	UNIT 40010 2022 SILVERADO	392.0	220228	BEAVER OK	Out of State	39,888.00	OK	0.00%	-
157								213,341.45			133,124.45
158											
159	5960152	Field Equipment	PROCESSOR EF ELEKTRA	394.0	221031	KERMIT & ENVIRONS	Both	2,885.76	TX	100.00%	2,885.76
160	5960079	Field Equipment	ELEKTRA LIGHT 110VAC	394.0	220228	TRANS PECOS AREA - RURAL	Both	2,678.11	TX	100.00%	2,678.11
161	5960088	Field Equipment	RECTIFIER ASAI 50-50	394.0	220430	TRANS PECOS AREA - RURAL	Both	4,659.85	TX	100.00%	4,659.85
162	5960155	Field Equipment	GROW AMR DRIVE BY BUNDLE	394.0	221130	LUBBOCK AREA - RURAL	Both	16,995.25	TX	100.00%	16,995.25
163	5960115	Field Equipment	LOCATOR PATHFINDER	394.0	220531	JUNCTION & ENVIRONS	Both	5,467.56	TX	100.00%	5,467.56
164	5960154	Field Equipment	2 TW-6 LINE LOCATORS	394.0	221130	CANADIAN & ENVIRONS	Both	2,130.38	TX	100.00%	2,130.38
165	5960160	Field Equipment	DURO MAX PORTABLE	394.0	221231	CANADIAN & ENVIRONS	Both	1,970.15	TX	100.00%	1,970.15
166	5960153	Field Equipment	PROCESSOR EF ELEKTRA	394.0	221031	GROOM & ENVIRONS	Both	5,738.00	TX	100.00%	5,738.00
167	5960138	Field Equipment	SENSIT GOLD G2 TC EX/TC/	394.0	220731	DALHART AREA - RURAL	Both	2,759.91	TX	100.00%	2,759.91
168	5960150	Field Equipment	KINGTOOL MODEL 2-B 300#	394.0	221031	DALHART AREA - RURAL	Both	3,093.57	TX	100.00%	3,093.57
169	5960151	Field Equipment	SENSIT GOLD G2 TC EX/TC/	394.0	221031	DALHART AREA - RURAL	Both	2,924.22	TX	100.00%	2,924.22
170	5960161	Field Equipment	KINGTOOL MODEL 3-B 500#	394.0	221231	DALHART AREA - RURAL	Both	4,037.51	TX	100.00%	4,037.51
171	5960139	Field Equipment	RYCOM LOCATOR SNAPTRACK	394.0	220731	SOMERSET & ENVIRONS	Both	4,600.64	TX	100.00%	4,600.64
172	5960085	Field Equipment	RMLD-CS LEAK DETECTION	394.0	220331	SAN ANTONIO AREA - RURAL	Both	16,674.55	TX	100.00%	16,674.55
173	6660089	Field Equipment	PROCESSOR EF ELEKTRA	394.0	220430	TEXHOMA OK	Out of State	2,728.07	OK	0.00%	-
174	6660078	Field Equipment	SENSIT PMD W/GPS	394.0	220228	BEAVER OK	Out of State	11,770.32	OK	0.00%	-
175								91,113.85			76,615.46
176											
177	5660120	Communication Equip	ZULTYS MX-SE PHONE SYSTEM	397.0	220630	STRATFORD & ENVIRONS	Both	14,328.83	TX	100.00%	14,328.83
178											
179	6060140	Equipment	2022 POLARIS RANGER 500	398.0	220731	CANADIAN AREA TX - RURAL	Both	13,200.56	TX	100.00%	13,200.56
180	6060192	Equipment	DEEPWELL RECTIFIER	398.0	221231	SAN ANTONIO AREA - RURAL	Both	56,570.54	TX	100.00%	56,570.54
181								69,771.10			69,771.10
182											
183											
184								18,087,375.98			16,653,402.49

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Investment Report - Direct Retirements Project Report**

Line No.	Asset No.	Project Reason	Project Description	Retirement		Customers Benefited (Location)	Customers Benefited	Total Project Cost	Amount Retired	State	Allocation Factor (1)	Texas Allocated Cost
				FERC Plant Acct. No.	Date (YYMMDD)							
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
11	1605195	System Growth	4" 11 MI PIPELINE-QUAIL	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	146,603.10	146,603.10	TX	100.00%	146,603.10
12	1605196	System Growth	3" 9.50 MI PIPELINE-QUAIL	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	95,445.10	95,445.10	TX	100.00%	95,445.10
13	1605197	System Growth	50 MI SERVICE LINE-QUAIL	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	336,823.67	336,823.67	TX	100.00%	336,823.67
14	1605622	System Growth	PIPELINE-QUAIL-NEW LINE	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	6,677.38	6,677.38	TX	100.00%	6,677.38
15	1606127	System Growth	QUAIL UNIT #1	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	1,718.40	1,718.40	TX	100.00%	1,718.40
16	1611699	System Growth	QUAIL 017-02-98-001	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	770.11	770.11	TX	100.00%	770.11
17	1611700	System Growth	QUAIL 017-02-98-002	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	950.01	950.01	TX	100.00%	950.01
18	1613441	System Growth	QUAIL - NG4536	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	1,147.48	1,147.48	TX	100.00%	1,147.48
19	1614529	System Growth	JOHN THOMAS AT QUAIL	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	2,038.35	2,038.35	TX	100.00%	2,038.35
20	1647793	System Growth	AFE #12579 - QUAIL P/L	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	11,195.41	11,195.41	TX	100.00%	11,195.41
21	1647914	System Growth	AFE 13436 QUAIL GAS LINE	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	2,370.92	2,370.92	TX	100.00%	2,370.92
22	1647916	System Growth	AFE 13514 - QUAIL LINE	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	2,824.88	2,824.88	TX	100.00%	2,824.88
23	1648728	System Growth	QUAIL IRRIGATION WELL	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	1,976.04	1,976.04	TX	100.00%	1,976.04
24	1648729	System Growth	2 QUAIL IRRIGATION WELLS	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	4,037.14	4,037.14	TX	100.00%	4,037.14
25	1648732	System Growth	QUAIL LEAK REPAIR	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	1,753.80	1,753.80	TX	100.00%	1,753.80
26	114546	System Growth	TERRY CANADA @ QUAIL	376.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	709.03	709.03	TX	100.00%	709.03
27												
28								617,040.82	617,040.82			617,040.82
29	1705326	Measurement	METERS - QUAIL	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	705.00	705.00	TX	100.00%	705.00
30	1705517	Measurement	6 RELIEF VALVES-QUAIL	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	383.36	383.36	TX	100.00%	383.36
31	1705875	Measurement	7M175 ROOTS METERS-QUAIL	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	2,123.55	2,123.55	TX	100.00%	2,123.55
32	1707593	Measurement	QUAIL SYSTEM METER REPLAC	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	2,470.54	2,470.54	TX	100.00%	2,470.54
33	1707737	Measurement	QUAIL	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	2,445.19	2,445.19	TX	100.00%	2,445.19
34	1711186	Measurement	SHAMROCK - QUAIL 17-2-97-	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	1,623.54	1,623.54	TX	100.00%	1,623.54
35	1711188	Measurement	QUAIL PEANUT 17-08-97-003	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	2,349.15	2,349.15	TX	100.00%	2,349.15
36	1749295	Measurement	TOTAL FLOW METER AT QUAIL	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	4,388.95	4,388.95	TX	100.00%	4,388.95
37	114547	Measurement	TERRY CANADA@ QUAIL	378.0	221231	SHAMROCK & ENVIRONS	Non-Jurisdictional	447.33	447.33	TX	100.00%	447.33
38								16,936.61	16,936.61			16,936.61
39												
40	5709538	Office Equipment	4'X 8'X1/2 MDO Sign	391.0	220930	OKLAHOMA	Out of State	281.01	281.01	OK	0.00%	-
41	5709539	Office Equipment	4'X 8'X1/2 MDO Sign	391.0	220930	OKLAHOMA	Out of State	281.02	281.02	OK	0.00%	-
42	5712042	Office Equipment	Install 5 Ton Air Conditioner	391.0	220930	OKLAHOMA	Out of State	2,960.00	2,960.00	OK	0.00%	-
43	5744956	Office Equipment	Quill Corp	391.0	220930	OKLAHOMA	Out of State	983.54	983.54	OK	0.00%	-
44	6047554	Office Equipment	GPS Unit	391.0	220930	OKLAHOMA	Out of State	757.19	757.19	OK	0.00%	-
45	6509670	Office Equipment	2-Xerox 3006 Fax/Printer	391.0	220930	OKLAHOMA	Out of State	2,790.70	2,790.70	OK	0.00%	-
46	6509671	Office Equipment	2-Xerox 3006 Fax/Printer	391.0	220930	OKLAHOMA	Out of State	1,395.37	1,395.37	OK	0.00%	-
47	6509672	Office Equipment	2-Xerox 3006 Fax/Printer	391.0	220930	OKLAHOMA	Out of State	1,395.37	1,395.37	OK	0.00%	-
48	6512050	Office Equipment	Air Conditional & Install	391.0	220930	OKLAHOMA	Out of State	3,196.40	3,196.40	OK	0.00%	-
49	6512809	Office Equipment	3Ton Condensing Unit	391.0	220930	OKLAHOMA	Out of State	1,444.58	1,444.58	OK	0.00%	-
50	6512904	Office Equipment	Hon Desk W. Return 10785R	391.0	220930	OKLAHOMA	Out of State	877.43	877.43	OK	0.00%	-
51	6514147	Office Equipment	Panasonic DP-150FX Copier	391.0	220930	OKLAHOMA	Out of State	2,448.36	2,448.36	OK	0.00%	-
52	5708880	Office Equipment	Furnace	391.0	220930	DALHART AREA - RURAL	Both	431.06	431.06	TX	100.00%	431.06
53	5709002	Office Equipment	Chair	391.0	220930	CANADIAN & ENVIRONS	Both	227.33	227.33	TX	100.00%	227.33
54	5709003	Office Equipment	Space Heater	391.0	220930	CANADIAN & ENVIRONS	Both	361.56	361.56	TX	100.00%	361.56
55	5709151	Office Equipment	2CR File/Grey Chair	391.0	220930	SHAMROCK & ENVIRONS	Both	399.42	399.42	TX	100.00%	399.42
56	5709231	Office Equipment	Flexible Use Chair	391.0	220930	AMARILLO AREA - RURAL	Both	140.71	140.71	TX	100.00%	140.71
57	5709232	Office Equipment	Globe Exec High Back Chair	391.0	220930	AMARILLO AREA - RURAL	Both	216.49	216.49	TX	100.00%	216.49
58	5709233	Office Equipment	Ergo Posture Chair	391.0	220930	JUNCTION & ENVIRONS	Both	164.46	164.46	TX	100.00%	164.46
59	5709413	Office Equipment	GMC-CK49-1	391.0	220930	DALHART AREA - RURAL	Both	1,250.00	1,250.00	TX	100.00%	1,250.00
60	5709537	Office Equipment	Sharp Air Cond Model AF-T	391.0	220930	CANADIAN & ENVIRONS	Both	599.53	599.53	TX	100.00%	599.53
61	5709540	Office Equipment	4'X 8'X1/2 MDO Sign	391.0	220930	CANADIAN & ENVIRONS	Both	281.02	281.02	TX	100.00%	281.02
62	5709618	Office Equipment	2-4 Drawer Legal Fike	391.0	220930	GYUMON AREA TX - RURAL	Both	424.69	424.69	TX	100.00%	424.69
63	5709619	Office Equipment	3-4 Drawer Legal File	391.0	220930	GYUMON AREA TX - RURAL	Both	606.17	606.17	TX	100.00%	606.17
64	5709621	Office Equipment	4-4 Drawer Legal File	391.0	220930	SAN ANTONIO AREA - RURAL	Both	668.05	668.05	TX	100.00%	668.05
65	5709622	Office Equipment	Exec Chair & Clerical Cahir	391.0	220930	SAN ANTONIO AREA - RURAL	Both	284.46	284.46	TX	100.00%	284.46
66	5709623	Office Equipment	60 X 30 DBL PED Desk	391.0	220930	SAN ANTONIO AREA - RURAL	Both	340.06	340.06	TX	100.00%	340.06

67	5709663	Office Equipment	Copier SN#4M6-395608	391.0	220930	GUYMON AREA TX - RURAL	Both	1,603.39	1,603.39	TX	100.00%	1,603.39
68	5709664	Office Equipment	Copier SN#4M6-404336	391.0	220930	LUBBOCK AREA - RURAL	Both	1,603.39	1,603.39	TX	100.00%	1,603.39
69	5709665	Office Equipment	Copier SN#4M6-397956	391.0	220930	LUBBOCK AREA - RURAL	Both	1,603.39	1,603.39	TX	100.00%	1,603.39
70	5709666	Office Equipment	Copier SN#4M6-382550	391.0	220930	AMARILLO AREA - RURAL	Both	1,603.39	1,603.39	TX	100.00%	1,603.39
71	5709667	Office Equipment	Copier SN#4M6-383629	391.0	220930	CANADIAN AREA TX - RURAL	Both	1,603.39	1,603.39	TX	100.00%	1,603.39
72	5709673	Office Equipment	36 X 72 W-DBL Ped Desk	391.0	220930	SAN ANTONIO AREA - RURAL	Both	421.52	421.52	TX	100.00%	421.52
73	5709674	Office Equipment	Swvl-Tilt Exec Chair	391.0	220930	SAN ANTONIO AREA - RURAL	Both	131.23	131.23	TX	100.00%	131.23
74	5709675	Office Equipment	2-4 Drawer Legal File	391.0	220930	SAN ANTONIO AREA - RURAL	Both	334.03	334.03	TX	100.00%	334.03
75	5709736	Office Equipment	Used IBM Typewriter	391.0	220930	KERMIT & ENVIRONS	Both	100.00	100.00	TX	100.00%	100.00
76	5709737	Office Equipment	Vertical Blinds	391.0	220930	SHAMROCK & ENVIRONS	Both	396.52	396.52	TX	100.00%	396.52
77	5709802	Office Equipment	Highback Chair & 2 Chair	391.0	220930	DALHART AREA - RURAL	Both	437.55	437.55	TX	100.00%	437.55
78	5709803	Office Equipment	Epson LQ570 Printer w/cab	391.0	220930	SAN ANTONIO AREA - RURAL	Both	384.00	384.00	TX	100.00%	384.00
79	5709875	Office Equipment	17-Key S-40 Analog Surge	391.0	220930	SAN ANTONIO AREA - RURAL	Both	686.00	686.00	TX	100.00%	686.00
80	5709978	Office Equipment	Space Ray 200,000 Btu Heater	391.0	220930	IMPERIAL & ENVIRONS	Both	410.13	410.13	TX	100.00%	410.13
81	5710089	Office Equipment	Xerox 3006 Fax	391.0	220930	SHAMROCK & ENVIRONS	Both	1,395.36	1,395.36	TX	100.00%	1,395.36
82	5710091	Office Equipment	Xerox 3006 Fax	391.0	220930	DALHART AREA - RURAL	Both	1,395.36	1,395.36	TX	100.00%	1,395.36
83	5710092	Office Equipment	Xerox 3006 Fax	391.0	220930	CANADIAN AREA TX - RURAL	Both	1,395.36	1,395.36	TX	100.00%	1,395.36
84	5710093	Office Equipment	2 36 X 72 Dbl Ped Desk	391.0	220930	SAN ANTONIO AREA - RURAL	Both	843.04	843.04	TX	100.00%	843.04
85	5710094	Office Equipment	2 Exec H/B Brown Chairs	391.0	220930	SAN ANTONIO AREA - RURAL	Both	316.79	316.79	TX	100.00%	316.79
86	5710095	Office Equipment	4 - 4 Drwr, Lgl File	391.0	220930	SAN ANTONIO AREA - RURAL	Both	668.05	668.05	TX	100.00%	668.05
87	5710096	Office Equipment	2 - Custom Chair Mates	391.0	220930	SAN ANTONIO AREA - RURAL	Both	204.72	204.72	TX	100.00%	204.72
88	5710097	Office Equipment	Domino Remote Voice Repor	391.0	220930	SAN ANTONIO AREA - RURAL	Both	807.00	807.00	TX	100.00%	807.00
89	5710099	Office Equipment	Vertical Blinds	391.0	220930	DALHART AREA - RURAL	Both	1,461.38	1,461.38	TX	100.00%	1,461.38
90	5710177	Office Equipment	Typewriter Sn #6747-11-78	391.0	220930	JUNCTION & ENVIRONS	Both	466.77	466.77	TX	100.00%	466.77
91	5710906	Office Equipment	Ace 124XD1 Whirlpool AC	391.0	220930	SAN ANTONIO AREA - RURAL	Both	681.92	681.92	TX	100.00%	681.92
92	5711849	Office Equipment	Install 5 Ton Cooling Sys	391.0	220930	SHAMROCK & ENVIRONS	Both	2,241.20	2,241.20	TX	100.00%	2,241.20
93	5711955	Office Equipment	Brady Office Furniture	391.0	220930	JUNCTION & ENVIRONS	Both	1,508.93	1,508.93	TX	100.00%	1,508.93
94	5712634	Office Equipment	3 Ton Rheem Rooftop A/C	391.0	220930	KERMIT & ENVIRONS	Both	2,981.44	2,981.44	TX	100.00%	2,981.44
95	5712752	Office Equipment	Office Furniture & Equip	391.0	220930	SAN ANTONIO AREA - RURAL	Both	10,000.00	10,000.00	TX	100.00%	10,000.00
96								62,891.23	62,891.23			44,080.26
97												
98	6269348	Equipment	Unit 10663 2017 Silverado	392.0	220531	OKLAHOMA	Out of State	34,461.00	34,461.00	OK	0.00%	-
99	5148368	Equipment	Unit 9967 - 2011 Chev	392.0	220228	DALHART & ENVIRONS	Both	26,954.84	26,954.84	TX	100.00%	26,954.84
100	5149221	Equipment	Unit 10589 2016 Silverado	392.0	220531	DALHART & ENVIRONS	Both	30,391.00	30,391.00	TX	100.00%	30,391.00
101	5149059	Equipment	Unit 10529 2015 Silverado	392.0	220228	SAN ANTONIO AREA - RURAL	Both	25,884.00	25,884.00	TX	100.00%	25,884.00
102	6059983	Equipment	2021 Buck 450	392.0	220731	CANADIAN AREA TX - RURAL	Both	11,368.43	11,368.43	TX	100.00%	11,368.43
103								129,059.27	129,059.27			94,598.27
104												
105												
106								825,927.93	825,927.93	-	-	772,655.96

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2022**  
**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	5160076	Equipment	UNIT 40005 2022 SILVERADO	392.0	220131	HOME OFFICE G&A	Both	53,640.00	CORP	94.25%	50,555.70
12	5160113	Equipment	UNIT 40011 2022 SILVERADO	392.0	220531	HOME OFFICE G&A	Both	60,159.03	CORP	94.25%	56,699.89
13	5160119	Equipment	UNIT 40018 2022 GMC	392.0	220630	HOME OFFICE G&A	Both	51,470.94	CORP	94.25%	48,511.36
14	5160136	Equipment	UNIT 40022 2022 SIERRA	392.0	220731	HOME OFFICE G&A	Both	51,699.69	CORP	94.25%	48,726.96
15	5160142	Equipment	2022 CHEVY SILVERADO	392.0	220831	HOME OFFICE G&A	Both	50,320.69	CORP	94.25%	47,427.25
16								267,290.35			251,921.15
17											
18								267,290.35			251,921.15



**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2022**  
**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	5709988	Office Equipment	Promotional Booth Furnish	391.0	220930	HOME OFFICE G&A	Both	197.02	197.02	CORP	94.25%	185.69
12	5710554	Office Equipment	Promotional Booth Furnish	391.0	220930	HOME OFFICE G&A	Both	378.75	378.75	CORP	94.25%	356.97
13	5711656	Office Equipment	3 - Picture Frames	391.0	220930	HOME OFFICE G&A	Both	576.00	576.00	CORP	94.25%	542.88
14												
15												
16												
17												
								1,151.77	1,151.77			1,085.54
								1,151.77	1,151.77			1,085.54

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
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		<b>1. INTANGIBLE PLANT</b>						
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	-
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	-
16		<b>2. PRODUCTION AND GATHERING PLANT</b>						
17								
18	332	Field Line	\$	-	0.0000%	\$ -	\$ -	-
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-
20	334	Field Measuring & Regulating Station Equipment		50,515	0.0000%	-	-	50,515
21		<b>Subtotal</b>	\$	50,515		\$ -	\$ -	50,515
22		<b>4. TRANSMISSION PLANT</b>						
23								
24	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ -	-
25	366	Structures and Improvements		-	0.0000%	-	-	-
26	367	Mains		917,735	2.5400%	23,310	-	917,735
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		54,113	2.6100%	1,412	-	54,113
29	369.1	Meters		-	2.5400%	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-
31		<b>Subtotal</b>	\$	971,848		\$ 24,723	\$ -	971,848
32		<b>5. DISTRIBUTION PLANT</b>						
33								
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	-
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		13,374,217	2.6100%	349,067	-	13,374,217
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		609,664	2.6100%	15,912	-	609,664
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		17,947	3.8100%	684	-	17,947
46		<b>Subtotal</b>	\$	14,001,828		\$ 365,663	\$ -	14,001,828

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Direct Additions Detail**

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
								= (e) - (h)
47								
48		<b>6. GENERAL PLANT</b>						
49	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	-
50	389	Land and Land Rights - Non Depreciating		1,292,000	0.0000%	-	-	1,292,000
51	390	Structures and Improvements		39,080	4.2400%	1,657	-	39,080
52	391	Office Furniture and Equipment		4,292	5.0000%	215	-	4,292
53	391.1	Computer Equipment		-	20.0000%	-	-	-
54	392	Transportation Equipment		133,124	10.6600%	14,191	-	133,124
55	394	Tools, Shop and Garage Equipment		76,615	4.0000%	3,065	-	76,615
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		14,329	6.6700%	956	-	14,329
59	398	Miscellaneous Equipment		69,771	6.6700%	4,654	-	69,771
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		<b>Subtotal</b>	\$	<u>1,629,212</u>		<u>\$ 24,737</u>	\$ -	<u>\$ 1,629,212</u>
62								
63		<b>TOTAL</b>	\$	<u>16,653,402</u>		<u>\$ 415,123</u>	\$ -	<u>\$ 16,602,887</u>
64		Rate Base Adjustments			0.0000%	-	-	-
65		<b>Adjusted Total</b>	\$	<u>16,653,402</u>		<u>\$ 415,123</u>	\$ -	<u>\$ 16,602,887</u>

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
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)								
<b>1. INTANGIBLE PLANT</b>								
11								
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -
16								
17	<b>2. PRODUCTION AND GATHERING PLANT</b>							
18	332	Field Line	\$	-	0.0000%	\$ -	\$ -	\$ -
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-
20	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-
21		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -
22								
23	<b>4. TRANSMISSION PLANT</b>							
24	365.1-365.2	Land and Rights of Way	\$	-	2.2100%	\$ -	\$ -	\$ -
25	366	Structures and Improvements		-	0.0000%	-	-	-
26	367	Mains		-	2.5400%	-	-	-
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-
29	369.1	Meters		-	2.5400%	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-
31		<b>Subtotal</b>	\$	-		\$ -	\$ -	\$ -
32								
33	<b>5. DISTRIBUTION PLANT</b>							
34	374	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		617,041	2.6100%	16,105	-	617,041
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		16,937	2.6100%	442	-	16,937
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-
40	380	Services		-	0.0000%	-	-	-
41	381	Meters		-	0.0000%	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-
43	383	Regulators		-	0.0000%	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
45	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-
46		<b>Subtotal</b>	\$	633,977		\$ 16,547	\$ -	\$ 633,977

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Direct Retirement Detail**

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
								= (e) - (h)
47								
48		<b>6. GENERAL PLANT</b>						
49	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	-
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-
51	390	Structures and Improvements		-	4.2400%	-	-	-
52	391	Office Furniture and Equipment		44,080	5.0000%	2,204	-	44,080
53	391.1	Computer Equipment		-	20.0000%	-	-	-
54	392	Transportation Equipment		94,598	10.6600%	10,084	-	94,598
55	394	Tools, Shop and Garage Equipment		-	4.0000%	-	-	-
56	395	Lab Equipment		-	0.0000%	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-
58	397	Communication Equipment		-	6.6700%	-	-	-
59	398	Miscellaneous Equipment		-	6.6700%	-	-	-
60	399	Other Tangible Property		-	0.0000%	-	-	-
61		<b>Subtotal</b>	\$	<u>138,679</u>		\$ <u>12,288</u>	\$ -	\$ <u>138,679</u>
62								
63		<b>TOTAL</b>	\$	<u>772,656</u>		\$ <u>28,835</u>	\$ -	\$ <u>772,656</u>
64	Rate Base Adjustments				0.0000%	-	-	-
65		<b>Adjusted Total</b>	\$	<u>772,656</u>		\$ <u>28,835</u>	\$ -	\$ <u>772,656</u>

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Allocated Additions Detail

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

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (2)	Depreciation Rate per GUD No. OS-20-00004347	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
								= (e) - (h)		= (i) * (j)	= (g) * (j)
42		<b>6. GENERAL PLANT</b>									
43	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	\$ -	94.2500%	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	94.2500%	\$ -	\$ -
44	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	94.2500%	-	-
46	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-
47	392	Transportation Equipment		267,290	10.6600%	28,493	-	267,290	94.2500%	251,921	26,855
48	394	Tools, Shop and Garage Equipment		-	4.0000%	-	-	-	94.2500%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-
51	397	Communication Equipment		-	6.6700%	-	-	-	94.2500%	-	-
52	398	Miscellaneous Equipment		-	6.6700%	-	-	-	94.2500%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-
54		<b>Subtotal</b>	\$	267,290		\$ 28,493	\$ -	\$ 267,290		\$ 251,921	\$ 26,855
55		<b>TOTAL</b>	\$	267,290		\$ 28,493	\$ -	\$ 267,290		\$ 251,921	\$ 26,855
57		Rate Base Adjustments			0.0000%	-	-	-	94.2500%	-	-
58		<b>Adjusted Total</b>	\$	267,290		\$ 28,493	\$ -	\$ 267,290		\$ 251,921	\$ 26,855

West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Allocated Retirement Detail

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



West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements		Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor (1)	Allocated Cost	Allocated Depreciation Expense
				Original Cost (2)	No. OS-20-00004347						
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (i) * (j)	(l) = (g) * (j)
42		<b>6. GENERAL PLANT</b>									
43	389	Land and Land Rights	\$	-	2.0100%	\$ -	\$ -	-	94.2500%	\$ -	\$ -
43	389	Land and Land Rights - Non Depreciating		-	4.2400%	-	-	-	94.2500%	-	-
44	390	Structures and Improvements		-	4.2400%	-	-	-	94.2500%	-	-
45	391	Office Furniture and Equipment		1,152	5.0000%	58	-	1,152	94.2500%	1,085.54	54
46	391.1	Computer Equipment		-	20.0000%	-	-	-	94.2500%	-	-
47	392	Transportation Equipment		-	10.6600%	-	-	-	94.2500%	-	-
48	394	Tools, Shop and Garage Equipment		-	4.0000%	-	-	-	94.2500%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	94.2500%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	94.2500%	-	-
51	397	Communication Equipment		-	6.6700%	-	-	-	94.2500%	-	-
52	398	Miscellaneous Equipment		-	6.6700%	-	-	-	94.2500%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	94.2500%	-	-
54		<b>Subtotal</b>	<u>\$</u>	<u>1,152</u>		<u>\$ 58</u>	<u>\$ -</u>	<u>1,152</u>		<u>\$ 1,086</u>	<u>\$ 54</u>
55		<b>TOTAL</b>	<u>\$</u>	<u>1,152</u>		<u>\$ 58</u>	<u>\$ -</u>	<u>1,152</u>		<u>\$ 1,086</u>	<u>\$ 54</u>
57		Rate Base Adjustments			0.0000%	-	-	-	94.2500%	-	-
58		<b>Adjusted Total</b>	<u>\$</u>	<u>1,152</u>		<u>\$ 58</u>	<u>\$ -</u>	<u>1,152</u>		<u>\$ 1,086</u>	<u>\$ 54</u>

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2022**  
**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		\$ 147,555,306		\$ 153,593,628	
12	Rate of Return		<u>7.3188%</u>		<u>7.3188%</u>	
13	Return on Investment		\$10,799,278		\$11,241,210	
14						
15	Interest Expense					
16	Invested Capital		\$ 147,555,306		\$ 153,593,628	
17	Weighted Cost of Debt		<u>1.7138%</u>		<u>1.7138%</u>	
18	Interest Expense		<u>\$ 2,528,803</u>		<u>\$ 2,632,288</u>	
19						
20	After Tax Income		<u>\$ 8,270,475</u>		<u>\$ 8,608,923</u>	
21						
22	Gross-up Factor		=1+(E26/(1-E26)) 1.265822785		=1+(H26/(1-H26)) 1.265822785	
23						
24	Before Tax Return		<u>\$10,468,956</u>		<u>\$10,897,371</u>	
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax		<u>\$ 2,198,481</u>		<u>\$ 2,288,448</u>	
29						
30	Change in Federal Income Tax				<u><u>\$ 89,967</u></u>	

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2022**  
**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	\$ 1,948,750	\$ 146,097	\$ 2,094,847	
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>\$ 1,948,750</u>	<u>\$ 146,097</u>	<u>\$ 2,094,847</u>	
24					
25					
26	<u>Ad Valorem Tax Change:</u>				
27	Gross Plant at 12/31/2022		231,526,001		
28	Ad Valorem Tax Rate per OS-20-00004347		0.9048%		
29	Ad Valorem Tax at 12/31/2022		<u>2,094,847</u>		
30	Ad Valorem Tax per Case No. 00012617		<u>1,948,750</u>		
31	Change		<u>146,097</u>		

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
Footnotes**

IRA Schedule	Reference	Comments
(a)	(b)	(c)
IRA-5	(1)	Annual Bill Count from WP Meter Count
IRA-6	(1)	From Case No. 00012617
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 \$ (5,006,637) + 2022 CIAC TX Operations Adjustment of \$ (3,995,576)
IRA-8	(1)	Includes 2022 CIAC Texas Operations adjustment of \$ (3,995,576) 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 12/31/21 from Case No. 00012617

\*\* 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, 2022  
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, 2022.

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](mailto:aedgmon@westtexasgas.com)

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**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](mailto:jking@westtexasgas.com)

**West Texas Gas Utility, LLC**  
**Interim Rate Adjustment Application**  
**12 Month Period Ending December 31, 2022**  
**WP Accumulated Depreciation - Texas**

Line No.	FERC Account No.	FERC Account Titles	Ref	Accum Depr As of 12/31/21 (1)	Accum Depr As of 12/31/22	Net Change Jan 22-Dec 22
(a)	(b)	(c)	(d)	(e)	(f)	(g)
11		<b>1. INTANGIBLE PLANT</b>				
12	301	Organization	\$	57,872	\$ 57,872	\$ -
13	302	Franchises and Consents		200,000	200,000	-
14	303	Miscellaneous Intangible Plant		604,938	591,960	(12,978)
15		<b>Subtotal</b>	\$	862,810	\$ 849,832	\$ (12,978)
16						
17		<b>2. PRODUCTION AND GATHERING PLANT</b>				
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		<b>Subtotal</b>	\$	3,488,885	\$ 3,488,885	\$ -
22						
23		<b>4. TRANSMISSION PLANT</b>				
24	365.1-365.2	Land and Rights of Way	\$	381,304	\$ 500,182	\$ 118,878
25	366	Structures and Improvements		-	-	-
26	367	Mains		10,256,064	11,960,509	1,704,445
27	368	Compressor Station Equipment		49,512	49,195	(317)
28	369	Meas. and Reg. Station Equipment		526,462	559,825	33,363
29	369.1	Meters		194,644	203,897	9,253
30	371	Other Equipment		189,716	200,552	10,836
31		<b>Subtotal</b>	\$	11,597,702	\$ 13,474,160	\$ 1,876,458
32						
33		<b>5. DISTRIBUTION PLANT</b>				
34	374	Land and Land Rights	\$	-	\$ -	\$ -
35	375	Structures and Improvements		-	-	-
36	376	Mains		34,038,868	37,279,364	3,240,496
37	377	Compressor Station Equipment		431,945	378,187	(53,758)
38	378	Meas. and Reg. Station Equipment - General		4,601,606	4,757,983	156,377
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		498,952	524,725	25,773
46		<b>Subtotal</b>	\$	39,571,371	\$ 42,940,259	\$ 3,368,888

47							
48		<b>6. GENERAL PLANT</b>					
49	389	Land and Land Rights	\$	2,312,895	\$	2,439,698	\$ 126,803
50	389	Land and Land Rights - Non Depreciating		-		-	-
51	390	Structures and Improvements		989,220		1,181,816	192,596
52	391	Office Furniture and Equipment		139,440		104,196	(35,244)
53	391.1	Computer Equipment		45,299		64,351	19,052
54	392	Transportation Equipment		2,682,970		3,141,783	458,813
55	394	Tools, Shop and Garage Equipment		747,266		800,171	52,905
56	395	Lab Equipment		-		-	-
57	396	Power Operated Equipment		-		-	-
58	397	Communication Equipment		212,142		248,794	36,652
59	398	Miscellaneous Equipment		152,863		167,106	14,243
60	399	Other Tangible Property		-		-	-
61		<b>Subtotal</b>	<b>\$</b>	<b>7,282,095</b>	<b>\$</b>	<b>8,147,915</b>	<b>\$ 865,820</b>
62							
63		<b>TOTAL</b>	<b>\$</b>	<b>62,802,863</b>	<b>\$</b>	<b>68,901,051</b>	<b>\$ 6,098,188</b>
64		Rate Base Adjustments		-		-	-
65		<b>Adjusted Total</b>	<b>\$</b>	<b>62,802,863</b>	<b>\$</b>	<b>68,901,051</b>	<b>\$ 6,098,188</b>



**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
WP CIAC - Texas**

Line No.	Period	Texas CIAC	FERC Account No.
(a)	(b)	(c)	(d)
11	01/22	-	-
12	02/22	10,517	376.0
13	03/22	62,666	376.0
14	04/22	-	-
15	05/22	10,588	376.0
16	06/22	3,640,991	376.0
17	07/22	-	-
18	08/22	22,010	376.0
19	09/22	8,044	376.0
20	10/22	4,593	376.0
21	10/22	190,000	367.0
22	11/22	20,250	376.0
23	12/22	25,917	376.0
24	Total for 12 Month Period	3,995,576	
25			
26			
27	Total for Ferc Account No. 367	190,000	
28	Total for Ferc Account No. 376	3,805,576	
29		3,995,576	

**West Texas Gas Utility, LLC  
Interim Rate Adjustment Application  
12 Month Period Ending December 31, 2022  
WP Annual Customer/Meter Count**

Line	Description	Total
(a)	(b)	(c)
11	<u>Subject to Commission Regulation</u>	
12	Domestic	65,852
13	Non-Domestic	5,577
14	Total	71,429
15		
16	<u>Subject to City Regulation</u>	
17	Domestic	138,718
18	Non-Domestic	24,699
19	Total	163,417
20		
21	<u>Non-Jurisdictional</u>	95,572
22	Total	95,572
23		
24		
25	Total Domestic	204,570
26	Total Non-Domestic	30,276
27	Total Jurisdictional Meter Count	234,846
28	Total Non-Jurisdictional	39,927
29	Total Meter Count	274,773