FIRST ANNUAL GAS RELIABILITY INFRASTRUCTURE PROGRAM INTERIM RATE ADJUSTMENT OF WEST TEXAS GAS UTILITY, LLC FOR THE INCORPORATED CITIES OF TEXAS

TO THE HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL:

COMES NOW West Texas Gas Utility, LLC (hereinafter "WTG Utility" or "Company") and, in accordance with Section 104.301 of the Texas Utilities Code (the "Utilities Code") files this, its First Annual Gas Reliability Infrastructure Program Interim Rate Adjustment, and respectfully shows as follows:

I. BUSINESS ADDRESS

The Company's business address and telephone number are:

West Texas Gas Utility, LLC
508 W. Wall Street, Suite 500
Midland, Texas 79701
(432) 682-4349

II. AUTHORIZED REPRESENTATIVE

The Company's authorized representatives for service of all pleadings and other documents are:

JJ King, Executive Vice President - Gas Marketing
Amanda Edgmon – Controller & Treasurer
West Texas Gas Utility, LLC
508 W. Wall Street, Suite 500
Midland, Texas 79701
Telephone: (432) 682-4349
Email: jking@westtexasgas.com
aedgmon@westtexasgas.com

and

Glenn Adkins
Norman Santos P.C.
3721 Executive Center Drive, Suite 200
Austin, Texas 78731
Telephone: (512) 985-9399
Email: glenn.adkins@normansantos.com

General inquiries concerning this Application should be directed to Mr. King and Ms. Edgmon at the above-stated address and telephone number, as well as Mr. Adkins. All pleadings, motions, orders, and other documents filed in this proceeding should be served on Mr. Adkins, Mr. King and Ms. Edgmon, preferably by e-mail, at the above stated addresses.

III. SCOPE OF FILING

The Company is making this filing in accordance with the provisions of Section 104.301 of the Utilities Code. Pursuant to Section 104.301, a gas utility that has filed a rate case within the preceding two years may file a tariff or rate schedule that provides for an annual gas reliability infrastructure program interim rate adjustment in the utility's monthly customer charge or initial block rate to recover the cost of changes in the investment in service for gas utility services. The Company filed a rate case with each of the cities it serves as well as the Commission in Docket No. OS-24-00017816, on July 16, 2024, using a test-year ending December 31, 2023. The Final Order in Docket No. OS-24-00017816, was signed by the Commission on January 29, 2025.

This first interim rate adjustment is timely filed and is based on the difference between the value of the invested capital from January 1, 2024, to December 31, 2024. This filing is made in accordance with the methodologies, baseline factors, and allocations approved in Docket No. OS-24-00017816 for WTG Utility.[1]

IV. CONTENTS OF FILING

This filing is segregated into four sections labeled as follows:

1. Tab 1 – Application for Interim Adjustment

   The Application includes an Excel workbook and contains information based on approved Commission forms, including but not limited to:

   - Calculation of Interim Rate Adjustment with all supporting schedules and workpapers

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[1] *Statement of Intent of West Texas Gas Utility, LLC, to Increase Gas Utility Rates Within the Unincorporated Areas of Texas, Case No. OS-00017186, consolidated*, Final Order at Finding of Fact 61 (Jan. 29, 2025).

- Plant Additions Report

  In accordance with 16 TAC Rule §7.7101, this report describes the utility investment projects completed and placed in service for the Company during the period from January 1, 2024 through December 31, 2024. The Plant Additions Report includes the capital cost incurred, date and need of expenditure, customers benefitted, and location of capital investment plus other information identifying each transaction.

2. Tab 2 – A copy of the Company's notice to customers and related affidavit

3. Tab 3 – The Company's rate schedules showing the effect of the Interim Adjustment

4. Tab 4 – Annual Earnings Monitoring Report

V. NOTICE

The Company will provide notice of this proceeding to affected customers by direct mail within 45 days after filing.

VI. PRAYER FOR RELIEF

WHEREFORE, PREMISES CONSIDERED, the Company respectfully requests that the City either specifically approve the 2024 Annual Gas Reliability Infrastructure Program Interim Rate Adjustment Rate Schedules attached hereto or allow the 2024 Annual Gas Reliability Infrastructure Program Interim Rate Adjustment Rate Schedules to go into effect by operation of law and award the Company such other and further relief to which the Company may show itself to be justly entitled.

Respectfully submitted,

West Texas Gas Utility, LLC

By: Amanda Edgmon
Amanda Edgmon
Controller & Treasurer

Interim Rate Adjustment Application

of

West Texas Gas Utility, LLC

to the

Railroad Commission of Texas

for the

12 Month Period Ending December 31, 2024

This is an original submission.

Date of Submission: October 24, 2025

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Table of Contents

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
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: Controller
   Address: 508 W. Wall Street Suite 500
   Midland, TX 79701

   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: 508 W. Wall Street Suite 500
   Midland, TX 79701

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

6. Provide the address for the office where the Company's records are kept.
   508 W. Wall Street Suite 500 Midland, TX 79701

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

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

9. In what year does the test period end?
   2024

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)	2023

11. What is the submission date for this filing?
October 24, 2025

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.
OS-24-00017816

14. Enter the docket number for the most recent rate case in which rates were set in this service area.
OS-24-00017816

15. What is the cost of gas per MCF used in calculating average bills for IRA-4?
3.378

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?
0.8135%

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%	9.40%	5.55%
Debt	41.00%	3.06%	1.25%
Total	100.00%	12.46%	6.80%

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, 2024
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, 2024
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: December 23, 2025

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
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	$ 19.10	$ 23.10	$ 4.00	20.94%
13					
14	Average Monthly Bill** @ 6 Mcf	$ 86.47	$ 90.47	$ 4.00	4.63%
15					
16	Commercial, Public Authority & Non-Profit				
17	Customer Charge	$ 46.50	$ 58.33	$ 11.83	25.44%
18					
19	Average Monthly Bill** @ 30 Mcf	$ 318.24	$ 330.07	$ 11.83	3.72%
20					
21					
22					
23					
24					
25					
26					
27	**Current and Proposed Bill Information - Without Gas Cost**				
28	Residential				
29	Customer Charge	$ 19.10	$ 23.10	$ 4.00	20.94%
30					
31	Average Monthly Bill** @ 6 Mcf	$ 66.20	$ 70.20	$ 4.00	6.04%
32					
33	Commercial, Public Authority & Non-Profit				
34	Customer Charge	$ 46.50	$ 58.33	$ 11.83	25.44%
35					
36	Average Monthly Bill** @ 30 Mcf	$ 216.90	$ 228.73	$ 11.83	5.45%
37					
38					
39					
40					
41					
42					
43					
44					
45	*Current rates set in GUD No.OS-24-00017816.				
46	**Average monthly bill calculated using $3.378 per Mcf cost of gas from WTG's North Gas Cost Zone PGA filing for September 2025.				

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Interim Rate Adjustment Summary

Line No.	Description	As of 12/31/2023	Adjustments	Ref	As of 12/31/2024	Change in Investment
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (c) + (d)
11	Direct Utility Plant Investment	$ 84,930,775	$ -		$ 98,425,185	$ 13,494,411
12	Direct Accumulated Depreciation	7,535,811	-		9,810,750	2,274,939
13	Allocated Utility Plant Investment (If applicable)	70,145,066	-		70,715,002	569,937
14	Allocated Accumulated Depreciation (If applicable)	29,197,965	-		31,290,626	2,092,661
15	Miscellaneous Adjustments	-	-		(342,541)	(342,541)
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	$ 118,342,064	$ -		$ 127,696,271	$ 9,354,206
17						
18	Calculation of the Interim Rate Adjustment Amount - Texas Operations:					
19	Rate of Return					6.80%
20	Return					$ 636,142
21	Depreciation Expense					365,810
22	Property-related Taxes (Ad Valorem)					114,417
23	Revenue-related Taxes and State Margin Tax					-
24	Federal Income Tax					137,905
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)					$ 1,254,274
26						
27						
28	Interim Rate Adjustment Jurisdictional Amount (Ln 25 times Ln 26)					$ 1,254,274
29						

Line No.	Description	Allocation Factors per OS-24-00017816:	Total Service Area:	RRC Jurisdiction:
30	**Interim Rate Adjustment Amount per Rate Class:**			
31	Residential	71.40%	$ 895,552	$ 285,700
32	Commercial, Public Authority & Non-Profit	28.60%	358,722	71,169
33				
34				
35	Total (Sum of Ln 31 through Ln 32)	100.00%	$ 1,254,274	$ 356,869
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	223,613	71,425	$ 4.00
39	Commercial, Public Authority & Non-Profit	30,331	6,016	$ 11.83
40				
41				
42		253,944	77,441	

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2023 (1)	Depreciation Rate per OS-24-00017816	Depreciation Expense	Accumulated Depreciation (1)	Adjustments	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%	-	-	-	-
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	Land and Rights of Way		$ -	2.2100%	$ -	$ -	$ -	$ -
25	366	Structures and Improvements		-	0.0000%	-	-	-	-
26	367	Mains		7,808,497	2.5400%	198,336	661,067	-	7,147,431
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		77,988	2.6100%	2,035	3,578	-	74,410
29	369.1	Meters		19,802	2.5400%	503	4,530	-	15,272
30	371	Other Equipment		9,926	4.8500%	481	4,811	-	5,114
31		**Subtotal**		$ 7,916,213		$ 201,356	$ 673,986	$ -	$ 7,242,227
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		75,068,676	2.6100%	1,959,292	6,539,534	-	68,529,142
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		1,350,381	2.6100%	35,245	75,534	-	1,274,847
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		31,536	3.8100%	1,202	10,493	-	21,043
46		**Subtotal**		$ 76,450,593		$ 1,995,739	$ 6,625,561	$ -	$ 69,825,032
47									
48		**6. GENERAL PLANT**							
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	$ -
50	389	Land and Land Rights - Non Depreciating		4,920	0.0000%	-	-	-	4,920

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2023 (1)	Depreciation Rate per OS-24-00017816	Depreciation Expense	Accumulated Depreciation (1)	Adjustments	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
51	390	Structures and Improvements		114,869	4.2400%	4,870	17,846	-	97,024
52	391	Office Furniture and Equipment		31,375	5.0000%	1,569	9,269	-	22,106
53	391.1	Computer Equipment		-	20.0000%	-	-	-	-
54	392	Transportation Equipment		25,393	10.6600%	2,707	25,792	-	(399)
55	394	Tools, Shop and Garage Equipment		21,572	4.0000%	863	2,611	-	18,961
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		324,654	6.6700%	21,654	166,705	-	157,949
59	398	Miscellaneous Equipment		41,186	6.6700%	2,747	14,043	-	27,143
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ 563,969		$ 34,411	$ 236,265	$ -	$ 327,704
62									
63		**TOTAL**		$ 84,930,775		$ 2,231,505	$ 7,535,811	$ -	$ 77,394,963
64		Rate Base Adjustments		-	0.0000%	-	-		-
65		**Adjusted Total**		$ 84,930,775		$ 2,231,505	$ 7,535,811	$ -	$ 77,394,963

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2024 (1)	Depreciation Rate per OS-24-00017816	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		$ -	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		7,808,497	2.5400%	198,336	859,403	-	6,949,095
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		83,443	2.6100%	2,178	5,673	-	77,770
29	369.1	Meters		19,802	2.5400%	503	5,033	-	14,769
30	371	Other Equipment		9,926	4.8500%	481	5,293	-	4,633
31		**Subtotal**		$ 7,921,668		$ 201,498	$ 875,401	$ -	$ 7,046,267
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		88,359,626	2.6100%	2,306,186	8,553,387	(342,541)	79,463,699
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		1,545,461	2.6100%	40,337	111,780	-	1,433,681
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		34,461	3.8100%	1,313	11,788	-	22,674
46		**Subtotal**		$ 89,939,548		$ 2,347,836	$ 8,676,955	$ (342,541)	$ 80,920,053
47									

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2024 (1)	Depreciation Rate per OS-24-00017816	Depreciation Expense	Accumulated Depreciation (2)	Adjustments (3)	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
48		**6. GENERAL PLANT**							
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	$ -
50	389	Land and Land Rights - Non Depreciating		4,920	0.0000%	-	-	-	4,920
51	390	Structures and Improvements		114,869	4.2400%	4,870	22,716	-	92,153
52	391	Office Furniture and Equipment		31,375	5.0000%	1,569	10,837	-	20,538
53	391.1	Computer Equipment		-	20.0000%	-	-	-	-
54	392	Transportation Equipment		25,393	10.6600%	2,707	28,499	-	(3,106)
55	394	Tools, Shop and Garage Equipment		21,572	4.0000%	863	3,474	-	18,098
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		324,654	6.6700%	21,654	176,078	-	148,576
59	398	Miscellaneous Equipment		41,186	6.6700%	2,747	16,790	-	24,396
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ 563,969		$ 34,411	$ 258,395	$ -	$ 305,575
62									
63		**TOTAL**		$ 98,425,185		$ 2,583,744	$ 9,810,750	$ (342,541)	$ 88,271,895
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 98,425,185		$ 2,583,744	$ 9,810,750	$ (342,541)	$ 88,271,895

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2024	Depreciation Rate per OS-24-00017816	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%	-	-	-	-
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		-	2.5400%	-	198,336	-	(198,336)
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		5,456	2.6100%	142	2,095	-	3,361
29	369.1	Meters		-	2.5400%	-	503	-	(503)
30	371	Other Equipment		-	4.8500%	-	481	-	(481)
31		**Subtotal**		$ 5,456		$ 142	$ 201,415	$ -	$ (195,959)
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		13,290,950	2.6100%	346,894	2,013,853	(342,541)	10,934,557
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		195,079	2.6100%	5,092	36,246	-	158,833
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	-
45	386 & 387	Other Property and Equipment		2,925	3.8100%	111	1,295	-	1,630
46		**Subtotal**		$ 13,488,955		$ 352,097	$ 2,051,394	$ (342,541)	$ 11,095,020
47									
48		**6. GENERAL PLANT**							
49	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	$ -
50	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	-

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2024	Depreciation Rate per OS-24-00017816	Depreciation Expense	Accumulated Depreciation	Adjustments (1)	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j) = (e) - (h) + (i)
51	390	Structures and Improvements		-	4.2400%	-	4,870	-	(4,870)
52	391	Office Furniture and Equipment		-	5.0000%	-	1,569	-	(1,569)
53	391.1	Computer Equipment		-	20.0000%	-	-	-	-
54	392	Transportation Equipment		-	10.6600%	-	2,707	-	(2,707)
55	394	Tools, Shop and Garage Equipment		-	4.0000%	-	863	-	(863)
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		-	6.6700%	-	9,373	-	(9,373)
59	398	Miscellaneous Equipment		-	6.6700%	-	2,747	-	(2,747)
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ -		$ -	$ 22,130	$ -	$ (22,130)
62									
63		**TOTAL**		$ 13,494,411		$ 352,239	$ 2,274,939	$ (342,541)	$ 10,876,931
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 13,494,411		$ 352,239	$ 2,274,939	$ (342,541)	$ 10,876,931

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Allocated Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2023 (1)	Depreciation Rate per GUD No. OS-24-00017816	Depreciation Expense	Accumulated Depreciation (2)	Net Plant	Allocation Factor (3)	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		$ 57,872	0.0000%	$ -	$ 57,872	$ -	45.0000%	$ 26,042	$ -	$ 26,042	$ -
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	45.0000%	90,000	-	90,000	-
14	303	Miscellaneous Intangible Plant		341,866	0.0000%	-	626,340	(284,474)	45.0000%	153,840	-	281,853	(128,013)
15		**Subtotal**		$ 599,739		$ -	$ 884,212	$ (284,474)		$ 269,882	$ -	$ 397,896	$ (128,013)
16													
17		**2. PRODUCTION AND GATHERING PLANT**											
18	332	Field Line		$ 3,045,801	0.0000%	$ -	$ 3,394,990	$ (349,189)	45.0000%	$ 1,370,610	$ -	$ 1,527,745	$ (157,135)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	0.0000%	-	50,485	49,515	45.0000%	45,000	-	22,718	22,282
21		**Subtotal**		$ 3,145,801		$ -	$ 3,445,475	$ (299,674)		$ 1,415,610	$ -	$ 1,550,464	$ (134,853)
22													
23		**4. TRANSMISSION PLANT**											
24	365.1-365.2	Land and Rights of Way		$ 5,379,123	2.2100%	$ 118,879	$ 612,078	$ 4,767,045	45.0000%	$ 2,420,606	$ 53,495	$ 275,435	$ 2,145,170
25	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
26	367	Mains		36,636,145	2.5400%	930,558	12,686,741	23,949,403	45.0000%	16,486,265	418,751	5,709,033	10,777,232
27	368	Compressor Station Equipment		38,984	0.0000%	-	49,512	(10,528)	45.0000%	17,543	-	22,280	(4,738)
28	369	Meas. and Reg. Station Equipment		1,118,136	2.6100%	29,183	612,291	505,845	45.0000%	503,161	13,133	275,531	227,630
29	369.1	Meters		192,707	2.5400%	4,895	178,311	14,395	45.0000%	86,718	2,203	80,240	6,478
30	371	Other Equipment		211,222	4.8500%	10,244	204,380	6,842	45.0000%	95,050	4,610	91,971	3,079
31		**Subtotal**		$ 43,576,316		$ 1,093,759	$ 14,343,313	$ 29,233,003		$ 19,609,342	$ 492,192	$ 6,454,491	$ 13,154,851
32													
33		**5. DISTRIBUTION PLANT**											
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
36	376	Mains		86,066,057	2.6100%	2,246,324	34,326,151	51,739,907	45.0000%	38,729,726	1,010,846	15,446,768	23,282,958
37	377	Compressor Station Equipment		358,216	0.0000%	-	390,060	(31,844)	45.0000%	161,197	-	175,527	(14,330)
38	378	Meas. and Reg. Station Equipment - General		6,086,442	2.6100%	158,856	4,815,728	1,270,714	45.0000%	2,738,899	71,485	2,167,077	571,821
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	45.0000%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	45.0000%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	45.0000%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	45.0000%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	45.0000%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
45	386 & 387	Other Property and Equipment		646,525	3.8100%	24,633	535,357	111,168	45.0000%	290,936	11,085	240,911	50,026
46		**Subtotal**		$ 93,157,241		$ 2,429,813	$ 40,067,296	$ 53,089,945		$ 41,920,758	$ 1,093,416	$ 18,030,283	$ 23,890,475
47													
48		**6. GENERAL PLANT**											
49	389	Land and Land Rights		$ 6,308,629	2.0100%	$ 126,803	$ 2,566,501	$ 3,742,127	45.0000%	$ 2,838,883	$ 57,062	$ 1,154,926	$ 1,683,957
50	389	Land and Land Rights - Non Depreciating		185,962	0.0000%	-	-	185,962	45.0000%	83,683	-	-	83,683
51	390	Structures and Improvements		4,272,167	4.2400%	181,140	1,325,557	2,946,610	45.0000%	1,922,475	81,513	596,501	1,325,974
52	391	Office Furniture and Equipment		227,400	5.0000%	11,370	57,868	169,533	45.0000%	102,330	5,117	26,040	76,290
53	391.1	Computer Equipment		7,615	20.0000%	1,523	4,217	3,398	45.0000%	3,427	685	1,898	1,529
54	392	Transportation Equipment		2,887,461	10.6600%	307,803	1,396,927	1,490,534	45.0000%	1,299,357	138,511	628,617	670,740
55	394	Tools, Shop and Garage Equipment		1,254,030	4.0000%	50,161	732,055	521,975	45.0000%	564,313	22,573	329,425	234,889
56	395	Lab Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
58	397	Communication Equipment		140,756	6.6700%	9,388	33,379	107,376	45.0000%	63,340	4,225	15,021	48,319
59	398	Miscellaneous Equipment		114,809	6.6700%	7,658	27,567	87,242	45.0000%	51,664	3,446	12,405	39,259
60	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-	-	-
61		**Subtotal**		$ 15,398,828		$ 695,847	$ 6,144,071	$ 9,254,757		$ 6,929,472	$ 313,131	$ 2,764,832	$ 4,164,641
62													
63		**TOTAL**		$ 155,877,924		$ 4,219,419	$ 64,884,367	$ 90,993,557		$ 70,145,066	$ 1,898,739	$ 29,197,965	$ 40,947,101
64		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 155,877,924		$ 4,219,419	$ 64,884,367	$ 90,993,557		$ 70,145,066	$ 1,898,739	$ 29,197,965	$ 40,947,101

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2024 (1)	Depreciation Rate per GUD No. OS-24-00017816	Depreciation Expense	Accumulated Depreciation (2)	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		$ 57,872	0.0000%	$ -	$ 57,872	$ -	45.0000%	$ 26,042	$ -	$ 26,042	$ -
13	302	Franchises and Consents		200,000	0.0000%	-	200,000	-	45.0000%	90,000	-	90,000	-
14	303	Miscellaneous Intangible Plant		341,866	0.0000%	-	587,375	(245,508)	45.0000%	153,840	-	264,319	(110,479)
15		**Subtotal**		$ 599,739		$ -	$ 845,247	$ (245,508)		$ 269,882	$ -	$ 380,361	$ (110,479)
16													
17		**2. PRODUCTION AND GATHERING PLANT**											
18	332	Field Line		$ 3,045,801	0.0000%	$ -	$ 3,394,990	$ (349,189)	45.0000%	$ 1,370,610	$ -	$ 1,527,745	$ (157,135)
19	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
20	334	Field Measuring & Regulating Station Equipment		100,000	0.0000%	-	50,485	49,515	45.0000%	45,000	-	22,718	22,282
21		**Subtotal**		$ 3,145,801		$ -	$ 3,445,475	$ (299,674)		$ 1,415,610	$ -	$ 1,550,464	$ (134,853)
22													
23		**4. TRANSMISSION PLANT**											
24	365.1-365.2	Land and Rights of Way		$ 5,379,123	2.2100%	$ 118,879	$ 730,957	$ 4,648,167	45.0000%	$ 2,420,606	$ 53,495	$ 328,930	$ 2,091,675
25	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
26	367	Mains		36,684,744	2.5400%	931,792	13,569,379	23,115,365	45.0000%	16,508,135	419,307	6,106,220	10,401,914
27	368	Compressor Station Equipment		38,984	0.0000%	-	49,512	(10,528)	45.0000%	17,543	-	22,280	(4,738)
28	369	Meas. and Reg. Station Equipment		1,161,385	2.6100%	30,312	608,729	552,656	45.0000%	522,623	13,640	273,928	248,695
29	369.1	Meters		192,707	2.5400%	4,895	216,753	(24,047)	45.0000%	86,718	2,203	97,539	(10,821)
30	371	Other Equipment		211,222	4.8500%	10,244	214,535	(3,314)	45.0000%	95,050	4,610	96,541	(1,491)
31		**Subtotal**		$ 43,668,164		$ 1,096,122	$ 15,389,864	$ 28,278,300		$ 19,650,674	$ 493,255	$ 6,925,439	$ 12,725,235
32													
33		**5. DISTRIBUTION PLANT**											
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
36	376	Mains		86,941,082	2.6100%	2,269,162	36,574,458	50,366,624	45.0000%	39,123,487	1,021,123	16,458,506	22,664,981
37	377	Compressor Station Equipment		358,216	0.0000%	-	390,060	(31,844)	45.0000%	161,197	-	175,527	(14,330)
38	378	Meas. and Reg. Station Equipment - General		6,407,933	2.6100%	167,247	4,973,785	1,434,148	45.0000%	2,883,570	75,261	2,238,203	645,367
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	45.0000%	-	-	-	-
40	380	Services		-	0.0000%	-	-	-	45.0000%	-	-	-	-
41	381	Meters		-	0.0000%	-	-	-	45.0000%	-	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-	45.0000%	-	-	-	-
43	383	Regulators		-	0.0000%	-	-	-	45.0000%	-	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
45	386 & 387	Other Property and Equipment		657,533	3.8100%	25,052	559,986	97,547	45.0000%	295,890	11,273	251,994	43,896
46		**Subtotal**		$ 94,364,764		$ 2,461,461	$ 42,498,289	$ 51,866,475		$ 42,464,144	$ 1,107,658	$ 19,124,230	$ 23,339,914
47													
48		**6. GENERAL PLANT**											
49	389	Land and Land Rights		$ 6,308,629	2.0100%	$ 126,803	$ 2,693,305	$ 3,615,324	45.0000%	$ 2,838,883	$ 57,062	$ 1,211,987	$ 1,626,896
50	389	Land and Land Rights - Non Depreciating		185,962	0.0000%	-	-	185,962	45.0000%	83,683	-	-	83,683
51	390	Structures and Improvements		4,272,167	4.2400%	181,140	1,506,697	2,765,469	45.0000%	1,922,475	81,513	678,014	1,244,461
52	391	Office Furniture and Equipment		227,400	5.0000%	11,370	73,053	154,347	45.0000%	102,330	5,117	32,874	69,456
53	391.1	Computer Equipment		21,241	20.0000%	4,248	4,814	16,427	45.0000%	9,558	1,912	2,167	7,392
54	392	Transportation Equipment		2,795,650	10.6600%	298,016	2,199,072	596,579	45.0000%	1,258,043	134,107	989,582	268,460
55	394	Tools, Shop and Garage Equipment		1,247,194	4.0000%	49,888	715,769	531,425	45.0000%	561,237	22,449	322,096	239,141
56	395	Lab Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
58	397	Communication Equipment		140,756	6.6700%	9,388	72,956	67,800	45.0000%	63,340	4,225	32,830	30,510
59	398	Miscellaneous Equipment		166,984	6.6700%	11,138	90,184	76,799	45.0000%	75,143	5,012	40,583	34,560
60	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-	-	-
61		**Subtotal**		$ 15,365,982		$ 691,992	$ 7,355,850	$ 8,010,132		$ 6,914,692	$ 311,396	$ 3,310,133	$ 3,604,559
62													
63		**TOTAL**		$ 157,144,450		$ 4,249,575	$ 69,534,725	$ 87,609,724		$ 70,715,002	$ 1,912,309	$ 31,290,626	$ 39,424,376
64		Rate Base Adjustments			0.0000%	-	-	-	45.0000%	-	-	-	-
65		**Adjusted Total**		$ 157,144,450		$ 4,249,575	$ 69,534,725	$ 87,609,724		$ 70,715,002	$ 1,912,309	$ 31,290,626	$ 39,424,376

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2024	Depreciation Rate per GUD No. OS-24-00017816	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%	$ -	$ -	$ -	45.0000%	$ -	$ -	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	45.0000%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	(38,965)	38,965	45.0000%	-	-	(17,534)	17,534
15		**Subtotal**		$ -		$ -	$ (38,965)	$ 38,965		$ -	$ -	$ (17,534)	$ 17,534
11		**2. PRODUCTION AND GATHERING PLANT**											
12	332	Field Line		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -	$ -	$ -
13	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
14	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -	$ -	$ -
16													
17		**4. TRANSMISSION PLANT**											
18	365.1-365.2	Land and Rights of Way		$ -	2.2100%	$ -	$ 118,879	$ (118,879)	45.0000%	$ -	$ -	$ 53,495	$ (53,495)
19	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
20	367	Mains		48,599	2.5400%	1,234	882,638	(834,039)	45.0000%	21,870	555	397,187	(375,317)
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		43,249	2.6100%	1,129	(3,562)	46,811	45.0000%	19,462	508	(1,603)	21,065
23	369.1	Meters		-	2.5400%	-	38,442	(38,442)	45.0000%	-	-	17,299	(17,299)
24	371	Other Equipment		-	4.8500%	-	10,155	(10,155)	45.0000%	-	-	4,570	(4,570)
25		**Subtotal**		$ 91,848		$ 2,363	$ 1,046,551	$ (954,703)		$ 41,332	$ 1,063	$ 470,948	$ (429,616)
26													
27		**5. DISTRIBUTION PLANT**											
28	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -	$ -	$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
30	376	Mains		875,024	2.6100%	22,838	2,248,307	(1,373,283)	45.0000%	393,761	10,277	1,011,738	(617,977)
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General		321,491	2.6100%	8,391	158,057	163,434	45.0000%	144,671	3,776	71,126	73,545
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	45.0000%	-	-	-	-
34	380	Services		-	0.0000%	-	-	-	45.0000%	-	-	-	-
35	381	Meters		-	0.0000%	-	-	-	45.0000%	-	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	45.0000%	-	-	-	-
37	383	Regulators		-	0.0000%	-	-	-	45.0000%	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
39	386 & 387	Other Property and Equipment		11,008	3.8100%	419	24,629	(13,621)	45.0000%	4,953	189	11,083	(6,130)
40		**Subtotal**		$ 1,207,523		$ 31,648	$ 2,430,993	$ (1,223,470)		$ 543,385	$ 14,242	$ 1,093,947	$ (550,562)
41													
42		**6. GENERAL PLANT**											
43	389	Land and Land Rights		$ -	2.0100%	$ -	$ 126,803	$ (126,803)	45.0000%	$ -	$ -	$ 57,062	$ (57,062)
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	45.0000%	-	-	-	-
44	390	Structures and Improvements		-	4.2400%	-	181,140	(181,140)	45.0000%	-	-	81,513	(81,513)
45	391	Office Furniture and Equipment		-	5.0000%	-	15,186	(15,186)	45.0000%	-	-	6,834	(6,834)
46	391.1	Computer Equipment		13,626	20.0000%	2,725	597	13,029	45.0000%	6,132	1,226	269	5,863
47	392	Transportation Equipment		(91,811)	10.6600%	(9,787)	802,145	(893,955)	45.0000%	(41,315)	(4,404)	360,965	(402,280)
48	394	Tools, Shop and Garage Equipment		(6,836)	4.0000%	(273)	(16,286)	9,450	45.0000%	(3,076)	(123)	(7,329)	4,253
49	395	Lab Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
51	397	Communication Equipment		-	6.6700%	-	39,577	(39,577)	45.0000%	-	-	17,809	(17,809)
52	398	Miscellaneous Equipment		52,175	6.6700%	3,480	62,617	(10,442)	45.0000%	23,479	1,566	28,178	(4,699)
53	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-	-	-
54		**Subtotal**		$ (32,845)		$ (3,855)	$ 1,211,779	$ (1,244,625)		$ (14,780)	$ (1,735)	$ 545,301	$ (560,081)
55													
56		**TOTAL**		$ 1,266,526		$ 30,156	$ 4,650,359	$ (3,383,833)		$ 569,937	$ 13,570	$ 2,092,661	$ (1,522,725)
57		Rate Base Adjustments		-	0.0000%	-	-	-	45.0000%	-	-	-	-
58		**Adjusted Total**		$ 1,266,526		$ 30,156	$ 4,650,359	$ (3,383,833)		$ 569,937	$ 13,570	$ 2,092,661	$ (1,522,725)

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Investment Report - Direct Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date (YYMMDD)	Customers Benefitted (Location)	Customer Class Benefitted	Total Project Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
10	4060490	Measurement	EXPAND SCADA POINTS	369.0	240831	GUYMON AREA TX - RURAL	Jurisdictional	5,455.80
11								
12	1660426	System Integrity	PO 28576 REROUTE/RAILROAD BORE	376.0	240331	TRANS PECOS AREA - RURAL	Jurisdictional	303,991.13
13	1660429	System Growth	PO 28698 AVID HOTEL VAN HORN	376.0	240331	VAN HORN & ENVIRONS	Jurisdictional	8,127.18
14	1660432	System Growth	PO 28893 VAN HORN LATERAL	376.0	240331	VAN HORN & ENVIRONS	Jurisdictional	26,206.03
15	1660438	System Integrity	LEAK REPAIR	376.0	240331	EDEN & ENVIRONS	Jurisdictional	2,530.00
16	1660451	System Integrity	MOVE SERVICE LINE @ 510 MAIN ST	376.0	240430	JUNCTION & ENVIRONS	Jurisdictional	2,530.00
17	1660454	System Integrity	RED BUD REPAIRS	376.0	240430	AMARILLO AREA - RURAL	Jurisdictional	3,330.00
18	1660459	System Integrity	3" CASING BORE PETERSON AND WESTERN	376.0	240531	AMARILLO AREA - RURAL	Jurisdictional	4,500.00
19	1660460	System Integrity	CREW TO SPOT GAS LINE TO REROUTE AT 2320 FI	376.0	240531	LUBBOCK AREA - RURAL	Jurisdictional	2,750.00
20	1660461	System Integrity	LEAK REPAIR PAINT ROCK	376.0	240531	PAINT ROCK & ENVIRONS	Jurisdictional	2,783.00
21	1660478	System Integrity	REROUTE LINE INDIANA & 140TH	376.0	240831	LUBBOCK	Jurisdictional	2,750.00
22	1660502	System Growth	INSTALL SERVICE @ 2437 N MAIN ST	376.0	241031	JUNCTION & ENVIRONS	Jurisdictional	2,770.00
23	1660503	System Growth	CITY OF LYTLE GAS UTILITY SYSTEM	376.0	241031	LYTLE	Jurisdictional	122,538.00
24	1660509	System Integrity	DIRECTIONAL BORE MCCONNELL RD	376.0	241130	SOMERSET & ENVIRONS	Jurisdictional	4,125.00
25	1660510	System Integrity	PO 29203 HOPE RD SETTING REBUILD	376.0	241130	AMARILLO AREA - RURAL	Jurisdictional	4,281.72
26	1660727	DIMP	PO 90365 2024 DIMP VAN HORN	376.0	241231	VAN HORN & ENVIRONS	Jurisdictional	3,625,995.63
27	1660733	DIMP	PO 90376 2024 DIMP CANADIAN	376.0	241231	CANADIAN & ENVIRONS	Jurisdictional	1,235,867.77
28	1660739	DIMP	PO 90395 2024 DIMP STRATFORD	376.0	241231	STRATFORD & ENVIRONS	Jurisdictional	853,312.25
29	1660737	DIMP	PO 90382 2024 DIMP MIAMI	376.0	241231	MIAMI & ENVIRONS	Jurisdictional	681,217.83
30	1660735	DIMP	PO 90378 2024 DIMP SHAMROCK	376.0	241231	SHAMROCK & ENVIRONS	Jurisdictional	674,033.23
31	1660734	DIMP	PO 90377 2024 DIMP WHEELER	376.0	241231	WHEELER TX & ENVIRONS	Jurisdictional	576,593.36
32	1660730	DIMP	PO 90371 2024 DIMP SONARA	376.0	241231	SONORA & ENVIRONS	Jurisdictional	557,164.42
33	1660729	DIMP	PO 90370 2024 DIMP MENARD	376.0	241231	MENARD & ENVIRONS	Jurisdictional	413,826.23
34	1660696	System Growth	PO 28876 THE OVERLOOK PHASE 3	376.0	241231	LUBBOCK	Jurisdictional	328,327.80
35	1660728	DIMP	PO 90369 2024 DIMP JUNCTION	376.0	241231	JUNCTION & ENVIRONS	Jurisdictional	236,324.67
36	1660648	System Growth	PO 28278 HARVEST PHASE 2 CLASSIC	376.0	241231	LUBBOCK AREA - RURAL	Jurisdictional	206,383.87
37	1660726	DIMP	PO 90362 2024 DIMP KERMIT	376.0	241231	KERMIT & ENVIRIONS	Jurisdictional	190,870.83
38	1660645	System Growth	PO 27980 BETENBOUGH HARVEST PHASE 1	376.0	241231	LUBBOCK	Jurisdictional	189,682.87
39	1660651	System Growth	PO 28403 ASHTON WOODS PHASE 1	376.0	241231	SOMERSET & ENVIRONS	Jurisdictional	183,611.18
40	1660653	System Growth	PO 28662 TERRA VISTA PHASE 1	376.0	241231	LUBBOCK	Jurisdictional	178,536.66
41	1660672	System Growth	PO 28971 CANEEL RANCH	376.0	241231	LUBBOCK	Jurisdictional	159,611.48
42	1660662	System Growth	PO 28904 THE HARVEST PHASE 6 CLASSIC	376.0	241231	LUBBOCK	Jurisdictional	152,070.86
43	1660663	System Growth	PO 28925 AMARILLO MARKET STREET	376.0	241231	GROOM & ENVIRONS	Jurisdictional	137,725.37
44	1660646	System Growth	PO 28141 BETENBOUGH HARVEST PHASE 1 RURAI	376.0	241231	LUBBOCK AREA - RURAL	Jurisdictional	133,838.99
45	1660659	System Growth	PO 28806 THE HARVEST PHASE 4 CLASSIC	376.0	241231	LUBBOCK	Jurisdictional	123,016.47
46	1660666	System Growth	PO 28930 SEABOARD FARMS SPARKEY EXT	376.0	241231	DALHART AREA - RURAL	Jurisdictional	119,523.54
47	1660654	System Growth	PO 28722 HATTON PLACE PHASE II	376.0	241231	LUBBOCK	Jurisdictional	112,548.56
48	1660667	System Growth	PO 28933 BOBCAT TRUCKING ASPHALT PLANT	376.0	241231	SAN ANTONIO AREA - RURAL	Jurisdictional	110,592.78
49	1660680	System Growth	PO 29129 SOUTHFORK RANCH PHASE 6	376.0	241231	LUBBOCK	Jurisdictional	94,330.35
50	1660649	System Growth	PO 28338 HARVEST PHASE 2 INVESTMENTS	376.0	241231	LUBBOCK	Jurisdictional	93,131.70
51	1660685	System Growth	PO 28505 EASTWICK @KELSEY PARK	376.0	241231	LUBBOCK	Jurisdictional	84,377.77
52	1660657	System Growth	PO 28754 THE OVERLOOK PHASE 2	376.0	241231	LUBBOCK	Jurisdictional	83,978.63
53	1660731	DIMP	PO 90372 2024 DIMP EDEN	376.0	241231	EDEN & ENVIRONS	Jurisdictional	80,896.74

54	1660650	System Growth	PO 28401 HARVEST PHASE 3	376.0	241231	LUBBOCK AREA - RURAL	Jurisdictional	78,844.34
55	1660736	DIMP	PO 90381 2024 DIMP FOLLETT	376.0	241231	FOLLETT & ENVIRONS	Jurisdictional	73,901.66
56	1660675	System Growth	PO 29077 UPRR PUE RD	376.0	241231	SOMERSET & ENVIRONS	Jurisdictional	72,954.36
57	1660744	DIMP	PO 90401 2024 DIMP SOMERSET	376.0	241231	SOMERSET & ENVIRONS	Jurisdictional	68,970.97
58	1660660	System Growth	PO 28834 ONE FORD ROAD - RESIDENTIAL PHASE	376.0	241231	LUBBOCK	Jurisdictional	68,041.40
59	1660687	System Growth	PO 28573 TEXAN TRUCK STOP	376.0	241231	SAN ANTONIO AREA - RURAL	Jurisdictional	64,982.64
60	1660745	DIMP	PO 90404 2024 DIMP NATALIA	376.0	241231	NATALIA & ENVIRONS	Jurisdictional	57,580.74
61	1660694	System Integrity	PO 28874 LEAK REPAIR RED RIVER NORTH	376.0	241231	CANADIAN AREA TX - RURAL	Jurisdictional	57,138.14
62	1660677	System Growth	PO 29088 NCR 1500 MAINLINE PROJECT	376.0	241231	LUBBOCK	Jurisdictional	54,130.23
63	1660689	System Integrity	PO 28750 RELOCATE 2 SEC FOR ROAD EXP	376.0	241231	AMARILLO AREA - RURAL	Jurisdictional	49,296.78
64	1660688	System Growth	PO 28710 AFFORDABLE STORAGE	376.0	241231	LUBBOCK	Jurisdictional	33,842.67
65	1660671	System Growth	PO 28965 SPRING CREEK EXTENSION	376.0	241231	GROOM & ENVIRONS	Jurisdictional	33,602.76
66	1660713	System Growth	PO 29033 LYTLE/DEVINE ANODE PROJECT	376.0	241231	LYTLE	Jurisdictional	32,458.75
67	1660658	System Growth	PO 28804 GHOLSON LATERAL	376.0	241231	LUBBOCK AREA - RURAL	Jurisdictional	31,269.72
68	1660664	System Growth	PO 28928 ROCKIN T ESTATES PHASE 1	376.0	241231	LUBBOCK AREA - RURAL	Jurisdictional	28,205.54
69	1660673	System Growth	PO 28983 CANYON RIDGE COMMERCIAL	376.0	241231	AMARILLO	Jurisdictional	25,149.76
70	1660686	System Growth	PO 28507 HEB LAVERNIA	376.0	241231	SOMERSET & ENVIRONS	Jurisdictional	24,382.75
71	1660669	System Growth	PO 28948 STEELWOOD RANCH	376.0	241231	AMARILLO AREA - RURAL	Jurisdictional	24,057.02
72	1660740	DIMP	PO 90396 2024 DIMP CACTUS	376.0	241231	CACTUS & ENVIRONS	Jurisdictional	22,589.59
73	1660661	System Growth	PO 28835 ONE FORD ROAD - COMMERCIAL	376.0	241231	LUBBOCK	Jurisdictional	21,329.79
74	1660695	System Integrity	PO 28875 HWY 281 RR BORES	376.0	241231	DALHART AREA - RURAL	Jurisdictional	19,540.00
75	1660697	System Growth	PO 28885 CHUBBY'S TRUCK STOP	376.0	241231	SAN ANTONIO AREA - RURAL	Jurisdictional	18,525.88
76	1660738	DIMP	PO 90385 2024 DIMP GROOM	376.0	241231	GROOM & ENVIRONS	Jurisdictional	15,947.94
77	1660684	System Growth	PO 28482 CACTUS RES DEVELOPMENT 71 HOMES	376.0	241231	CACTUS & ENVIRONS	Jurisdictional	15,666.57
78	1660715	System Integrity	PO 29053 RELOCATION OF HIGGINS CITY GATE	376.0	241231	CANADIAN AREA TX - RURAL	Jurisdictional	15,449.70
79	1660721	System Integrity	PO 29101 POLY PIPE REPLACEMENT	376.0	241231	CANADIAN AREA TX - RURAL	Jurisdictional	14,459.12
80	1660678	System Growth	PO 29118 UMC SW URGENT CARE CLINIC	376.0	241231	LUBBOCK	Jurisdictional	13,238.65
81	1660714	System Integrity	PO 29034 LYTLE HWY 90 ANODE PROJECT	376.0	241231	LYTLE	Jurisdictional	12,937.50
82	1660679	System Growth	PO 29119 114TH & ELKHART BUSINESS OFFICES	376.0	241231	LUBBOCK	Jurisdictional	10,863.33
83	1660719	System Growth	PO 29083 STONE CROSSING DEV EXT	376.0	241231	AMARILLO AREA - RURAL	Jurisdictional	9,942.50
84	1660683	System Integrity	PO 29151 COUNTRY ROAD BORE	376.0	241231	SOMERSET & ENVIRONS	Jurisdictional	9,423.94
85	1660707	System Integrity	PO 28994 3 LEAK REPAIRS	376.0	241231	CANADIAN AREA TX - RURAL	Jurisdictional	9,170.00
86	1660703	System Integrity	PO 28966 LEAK REPAIR CEDAR & WILLARD	376.0	241231	CANADIAN & ENVIRONS	Jurisdictional	5,300.00
87	1660723	System Integrity	PO 29105 LAVERNIA RELOCATE	376.0	241231	SAN ANTONIO AREA - RURAL	Jurisdictional	4,634.68
88	1660681	System Growth	PO 29137 LONESTAR RD MAINLINE EXT	376.0	241231	GROOM & ENVIRONS	Jurisdictional	4,021.47
89	1660665	System Integrity	PO 28929 RELOCATIONS ON 98TH	376.0	241231	LUBBOCK	Jurisdictional	1,894.18
90	1660732	DIMP	PO 90373 2024 DIMP CHRISTOVAL	376.0	241231	CHRISTOVAL ENVIRONS	Jurisdictional	1,783.22
91	1660674	System Integrity	PO 29067 RELOCATE 6" @ 1604 & 90	376.0	241231	SOMERSET & ENVIRONS	Jurisdictional	999.84
92	1660746	System Growth	PO 29018 MESQUITE RIDGE WEST PHASE 1	376.0	241231	GROOM & ENVIRONS	Jurisdictional	122,398.10
93								13,339,530.13
94								
95	1760385	Measurement	REGULATOR STATION FM 41 & INDIANA AVE REPA	378.0	240228	LUBBOCK AREA - RURAL	Jurisdictional	2,925.00
96	1760441	Measurement	KGM1000 METERS AC-250 NTC 20 LT	378.0	240331	GROOM & ENVIRONS	Jurisdictional	18,246.67
97	1760464	Measurement	REGULATOR CL34-2	378.0	240531	DALHART AREA - RURAL	Jurisdictional	2,245.03
98	1760465	Measurement	MOONEY FLOWMAX 2" 150 CL RFF	378.0	240531	BALMORHEA & ENVIRONS	Jurisdictional	7,995.80
99	1760623	Measurement	AMI ESSENTIALS STARTER KIT - RESIDENTIAL	378.0	241231	AMARILLO AREA - RURAL	Jurisdictional	24,161.86
100	1760625	Measurement	FLOW GRID 2" THROTTLE PLATE	378.0	241231	SAN ANTONIO AREA - RURAL	Jurisdictional	2,841.57
101	1760626	Measurement	ERT CELLULAR 500G SENSUS RESIDENTIAL	378.0	241231	AMARILLO AREA - RURAL	Jurisdictional	50,784.50
102	1760700	Measurement	PO 28921 METER/REGULATOR STATION	378.0	241231	AMARILLO AREA - RURAL	Jurisdictional	85,878.96
103								195,079.39
104								
105	2260447	Field Equipment	BUILD, SET, AND PAINT GUARD 4	387.0	240331	LUBBOCK	Jurisdictional	2,925.00
106								
107								13,542,990.32

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
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 Retired
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
11	1660268	DIMP	PO 90318 2023 DIMP KERMIT	376.0	241231	KERMIT & ENVIRIONS	Jurisdictional	33,405.00
12	1660100	System Growth	PO 27708 SUNDANCE ESTATE PHASE 2 PROJEC	376.0	241231	LUBBOCK	Jurisdictional	200.00
13	1660193	DIMP	PO 90274 2022 DIMP KERMIT	376.0	241231	KERMIT & ENVIRIONS	Jurisdictional	4,299.69
14	1660256	System Growth	PO 28236 MAGNOLIA ESTATES PHASE 4 PROJE(	376.0	241231	LUBBOCK AREA - RURAL	Jurisdictional	10,600.00
15	1660383	System Growth	PO 28402 INDIANA & LOOP 88 PROJECT	376.0	241231	LUBBOCK	Jurisdictional	75.00
								48,579.69

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Investment Report - Allocated Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	Allocation Factor (1)	Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10	3560395	System Integrity	PO 28300 6E CHITTUM TO DEL RIO LEAK REPAIR	367.0	240331	SAN ANTONIO AREA - RURAL	Joint	48,599.00	45.00%	21,869.55
11										
12	4060430	Measurement	PO 28753 STATION REBUILD	369.0	240331	SAN ANTONIO AREA - RURAL	Joint	39,543.67	45.00%	17,794.65
13	4060720	Measurement	PO 29098 MEASUREMENT/ SCADA	369.0	241231	DALHART AREA - RURAL	Joint	3,705.40	45.00%	1,667.43
14								43,249.07		19,462.08
15										
16	1660436	System Integrity	FIX MUTILPLE LEAKS AROUND PLAINVIEW	376.0	240331	LUBBOCK AREA - RURAL	Joint	2,925.00	45.00%	1,316.25
17	1660711	System Integrity	PO 29030 EP-4 CATHODIC PROTECTION	376.0	241231	SAN ANTONIO AREA - RURAL	Joint	72,381.60	45.00%	32,571.72
18	1660712	System Integrity	PO 29031 UN-6 CATHODIC PROTECTION	376.0	241231	SAN ANTONIO AREA - RURAL	Joint	71,200.21	45.00%	32,040.09
19	1660709	System Integrity	PO 29028 DR-32 CATHODIC PROTECTION	376.0	241231	SAN ANTONIO AREA - RURAL	Joint	70,208.80	45.00%	31,593.96
20	1660710	System Integrity	PO 29029 FC-2 CATHODIC PROTECTION	376.0	241231	SAN ANTONIO AREA - RURAL	Joint	69,884.74	45.00%	31,448.13
21	1660699	System Integrity	PO 28892 WILDHORSE POLY CONVERSION	376.0	241231	VAN HORN & ENVIRONS	Joint	12,715.01	45.00%	5,721.75
22	1660682	System Growth	PO 29142 HOWARD ENERGY I/C	376.0	241231	SAN ANTONIO AREA - RURAL	Joint	8,397.49	45.00%	3,778.87
23	1660652	System Growth	PO 28473 MESA NATURAL GAS PROJECT	376.0	241231	SAN ANTONIO AREA - RURAL	Joint	4,419.20	45.00%	1,988.64
24	1660704	System Integrity	PO 28967 2 LEAK REPAIRS COARSE LATERAL	376.0	241231	CANADIAN AREA TX - RURAL	Joint	3,250.00	45.00%	1,462.50
25	1760693	System Integrity	PO 28866 INSTALLING 4 DEEP WELLS AND RECTIF	376.0	241231	SAN ANTONIO AREA - RURAL	Joint	559,642.41	45.00%	251,839.08
26								875,024.46		393,761.01
27										
28	1760383	Measurement	REBUILT DIAPHRAGM METER	378.0	240228	KERMIT & ENVIRIONS	Joint	10,050.21	45.00%	4,522.59
29	1760386	Measurement	METER REPAIRS	378.0	240228	STRATFORD & ENVIRONS	Joint	6,712.90	45.00%	3,020.81
30	1760440	Measurement	REBUILT DIAPHRAGM METER AMERICAN AL-425 T	378.0	240331	SHAMROCK & ENVIRONS	Joint	2,106.01	45.00%	947.70
31	1760455	Measurement	KGM REGULATORS	378.0	240430	TRANS PECOS AREA - RURAL	Joint	2,680.81	45.00%	1,206.36
32	1760457	Measurement	REBUILT DIAPHRAGM METER	378.0	240430	JUNCTION & ENVIRONS	Joint	5,130.89	45.00%	2,308.90
33	1760466	Measurement	REBUILT DIAPHRAGM METER	378.0	240531	JUNCTION & ENVIRONS	Joint	3,247.50	45.00%	1,461.38
34	1760467	Measurement	METER REPAIRS	378.0	240531	STRATFORD & ENVIRONS	Joint	2,810.31	45.00%	1,264.64
35	1760469	Measurement	METER REPAIRS	378.0	240531	STRATFORD & ENVIRONS	Joint	4,590.18	45.00%	2,065.58
36	1760478	Measurement	METER REPAIRS	378.0	240731	DALHART AREA - RURAL	Joint	8,043.14	45.00%	3,619.41
37	1760483	Measurement	METER REPAIRS	378.0	240831	DALHART AREA - RURAL	Joint	47,678.74	45.00%	21,455.43
38	1760484	Measurement	METER REPAIRS	378.0	240831	DALHART AREA - RURAL	Joint	22,013.04	45.00%	9,905.87
39	1760485	Measurement	METER REPAIRS	378.0	240831	DALHART AREA - RURAL	Joint	27,081.29	45.00%	12,186.58
40	1760486	Measurement	METER REPAIRS	378.0	240831	DALHART AREA - RURAL	Joint	31,194.43	45.00%	14,037.49
41	1760494	Measurement	REBUILD DIAPHRAGM METERS & METER REPAIRS	378.0	240930	DALHART AREA - RURAL	Joint	44,676.01	45.00%	20,104.20
42	1760504	Measurement	REBUILT DIAPHRAGM METERS	378.0	241031	CANADIAN AREA TX - RURAL	Joint	2,844.73	45.00%	1,280.13
43	1760505	Measurement	REBUILT DIAPHRAGM METERS	378.0	241031	AMARILLO AREA - RURAL	Joint	8,106.62	45.00%	3,647.98
44	1760511	Measurement	METER REPAIRS	378.0	241130	DALHART AREA - RURAL	Joint	6,736.26	45.00%	3,031.32
45	1760512	Measurement	METER REPAIRS	378.0	241130	CANADIAN & ENVIRONS	Joint	10,271.85	45.00%	4,622.33
46	1760513	Measurement	METER REPAIRS	378.0	241130	AMARILLO AREA - RURAL	Joint	10,508.00	45.00%	4,728.60
47	1760517	Measurement	METER REPAIRS	378.0	241130	DALHART AREA - RURAL	Joint	42,576.91	45.00%	19,159.61
48	1760621	Measurement	REBUILT DIAPHRAGM METERS	378.0	241231	CANADIAN AREA TX - RURAL	Joint	4,150.47	45.00%	1,867.71
49	1760622	Measurement	REBUILT DIAPHRAGM METERS	378.0	241231	JUNCTION & ENVIRONS	Joint	8,959.67	45.00%	4,031.85
50	1760624	Measurement	METER REPAIRS - DIAPHRAGM METERS	378.0	241231	CANADIAN AREA TX - RURAL	Joint	17,330.83	45.00%	7,798.87
51	1760670	Measurement	PO 28951 LARK REGULATOR	378.0	241231	GROOM & ENVIRONS	Joint	1,790.15	45.00%	805.57
52								331,290.95		149,080.93
53										
54	2160443	Field Equipment	TOOLS - TELESCOPIC SURVEY PROBE, PURGE HO	387.0	240331	MIAMI & ENVIRONS	Joint	831.05	45.00%	373.97
55	2160444	Field Equipment	SENSIT GOLD G2 TC EX/TC/ CO+ LEL	387.0	240331	MIAMI & ENVIRONS	Joint	3,171.35	45.00%	1,427.11
56	2160487	Field Equipment	ELEKTRA LIGHT 110VAC ELECTROOFUSION MACH	387.0	240831	CANADIAN & ENVIRONS	Joint	3,015.47	45.00%	1,356.96
57	2160725	Field Equipment	PO 29107 TRAINING CGI	387.0	241231	CANADIAN & ENVIRONS	Joint	3,989.78	45.00%	1,795.40
58								11,007.65		4,953.44

59										
60	5760507	Office Equipment	DELL PERFORMANCE WORK STATIONS AND DOC	391.1	241031	HOME OFFICE G&A	Joint	14,651.02	45.00%	6,592.96
61	5760628	Office Equipment	DELL PRECISION WORKSTATION 3591	391.1	241231	HOME OFFICE G&A	Joint	3,723.56	45.00%	1,675.60
62								18,374.58		8,268.56
63										
64	5160627	Equipment	GATOR UTV	392.0	241231	DALHART AREA - RURAL	Joint	13,600.00	45.00%	6,120.00
65										
66	5960426	Field Equipment	SQUEEZE TOOL 1/2-2 C100	394.0	240131	DALHART AREA - RURAL	Joint	981.25	45.00%	441.56
67	5960450	Field Equipment	LEAK DETECTION EQUIP - RMLD-CS COMPLETE	394.0	240331	KERMIT & ENVIRIONS	Joint	18,059.92	45.00%	8,126.96
68	5960458	Field Equipment	REMOTE METHANE LEAK DETECTOR	394.0	240430	TRANS PECOS AREA - RURAL	Joint	18,061.18	45.00%	8,127.53
69	5960497	Field Equipment	LEAK SURVEY EQUIPMENT	394.0	240930	DALHART AREA - RURAL	Joint	36,141.82	45.00%	16,263.82
70	5960498	Field Equipment	PATHFINDER	394.0	240930	SAN ANTONIO AREA - RURAL	Joint	6,025.00	45.00%	2,711.25
71	5960499	Field Equipment	LINE LOCATOR	394.0	240930	CANADIAN & ENVIRONS	Joint	1,241.34	45.00%	558.60
72	5960500	Field Equipment	PATHFINDER	394.0	240930	TRANS PECOS AREA - RURAL	Joint	6,025.00	45.00%	2,711.25
73	5960501	Field Equipment	BATTERY POWERED GREASE GUN	394.0	240930	DALHART AREA - RURAL	Joint	1,775.40	45.00%	798.93
74	5960508	Field Equipment	PATHFINDER - LOCATOR W/ LI-ION	394.0	241031	STRATFORD & ENVIRONS	Joint	6,025.00	45.00%	2,711.25
75								94,335.91		42,451.16
76										
77	5460449	Field Equipment	2019 CAT 303.5E COMPACT EXCAVTOR WITH 12" I	398.0	240331	SOMERSET & ENVIRONS	Joint	43,300.00	45.00%	19,485.00
78	6060391	Field Equipment	CATTLE GUARDS ON ZACATE RANCH	398.0	240228	SAN ANTONIO AREA - RURAL	Joint	8,875.00	45.00%	3,993.75
79								52,175.00		23,478.75
80										
81								1,487,656.62		669,445.48

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Investment Report - Allocated Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	Allocation Factor (1)	Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10	3560644	System Integrity	PO 27796 PERRYTON LOOP #2 TBS RELOCATION	367.0	241231	CANADIAN AREA TX - RURAL	Non-Jurisdictional	1,561,339.44	0.00%	-
11										
12	3660480	Measurement	SICK FS500 LCD DISPLAY	369.0	240731	CANADIAN AREA TX - RURAL	Non-Jurisdictional	1,261.91	0.00%	-
13	4060431	Measurement	PO 28758 REBUILD UVALDE TOWN BORDER STAT	369.0	240331	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	60,929.21	0.00%	-
14								62,191.12		-
15										
16	1660381	System Growth	PO 28303 FARIA - EXUM PIPELINE	376.0	240131	DALHART AREA - RURAL	Non-Jurisdictional	64,170.03	0.00%	-
17	1660427	System Integrity	LEAK REPAIRS	376.0	240228	LUBBOCK AREA - RURAL	Non-Jurisdictional	16,875.00	0.00%	-
18	1660428	System Integrity	LEAK REPAIRS DALHART	376.0	240228	DALHART AREA - RURAL	Non-Jurisdictional	6,940.00	0.00%	-
19	1660425	System Growth	PO 28797 DOUBLE JF NORTH OF CONLON	376.0	240331	STRATFORD & ENVIRONS	Non-Jurisdictional	74,933.36	0.00%	-
20	1660433	System Integrity	LEAK REPAIR IN BRONCO	376.0	240331	LUBBOCK AREA - RURAL	Non-Jurisdictional	2,925.00	0.00%	-
21	1660434	System Integrity	REPAIR GAS LINE LEAK	376.0	240331	LUBBOCK AREA - RURAL	Non-Jurisdictional	2,925.00	0.00%	-
22	1660435	System Integrity	SADDLE 2 IPS MECH ADAPTER FOR LEAK REPAIR	376.0	240331	DALHART AREA - RURAL	Non-Jurisdictional	2,979.80	0.00%	-
23	1660437	System Integrity	DIG AND REPAIR GAS LINE LEAK SYSTEM 95	376.0	240331	LUBBOCK AREA - RURAL	Non-Jurisdictional	2,925.00	0.00%	-
24	1660452	System Integrity	REPAIR LEAKS	376.0	240430	LUBBOCK AREA - RURAL	Non-Jurisdictional	2,925.00	0.00%	-
25	1660453	System Integrity	LEAK REPAIRS DALHART	376.0	240430	DALHART AREA - RURAL	Non-Jurisdictional	3,200.00	0.00%	-
26	1660477	System Integrity	LEAK REPAIR	376.0	240831	DALHART AREA - RURAL	Non-Jurisdictional	7,510.00	0.00%	-
27	1660691	System Growth	PO 28847 SIGNAL PEAK SILICA SAND PLANT	376.0	241231	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	1,618,909.24	0.00%	-
28	1660656	System Growth	PO 28743 VANGUARD MORNING STAR	376.0	241231	LUBBOCK	Non-Jurisdictional	385,236.97	0.00%	-
29	1660655	System Growth	PO 28731 LEHMAN PEANUT DRYING FACILITY	376.0	241231	LUBBOCK AREA - RURAL	Non-Jurisdictional	196,943.07	0.00%	-
30	1660701	System Integrity	PO 28924 2 DEEP WELLS/ RECTIFIERS/ANODE BE	376.0	241231	DALHART AREA - RURAL	Non-Jurisdictional	115,760.35	0.00%	-
31	1660668	System Integrity	PO 28939 DEEP WELLS ON CLAYTON LATERAL	376.0	241231	DALHART AREA - RURAL	Non-Jurisdictional	59,428.41	0.00%	-
32	1660676	System Growth	PO 29080 GARY JACKSON FARMS	376.0	241231	TRANS PECOS AREA - RURAL	Non-Jurisdictional	56,629.87	0.00%	-
33	1660647	System Growth	PO 28265 LULING INDUSTRIAL PARK PROJECT	376.0	241231	SOMERSET & ENVIRONS	Non-Jurisdictional	33,295.43	0.00%	-
34	1660702	System Integrity	PO 28934 LARSEN REROUTE	376.0	241231	DALHART AREA - RURAL	Non-Jurisdictional	26,236.73	0.00%	-
35	1660706	System Integrity	PO 28985 REPLACE 1/2 MI PIPE MAW SYSTEM	376.0	241231	GUYMON AREA TX - RURAL	Non-Jurisdictional	12,058.80	0.00%	-
36	1660718	System Growth	PO 29081 3 IRRIGATION WELLS N.E. OF BOOKER	376.0	241231	CANADIAN AREA TX - RURAL	Non-Jurisdictional	9,225.00	0.00%	-
37	1660690	System Growth	PO 28789 2 IRRIGATION WELLS	376.0	241231	MIAMI & ENVIRONS	Non-Jurisdictional	6,245.00	0.00%	-
38								2,708,277.06		-
39										
40	1760412	Measurement	ROTARY METER 11M 4 ANSI	378.0	240131	CANADIAN AREA TX - RURAL	Non-Jurisdictional	4,178.60	0.00%	-
41	1760425	Measurement	PRESSURE RELIEF VALVE	378.0	240131	CANADIAN AREA TX - RURAL	Non-Jurisdictional	1,554.80	0.00%	-
42	1760382	Measurement	REBUILT ROTARY METER	378.0	240228	LUBBOCK AREA - RURAL	Non-Jurisdictional	1,538.90	0.00%	-
43	1760384	Measurement	REUILT ROTARY METER	378.0	240228	LUBBOCK AREA - RURAL	Non-Jurisdictional	1,798.51	0.00%	-
44	1760387	Measurement	REBUILT ROTARY METERS	378.0	240228	CANADIAN & ENVIRONS	Non-Jurisdictional	20,720.91	0.00%	-
45	1760388	Measurement	BELGAS RELIEF VALVE	378.0	240228	DALHART AREA - RURAL	Non-Jurisdictional	2,927.37	0.00%	-
46	1760393	Measurement	ROOTS METER SM1480 SSM BPV CD	378.0	240228	TRANS PECOS AREA - RURAL	Non-Jurisdictional	13,626.02	0.00%	-
47	1760394	Measurement	ABB XRC TOTAL FLOW AND PRESSURE TRANSMI	378.0	240228	GROOM & ENVIRONS	Non-Jurisdictional	3,839.44	0.00%	-
48	1760439	Measurement	2" 10-95 LITTLE JOE REGULATOR	378.0	240331	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	2,470.73	0.00%	-
49	1760442	Measurement	FS500 SICK ULTRASONIC METER 2" 5.5M 6.75" OL	378.0	240331	DALHART AREA - RURAL	Non-Jurisdictional	6,281.01	0.00%	-
50	1760456	Measurement	DRESSER ROOTS METER 2M175 CTR 2"	378.0	240430	JUNCTION & ENVIRONS	Non-Jurisdictional	2,146.35	0.00%	-
51	1760462	Measurement	EC350 MERCURY INSTRUMENTS	378.0	240531	GUYMON AREA TX - RURAL	Non-Jurisdictional	12,743.49	0.00%	-
52	1760463	Measurement	TOTALFLOW XRC6490	378.0	240531	TRANS PECOS AREA - RURAL	Non-Jurisdictional	4,258.00	0.00%	-
53	1760468	Measurement	EC350 MERCURY INSTRUMENTS	378.0	240531	STRATFORD & ENVIRONS	Non-Jurisdictional	12,743.49	0.00%	-
54	1760470	Measurement	MOONEY FLOWGRID 3" ANSI 600 RFF	378.0	240531	DALHART AREA - RURAL	Non-Jurisdictional	17,503.44	0.00%	-
55	1760475	Measurement	SENSUS REGULATOR, 046-2 W/ IRV 1" NPT	378.0	240630	DALHART AREA - RURAL	Non-Jurisdictional	2,356.99	0.00%	-
56	1760476	Measurement	FLOW SAFE RELIEF VALVE	378.0	240731	AMARILLO AREA - RURAL	Non-Jurisdictional	4,558.91	0.00%	-
57	1760477	Measurement	3M175LMMA DRESSER ROTARY METER	378.0	240731	DALHART AREA - RURAL	Non-Jurisdictional	1,120.39	0.00%	-
58	1760479	Measurement	REBUILT METERS 5M175 ROTART METER	378.0	240831	AMARILLO AREA - RURAL	Non-Jurisdictional	3,485.65	0.00%	-

59	1760480	Measurement	HONEYWELL RABO SERIES ROTARY GAS METER	378.0	240831	CANADIAN AREA TX - RURAL	Non-Jurisdictional	4,946.00	0.00%	-
60	1760481	Measurement	EC350 MERCURY INSTRUMENT	378.0	240831	GUYMON AREA TX - RURAL	Non-Jurisdictional	3,205.55	0.00%	-
61	1760482	Measurement	EC350 MERCURY INSTRUMENT	378.0	240831	STRATFORD & ENVIRONS	Non-Jurisdictional	3,206.09	0.00%	-
62	1760493	Measurement	3M175 B3 DRESSER ROTARY METER REBUILT	378.0	240930	DALHART AREA - RURAL	Non-Jurisdictional	1,553.39	0.00%	-
63	1760495	Measurement	METER ROTARY 5.5M 3 ANSI 150 FLANGED	378.0	240930	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	2,675.31	0.00%	-
64	1760496	Measurement	WTG ERT CELLEULAR 500G FOR ROTARY METER	378.0	240930	WHITE DEER & ENVIRONS	Non-Jurisdictional	1,807.84	0.00%	-
65	1760514	Measurement	REBUILT 5M175 B3 ROTARY METER	378.0	241130	AMARILLO AREA - RURAL	Non-Jurisdictional	1,239.46	0.00%	-
66	1760515	Measurement	DRESSER #400 METERS	378.0	241130	AMARILLO AREA - RURAL	Non-Jurisdictional	7,388.36	0.00%	-
67	1760516	Measurement	REBUILT ROTARY METER	378.0	241130	JUNCTION & ENVIRONS	Non-Jurisdictional	1,689.89	0.00%	-
68	1760519	Measurement	METER REPAIRS 750/800 LEVEL 2	378.0	241130	DALHART AREA - RURAL	Non-Jurisdictional	32,988.51	0.00%	-
69	1760716	Measurement	PO 29054 HIGH PSI SICK- CHINNOOK MM	378.0	241231	GUYMON AREA TX - RURAL	Non-Jurisdictional	20,110.80	0.00%	-
70	1760717	Measurement	PO 29074 TOTALFLOW	378.0	241231	TRANS PECOS AREA - RURAL	Non-Jurisdictional	1,310.21	0.00%	-
71	1760722	Measurement	PO 29104 REPLACE EMERGENCY VALVE S TBS	378.0	241231	TRANS PECOS AREA - RURAL	Non-Jurisdictional	14,045.20	0.00%	-
72	2260445	Field Equipment	BUILD, SET, AND PAINT GUARD 2	387.0	240331	LUBBOCK AREA - RURAL	Non-Jurisdictional	2,925.00	0.00%	-
73	2260446	Field Equipment	BUILD, SET, AND PAINT GUARD 3	387.0	240331	LUBBOCK AREA - RURAL	Non-Jurisdictional	2,925.00	0.00%	-
74	5960474	Field Equipment	REPLACE DAMAGED METER GUARD	394.0	240531	LUBBOCK AREA - RURAL	Non-Jurisdictional	2,750.00	0.00%	-
75	5660492	Field Equipment	INSTALL MEASUREMENT AND SCADA COMMS	397.0	240831	LUBBOCK AREA - RURAL	Non-Jurisdictional	5,304.25	0.00%	-
76								229,923.86		-
77										
78								4,561,731.48		-

West Texas Gas Utility, LLC
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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 Retired	Allocation Factor (1)	Allocated Cost Retired
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(l)	(m)
11	1748933	Measurement	Belding Check Meter Run	378.0	240228	KERMIT & ENVIRIONS	Joint	9,800.00	45.00%	4,410.00
12										
13	5769660	Office Equipment	COMPUTERS	391.1	240930	LUBBOCK	Joint	1,187.20	45.00%	534.24
14	5769661	Office Equipment	COMPUTERS	391.1	240930	GROOM & ENVIRONS	Joint	2,374.40	45.00%	1,068.48
15	5769662	Office Equipment	COMPUTERS	391.1	240930	SOMERSET & ENVIRONS	Joint	1,187.20	45.00%	534.24
16								4,748.80		2,136.96
17										
18	5169595	Equipment	Unit 10944 2019 Silverado 1500	392.0	240831	GUYMON AREA TX - RURAL	Joint	32,450.00	45.00%	14,602.50
19	5160009	Equipment	UNIT 40004 2022 SILVERADO 2500 DBL CAB	392.0	241231	HOME OFFICE G&A	Joint	37,699.55	45.00%	16,964.80
20	5169790	Equipment	UNIT 11040 2019 SILVERADO LD 1500 4WD	392.0	241231	DALHART AREA - RURAL	Joint	35,261.00	45.00%	15,867.45
21								105,410.55		47,434.75
22										
23	6609739	Field Equipment	CRANE ON LARGE C&M TRUCK	394.0	240930	STRATFORD & ENVIRONS	Joint	10,642.70	45.00%	4,789.22
24	5912386	Field Equipment	2-ARROW CHEMICAL PUMPS	394.0	240930	GUYMON AREA TX - RURAL	Joint	1,564.10	45.00%	703.85
25	5912387	Field Equipment	T-MIKE PROGRAMMABLE	394.0	240930	DALHART AREA - RURAL	Joint	1,194.03	45.00%	537.31
26	5912461	Field Equipment	5500 WATT 11 HP GENERATOR	394.0	240930	DALHART AREA - RURAL	Joint	849.90	45.00%	382.46
27	5912462	Field Equipment	PLUG VALVE MAINTENANCE	394.0	240930	CANADIAN AREA TX - RURAL	Joint	521.92	45.00%	234.86
28	5912463	Field Equipment	TW6 FISHER LINE FINDER	394.0	240930	GUYMON AREA TX - RURAL	Joint	705.04	45.00%	317.27
29	5912611	Field Equipment	MODEL 500 PIPE HORN	394.0	240930	GUYMON AREA TX - RURAL	Joint	1,008.00	45.00%	453.60
30	5912612	Field Equipment	PIPE & CAB LOC MDL 902	394.0	240930	KERMIT & ENVIRIONS	Joint	730.82	45.00%	328.87
31	5912753	Field Equipment	PIPE & CAB LOC MDL 902	394.0	240930	SAN ANTONIO AREA - RURAL	Joint	837.01	45.00%	376.65
32	5912754	Field Equipment	PIPE & CAB LOC MDL 902	394.0	240930	SAN ANTONIO AREA - RURAL	Joint	837.00	45.00%	376.65
33	5912755	Field Equipment	INDCTV CLA MDL GC-2	394.0	240930	SAN ANTONIO AREA - RURAL	Joint	214.85	45.00%	96.68
34	5912756	Field Equipment	PORTAFID II COMPLETE	394.0	240930	LUBBOCK AREA - RURAL	Joint	1,057.49	45.00%	475.87
35	5912757	Field Equipment	PORTAFID II COMPLETE	394.0	240930	AMARILLO AREA - RURAL	Joint	1,057.48	45.00%	475.87
36	5912758	Field Equipment	PORTAFID II COMPLETE	394.0	240930	FARWELL & ENVIRONS	Joint	1,057.49	45.00%	475.87
37	5912759	Field Equipment	TOOLS & FIELD EQUIP	394.0	240930	SAN ANTONIO AREA - RURAL	Joint	75,000.00	45.00%	33,750.00
38	5812783	Field Equipment	DIGGING CHAIN & IDLER	394.0	240930	SAN ANTONIO AREA - RURAL	Joint	2,513.67	45.00%	1,131.15
39	5912939	Field Equipment	POLY WATER TANK & HOOP	394.0	240930	KERMIT & ENVIRIONS	Joint	1,380.00	45.00%	621.00
40								101,171.50		45,527.18
41										
42								221,130.85		99,508.88

West Texas Gas Utility, LLC
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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 Retired	Allocation Factor (1)	Allocated Cost Retired
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(l)	(m)
10	1660426	System Integrity	PO 28576 REROUTE/RAILROAD BORE	376.0	240331	TRANS PECOS AREA - RURAL	Non-Jurisdictional	3,187.50	0.00%	-

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West Texas Gas Utility, LLC
Interim Rate Adjustment Application
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Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per OS-24-00017816	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		-	2.5400%	-	-	-
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		5,456	2.6100%	142	-	5,456
29	369.1	Meters		-	2.5400%	-	-	-
30	371	Other Equipment		-	4.8500%	-	-	-
31		**Subtotal**		$ 5,456		$ 142	$ -	$ 5,456
32								
33		**5. DISTRIBUTION PLANT**						
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		13,339,530	2.6100%	348,162	-	13,339,530
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		195,079	2.6100%	5,092	-	195,079
39	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-
40	380	Services		-	0.0000%	-	-	-
41	381	Meters		-	0.0000%	-	-	-
42	382	Meter Installations		-	0.0000%	-	-	-
43	383	Regulators		-	0.0000%	-	-	-
44	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
45	386 & 387	Other Property and Equipment		2,925	3.8100%	111	-	2,925
46		**Subtotal**		$ 13,537,535		$ 353,365	$ -	$ 13,537,535

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (1)	Depreciation Rate per OS-24-00017816	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		-	10.6600%	-	-	-
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**		$ -		$ -	$ -	$ -
62								
63		**TOTAL**		$ 13,542,990		$ 353,507	$ -	$ 13,542,990
64		Rate Base Adjustments			0.0000%	-	-	-
65		**Adjusted Total**		$ 13,542,990		$ 353,507	$ -	$ 13,542,990

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per OS-24-00017816	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		-	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		**Subtotal**		$ -		$ -	$ -	$ -
32								
33		**5. DISTRIBUTION PLANT**						
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		48,580	2.6100%	1,268	-	48,580
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**		$ 48,580		$ 1,268	$ -	$ 48,580

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Direct Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (1)	Depreciation Rate per OS-24-00017816	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		-	10.6600%	-	-	-
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**		$ -		$ -	$ -	$ -
62								
63		**TOTAL**		$ 48,580		$ 1,268	$ -	$ 48,580
64		Rate Base Adjustments			0.0000%	-		
65		**Adjusted Total**		$ 48,580		$ 1,268	$ -	$ 48,580

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (2)	Depreciation Rate per GUD No. OS-24-00017816	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%	$ -	$ -	$ -	45.0000%	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	45.0000%	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	45.0000%	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -
11		**2. PRODUCTION AND GATHERING PLANT**									
12	332	Field Line		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -
13	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
14	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -
16											
17		**4. TRANSMISSION PLANT**									
18	365.1-365.2	Land and Rights of Way		$ -	2.2100%	$ -	$ -	$ -	45.0000%	$ -	$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-
20	367	Mains		48,599	2.5400%	1,234	-	48,599	45.0000%	21,870	555
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
22	369	Meas. and Reg. Station Equipment		43,249	2.6100%	1,129	-	43,249	45.0000%	19,462	508
23	369.1	Meters		-	2.5400%	-	-	-	45.0000%	-	-
24	371	Other Equipment		-	4.8500%	-	-	-	45.0000%	-	-
25		**Subtotal**		$ 91,848		$ 2,363	$ -	$ 91,848		$ 41,332	$ 1,063
26											
27		**5. DISTRIBUTION PLANT**									
28	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-
30	376	Mains		875,024	2.6100%	22,838	-	875,024	45.0000%	393,761	10,277
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		331,291	2.6100%	8,647	-	331,291	45.0000%	149,081	3,891
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	45.0000%	-	-
34	380	Services		-	0.0000%	-	-	-	45.0000%	-	-
35	381	Meters		-	0.0000%	-	-	-	45.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	45.0000%	-	-
37	383	Regulators		-	0.0000%	-	-	-	45.0000%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
39	386 & 387	Other Property and Equipment		11,008	3.8100%	419	-	11,008	45.0000%	4,953	189
40		**Subtotal**		$ 1,217,323		$ 31,904	$ -	$ 1,217,323		$ 547,795	$ 14,357
41											
42		**6. GENERAL PLANT**									
43	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	45.0000%	$ -	$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	45.0000%	-	-

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost (2)	Depreciation Rate per GUD No. OS-24-00017816	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)
44	390	Structures and Improvements		-	4.2400%	-	-	-	45.0000%	-	-
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	45.0000%	-	-
46	391.1	Computer Equipment		18,375	20.0000%	3,675	-	18,375	45.0000%	8,269	1,654
47	392	Transportation Equipment		13,600	10.6600%	1,450	-	13,600	45.0000%	6,120	652
48	394	Tools, Shop and Garage Equipment		94,336	4.0000%	3,773	-	94,336	45.0000%	42,451	1,698
49	395	Lab Equipment		-	0.0000%	-	-	-	45.0000%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	45.0000%	-	-
51	397	Communication Equipment		-	6.6700%	-	-	-	45.0000%	-	-
52	398	Miscellaneous Equipment		52,175	6.6700%	3,480	-	52,175	45.0000%	23,479	1,566
53	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-
54		**Subtotal**		$ 178,485		$ 12,378	$ -	$ 178,485		$ 80,318	$ 5,570
55											
56		**TOTAL**		$ 1,487,657		$ 46,646	$ -	$ 1,487,657		$ 669,445	$ 20,991
57		Rate Base Adjustments			0.0000%	-	-	-	45.0000%	-	-
58		**Adjusted Total**		$ 1,487,657		$ 46,646	$ -	$ 1,487,657		$ 669,445	$ 20,991

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (2)	Depreciation Rate per GUD No. OS-24-00017816	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		**1. INTANGIBLE PLANT**									
12	301	Organization		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	45.0000%	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	45.0000%	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -
11		**2. PRODUCTION AND GATHERING PLANT**									
12	332	Field Line		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -
13	333	Field Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
14	334	Field Measuring & Regulating Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
15		**Subtotal**		$ -		$ -	$ -	$ -		$ -	$ -
16											
17		**4. TRANSMISSION PLANT**									
18	365.1-365.2	Land and Rights of Way		$ -	2.2100%	$ -	$ -	$ -	45.0000%	$ -	$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-
20	367	Mains		-	2.5400%	-	-	-	45.0000%	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
22	369	Meas. and Reg. Station Equipment		-	2.6100%	-	-	-	45.0000%	-	-
23	369.1	Meters		-	2.5400%	-	-	-	45.0000%	-	-
24	371	Other Equipment		-	4.8500%	-	-	-	45.0000%	-	-
25		**Subtotal**		$ -		-	-	-		$ -	$ -
26											
27		**5. DISTRIBUTION PLANT**									
28	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	45.0000%	$ -	$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-
30	376	Mains		-	2.6100%	-	-	-	45.0000%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		9,800	2.6100%	256	-	9,800	45.0000%	4,410.00	115
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	45.0000%	-	-
34	380	Services		-	0.0000%	-	-	-	45.0000%	-	-
35	381	Meters		-	0.0000%	-	-	-	45.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	45.0000%	-	-
37	383	Regulators		-	0.0000%	-	-	-	45.0000%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
39	386 & 387	Other Property and Equipment		-	3.8100%	-	-	-	45.0000%	-	-
40		**Subtotal**		$ 9,800		$ 256	$ -	$ 9,800		$ 4,410	$ 115
41											
42		**6. GENERAL PLANT**									
43	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	45.0000%	$ -	$ -
43	389	Land and Land Rights - Non Depreciating		-	0.0000%	-	-	-	45.0000%	-	-

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost (2)	Depreciation Rate per GUD No. OS-24-00017816	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)
44	390	Structures and Improvements		-	4.2400%	-	-	-	45.0000%	-	-
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	45.0000%	-	-
46	391.1	Computer Equipment		4,749	20.0000%	950	-	4,749	45.0000%	2,136.96	427
47	392	Transportation Equipment		105,411	10.6600%	11,237	-	105,411	45.0000%	47,434.75	5,057
48	394	Tools, Shop and Garage Equipment		101,172	4.0000%	4,047	-	101,172	45.0000%	45,527.18	1,821
49	395	Lab Equipment		-	0.0000%	-	-	-	45.0000%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	45.0000%	-	-
51	397	Communication Equipment		-	6.6700%	-	-	-	45.0000%	-	-
52	398	Miscellaneous Equipment		-	6.6700%	-	-	-	45.0000%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-
54		**Subtotal**		$ 211,331		$ 16,233	$ -	$ 211,331		$ 95,099	$ 7,305
55											
56		**TOTAL**		$ 221,131		$ 16,489	$ -	$ 221,131		$ 99,509	$ 7,420
57		Rate Base Adjustments			0.0000%	-			45.0000%		-
58		**Adjusted Total**		$ 221,131		$ 16,489	$ -	$ 221,131		$ 99,509	$ 7,420

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
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	$ 118,342,064		$ 127,696,271	
12		Rate of Return	6.8006%		6.8006%	
13		Return on Investment		$ 8,047,970		$ 8,684,113
14						
15	Interest Expense					
16		Invested Capital	$ 118,342,064		$ 127,696,271	
17		Weighted Cost of Debt	1.2546%		1.2546%	
18		Interest Expense		$ 1,484,720		$ 1,602,077
19						
20	After Tax Income			$ 6,563,251		$ 7,082,035
21						
22	Gross-up Factor		=1+(E26/(1-E26)	1.265822785	=1+(H26/(1-H26)	1.265822785
23						
24	Before Tax Return			$ 8,307,913		$ 8,964,601
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax			$ 1,744,662		$ 1,882,566
29						
30	Change in Federal Income Tax					$ 137,905

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
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	$ 2,080,278	$ 114,417	$ 2,194,695	
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**	$ 2,080,278	$ 114,417	$ 2,194,695	
24					
25					
26	Ad Valorem Tax Change:				
27	Gross Plant at 12/31/2024		169,140,188		
28	Ad Valorem Tax Rate per OS-24-00017816		0.8135%		
29	Ad Valorem Tax at 12/31/2024		1,376,001		
30	Ad Valorem Tax per OS-24-00017816		1,261,584		
31	Change		114,417		

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
Footnotes

IRA Schedule	Reference	Comments
(a)	(b)	(c)
IRA-5	(1)	Annual Bill Count from WP Meter Count
IRA-6	(1)	From WP C-1 PIS with Split 2023 column (o)
IRA-6	(2)	From WP C-1 Acc Dep with Split 2023 column (o)
IRA-7	(1)	IRA-6 column (e) + IRA-16 column (e) - IRA-17 column (e)
IRA-7	(2)	WP Accum Depr with Split 2024 column (e)
IRA-7	(3)	Includes 2024 CIAC Texas Operations adjustment of $(342,540.53) WP CIAC
IRA-8	(1)	Includes 2024 CIAC Texas Operations adjustment of $(342,540.53) WP CIAC
IRA-9	(1)	From WP C-1 PIS with Split 2023 column (n)
IRA-9	(2)	From WP C-1 Acc Dep with Split 2023 column (n)
IRA-9	(3)	Using allocation factor approved in OS-24-00017816 **
IRA-10	(1)	IRA-9 column (e) + IRA-18 column (e) - IRA-19 column (e)
IRA-10	(2)	WP Accum Depr with Split 2024 column (d)
IRA-10	(3)	Using allocation factor approved in OS-24-00017816 **
IRA-11	(1)	Using allocation factor approved in OS-24-00017816 **
IRA-14	(1)	Using allocation factor approved in OS-24-00017816 **
IRA-15	(1)	Using allocation factor approved in OS-24-00017816 **

IRA-16	(1)	IRA-12 column (l)
IRA-17	(1)	IRA-13 column (i)
IRA-18	(1)	Using allocation factor approved in OS-24-00017816 **
IRA-18	(2)	IRA-14 column (i)
IRA-19	(1)	Using allocation factor approved in OS-24-00017816 **
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.

** Excerpt from final order

f. IRA filings will include a 45-percent allocation to Jurisdictional Customers of joint plant additions that are used to serve both Jurisdictional and Non-Jurisdictional customers.

g. IRA filings will include a 100-percent allocation to Jurisdictional Customers of plant additions that serve only Jurisdictional Customers.

h. Plant additions that serve only Non-Jurisdictional Customers shall not be allocated to Jurisdictional Customers, but WTGU shall include in its IRA filings a schedule that shows the plant additions that serve only Non-Jurisdictional Customers.

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
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, 2024.

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.

10/20/25
Date

Amanda Edgmon
Signature

Title: Controller

Address: 508 W. Wall Street Suite 500
Midland, TX 79701

Phone: 432-682-4349

Email address: aedgmon@westtexasgas.com

Alternative contact regarding this report:

Name: J.J. King

Title: Executive VP - Gas Marketing

Address: 508 W. Wall Street Suite 500
Midland, TX 79701

Phone: 432-682-4349

Email address: jking@westtexasgas.com

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
WP CIAC - Texas

Line No.	Description	FERC Plant Acct. No.	Contribution Date	Customer Class Benefited	Total Contribution	Allocation Factor	Allocated Contribution
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
10	HOLLYWOOD & COULTER	376.0	240131	Jurisdictional	(35,000.00)	100.00%	(35,000.00)
11	CITY OF LUBBOCK TEXAS	376.0	240229	Jurisdictional	(92,784.08)	100.00%	(92,784.08)
12	MICHAEL DAVIS	376.0	240331	Jurisdictional	(2,500.00)	100.00%	(2,500.00)
13	ROCK FIN MINERALS	376.0	240331	Jurisdictional	(12,970.95)	100.00%	(12,970.95)
14	ROYAL YARBROUGH	376.0	240430	Jurisdictional	(2,500.00)	100.00%	(2,500.00)
15	MCC, LLC	376.0	240630	Jurisdictional	(15,964.32)	100.00%	(15,964.32)
16	DALHART ISD	376.0	240630	Jurisdictional	(9,500.00)	100.00%	(9,500.00)
17	Odelia Espino	376.0	240831	Jurisdictional	(1,500.00)	100.00%	(1,500.00)
18	West Texas Paving Inc	376.0	240930	Jurisdictional	(6,596.40)	100.00%	(6,596.40)
19	Trailblazer Energy	376.0	241231	Jurisdictional	(51,624.78)	100.00%	(51,624.78)
20	DRH Inc	376.0	241231	Jurisdictional	(111,600.00)	100.00%	(111,600.00)
21							
22							(342,540.53)

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2024
WP Annual Customer/Meter Count

Line (a)	Description (b)	Total (c)
11	Subject to Commission Regulation	
12	Domestic	71,425
13	Non-Domestic	6,016
14	Total	77,441
15		
16	Subject to City Regulation	
17	Domestic	152,188
18	Non-Domestic	24,315
19	Total	176,503
20		
21	Non-Jurisdictional	56,840
22	Total	56,840
23		
24		
25	Total Domestic	223,613
26	Total Non-Domestic	30,331
27	Total Jurisdictional Meter Count	253,944
28	Total Non-Jurisdictional	56,840
29	Total Meter Count	310,784

WEST TEXAS GAS UTILITY, LLC | **Schedule C-1** | **Exhibit D to**
Test Period Ending December 31, 2023 | **Page 1 of 1** | **Settlement Agreement**

PLANT IN SERVICE

Acct. No.	Description	12/31/2023 WTGU Total (a)	Oklahoma Direct (a)	Oklahoma Allocated (b)	Texas	Adjustments	Ref.	Adjusted Texas	Settlement Agreement Adj	Adjusted TX Plant in service
	Production and Gathering Plant									
301.0	Organization	57,872	-	-	57,872			57,872		57,872
302.0	Franchises and Consents	200,000	-	-	200,000			200,000		200,000
303.0	Intangible Plant	22,388,083	(1,388,571)	(36,448.51)	20,963,064	(20,621,198)	(c)	341,866		341,866
332.0	Field Lines	3,048,811	-	-	3,048,811	(1,000)	(d)	3,047,811		3,047,811
334.0	Field M&R Station Equipment	100,000	-	-	100,000			100,000		100,000
	Transmission Plant									
365.0	Land and Rights-of-Way	5,379,123	-	-	5,379,123			5,379,123		5,379,123
366.0	Structures and Improvements	149,596	-	-	149,596	(149,596)	(e)	-		
367.0	Mains	45,312,827	-	-	45,312,827			45,312,827		45,312,827
368.0	Compressor Station Equipment	38,984	-	-	38,984			38,984		38,984
369.0	M&R Station Equipment	1,263,865	-	-	1,263,865	149,596	(e)	1,413,460		1,413,460
371.0	Other Equipment	224,148	-	-	224,148			224,148		224,148
	Distribution Plant									
376.0	Mains	183,679,328	(15,777,824)	(1,839.92)	167,899,665			167,899,665	(606,555)	167,293,110
377.0	Compressors	358,854	(638)	-	358,216			358,216		358,216
378.0	M&R Station Equipment - General	8,597,576	(899,062)	(5,545.17)	7,692,969			7,692,969	(249)	7,692,720
387.0	Other Equipment	815,942	(127,844)	(462.64)	687,636			687,636		687,636
	General Plant									
389.0	Rights-of-Way	6,308,629	-	-	6,308,629			6,308,629		6,308,629
389.1	Land	1,500,401	(12,000)	(5,518.52)	1,482,882	(1,292,000)	(d)	190,882		190,882
390.0	Office Buildings	4,604,940	(42,094)	-	4,562,846			4,562,846		4,562,846
391.0	Office Furniture and Equipment	454,910	(32,125)	(1,258.94)	421,526	(149,149)	(f)	272,377		272,377
392.0	Transportation Equip	4,546,739	(432,484)	(12,419.43)	4,101,836	(1,027,434)	(e)(f)	3,074,402	(118,048)	2,956,354
394.0	Tools, Shop & Garage	1,524,133	(77,981)	(51,187.55)	1,394,965	(76,304)	(e)(f)	1,318,660		1,318,660
396.0	Power Operated Equipment	-	-	-	-	-	(e)	-		-
397.0	Communication Equip	583,845	-	(6,354.37)	577,490	(54,358)	(f)	523,132		523,132
398.0	Miscellaneous Equip	510,451	(233,724)	(25,492.54)	251,234	(90,127)	(e)(f)	161,107		161,107
	Plant in Service	**291,649,056**	**(19,024,346)**	**(146,527.58)**	**272,478,182**	**(23,311,570)**		**249,166,612**	(724,852)	**248,441,761**

(a) From WTGU books and records.
(b) Allocation of corporate general plant to Oklahoma:

		Corporate		Oklahoma		Retirement
	Oklahoma Plant as % of Total			6.52%	391	(149,149)
303.0	Intangible Plant	558,767		36,448.51	392	(1,027,434)
367.0	Mains	-			394	(76,304)
371.0	Other Equipment	28,206		-	396	
376.0	Mains	85,009		1,839.92	397	(54,358)
378.0	M&R Station Equipment - General	7,092		5,545.17	398	(90,127)
387.0	Other Equipment	84,601		462.64		
389.1	Land	19,300		5,518.52		
391.0	Office Furniture and Equipment	190,394		1,258.94		(1,397,372)
392.0	Transportation Equip	784,721		12,419.43		
394.0	Tools, Shop & Garage	97,414		51,187.55		
397.0	Communication Equip	390,808		6,354.37		
398.0	Miscellaneous Equip	17,602		25,492.54		
	Total	2,263,915	-	146,527.58		

(c) To remove acquisition adjustments.
(d) To remove non-utiliy assets.
(e) To reclassify assets.
(f) To remove retired assets.

93.48%

WEST TEXAS GAS UTILITY, LLC
Test Period Ending December 31, 2023

PLANT IN SERVICE

Acct. No.	Description	Joint	Jurisdictional	Non-Jurisdictional	Total Texas	Joint Adjustments	Jurisdictional Adjustments	Non-Jurisdictional Adjustments	Total Texas Adjustments	Adjusted Joint	Adjusted Jurisdictional	Adjusted Non-Jurisdictional	Adjusted Total Texas
	Production and Gathering Plant												
301.0	Organization	57,872	-	-	57,872				-	57,872	-	-	57,872
302.0	Franchises and Consents	200,000	-	-	200,000				-	200,000	-	-	200,000
303.0	Intangible Plant	20,900,733	62,331	-	20,963,064	(20,558,867)	(62,331)		(20,621,198)	341,866	-	-	341,866
332.0	Field Lines	3,046,801	-	2,010	3,048,811	(1,000)			(1,000)	3,045,801	-	2,010	3,047,811
334.0	Field M&R Station Equipment	100,000	-	-	100,000				-	100,000	-	-	100,000
	Transmission Plant												
365.0	Land and Rights-of-Way	5,379,123	-	-	5,379,123				-	5,379,123	-	-	5,379,123
366.0	Structures and Improvements	149,596	-	-	149,596	(149,596)			(149,596)	-	-	-	-
367.0	Mains	36,636,145	7,808,497	868,185	45,312,827				-	36,636,145	7,808,497	868,185	45,312,827
368.0	Compressor Station Equipment	38,984	-	-	38,984				-	38,984	-	-	38,984
369.0	Meas. and Reg. Station Equipment	968,540	77,988	4,828	1,051,356	149,596			149,596	1,118,136	77,988	4,828	1,200,952
369.1	Meters	192,707	19,802	-	212,509	-			-	192,707	19,802	-	212,509
371.0	Other Equipment	211,222	9,926	3,001	224,148				-	211,222	9,926	3,001	224,148
	Distribution Plant												
376.0	Mains	86,066,057	75,673,412	6,160,195	167,899,665		(604,736)	(1,819)	(606,555)	86,066,057	75,068,676	6,158,377	167,293,110
377.0	Compressors	358,216	-	-	358,216				-	358,216	-	-	358,216
378.0	M&R Station Equipment - General	6,086,442	1,350,381	256,145	7,692,969			(249)	(249)	6,086,442	1,350,381	255,897	7,692,720
387.0	Other Equipment	646,525	31,536	9,574	687,636				-	646,525	31,536	9,574	687,636
					-				-	-	-	-	-
	General Plant				-				-	-	-	-	-
389.0	Rights-of-Way	6,308,629	-	-	6,308,629				-	6,308,629	-	-	6,308,629
389.1	Land	1,477,962	4,920	-	1,482,882	(1,292,000)			(1,292,000)	185,962	4,920	-	190,882
390.0	Office Buildings	4,272,167	114,869	175,809	4,562,846				-	4,272,167	114,869	175,809	4,562,846
391.0	Office Furniture and Equipment	288,074	31,375	5,987	325,436	(60,673)			(60,673)	227,400	31,375	5,987	264,762
391.1	Computer Equipment	94,915	-	1,176	96,091	(87,300)		(1,176)	(88,476)	7,615	-	-	7,615
392.0	Transportation Equip	3,998,898	25,393	77,545	4,101,836	(1,111,437)		(34,045)	(1,145,482)	2,887,461	25,393	43,500	2,956,354
394.0	Tools, Shop & Garage	1,330,334	21,572	43,059	1,394,965	(76,304)			(76,304)	1,254,030	21,572	43,059	1,318,660
397.0	Communication Equip	195,114	324,654	57,722	577,490	(54,358)			(54,358)	140,756	324,654	57,722	523,132
398.0	Miscellaneous Equip	204,936	41,186	5,113	251,234	(90,127)			(90,127)	114,809	41,186	5,113	161,107
	Plant in Service	**179,209,990**	**85,597,842**	**7,670,349**	**272,478,182**	**(23,332,067)**	**(667,067)**	**(37,287)**	**(24,036,421)**	**155,877,924**	**84,930,775**	**7,633,062**	**248,441,761**

ACCUMULATED DEPRECIATION

Acct. No.	Description	12/31/2023 WTGU Total (a)	Oklahoma Direct (a)	Oklahoma Allocated (b)	Texas	Adjustments	Ref.	Adjusted Texas	Settlement Agreement Adj	Adjusted TX Accum Depr
	Production and Gathering Plant									
301.0	Organization	57,872	-	-	57,872			57,872		57,872
302.0	Franchises and Consents	200,000	-	-	200,000			200,000		200,000
303.0	Intangible Plant	5,964,243	(1,487,753)	(51,790)	4,424,701	(3,798,361)	(c)	626,340		626,340
332.0	Field Lines	3,395,407	-	-	3,395,407			3,395,407		3,395,407
334.0	Field M&R Station Equipment	50,485	-	-	50,485			50,485		50,485
								-		
	Transmission Plant							-		
365.0	Land and Rights-of-Way	612,078	-	-	612,078			612,078		612,078
366.0	Structures and Improvements	29,710	-	-	29,710	(29,710)	(d)	-		
367.0	Mains	13,446,425	-	1	13,446,426			13,446,426		13,446,426
368.0	Compressor Station Equipment	49,512	-	-	49,512			49,512		49,512
369.0	M&R Station Equipment	770,132	-	-	770,132	29,710	(d)	799,842		799,842
371.0	Other Equipment	211,423	-	(1,028)	210,395			210,395		210,395
								-		
	Distribution Plant							-		
376.0	Mains	46,385,879	(5,200,615)	(1,900)	41,183,364			41,183,364	(2,998)	41,180,366
377.0	Compressors	390,830	(770)	-	390,060			390,060		390,060
378.0	M&R Station Equipment - General	5,369,708	(432,734)	(435)	4,936,538			4,936,538	(13)	4,936,525
387.0	Other Equipment	619,581	(68,674)	(2,844)	548,063			548,063		548,063
								-		
	General Plant							-		
389.0	Rights-of-Way	2,566,501	-	-	2,566,501			2,566,501		2,566,501
389.1	Land	-	-	-	-			-		-
390.0	Office Buildings	1,433,449	(54,836)	-	1,378,613			1,378,613		1,378,613
391.0	Office Furniture and Equipment	240,467	(22,771)	(6,228)	211,469	(138,779)	(e)	72,690		72,690
392.0	Transportation Equip	3,690,232	(695,100)	(26,306)	2,968,826	(1,524,253)	(d)(e)	1,444,573	(17,782)	1,426,791
394.0	Tools, Shop & Garage	892,166	(32,860)	(3,759)	855,547	(109,914)	(d)(e)	745,633		745,633
396.0	Power Operated Equipment	-	-	-	-	-	(d)	-		-
397.0	Communication Equip	316,334	-	(11,494)	304,840	(72,509)	(e)	232,331		232,331
398.0	Miscellaneous Equip	497,733	(310,911)	(414)	186,408	(143,084)	(d)(e)	43,324		43,324
	Accumulated Depreciation	**87,190,168**	**(8,307,025)**	**(106,196)**	**78,776,946**	**(5,786,900)**		**72,990,047**	(20,793)	**72,969,254**

(a) From WTGU books and records.

(b) Allocation of accumulated depreciation on corporate general plant to Oklahoma:

		Corporate	Oklahoma		Retirement
	Oklahoma Plant as % of Total		6.52%	391	(138,779)
303.0	Intangible Plant	793,950	51,790	392	(1,524,253)
367.0	Mains	(12)	(1)	394	(109,914)
371.0	Other Equipment	15,757	1,028	396	
376.0	Mains	29,122	1,900	397	(72,509)
378.0	M&R Station Equipment - General	6,669	435	398	(143,084)
387.0	Other Equipment	43,592	2,844		
389.1	Land	-	-		
391.0	Office Furniture and Equipment	95,473	6,228		(1,988,539)
392.0	Transportation Equip	403,275	26,306		
394.0	Tools, Shop & Garage	57,625	3,759		
397.0	Communication Equip	176,214	11,494		
398.0	Miscellaneous Equip	6,353	414		
	Total	1,628,019	106,196		

(c) To remove accumulated amortization of acquisition adjustments.

(d) To reclassify assets.

(e) To remove retired assets.

WEST TEXAS GAS UTILITY, LLC
Test Period Ending December 31, 2023

Accumulated Depreciation

Acct. No.	Description	Joint	Jurisdictional	Non-Jurisdictional	Total Texas	Joint Adjustments	Jurisdictional Adjustments	Non-Jurisdictional Adjustments	Total Texas Adjustments	Adjusted Joint	Adjusted Jurisdictional	Adjusted Non-Jurisdictional	Adjusted Total Texas
	Production and Gathering Plant												
301.0	Organization	57,872	-	-	57,872				-	57,872	-	-	57,872
302.0	Franchises and Consents	200,000	-	-	200,000				-	200,000	-	-	200,000
303.0	Intangible Plant	4,424,701	-	-	4,424,701	(3,798,361)	-		(3,798,361)	626,340	-	-	626,340
332.0	Field Lines	3,394,990	-	417	3,395,407	-			-	3,394,990	-	417	3,395,407
334.0	Field M&R Station Equipment	50,485	-	-	50,485				-	50,485	-	-	50,485
	Transmission Plant												
365.0	Land and Rights-of-Way	612,078	-	-	612,078				-	612,078	-	-	612,078
366.0	Structures and Improvements	29,710	-	-	29,710	(29,710)			(29,710)	-	-	-	-
367.0	Mains	12,686,741	661,067	98,618	13,446,426				-	12,686,741	661,067	98,618	13,446,426
368.0	Compressor Station Equipment	49,512	-	-	49,512				-	49,512	-	-	49,512
369.0	Meas. and Reg. Station Equipment	582,581	3,578	1,132	587,291	29,710			29,710	612,291	3,578	1,132	617,001
369.1	Meters	178,311	4,530	-	182,841	-			-	178,311	4,530	-	182,841
371.0	Other Equipment	204,380	4,811	1,204	210,395				-	204,380	4,811	1,204	210,395
	Distribution Plant												
376.0	Mains	34,326,151	6,542,474	314,739	41,183,364		(2,941)	(57)	(2,998)	34,326,151	6,539,534	314,681	41,180,366
377.0	Compressors	390,060	-	-	390,060				-	390,060	-	-	390,060
378.0	M&R Station Equipment - General	4,815,728	75,534	45,277	4,936,538			(13)	(13)	4,815,728	75,534	45,264	4,936,525
387.0	Other Equipment	535,357	10,493	2,213	548,063				-	535,357	10,493	2,213	548,063
	General Plant												
389.0	Rights-of-Way	2,566,501	-	-	2,566,501				-	2,566,501	-	-	2,566,501
389.1	Land	-	-	-	-	-			-	-	-	-	-
390.0	Office Buildings	1,325,557	17,846	35,210	1,378,613				-	1,325,557	17,846	35,210	1,378,613
391.0	Office Furniture and Equipment	116,405	9,269	1,336	127,010	(58,538)			(58,538)	57,868	9,269	1,336	68,473
391.1	Computer Equipment	83,650	-	808	84,459	(79,433)		(808)	(80,241)	4,217	-	-	4,217
392.0	Transportation Equip	2,919,780	25,792	23,254	2,968,826	(1,522,853)		(19,182)	(1,542,035)	1,396,927	25,792	4,072	1,426,791
394.0	Tools, Shop & Garage	841,968	2,611	10,967	855,547	(109,914)			(109,914)	732,055	2,611	10,967	745,633
397.0	Communication Equip	105,888	166,705	32,247	304,840	(72,509)			(72,509)	33,379	166,705	32,247	232,331
398.0	Miscellaneous Equip	170,651	14,043	1,714	186,408	(143,084)			(143,084)	27,567	14,043	1,714	43,324
	Plant in Service	**70,669,058**	**7,538,752**	**569,136**	**78,776,946**	**(5,784,692)**	**(2,941)**	**(20,060)**	**(5,807,693)**	**64,884,367**	**7,535,811**	**549,076**	**72,969,254**

Fixed Asset #	Description	W	#	Cost	Accum Depr	Book Value	Asset Acct	Depr Acct	AD Acct	Purchase Date	Purchase Date	FERC
							Joint		Jurisdictional		Non-Jurisdictional	
				Cost	Acc. Dep.		Cost	Acc. Dep.	Cost	Acc. Dep.	Cost	Acc. Dep.
Oklahoma												
		303.0		1,388,571	1,487,753							
		376.0		15,777,824	5,200,615							
		377.0		638	770							
		378.0		899,062	432,734							
		387.0		127,844	68,674							
		389.1		12,000	-							
		390.0		42,094	54,836							
		391.0		32,125	22,771							
		392.0		432,484	695,100							
		394.0		77,981	32,860							
		398.0		233,724	310,911							
				19,024,346	**8,307,025**							
Texas												
		301.0		57,872	57,872		57,872	57,872	-	-	-	-
		302.0		200,000	200,000		200,000	200,000	-	-	-	-
		303.0		378,315	626,340		378,315	626,340	-	-	-	-
		303.1		20,621,198	3,850,150		20,558,867	3,850,150	62,331	-	-	-
		332.0		3,048,811	3,395,407		3,046,801	3,394,990	-	-	2,010	417
		334.0		100,000	50,485		100,000	50,485	-	-	-	-
		365.2		5,379,123	612,078		5,379,123	612,078	-	-	-	-
		366.0		149,596	29,710		149,596	29,710	-	-	-	-
		367.0		45,312,827	13,446,425		36,636,145	12,686,740	7,808,497	661,067	868,185	98,618
		368.0		38,984	49,512		38,984	49,512	-	-	-	-
		369.0		1,051,356	587,291		968,540	582,581	77,988	3,578	4,828	1,132
		369.1		212,509	182,841		192,707	178,311	19,802	4,530	-	-
		371.0		224,148	211,423		211,222	205,408	9,926	4,811	3,001	1,204
		376.0		167,901,504	41,185,263		86,067,897	34,328,050	75,673,412	6,542,474	6,160,195	314,739
		377.0		358,216	390,060		358,216	390,060	-	-	-	-
		378.0		7,698,514	4,936,973		6,091,987	4,816,163	1,350,381	75,534	256,145	45,277
		387.0		688,098	550,907		646,988	538,200	31,536	10,493	9,574	2,213
		389.0		6,308,629	2,566,501		6,308,629	2,566,501	-	-	-	-
		389.1		1,488,401	-		1,483,481	-	4,920	-	-	-
		390.0		4,562,846	1,378,613		4,272,167	1,325,557	114,869	17,846	175,809	35,210
		391.0		326,695	133,238		289,333	122,633	31,375	9,269	5,987	1,336
		391.1		96,091	84,459		94,915	83,650	-	-	1,176	808
		392.0		4,114,255	2,995,131		4,011,317	2,946,086	25,393	25,792	77,545	23,254
		394.0		1,446,152	859,305		1,381,521	845,727	21,572	2,611	43,059	10,967
		397.0		583,845	316,334		201,468	117,383	324,654	166,705	57,722	32,247
		398.0		276,727	186,822		230,428	171,066	41,186	14,043	5,113	1,714
			TX	272,624,709	78,883,143		179,356,518	70,775,254	85,597,842	7,538,752	7,670,349	569,136
WTGU			WTGU	291,649,056	87,190,168		272,624,709	78,883,143				

Docket No. OS-24-00017816
West Texas Gas Utility
Statement of Intent
Prudence Review Detail

Line No. (a)	Service Area (b)	GUD or Case No. (c)	TYE (d)	RFI (e)	Adjust (f)	Refund (g)	Line No. (h)	Asset/Project No. (i)	Jurisdictional or Allocated (j)	Adjustment to Total Project Cost (k)	% Allocated (l)	Allocated to Service Area (m)	Adjustment to Allocated Amount (n)	FERC Acct (o)	Depr. Rate (p)	Depr. Exp. (q)	In Service Date (r)	Accumulated Depreciation (s)	Notes (t)
1	WTG	17816	2020	2-7	Yes	Yes	2	1669842	Jurisdictional	$ 700.00	100%	100%	$ 700.00	376.0	2.61%	$ 18.27	7/31/2020	$ 62.47	Developer Fee
2	WTG	17816	2021	2-7	Yes	Yes	3	1669952	Jurisdictional	$ 1,800.00	100%	100%	$ 1,800.00	376.0	2.61%	$ 46.98	5/31/2021	$ 121.50	Developer Fee
3	WTG	17816	2021	2-7	Yes	Yes	4	1669954	Jurisdictional	$ 8,600.00	100%	100%	$ 8,600.00	376.0	2.61%	$ 224.46	6/1/2021	$ 579.91	Developer Fee
4	WTG	17816	2021	2-7	Yes	Yes	5	1669955	Jurisdictional	$ 1,400.00	100%	100%	$ 1,400.00	376.0	2.61%	$ 36.54	6/2/2021	$ 94.30	Developer Fee
5	WTG	17816	2021	2-7	Yes	Yes	6	1669960	Jurisdictional	$ 1,600.00	100%	100%	$ 1,600.00	376.0	2.61%	$ 41.76	6/3/2021	$ 107.66	Developer Fee
6	WTG	17816	2021	2-7	Yes	Yes	7	1669961	Jurisdictional	$ 200.00	100%	100%	$ 200.00	376.0	2.61%	$ 5.22	6/4/2021	$ 13.44	Developer Fee
7	WTG	17816	2021	2-7	Yes	Yes	8	1669964	Jurisdictional	$ 1,400.00	100%	100%	$ 1,400.00	376.0	2.61%	$ 36.54	6/5/2021	$ 94.00	Developer Fee
8	WTG	17816	2022	2-7	Yes	Yes	9	1660092	Jurisdictional	$ 8,800.00	100%	100%	$ 8,800.00	376.0	2.61%	$ 229.68	5/31/2022	$ 364.34	Developer Fee
9	WTG	17816	2022	2-7	Yes	Yes	10	1660094	Jurisdictional	$ 600.00	100%	100%	$ 600.00	376.0	2.61%	$ 15.66	6/1/2022	$ 24.80	Developer Fee
10	WTG	17816	2022	2-7	Yes	Yes	11	1660095	Jurisdictional	$ 1,000.00	100%	100%	$ 1,000.00	376.0	2.61%	$ 26.10	6/2/2022	$ 41.26	Developer Fee
11	WTG	17816	2022	2-7	Yes	Yes	12	1660096	Jurisdictional	$ 1,200.00	100%	100%	$ 1,200.00	376.0	2.61%	$ 31.32	6/3/2022	$ 49.43	Developer Fee
12	WTG	17816	2022	2-7	Yes	Yes	13	1660097	Jurisdictional	$ 1,600.00	100%	100%	$ 1,600.00	376.0	2.61%	$ 41.76	6/4/2022	$ 65.79	Developer Fee
13	WTG	17816	2022	2-7	Yes	Yes	14	1660100	Jurisdictional	$ 10,000.00	100%	100%	$ 10,000.00	376.0	2.61%	$ 261.00	6/5/2022	$ 410.45	Developer Fee
14	WTG	17816	2022	2-7	Yes	Yes	15	1660164	Jurisdictional	$ 2,600.00	100%	100%	$ 2,600.00	376.0	2.61%	$ 67.86	12/31/2022	$ 67.86	Developer Fee
15	WTG	17816	2022	2-7	Yes	Yes	16	1660102	Jurisdictional	$ 1,000.00	100%	100%	$ 1,000.00	376.0	2.61%	$ 26.10	5/31/2022	$ 41.40	Developer Fee
16	WTG	17816	2022	2-7	Yes	Yes	17	1660103	Jurisdictional	$ 200.00	100%	100%	$ 200.00	376.0	2.61%	$ 5.22	6/1/2022	$ 8.27	Developer Fee
17	WTG	17816	2022	2-7	Yes	Yes	18	1660104	Jurisdictional	$ 600.00	100%	100%	$ 600.00	376.0	2.61%	$ 15.66	6/2/2022	$ 24.76	Developer Fee
18	WTG	17816	2022	2-7	Yes	Yes	19	1660165	Jurisdictional	$ 2,000.00	100%	100%	$ 2,000.00	376.0	2.61%	$ 52.20	12/31/2022	$ 52.20	Developer Fee
19	WTG	17816	2022	2-7	Yes	Yes	20	1660106	Jurisdictional	$ 200.00	100%	100%	$ 200.00	376.0	2.61%	$ 5.22	5/31/2022	$ 8.28	Developer Fee
20	WTG	17816	2023	2-7	Yes	No	21	1660361	Jurisdictional	$ 571.82	100%	100%	$ 571.82	376.0	2.61%	$ 14.92	12/31/2022	$ 14.92	Hotel Charge
21	WTG	17816	2023	2-7	Yes	No	22	1660268	Jurisdictional	$ 33,405.00	100%	100%	$ 33,405.00	376.0	2.61%	$ 871.87	12/31/2023	$ -	Invoices paid x2
22	WTG	17816	2023	2-7	Yes	No	23	1660359	Jurisdictional	$ 75,000.00	100%	100%	$ 75,000.00	376.0	2.61%	$ 1,957.50	12/31/2023	$ -	Developer Fee
23	WTG	17816	2023	2-7	Yes	No	24	1660360	Jurisdictional	$ 210,000.00	100%	100%	$ 210,000.00	376.0	2.61%	$ 5,481.00	12/31/2023	$ -	Developer Fee
24	WTG	17816	2023	2-7	Yes	No	25	1660370	Jurisdictional	$ 15,000.00	100%	100%	$ 15,000.00	376.0	2.61%	$ 391.50	12/31/2023	$ -	Developer Fee
25	WTG	17816	2023	2-7	Yes	No	26	1660254	Jurisdictional	$ 800.00	100%	100%	$ 800.00	376.0	2.61%	$ 20.88	12/31/2023	$ -	Developer Fee
26	WTG	17816	2023	2-7	Yes	No	27	1660256	Jurisdictional	$ 10,600.00	100%	100%	$ 10,600.00	376.0	2.61%	$ 276.66	12/31/2023	$ -	Developer Fee
27	WTG	17816	2023	2-7	Yes	No	28	1660257	Jurisdictional	$ 36,075.00	100%	100%	$ 36,075.00	376.0	2.61%	$ 941.56	12/31/2023	$ -	Developer Fee
28	WTG	17816	2023	2-7	Yes	No	29	1660258	Jurisdictional	$ 400.00	100%	100%	$ 400.00	376.0	2.61%	$ 10.44	12/31/2023	$ -	Developer Fee
29	WTG	17816	2023	2-7	Yes	No	30	1660261	Jurisdictional	$ 59,780.00	100%	100%	$ 59,780.00	376.0	2.61%	$ 1,560.26	12/31/2023	$ -	Developer Fee
30	WTG	17816	2023	2-7	Yes	No	31	1660263	Jurisdictional	$ 11,000.00	100%	100%	$ 11,000.00	376.0	2.61%	$ 287.10	12/31/2023	$ -	Developer Fee
31	WTG	17816	2023	2-7	Yes	No	32	1660387	Jurisdictional	$ 9,400.00	100%	100%	$ 9,400.00	376.0	2.61%	$ 245.34	12/31/2023	$ -	Developer Fee
32	WTG	17816	2023	2-7	Yes	No	33	1660389	Jurisdictional	$ 12,950.00	100%	100%	$ 12,950.00	376.0	2.61%	$ 338.00	12/31/2023	$ -	Developer Fee
33	WTG	17816	2023	2-7	Yes	No	34	1660395	Jurisdictional	$ 48,125.00	100%	100%	$ 48,125.00	376.0	2.61%	$ 1,256.06	12/31/2023	$ -	Developer Fee
34	WTG	17816	2023	2-7	Yes	No	35	1660402	Jurisdictional	$ 10,000.00	100%	100%	$ 10,000.00	376.0	2.61%	$ 261.00	12/31/2023	$ -	Developer Fee
35	WTG	17816	2023	1-9	Yes	Yes	75	1660381	Non-Jurisdictional	$ 720.00	100%	100%	$ 720.00	376.0	2.61%	$ 18.79	12/31/2023	$ -	No invoice
36	WTG	17816	2022	3-4	Yes	Yes	21	1660093	Jurisdictional	$ 759.36	100%	100%	$ 759.36	376.0	2.61%	$ 19.82	5/31/2022	$ 31.44	No support
37	WTG	17816	2022	3-4	Yes	Yes	23	1660182	Jurisdictional	$ 3,500.00	100%	100%	$ 3,500.00	376.0	2.61%	$ 91.35	12/31/2022	$ 91.35	No support
38	WTG	17816	2022	3-4	Yes	Yes	40	1660182	Jurisdictional	$ 6,932.01	100%	100%	$ 6,932.01	376.0	2.61%	$ 180.93	12/31/2022	$ 180.93	No support
39	WTG	17816	2022	3-4	Yes	Yes	64	1660182	Jurisdictional	$ 13,036.84	100%	100%	$ 13,036.84	376.0	2.61%	$ 340.26	12/31/2022	$ 340.26	No support
40	WTG	17816	2022	3-4	Yes	Yes	70	1660182	Jurisdictional	$ 1,901.20	100%	100%	$ 1,901.20	376.0	2.61%	$ 49.62	12/31/2022	$ 49.62	No support
41	WTG	17816	2021	3-4	Yes	Yes	41	1660025	Non-Jurisdictional	$ 1,099.00	100%	100%	$ 1,099.00	376.0	2.61%	$ 28.68	12/31/2021	$ 57.37	No support
43	WTG	17816	2021	3-4	Yes	Yes	27	1760021	Non-Jurisdictional	$ 248.60	100%	100%	$ 248.60	378.0	2.61%	$ 6.49	12/31/2021	$ 12.98	No support
										$ 118,048.00	100%	100%	$ 118,048.00	392.0				$ 12,584.00	
										$ 724,851.83			**$ 724,851.83**			**$ 15,837.58**		**$ 15,594.98**	

Test Period End Date: 12/31/2023

Retirements

Company	Fixed Asset #	Description	W	#	Cost	Accum Depr	Book Value	Asset Acct	Depr Acct	AD Acct	urchase Da	Purchase Date	FERC	State	
16	5109298	TGU ACQUISITION	W	1065	60,000.00	123,595.50	(63,595.50)	270-005	930-010	370-005	960430	04/30/96	392.0	TX	Pre-2014
16	5211330	82 SA250 LINCOLN DIESEL W	W	7084	2,500.00	5,121.71	(2,621.71)	270-006	930-010	370-005	980131	01/31/98	392.0	TX	Pre-2014
16	5312980	12 1/2' BUMPER PULL TANK TRAILER	W	1001	2,097.46	4,313.39	(2,215.93)	270-007	930-010	370-005	201	02/01/00	392.0	TX	Pre-2014
16	5313969	SPOOL RACK FOR TRAILER	W	1066	931.22	1,821.92	(890.70)	270-007	930-010	370-005	10801	08/01/01	392.0	TX	Pre-2014
16	5314140	16' UTILITY TRAILER #8809	W	1021	2,180.18	4,216.31	(2,036.13)	270-007	930-010	370-005	11101	11/01/01	392.0	TX	Pre-2014
16	5214588	PT4963 CASE BACKHOE #8837 580SL S2T 2/WD/CAB/AIR	W	1009	43,832.65	90,292.37	(46,459.72)	270-006	930-010	370-005	20701	07/01/02	392.0	TX	Pre-2014
16	5147577	HEADACHE RACK	W	1002	519.02	1,069.54	(550.52)	270-005	930-010	370-005	70731	07/31/07	392.0	TX	Pre-2014
16	5147585	2007 CHEV SILVERADO PU	W	7	26,337.00	54,252.34	(27,915.34)	270-005	930-010	370-005	70831	08/31/07	392.0	TX	Pre-2014
16	5147587	1991 FORD 1 1/2 TON PU	W	1066	4,800.00	9,887.64	(5,087.64)	270-005	930-010	370-005	70831	08/31/07	392.0	TX	Pre-2014
16	5147588	UTILITY BED FOR 3/4 TON PU	W	1065	3,500.00	7,209.46	(3,709.46)	270-005	930-010	370-005	70831	08/31/07	392.0	TX	Pre-2014
16	5147593	2008 SILVERADO PU 1500 4 WD UNIT #9473	W	7080	20,900.00	43,052.57	(22,152.57)	270-005	930-010	370-005	70930	09/30/07	392.0	TX	Pre-2014
16	5147657	2008 SILVERADO 1500	W	1033	22,024.00	45,368.05	(23,344.05)	270-005	930-010	370-005	71031	10/31/07	392.0	TX	Pre-2014
16	5147659	2008 SILVERADO 1500	W	4040	22,168.00	45,664.58	(23,496.58)	270-005	930-010	370-005	71031	10/31/07	392.0	TX	Pre-2014
16	5247671	NORTH TEXAS GAS ACQUISTION	W	1021	160,650.00	330,927.16	(170,277.16)	270-006	930-010	370-005	71130	11/30/07	392.0	TX	Pre-2014
16	5147696	UNIT 9528 UPGRADES - TOOL BOX GRILL BUMPER BED MAT	W	1001	1,835.65	3,781.44	(1,945.79)	270-005	930-010	370-005	80131	01/31/08	392.0	TX	Pre-2014
16	5144717	UNIT 9551 - 08 CHEV 1500 SILVERADO 4WD	W	1035	21,530.45	44,350.65	(22,820.20)	270-005	930-010	370-005	80430	04/30/08	392.0	TX	Pre-2014
16	5148068	UNIT 9701 - 05 CHEV 1500 4X4 EXT CAB (USED)	W	1021	9,113.29	16,494.35	(7,381.06)	270-005	930-010	370-005	91031	10/31/09	392.0	TX	Pre-2014
16	5148134	UNIT 9735 - 2000 CHEV 2500 CREW CAB DUALLY	W	1027	6,688.95	11,770.47	(5,081.52)	270-005	930-010	370-005	100228	02/28/10	392.0	TX	Pre-2014
16	5148149	UNIT 9752 - 10 CHEV 1500 SILVERADO 4WD REG CAB	W	1027	25,137.00	43,384.50	(18,247.50)	270-005	930-010	370-005	100430	04/30/10	392.0	TX	Pre-2014
16	5248152	UNIT 9772 - FROST & ROCK RIPPER & PIPE TRAILER	W	1030	999.36	1,724.94	(725.58)	270-006	930-010	370-005	100430	04/30/10	392.0	TX	Pre-2014
16	5148301	UNT 9855 GRILL GUARD TOOL BOX BED LINER HEADACH RAC	W	1009	1,188.62	1,871.33	(682.71)	270-005	930-010	370-005	110131	01/31/11	392.0	TX	Pre-2014
16	5148307	UNIT 9858 - 10 CHEV 1500 SILVERADO 4W EXT CAB	W	1	32,043.00	49,896.49	(17,853.49)	270-005	930-010	370-005	110228	02/28/11	392.0	TX	Pre-2014
16	5148319	UNIT 9902 - TOOL BOX BED LINERS & SIDE BOX STORAGE	W	1002	826.24	1,245.03	(418.79)	270-005	930-010	370-005	110531	05/31/11	392.0	TX	Pre-2014
16	5348362	TRAILER - TWIN AXLE AUTO- LIFT COILPIPE (V# 423001)	W	1035	34,360.00	41,365.07	(7,005.07)	270-007	930-010	370-005	110831	08/31/11	392.0	TX	Pre-2014
16	5148370	UNIT 9990 - 2011 CHEV SIVERADO (BZ457726)	W	1	39,679.63	57,109.24	(17,429.61)	270-005	930-010	370-005	110930	09/30/11	392.0	TX	Pre-2014
16	5148441	UNIT 10025 - 12 CHEV 1500 SILVERADO (CZ155978)	W	1021	30,417.47	42,754.44	(12,336.97)	270-005	930-010	370-005	111130	11/30/11	392.0	TX	Pre-2014
16	5148516	2012 SILVERADO 2500 4WD UNIT 10091	W	1002	29,193.49	38,241.82	(9,048.33)	270-005	930-010	370-005	120531	05/31/12	392.0	TX	Pre-2014
16	5148517	TOOLBOX AND HITCH UNIT 10091	W	1002	1,226.75	1,606.98	(380.23)	270-005	930-010	370-005	120531	05/31/12	392.0	TX	Pre-2014
16	5048518	TESTING TRAILER	W	1	5,149.61	5,923.43	(773.82)	270-007	930-010	370-005	120531	05/31/12	392.0	TX	Pre-2014
16	5148529	UNIT 10114 2012 CHEVY SILVERADO 1500 4WD	W	1009	26,968.00	34,427.33	(7,459.33)	270-005	930-010	370-005	120731	07/31/12	392.0	TX	Pre-2014
16	5148541	UNIT 10122 2012 SILVERADO 1500 4WD REG CAB WT	W	4040	27,529.89	34,685.71	(7,155.82)	270-005	930-010	370-005	120831	08/31/12	392.0	TX	Pre-2014
16	5148543	UNIT 10133 2012 SILVERADO 1500 2WD REG CAB WT	W	1065	21,664.83	27,296.52	(5,631.69)	270-005	930-010	370-005	120831	08/31/12	392.0	TX	Pre-2014
16	5148659	UNIT 10214 2013 SILVERADO 1500 4WD REG CAB WT	W	7084	28,660.00	33,243.50	(4,583.50)	270-005	930-010	370-005	130228	02/28/13	392.0	TX	Pre-2014
16	5148668	UNIT 10231 2013 SILVERADO 1500 4WD REG CAB WT	W	4040	27,073.80	30,952.89	(3,879.09)	270-005	930-010	370-005	130331	03/31/13	392.0	TX	Pre-2014
16	5148678	UNIT 10249 2013 SILVERADO 1500 4WD REG CAB WT	W	1022	27,498.80	30,979.65	(3,480.85)	270-005	930-010	370-005	130430	04/30/13	392.0	TX	Pre-2014
16	5148706	TOOLBOX/COVER FOR PICKUP BART	W	1	1,077.09	1,141.47	(64.38)	270-005	930-010	370-005	130831	08/31/13	392.0	TX	Pre-2014
16	5148714	UNIT 10309 2013 SILVERADO 1500 4WD	W	1036	28,841.93	30,331.76	(1,489.83)	270-005	930-010	370-005	130930	09/30/13	392.0	TX	Pre-2014
16	5148719	UNIT 10313 2013 SILVERADO 1500 4WD	W	7084	32,161.18	33,822.06	(1,660.88)	270-005	930-010	370-005	130930	09/30/13	392.0	TX	Pre-2014
16	5048777	UTILITY STEEL TRAILOR	W	1	2,274.38	2,372.82	(98.44)	270-007	930-010	370-005	131031	10/31/13	392.0	TX	Pre-2014
16	5149060	UNIT 10530 2015 SILVERADO 1500 2WD 1WT REG	W	1066	25,242.05	22,159.34	3,082.71	270-005	930-010	370-005	150630	06/30/15	392.0	TX	Both
16	5149062	UNIT 10532 FRONT END BUMPER BED & TAILGATE MAT	W	1030	1,493.14	1,310.88	182.26	270-005	930-010	370-005	150630	06/30/15	392.0	TX	Both
16	5149283	UNIT 10609 2016 SILVERADO 1500 4WD LS DBL	W	1030	33,609.09	25,333.04	8,276.05	270-005	930-010	370-005	160930	09/30/16	392.0	TX	Both
16	5149289	UNIT 10617 2016 SILVERADO 1500 4WD 1WT REG	W	1022	33,890.00	25,264.32	8,625.68	270-005	930-010	370-005	161031	10/31/16	392.0	TX	Both
16	5169303	UNIT 3165 2017 SILVERADO 1500 4WD 1WT REG	W	1035	31,664.00	23,080.62	8,583.38	270-005	930-010	370-005	161231	12/31/16	392.0	TX	Both
16	5169423	UNIT 10826 2018 SILVERADO 1500 4WD 1WT REG	W	1022	31,912.00	20,356.82	11,555.18	270-005	930-010	370-005	171130	11/30/17	392.0	TX	Both
16	5169517	UNIT 10904 2018 SILVERADO 1500 4WD REG CAB	W	5099	34,044.61	19,181.62	14,862.99	270-005	930-010	370-005	180831	08/31/18	392.0	TX	Non-Jurisdictional
					1,027,433.83	1,524,253.07	(496,819.24)								

16	5713185	ICE MACHINE	W	1021	2,430.22	2,584.74	(154.52)	270-025	930-010	370-025	501	05/01/00	391.0	TX	Pre-2014
16	6513312	5 TON CONDENSOR	W	7084	3,416.75	3,593.33	(176.58)	270-025	930-010	370-025	701	07/01/00	391.0	TX	Pre-2014
16	5213552	INSTALL NEW FURNACE &COIL	W	1009	1,567.56	1,610.47	(42.91)	270-025	930-010	370-025	1101	11/01/00	391.0	TX	Pre-2014
16	5713970	5 TON A/C UNIT	W	1002	1,637.66	1,590.58	47.08	270-025	930-010	370-025	10801	08/01/01	391.0	TX	Pre-2014
16	5714141	PANASONIC DP-150FX COPIER W/FAX	W	1021	2,448.36	2,332.28	116.08	270-025	930-010	370-025	11101	11/01/01	391.0	TX	Pre-2014
16	5714142	PANASONIC DP-150FX COPIER W/FAX	W	1022	2,448.36	2,332.28	116.08	270-025	930-010	370-025	11101	11/01/01	391.0	TX	Pre-2014
16	5714143	PANASONIC DP-150FX COPIER W/FAX	W	1017	2,448.36	2,332.28	116.08	270-025	930-010	370-025	11101	11/01/01	391.0	TX	Pre-2014
16	5714144	PANASONIC DP-2000 COPIER W/FAX	W	1065	4,719.60	4,495.91	223.69	270-025	930-010	370-025	11101	11/01/01	391.0	TX	Pre-2014
16	5714145	PANASONIC DP-150FX COPIER W/FAX	W	1027	2,448.36	2,332.28	116.08	270-025	930-010	370-025	11101	11/01/01	391.0	TX	Pre-2014
16	144605	MODULARS- NG 7189	W	1	36,306.07	34,619.70	1,686.37	270-025	930-010	370-025	21031	10/31/02	391.0	TX	Pre-2014
16	5744780	HEATING & AC UNIT ON BRACERO	W	1065	802.07	713.71	88.36	270-025	930-010	370-025	30630	06/30/03	391.0	TX	Pre-2014
					60,673.37	58,537.56	2,135.81								

16	5709874 3-DATRAX 52 REMOTE TERMIN	W 1065	4,935.00	8,555.52	(3,620.52)	270-025	930-010	370-025	961130 11/30/96	391.1	TX	Pre-2014
16	5709876 DATRAX 52 PLUS REMOTE TER	W 1065	3,032.24	5,256.43	(2,224.19)	270-025	930-010	370-025	961130 11/30/96	391.1	TX	Pre-2014
16	6511269 IBM CPU	W 7	1,975.56	4,335.21	(2,359.65)	270-025	930-010	370-025	971231 12/31/97	391.1	TX	Pre-2014
16	6148528 COMPUTER - OPTIPLEX 790 DESKTOP	W 1	1,173.85	970.57	203.28	270-065	930-010	370-025	120630 06/30/12	391.1	TX	Pre-2014
16	6148533 LAPTOP JEFF NEWTON	W 1	2,081.67	1,879.71	201.96	270-065	930-010	370-025	120731 07/31/12	391.1	TX	Pre-2014
16	5748579 LAPTOP FOR DONALD BLANC	W 1	928.81	802.42	126.39	270-025	930-010	370-025	121031 10/31/12	391.1	TX	Pre-2014
16	5748592 LAPTOP- JEFF HENDERSON AMARILLO	W 1	1,180.27	1,009.92	170.35	270-025	930-010	370-025	121231 12/31/12	391.1	TX	Pre-2014
16	5748660 LAPTOP JERE KEENER	W 7084	1,108.66	940.41	168.25	270-025	930-010	370-025	130228 02/28/13	391.1	TX	Pre-2014
16	5748661 LAPTOP HOME OFFICE RAMSEY FOWLER	W 1	1,108.66	940.41	168.25	270-025	930-010	370-025	130228 02/28/13	391.1	TX	Pre-2014
16	5748670 MAPPING COMPUTER	W 1	1,068.63	901.87	166.76	270-025	930-010	370-025	130331 03/31/13	391.1	TX	Pre-2014
16	5748699 MONITOR FOR SPECVIEW SYSTEM	W 1066	1,250.27	1,036.18	214.09	270-025	930-010	370-025	130731 07/31/13	391.1	TX	Pre-2014
16	5748700 COMPUTER FOR SOMERSET SPECVIEW	W 1066	2,479.62	2,054.98	424.64	270-025	930-010	370-025	130731 07/31/13	391.1	TX	Pre-2014
16	5748708 LAPTOP-SHERRIE	W 1	2,466.75	2,034.66	432.09	270-025	930-010	370-025	130831 08/31/13	391.1	TX	Pre-2014
16	5748710 COMPUTER MONITOR	W 1	4,240.37	3,490.45	749.92	270-025	930-010	370-025	130831 08/31/13	391.1	TX	Pre-2014
16	5748711 LAPTOP FOR GIS DEPT	W 1	3,524.59	2,907.45	617.14	270-025	930-010	370-025	130831 08/31/13	391.1	TX	Pre-2014
16	5748716 COMPUTER RICHARD HATCHETT	W 1	2,313.18	1,902.38	410.80	270-025	930-010	370-025	130930 09/30/13	391.1	TX	Pre-2014
16	5748778 LAPTOP FOR EDGAR LUJAN	W 1	2,121.23	1,739.55	381.68	270-025	930-010	370-025	131031 10/31/13	391.1	TX	Pre-2014
16	5748786 COMPUTER FOR WTG SONORA	W 1033	949.18	776.48	172.70	270-025	930-010	370-025	131130 11/30/13	391.1	TX	Pre-2014
16	5748787 LAPTOP FOR ENGINEER	W 1	2,121.23	1,734.44	386.79	270-025	930-010	370-025	131130 11/30/13	391.1	TX	Pre-2014
16	5748791 LAPTOP	W 1	2,121.23	1,729.33	391.90	270-025	930-010	370-025	131231 12/31/13	391.1	TX	Pre-2014
16	5748793 DESKTOP HOME OFFICE DAVE FREEMAN	W 1	1,095.78	893.34	202.44	270-025	930-010	370-025	131231 12/31/13	391.1	TX	Pre-2014
16	5748794 LAPTOP SIGNAL BLDG	W 1	1,116.86	910.37	206.49	270-025	930-010	370-025	131231 12/31/13	391.1	TX	Pre-2014
16	5748795 LAPTOP RAY REED	W 1	2,677.26	2,182.83	494.43	270-025	930-010	370-025	131231 12/31/13	391.1	TX	Pre-2014
16	5748796 LAPTOP RUSTY HEMBREE	W 1021	2,046.28	1,668.61	377.67	270-025	930-010	370-025	131231 12/31/13	391.1	TX	Pre-2014
16	5748848 DESKTOP	W 1066	813.20	661.02	152.18	270-025	930-010	370-025	140131 01/31/14	391.1	TX	Both
16	5748850 2 DESKTOP COMPUTERS	W 1021	1,918.47	1,559.22	359.25	270-025	930-010	370-025	140131 01/31/14	391.1	TX	Both
16	5748851 2 MONITORS	W 1021	550.10	447.60	102.50	270-025	930-010	370-025	140131 01/31/14	391.1	TX	Both
16	5748857 DESKTOP COMPUTER	W 7084	916.02	740.60	175.42	270-025	930-010	370-025	140331 03/31/14	391.1	TX	Both
16	5748858 DESKTOP COMPUTER	W 1	916.02	740.60	175.42	270-025	930-010	370-025	140331 03/31/14	391.1	TX	Both
16	5748859 LAPTOP	W 1001	1,234.35	997.08	237.27	270-025	930-010	370-025	140331 03/31/14	391.1	TX	Both
16	5748860 LAPTOP	W 7084	1,234.35	997.08	237.27	270-025	930-010	370-025	140331 03/31/14	391.1	TX	Both
16	5748874 TOTAL FLOW COMPUTER	W 1021	1,107.20	892.11	215.09	270-025	930-010	370-025	140430 04/30/14	391.1	TX	Both
16	5748875 LAPTOP- LATITUDE 15 5000 SERIES	W 1027	1,234.35	994.11	240.24	270-025	930-010	370-025	140430 04/30/14	391.1	TX	Both
16	6548873 TOTAL FLOW COMPUTER	W 7	1,107.20	1,384.11	(276.91)	270-025	930-010	370-025	140430 04/30/14	391.1	TX	Both
16	5748884 LAPTOP LATITUDE 15 1500 SERIES	W 1027	1,234.35	994.12	240.23	270-025	930-010	370-025	140531 05/31/14	391.1	TX	Both
16	5749226 DELL LAPTOP	W 4040	1,087.91	808.24	279.67	270-025	930-010	370-025	160630 06/30/16	391.1	TX	Both
16	5749227 DELL LAPTOP	W 1	1,087.92	808.24	279.68	270-025	930-010	370-025	160630 06/30/16	391.1	TX	Both
16	5749228 2 LAPTOPS & ACCSESORIES	W 1035	2,251.16	1,672.58	578.58	270-025	930-010	370-025	160630 06/30/16	391.1	TX	Both
16	5749277 DELL LATITUDE E5570, BTX	W 1	1,533.24	1,131.57	401.67	270-025	930-010	370-025	160831 08/31/16	391.1	TX	Both
16	5769401 2 LAPTOPS AND BAGS	W 4040	2,240.35	1,589.28	651.07	270-025	930-010	370-025	170831 08/31/17	391.1	TX	Both
16	5769402 LAPTOP/BAG	W 1	1,121.54	795.36	326.18	270-025	930-010	370-025	170831 08/31/17	391.1	TX	Both
16	5769403 LAPTOP/BAG	W 1021	1,121.54	795.36	326.18	270-025	930-010	370-025	170831 08/31/17	391.1	TX	Both
16	5769417 LAPTOP DAVID MUELLER	W 1	1,208.97	851.67	357.30	270-025	930-010	370-025	171031 10/31/17	391.1	TX	Both
16	5769419 DELL LATITUDE LAPTOP	W 1021	952.18	670.71	281.47	270-025	930-010	370-025	171031 10/31/17	391.1	TX	Both
16	5769420 OPTIPLEX 7050 MINI TOWER DESKTOP	W 1004	979.75	690.24	289.51	270-025	930-010	370-025	171031 10/31/17	391.1	TX	Both
16	5769427 LAPTOP- R TANNER DELL LATUITDE 5580 XCTO	W 1004	1,049.71	737.18	312.53	270-025	930-010	370-025	171130 11/30/17	391.1	TX	Both
16	5769428 LAPTOP D BIERBAUM DELL LATITUDE 5580 XCTO	W 1021	1,049.71	737.18	312.53	270-025	930-010	370-025	171130 11/30/17	391.1	TX	Both
16	5769430 DELL LATITUDE LAPTOP	W 1021	1,171.38	819.42	351.96	270-025	930-010	370-025	171231 12/31/17	391.1	TX	Both
16	5769431 DELL LATITUDE LAPTOP	W 1036	1,218.79	852.78	366.01	270-025	930-010	370-025	171231 12/31/17	391.1	TX	Both
16	5769432 DELL LATITUDE LAPTOP	W 7	1,218.79	852.78	366.01	270-025	930-010	370-025	171231 12/31/17	391.1	TX	Both
16	5769465 LAPTOPS AND BAGS	W 4003	1,297.81	901.91	395.90	270-025	930-010	370-025	180228 02/28/18	391.1	TX	Both
16	5769486 DELL LATITUDE	W 5001	1,175.60	808.22	367.38	270-025	930-010	370-025	180531 05/31/18	391.1	TX	Both
16	5769487 DELL LATTITUDE	W 5002	1,175.59	808.22	367.37	270-025	930-010	370-025	180531 05/31/18	391.1	TX	Both
16	5769488 DELL LATITUDE	W 2099	1,175.59	808.22	367.37	270-025	930-010	370-025	180531 05/31/18	391.1	TX	Non-Jurisdictional
16	5769489 DELL LATITUDE	W 4003	1,175.60	808.22	367.38	270-025	930-010	370-025	180531 05/31/18	391.1	TX	Both
16	5769502 DELL LATITUDE 5414 RUGGED	W 6001	1,799.63	1,232.89	566.74	270-025	930-010	370-025	180630 06/30/18	391.1	TX	Both
			88,475.55	80,241.44	8,234.11							
16	5908881 MODEL LS-500, COMPLETE	W 4040	718.42	1,061.38	(342.96)	270-035	930-010	370-010	960131 01/31/96	394.0	TX	Pre-2014
16	5909004 SHORTSTOPP II 2" PLUGGING	W 1	694.97	1,025.29	(330.32)	270-035	930-010	370-010	960228 02/28/96	394.0	TX	Pre-2014
16	5909005 NORTHERN WINCH	W 1021	218.98	322.92	(103.94)	270-035	930-010	370-010	960228 02/28/96	394.0	TX	Pre-2014
16	5909236 SENSODYNE/GASTEC H2S DETE	W 1	410.23	603.86	(193.63)	270-035	930-010	370-010	960430 04/30/96	394.0	TX	Pre-2014
16	5809676 CONDENSING FAN MOTOR & T-	W 1004	304.82	446.38	(141.56)	270-030	930-010	370-010	960831 08/31/96	394.0	TX	Pre-2014
16	5809677 CATHODIC PORTECTION CABLE	W 1021	282.00	412.34	(130.34)	270-030	930-010	370-010	960831 08/31/96	394.0	TX	Pre-2014
16	5909678 DIGITAL TEST GAUGE	W 1021	578.74	846.21	(267.47)	270-035	930-010	370-010	960831 08/31/96	394.0	TX	Pre-2014
16	5909679 4-4" 300RF WN STD, CS	W 1021	274.34	401.08	(126.74)	270-035	930-010	370-010	960831 08/31/96	394.0	TX	Pre-2014
16	5909680 BUTT FUSION UNIT TD-45A	W 1065	3,483.00	5,093.88	(1,610.88)	270-035	930-010	370-010	960831 08/31/96	394.0	TX	Pre-2014

16	5909681	4X1 LINER SET #2802102910	W	1065	202.82	297.20	(94.38)	270-035	930-010	370-010	960831	08/31/96	394.0	TX	Pre-2014
16	5809738	1-ANSUL 17056 20 E FRAME	W	1017	758.06	1,106.77	(348.71)	270-030	930-010	370-010	960930	09/30/96	394.0	TX	Pre-2014
16	5809804	CLASSIC IIID DIESEL 300 A	W	1021	7,525.76	10,966.57	(3,440.81)	270-030	930-010	370-010	961031	10/31/96	394.0	TX	Pre-2014
16	5909981	SET1-1/2 IPS LINERS/1-1/4	W	1065	477.65	707.94	(230.29)	270-035	930-010	370-010	961231	12/31/96	394.0	TX	Pre-2014
16	5910100	SET 4000 GAL OIL STORAGE	W	1065	2,778.11	4,024.12	(1,246.01)	270-035	930-010	370-010	970131	01/31/97	394.0	TX	Pre-2014
16	5910101	3-43#UNIV F/=LIFT CYL FVA	W	1017	560.33	811.96	(251.63)	270-035	930-010	370-010	970131	01/31/97	394.0	TX	Pre-2014
16	5910102	360-1 55 GALOR	W	1035	1,008.00	1,460.03	(452.03)	270-035	930-010	370-010	970131	01/31/97	394.0	TX	Pre-2014
16	5810178	MERI-CAL LP200I W/PUMP &	W	4040	1,372.41	1,983.91	(611.50)	270-030	930-010	370-010	970228	02/28/97	394.0	TX	Pre-2014
16	5910179	SCENTINEL *E CARGO TANK	W	1021	14,664.60	21,196.06	(6,531.46)	270-035	930-010	370-010	970228	02/28/97	394.0	TX	Pre-2014
16	5910180	SENSIDYNE GAS PUMP & TUBE	W	1035	568.75	822.13	(253.38)	270-035	930-010	370-010	970228	02/28/97	394.0	TX	Pre-2014
16	5910181	20-3"X60"TRTD GRAPH ANODE	W	1065	3,106.55	4,490.50	(1,383.95)	270-035	930-010	370-010	970228	02/28/97	394.0	TX	Pre-2014
16	5910182	15 - 4"X80" TRTD GRAPH AN	W	1065	4,169.01	6,025.79	(1,856.78)	270-035	930-010	370-010	970228	02/28/97	394.0	TX	Pre-2014
16	5810273	50 - 6' U-CHANNEL POSTS	W	1021	513.08	739.74	(226.66)	270-030	930-010	370-010	970331	03/31/97	394.0	TX	Pre-2014
16	5810274	EZ-WRAP 101DW WRAPPING MA	W	1127	2,451.73	3,535.38	(1,083.65)	270-030	930-010	370-010	970331	03/31/97	394.0	TX	Pre-2014
16	5910275	FIBERGLASS TANK	W	4040	1,660.01	2,393.51	(733.50)	270-035	930-010	370-010	970331	03/31/97	394.0	TX	Pre-2014
16	5910276	KEY 66B REMOTE VOICE REPO	W	1065	1,636.00	2,359.62	(723.62)	270-035	930-010	370-010	970331	03/31/97	394.0	TX	Pre-2014
16	5910277	LEAK SURVEY EQUIPMENT	W	1065	1,618.87	2,334.43	(715.56)	270-035	930-010	370-010	970331	03/31/97	394.0	TX	Pre-2014
16	5910356	2 GT 96 H2S MONITOR	W	4040	436.25	627.85	(191.60)	270-035	930-010	370-010	970430	04/30/97	394.0	TX	Pre-2014
16	5810551	STX38 MOWER	W	1021	2,650.93	3,804.97	(1,154.04)	270-030	930-010	370-010	970531	05/31/97	394.0	TX	Pre-2014
16	5910746	REGULATORS/BALL VALVES/TB	W	1021	581.35	830.13	(248.78)	270-035	930-010	370-010	970731	07/31/97	394.0	TX	Pre-2014
16	5910907	2-WILLIAMS MITHENOL PUMP	W	4040	1,531.42	2,175.61	(644.19)	270-035	930-010	370-010	970930	09/30/97	394.0	TX	Pre-2014
16	5911010	150 - 9X12 CAUTION SIGNS	W	1001	1,283.40	1,813.14	(529.74)	270-035	930-010	370-010	971130	11/30/97	394.0	TX	Pre-2014
16	5911266	DYNAPAK GAS SAMPLER Z-65	W	1021	1,958.11	2,859.07	(900.96)	270-035	930-010	370-010	971231	12/31/97	394.0	TX	Pre-2014
16	5911267	DYNAPAK GAS SAMPLER Z-65	W	4040	1,958.11	2,859.07	(900.96)	270-035	930-010	370-010	971231	12/31/97	394.0	TX	Pre-2014
16	5911268	2-1500 GAL & 3-425 GAL TA	W	1022	1,250.30	1,825.89	(575.59)	270-035	930-010	370-010	971231	12/31/97	394.0	TX	Pre-2014
16	5911331	WILLIAMS PUMP MARK 5CONTR	W	1021	768.09	1,078.76	(310.67)	270-035	930-010	370-010	980131	01/31/98	394.0	TX	Pre-2014
16	5911332	WILLIAMS PUMP MARK 5CONTR	W	4040	768.09	1,078.76	(310.67)	270-035	930-010	370-010	980131	01/31/98	394.0	TX	Pre-2014
16	5911333	4-CATALYTIC HEATER 5000 B	W	4040	1,031.43	1,449.25	(417.82)	270-035	930-010	370-010	980131	01/31/98	394.0	TX	Pre-2014
16	5911334	2-CATALYTIC HEATER 5000 B	W	4041	515.72	724.22	(208.50)	270-035	930-010	370-010	980131	01/31/98	394.0	TX	Pre-2014
16	5811423	REPAIR AMETEK P K TESTER	W	1017	700.00	980.20	(280.20)	270-030	930-010	370-010	980228	02/28/98	394.0	TX	Pre-2014
16	5911424	2-3"X4" PLUGGING MACHINE	W	1017	4,797.30	6,719.55	(1,922.25)	270-035	930-010	370-010	980228	02/28/98	394.0	TX	Pre-2014
16	5911542	GENERATOR # SPRAYER	W	1065	649.48	906.83	(257.35)	270-035	930-010	370-010	980331	03/31/98	394.0	TX	Pre-2014
16	5911660	ELECTRIC GARAGE DOOR	W	4040	740.82	1,031.34	(290.52)	270-035	930-010	370-010	980430	04/30/98	394.0	TX	Pre-2014
16	5911661	METROTECH MODEL 810 LINET	W	1065	2,385.50	3,320.76	(935.26)	270-035	930-010	370-010	980430	04/30/98	394.0	TX	Pre-2014
16	5912043	4 - CONCAVE HTR ADAPTER	W	1017	260.61	359.11	(98.50)	270-035	930-010	370-010	980731	07/31/98	394.0	TX	Pre-2014
					76,304.15	109,913.51	(33,609.36)								
16	5648707	Adjustments to Accumulated Depreciation 2022	W	1	-	(1,968.28)	(1,968.28)	270-020	930-010	370-020	0	0	397.0	TX	Pre-2014
16	0	Adjustments to Accumulated Depreciation 2023	W	1	-	1,203.52	1,203.52	270-020	930-010	370-020	0	0	397.0	TX	Pre-2014
16	5644779	TRANSDUCER 300 PSIG FOR ECAT	W	1021	1,485.02	2,466.54	(981.52)	270-020	930-010	370-020	30630	06/30/03	397.0	TX	Pre-2014
16	5644867	INSTALLED COMMUNICATIONS SYSTEM	W	1035	2,229.95	3,634.48	(1,404.53)	270-020	930-010	370-020	30930	09/30/03	397.0	TX	Pre-2014
16	5644955	3 EA. NOKIA 6385& CAR KIT	W	1022	1,055.44	1,698.00	(642.56)	270-020	930-010	370-020	31130	11/30/03	397.0	TX	Pre-2014
16	5646022	GUARD IP-AUTODIALER	W	1017	1,135.00	1,752.81	(617.81)	270-020	930-010	370-020	40531	05/31/04	397.0	TX	Pre-2014
16	5641736	ZETRON 1550 AUTODIALER	W	4042	3,984.38	5,772.27	(1,787.89)	270-020	930-010	370-020	50331	03/31/05	397.0	TX	Pre-2014
16	5647388	PHONE SYSTEM-NTS COMM. CTX 28, PKG 7	W	4040	4,014.22	5,492.31	(1,478.09)	270-020	930-010	370-020	60531	05/31/06	397.0	TX	Pre-2014
16	5647500	66XB REMOTE VOICE REPORTR	W	1065	4,664.00	6,676.15	(2,012.15)	270-020	930-010	370-020	70131	01/31/07	397.0	TX	Pre-2014
16	5647579	PULSAR KIT-CABLE	W	1001	761.89	1,064.41	(302.52)	270-020	930-010	370-020	70731	07/31/07	397.0	TX	Pre-2014
16	5647594	MODEL 66 REMOTE VOICE REPORTER	W	1065	2,008.00	2,782.15	(774.15)	270-020	930-010	370-020	70930	09/30/07	397.0	TX	Pre-2014
16	5647663	8 EACH DOC REPLACEMENT MODULES	W	1065	1,299.00	1,784.54	(485.54)	270-020	930-010	370-020	71130	11/30/07	397.0	TX	Pre-2014
16	5647688	8 EACH DATA DOC UPGRADES	W	1065	2,168.75	2,967.51	(798.76)	270-020	930-010	370-020	71231	12/31/07	397.0	TX	Pre-2014
16	5647823	AFE #13482 - BULLHORN ALARM SYSTEM	W	1009	8,297.35	10,971.44	(2,674.09)	270-020	930-010	370-020	80831	08/31/08	397.0	TX	Pre-2014
16	5647824	AFE #13482A - BULLHORN ALARM SYSTEM	W	1001	4,021.12	5,316.75	(1,295.63)	270-020	930-010	370-020	80831	08/31/08	397.0	TX	Pre-2014
16	5647964	COMMUNICATION EQUIPMENT (NTS COMMUNICATION)	W	1027	2,224.55	2,839.84	(615.29)	270-020	930-010	370-020	90430	04/30/09	397.0	TX	Pre-2014
16	5647975	SCADA TEC MODBUS TAG SERVER	W	1021	610.00	775.08	(165.08)	270-020	930-010	370-020	90531	05/31/09	397.0	TX	Pre-2014
16	5647982	WIN911 ALARM SW TELEPHONY E-MAIL 2-WAY SMS-W/X TOOL	W	1021	3,140.60	3,972.46	(831.86)	270-020	930-010	370-020	90630	06/30/09	397.0	TX	Pre-2014
16	5648063	BLUE WAVE GUARDIAN YAGI 890-960 MHZ 10 DBD GAIN	W	1021	1,068.18	1,332.84	(264.66)	270-020	930-010	370-020	90930	09/30/09	397.0	TX	Pre-2014
16	5648187	FLOW COMPUTER GAS ORIFICE MODEL XFC6413 & CONNECTOR	W	1021	7,234.03	8,524.33	(1,290.30)	270-020	930-010	370-020	101031	10/31/10	397.0	TX	Pre-2014
16	5648285	NG 14926 - INSTALL RADIO TOWER	W	1021	1,788.18	2,086.14	(297.96)	270-020	930-010	370-020	101231	12/31/10	397.0	TX	Pre-2014
16	5648286	NG 14929 - TXPL COMMUNICATIONS	W	1065	1,168.57	1,364.01	(195.44)	270-020	930-010	370-020	101231	12/31/10	397.0	TX	Pre-2014
					54,358.23	72,509.30	(19,680.59)								
16	6009993	SUG ACQ - GENERAL PLANT	W	7	90,127.00	143,084.14	(52,957.14)	270-045	930-010	370-040	961130	11/30/96	398.0	TX	Pre-2014
		Total Retired			1,397,372.13	1,988,539.02	(592,696.41)								

WEST TEXAS GAS UTILITY, LLC
Test Period Ending December 31, 2024

Accumulated Depreciation

Acct. No.	Description	Joint	Jurisdictional	Non-Jurisdictional	Total Texas
	Production and Gathering Plant				
301.0	Organization	57,872	-	-	57,872
302.0	Franchises and Consents	200,000	-	-	200,000
303.0	Intangible Plant	587,375	-	-	587,375
332.0	Field Lines	3,394,990	-	417	3,395,407
334.0	Field M&R Station Equipment	50,485	-	-	50,485
	Transmission Plant				
365.0	Land and Rights-of-Way	730,957	-	-	730,957
366.0	Structures and Improvements	-	-	-	-
367.0	Mains	13,569,379	859,403	123,975	14,552,756
368.0	Compressor Station Equipment	49,512	-	-	49,512
369.0	Meas. and Reg. Station Equipment	608,729	5,673	1,274	615,676
369.1	Meters	216,753	5,033	-	221,786
371.0	Other Equipment	214,535	5,293	1,350	221,178
	Distribution Plant				
376.0	Mains	36,574,458	8,553,387	486,518	45,614,362
377.0	Compressors	390,060	-	-	390,060
378.0	M&R Station Equipment - General	4,973,785	111,780	54,819	5,140,385
387.0	Other Equipment	559,986	11,788	2,764	574,537
	General Plant				
389.0	Rights-of-Way	2,693,305	-	-	2,693,305
389.1	Land	-	-	-	-
390.0	Office Buildings	1,506,697	22,716	42,665	1,572,078
391.0	Office Furniture and Equipment	73,053	10,837	1,636	85,526
391.1	Computer Equipment	4,814	-	-	4,814
392.0	Transportation Equip	2,199,072	28,499	8,709	2,236,280
394.0	Tools, Shop & Garage	715,769	3,474	12,763	732,006
397.0	Communication Equip	72,956	176,078	36,244	285,278
398.0	Miscellaneous Equip	90,184	16,790	2,055	109,029
	Plant in Service	**69,534,725**	**9,810,750**	**775,188**	**80,120,664**

State	TX

Sum of Accum De	Column Labels			
Row Labels	Joint	Jurisdictional	Non-Jurisdictiona	Grand Total
301.0	57,872			57,872
302.0	200,000			200,000
303.0	587,375			587,375
332.0	3,394,990		417	3,395,407
334.0	50,485			50,485
365.2	730,957			730,957
367.0	13,569,379	859,403	123,975	14,552,756
368.0	49,512			49,512
369.0	608,729	5,673	1,274	615,676
369.1	216,753	5,033		221,786
371.0	214,535	5,293	1,350	221,178
376.0	36,574,458	8,553,387	486,518	45,614,362
377.0	390,060			390,060
378.0	4,973,785	111,780	54,819	5,140,385
387.0	559,986	11,788	2,764	574,537
389.0	2,693,305			2,693,305
389.1	-	-		-
390.0	1,506,697	22,716	42,665	1,572,078
391.0	73,053	10,837	1,636	85,526
391.1	4,814			4,814
392.0	2,199,072	28,499	8,709	2,236,280
394.0	715,769	3,474	12,763	732,006
397.0	72,956	176,078	36,244	285,278
398.0	90,184	16,790	2,055	109,029
Grand Total	**69,534,725**	**9,810,750**	**775,188**	**80,120,664**

AFFIDAVIT OF AMANDA EDGMON

Before me, the undersigned authority, on this date personally appeared Amanda Edgmon, known to me to be the person whose name is subscribed below, and being by me first duly sworn, stated upon oath as follows:

1. "My name is Amanda Edgmon. I am the Controller and Treasurer for West Texas Gas Utility, LLC ("WTG Utility" or "Company"). I am fully competent to make this affidavit, and each statement of fact herein is true of my own personal knowledge.

2. WTG Utility's books and records are maintained in accordance with generally accepted accounting principles and presented pursuant to the Uniform System of Accounts, as prescribed by the Federal Energy Regulatory Commission ("FERC"), and the Railroad Commission of Texas. The Company maintains a cross-reference of accounts, which shows the corresponding FERC account number to WTG Utility's general ledger chart of accounts.

3. I have reviewed the schedules being filed by the Company in this matter. These schedules are accurate summaries of the Company's books and records for the period between January 1, 2024 and December 31, 2024."

Amanda Edgmon

Amanda Edgmon

SWORN AND SUBSCRIBED before me this 16th day October 2025.

Thomas E Segulja

Notary Public in and for the State of Texas

NOTARY PUBLIC STATE OF TEXAS

THOMAS E SEGULJA
Notary ID #134830281
My Commission Expires
March 28, 2028

CUSTOMER NOTICE

On or about October 24, 2025, West Texas Gas Utility, LLC ("WTG") filed an application for an interim rate adjustment with the Railroad Commission of Texas for the unincorporated areas within Andrews, Archer, Armstrong, Atascosa, Bailey, Bastrop, Bexar, Brewster, Briscoe, Brown, Caldwell, Carson, Castro, Cochran, Coleman, Collingsworth, Concho, Crosby, Culberson, Dallam, Dawson, Deaf Smith, Dimmit, Donley, Floyd, Frio, Gaines, Gray, Guadalupe, Hale, Hall, Hansford, Hartley, Hemphill, Hockley, Hutchinson, Jeff Davis, Kimble, Kinney, La Salle, Lamb, Lipscomb, Lubbock, Lynn, McCulloch, Martin, Mason, Maverick, Medina, Menard, Moore, Ochiltree, Oldham, Parmer, Pecos, Potter, Presidio, Randall, Reeves, Roberts, Runnels, Sherman, Sutton, Swisher, Travis, Terry, Tom Green, Uvalde, Val Verde, Wheeler, Wilson, Winkler, Yoakum, and Zavala Counties and with the Cities of Amarillo, Balmorhea, Brady, Cactus, Canadian, Canyon, Claude, Dalhart, Darrouzett, Devine, Eden, Farwell, Follett, Groom, Higgins, Junction, Kermit, La Vernia, Lockhart, Lubbock, Luling, Lytle, Menard, Miami, Mobeetie, Natalia, Paint Rock, San Antonio, Seguin, Shamrock, Somerset, Sonora, Stratford, Texhoma, Texline, Van Horn, Wheeler, White Deer and Wolfforth Texas ("Cities") for those incorporated areas, pursuant to Texas Utilities Code Section 104.301. The proposed interim rate adjustment will apply to all jurisdictional customers served by WTG in Texas. The proposed interim rate adjustment provides for cost recovery of the as adjusted additional capital investment incurred by WTG during the period from January 1, 2024 through December 31, 2024 that is used and useful in providing utility service.

The proposed effective date for implementation of the interim rate adjustment is December 23, 2025 The proposed interim rate adjustment will increase the customer/meter charges that are applicable to Residential and Commercial customers both within the incorporated and the unincorporated areas served by WTG in Texas as follows:

Rate Schedule	Customer Charge	Proposed 2024 Interim Adjustment	Adjusted Customer Charge	Increase to Each Bill
Texas Residential	$19.10 per meter per month	$4.00 per meter per month	$23.10 per meter per month	$4.00 per meter per month
Texas Commercial, Public Authority, & Non-Profit	$46.50 per meter per month	$11.83 per meter per month	$58.33 per meter per month	$11.83 per meter per month

Persons with questions or who want more information about this filing may contact WTG at (432) 682-4349. A copy of the filing will be posted to the following web site: www.wtg-energy.com/grip-filing/ and will be available for inspection during normal business hours at WTG's office located at 508 W. Wall Street, Suite 500, Midland, Texas, 79701.

Any affected person in the unincorporated areas may file written comments or a protest concerning the proposed interim rate adjustment with the Oversight & Safety Division, Market Oversight Section, Railroad Commission of Texas, P. O. Box 12967, Austin, Texas 78711-2967. Please reference Case No. 00029516 in your written comment or protest.

Any affected person in the incorporated areas of any city served by WTG may file written comments or a protest concerning the proposed interim rate adjustment with the City where they receive gas service.

PUBLIC NOTICE AFFIDAVIT OF J.J. KING

Before me, the undersigned authority, on this date personally appeared J.J. King, known to me to be the person whose name is subscribed below, and being by me first duly sworn, stated upon oath as follows:

1. "My name is J.J. King. I am the Executive Vice President of Gas Marketing for West Texas Gas Utility, LLC. I have over twenty-five (25) years of experience in the natural gas utility industry. I am fully competent to make this affidavit, and each statement of fact herein is true of my own personal knowledge.

2. Notice of the filing in this proceeding, as attached hereto, will be accomplished by direct mailing to all affected West Texas Gas Utility, LLC jurisdictional customers. This mailing will be initiated after Railroad Commission Staff has approved the customer notice and will be completed no later than December 8, 2025. As a result, notice will be delivered within 45 days of the filing date; fulfilling the requirements under Section 104.301(a) of the Texas Utilities Code."

____
J.J. King

SWORN AND SUBSCRIBED before me this 17th day of October 2025.

THOMAS E SEGULJA
Notary ID #134830281
My Commission Expires
March 28, 2028

Thomas E Segulja
____
Notary Public in and for the State of Texas

COMMERCIAL SERVICE RATE - INCORPORATED

APPLICABILITY

Applicable to all commercial customers and to customers not otherwise specifically provided for under any other rate schedule or served under a contract in an incorporated area or city served by West Texas Gas Utility, LLC ("WTGU"). This rate is only available to full requirements customers of WTGU.

COST OF SERVICE RATE

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Commercial consumers and to consumers not otherwise specifically provided for under any other rate schedule or served under a contract per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.

Customer Charge	$46.50
2024 GRIP Charge	$11.83
Total Customer Charge	$58.33
All Consumption @	$5.68 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

OTHER FEES

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment- INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE- INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee- INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provision of Rate Schedule MISCFEES- INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS-INC.

Winter Storm Rider: Surcharge for recovery of extraordinary gas costs caused by Winter Storm Uri in accordance with Rate Schedule WINTER STORM RIDER.

NON-PROFIT INCORPORATED SERVICE RATE

APPLICABILITY

Applicable to all Non-Profit customers. Non-Profit customers are any organization or group organized for purposes other than generating a profit.

COST OF SERVICE RATE

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Non-Profit consumers.

Customer Charge	$46.50
2024 GRIP Charge	$11.83
Total Customer Charge	$58.33
All Consumption @	$5.68 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

OTHER FEES

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment-INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE-INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee-INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provision of Rate Schedule MISCFEES-INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS-INC.

Winter Storm Rider: Surcharge for recovery of extraordinary gas costs caused by Winter Storm Uri in accordance with Rate Schedule WINTER STORM RIDER.

PUBLIC AUTHORITY SERVICE RATE - INCORPORATED

APPLICABILITY

Applicable to all Public Authority customers. Public Authority customers are any department, agency, or entity of the local state, or federal government, including a public school, college or university.

COST OF SERVICE RATE

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Public Authority consumers.

Customer Charge	$46.50
2024 GRIP Charge	$11.83
Total Customer Charge	$58.33
All Consumption @	$5.68 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

OTHER FEES

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment-INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE-INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee-INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provision of Rate Schedule MISCFEE-INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS-INC.

Winter Storm Rider: Surcharge for recovery of extraordinary gas costs caused by Winter Storm Uri in accordance with Rate Schedule WINTER STORM RIDER.

RESIDENTIAL SERVICE RATE – INCORPORATED

APPLICABILITY

Applicable to a residential customer or builder in a single dwelling, or in a dwelling unit of a multiple dwelling or residential apartment, for domestic purposes in an incorporated area or city served by West Texas Gas Utility, LLC. ("WTGU"). A residential consumer includes an individually-metered residential unit or dwelling and builders prior to sale or re-sale of a property for domestic purposes. This rate is only available to full requirements customers of WTGU.

COST OF SERVICE RATE

During each monthly billing period:

Subject to applicable rate adjustment provisions listed below, the following rates are applicable to Residential consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.

Customer Charge	$19.10
2024 GRIP	$ 4.00
Total Customer Charge	$23.10
All Consumption @	$7.85 per Mcf

The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.

OTHER FEES

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule Gas Cost Adjustment-INC.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE- INC.

Taxes: Plus applicable taxes and fees related to above.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule Pipeline Safety Fee- INC.

Miscellaneous Fees and Deposits: Adjustments in accordance with the provisions of Rate Schedule MISCFEE- INC.

Other Surcharges: Adjustments in accordance with the provisions of the Other Surcharges Rate Schedule OS- INC.

Winter Storm Rider: Surcharge for recovery of extraordinary gas costs caused by Winter Storm Uri in accordance with Rate Schedule WINTER STORM RIDER.

WEST TEXAS GAS UTILITY, LLC
ANNUAL EARNINGS MONITORING REPORT
DECEMBER 31, 2024

Line	Description	Allocated to Texas Jurisdictional OS-24-00017816 As Filed 1/	Allocated to Texas Jurisdictional Current Period 2/	Amount Increase/(Decrease)
1	Texas Jurisdictional Operations			
2	Operating Revenues			
3	Sales Revenues	$ 12,828,519	$ 13,514,766	$ 686,247
4	Other Gas Revenues and Credits to Cost of Service	$ 903,078	$ 325,916	$ (577,162)
5	Total Operating Revenues	$ 12,382,247	$ 13,840,683	$ 109,086
6	Operating Expenses			
7	Gas Costs	$ -	$ -	$ -
8	Operating and Maintenance Expense	$ 12,189,221	$ 15,295,983	$ 3,106,762
9	Depreciation and Amortization Expense	$ 3,934,668	$ 3,674,081	$ (260,587)
10	Interest on Customer Deposits	$ -	$ -	$ -
11	Taxes Other Than Income Taxes	$ 2,078,934	$ 1,799,300	$ (279,634)
12	Total Operating Expenses	$ 11,071,296	$ 20,769,364	$ 2,566,541
13	Total Operating Income Before Federal Income Taxes	$ 1,310,951	$ (6,928,682)	$ (8,239,633)
14	Federal Income Taxes	$ 1,374,856	$ 1,086,211	$ (288,645)
15	Net Income / (Loss)	$ (63,905)	$ (8,014,893)	$ (7,950,988)
16	Allowed Return on Rate Base	$ 5,546,746	$ 6,018,102	$ 471,356
17	Deficiency - Texas Jurisdictional Operations	$ (1,968,053)	$ (14,032,995)	$ (8,422,344)
18	Rate Base (Allocated to Texas Operations)	$ 119,850,523	$ 127,894,766	
19	Rate Base (Allocated to Texas Jurisdictional Operations)	$ 81,569,800	$ 88,501,507	
20	Actual Return on Rate Base (Texas Jurisdictional Operations)	-0.08%	-9.06%	
21	Percent Return Allowed on Rate Base 3/	6.80%	6.80%	

1/ Previous 2023 Statement of Intent OS-24-00017816
2/ Current Filing Period Twelve Months Ending December 31, 2024
3/ Per OS-24-00017816

BASE RATE REVENUE

Description	Jan-Aug Current Base Rates		Sep-Dec Current Base Rates	
Domestic Customers				
Annual No. of Bills		147,684		75,929
Domestic Customer Charge	$	**21.90**	$	**23.33**
Customer Charge Revenues		**3,234,280**		**1,771,424**
Domestic Volumes -- Mcfs		770,984		350,462
Domestic Consumption Charge	$	**4.84**	$	**4.84**
Consumption Charge Revenues		**3,731,563**		**1,696,236**
Total Domestic Revenues		**6,965,842**		**3,467,660**
Non-Domestic Customers				
Annual No. of Bills		20,050		10,281
Non-Domestic Customer Charge	$	**40.28**	$	**43.37**
Customer Charge Revenues		**807,614**		**445,887**
Non-Domestic Volumes -- Mcfs		474,072		205,394
Domestic Consumption Charge	$	**2.69**	$	**2.69**
Consumption Charge Revenues		**1,275,254**		**552,510**
Total Non-Domestic Revenues		**2,082,868**		**998,397**
TOTAL JURISICTIONAL REVENUES		**9,048,710**		**4,466,056**

OTHER GAS INCOME

Acct. No.	Description	2024 WTG Total	Oklahoma Direct	Texas	Adjustments	Ref.	Adjusted Texas
488.0	Service Charges	86,099.99	(10,266)	75,834	-		75,834
488.0	Connection Fees	200,750.83	(13,130)	187,621	-		187,621
488.0	Meter Repairs -- Labor	-	-	-	-		-
488.0	Sales -- Regulators, etc.	68,622.52	-	68,623	-		68,623
488.0	Returned Check Fees	14,925.00	(1,450)	13,475	-		13,475
488.0	Miscellaneous Tariff Fees	8,325.00	-	8,325	-		8,325
488.0	Collection Fees	40.00	-	40	-		40
				-	-		
492.0	Drip and Condensate Sales	38,492	-	38,492	-		38,492
				-	-		
495.0	Other Income	-	-	-	-		-
495.0	Purchase Meters	-	-	-	-		-
	Totals	**417,255**	**(24,846)**	**392,410**			
	Other Gas Income						**392,410**
	Percentage Jurisdictional						83%
	Jurisdictional Other Gas Income						**325,916**

OPERATIONS AND MAINTENANCE EXPENSES

Acct. No.	Description	2024 WTG Total	Adjustments	Ref.	Oklahoma	Adjusted Texas
	Transmission Expense					
813.0	Other Gas Supply Expenses	68,117			-	68,117
858.0	Trans. & Comp. Of Gas by Others	345,677	(345,677)	(a)	-	-
863.0	Maintenance of Mains	46,466			(75)	46,391
	Distribution Expense					
870.0	Operation Supervision & Engineering	8,940,604	-		(831,822)	8,108,783
874.0	Mains and Services Expenses	1,501,667	-		(119,717)	1,381,950
880.0	Other Expenses	952,052	(21,854)	(b)	(87,104)	843,094
881.0	Rents	285,992	-		(15,902)	270,090
886.0	Maintenance of Structures	1,347	-		(14)	1,333
887.0	Maintenance of Mains	943,688	-		(69,460)	874,227
888.0	Maint of M&R Station Equip-General	-	-		-	-
889.0	Maint of M&R Station Equip-City Gate	535,067	-		(55,834)	479,233
894.0	Maintenance of Other Equipment	506,163	-		(35,517)	470,646
	Totals	**14,126,840**	**(367,531)**		**(1,215,446)**	
	Operation & Maintenance Expenses					**12,543,863**
	Percentage Jurisdictional					73%
	Jurisdictional Operation & Maintenance Expenses					**9,152,501**

(a) To remove amounts included in cost of gas.
(b) To remove donations and contributions.

ADMINISTRATIVE AND GENERAL EXPENSES

Acct. No.	Description	2024 WTG Total	Adjustments	Ref.	Oklahoma	Adjusted Texas
	Customer Service and Sales Expenses					
904.0	Uncollectible Accounts	147,349	-		(14,025)	133,324
910.0	Miscellaneous Customer Service Exp	127,833	-		(12,796)	115,037
913.0	Advertising Expenses	58,601	-		(59)	58,542
	Administrative and General Expenses					
920.0	Administrative and General Salaries	1,387,712	-		(165,500)	1,222,211
921.0	Office Supplies and Expenses	487,120	(11,000)	(a)	(57,723)	418,397
923.0	Outside Services Employed	1,511,606	-	(b)	(180,231)	1,331,375
924.0	Property Insurance	1,080,433	-		(128,822)	951,611
925.0	Injuries and Damages	859,178			(102,441)	756,737
926.0	Employee Pension and Benefits	1,589,467	-		(188,422)	1,401,045
930.0	Miscellaneous General Expense	1,504,016	(20,185)	(c)	(144,172)	1,339,658
931.0	Rents	96,972	-		(11,562)	85,410
	Totals	**8,850,287**	**(31,186)**		**(1,005,754)**	
	Administrative and General Expenses					**7,813,348**
	Percentage Jurisdictional					79%
	Jurisdictional Operation & Maintenance Expenses					**6,143,483**

(a) To remove penalties and fines.
(b) To remove lobbying expenses.
(c) To remove donations and contributions.

TAXES OTHER THAN INCOME

Acct. No.	Description	2024 WTG Total	Adjustments	Ref.	Oklahoma	Adjusted Texas
	Payroll Taxes:					
408.2	Payroll Taxes	946,455.02	-		(93,578.50)	852,877
408.2	FUTA Taxes	-	-		-	-
408.2	SUTA Taxes	-	-		-	-
	Property Taxes:					
408.2	Property Taxes	1,734,092	-		(228,791)	1,505,301
	State Taxes:					
408.2	Franchise Tax (Direct)	49,146.74	-		(5,860)	43,287
408.2	Oklahoma Income Tax (Direct)	-	-		-	-
408.2	Miscellaneous	17,235	-		(2,055)	15,180
	Totals	**2,746,928**	**-**		**(330,284)**	
	Taxes Other than Income					**2,416,644**
	Percentage Jurisdictional					74%
	Jurisdictional Taxes Other than Income					**1,799,300**

DEPRECIATION EXPENSE

Acct. No.	Description	2024 Texas Jurisdictional Total	Depreciation Rates Rate	Depreciation
	1. INTANGIBLE PLANT			
301	Organization	26,042	0.00%	-
302	Franchises and Consents	90,000	0.00%	-
303	Miscellaneous Intangible Plant	153,840	0.00%	-
	Subtotal	269,882		-
	2. PRODUCTION AND GATHERING PLANT			
332	Field Line	1,370,610	0.00%	-
333	Field Compressor Station Equipment	-	0.00%	-
334	Field Measuring & Regulating Station Equipment	45,000	0.00%	-
	Subtotal	1,415,610		-
	4. TRANSMISSION PLANT			
65.1-365.	Land and Rights of Way	2,420,606	2.21%	53,495
366	Structures and Improvements	-	0.00%	-
367	Mains	24,316,632	2.54%	617,642
368	Compressor Station Equipment	17,543	0.00%	-
369	Meas. and Reg. Station Equipment	606,067	2.61%	15,818
369.1	Meters	106,520	2.54%	2,706
371	Other Equipment	104,975	4.85%	5,091
	Subtotal	27,572,342		694,753
	5. DISTRIBUTION PLANT			
374	Land and Land Rights	-	0.00%	-
375	Structures and Improvements	-	0.00%	-
376	Mains	127,483,113	2.61%	3,327,309
377	Compressor Station Equipment	161,197	0.00%	-
378	Meas. and Reg. Station Equipment - General	4,429,031	2.61%	115,598
379	Meas. and Reg. Stations Equipment - City Gates	-	0.00%	-
380	Services	-	0.00%	-
381	Meters	-	0.00%	-
382	Meter Installations	-	0.00%	-
383	Regulators	-	0.00%	-
385	Industrial Meas. and Reg. Station Equipment	-	0.00%	-
386 & 387	Other Property and Equipment	330,351	3.81%	12,586
	Subtotal	132,403,692		3,455,493
	6. GENERAL PLANT			
389	Land and Land Rights	2,838,883	2.01%	57,062
389	Land and Land Rights - Non Depreciating	88,603	0.00%	-
390	Structures and Improvements	2,037,344	4.24%	86,383
391	Office Furniture and Equipment	133,705	5.00%	6,685
391.1	Computer Equipment	9,558	20.00%	1,912
392	Transportation Equipment	1,283,436	10.66%	136,814
394	Tools, Shop and Garage Equipment	582,809	4.00%	23,312
395	Lab Equipment	-	0.00%	-
396	Power Operated Equipment	-	0.00%	-
397	Communication Equipment	387,994	6.67%	25,879
398	Miscellaneous Equipment	116,328	6.67%	7,759
399	Other Tangible Property	-	0.00%	-
	Subtotal	7,478,661		345,807
	Contributions in Aid of Construction			
332.0	Field Lines	(185,937)	2.22%	(4,128)
367.0	Mains	(1,903,128)	2.54%	(48,365)
376.0	Mains	(29,523,589)	2.61%	(769,479)
		(31,612,654)		(821,972)
	Total Deprecation Expense			**3,674,081**

INCOME TAX EXPENSE

Description	Reference	Amount	
Return on Investment:			
Rate Base		127,894,766	
Rate of Return		6.80%	
Return on Investment			**8,696,844**
Interest Expense:			
Rate Base		127,894,766	
Weighted Cost of Debt		1.25%	
Interest Expense			**(1,598,685)**
Return on Equity			**7,098,160**
Amortization of Excess ADIT			(420,839)
Adjusted Return on Equity			**6,677,321**
Income Tax Factor	(1+ (21%/(1 - 21%)))		1.2658
Taxable Income			**8,452,304**
Federal Corporate Income Tax Rate			21.00%
Income Tax Expense			**1,774,984**
Amortization of Excess ADIT			(420,839)
Net Income Tax Expense			**1,354,145**
Percentage Jurisdictional			**80.21%**
Jurisdictional Net Income Tax Expense			**1,086,211**

RATE BASE

Description	December 31, 2024 WTG Total	Oklahoma	Texas	Adjustments	Ref.	Adjusted Texas	Adjusted Jurisdictional Texas
Plant in Service:							
Plant in Service	310,306,534	(20,735,391)	289,571,143	21,207,560		268,363,583	169,140,188
Accumulated Depreciation	(92,753,018)	8,599,668	(84,153,349)	(4,032,686)		(80,120,664)	(41,101,377)
Net Plant in Service	217,553,516		205,417,794			188,242,919	128,038,811
Working Capital:							
Prepayments	1,433,884	(131,631)	1,302,253			1,302,253	820,765
Materials and Supplies Inventories	1,562,123	(143,403)	1,418,720			1,418,720	894,170
Non-Investor Supplied Capital:							
Customer Deposits	(1,452,183)	296,826	(1,155,357)	-		(1,155,357)	(944,051)
Contributions in Aid of Construction	(25,135,825)	685,555	(24,450,270)			(24,450,270)	(16,696,253)
Accumulated Deferred Income Taxes	-	-	-	(28,572,814)	(a)	(28,572,814)	(18,008,446)
Excess ADIT				(8,890,686)		(8,890,686)	(5,603,489)
RATE BASE						**127,894,766**	**88,501,507**

(a) To record Accumulated Deferred Income Taxes (ADIT) at December 31, 2024:

Total Net Plant in Service	217,553,516		
Net Tax Basis of Total Plant in Service (a)	31,955,675		
Timing Difference		185,597,841	
Corporate Income Tax Rate		21%	
Total ADIT Liability		**38,975,547**	
Adjusted Texas Plant in Service	268,363,583		-
Total Plant in Service	310,306,534		
Percent Applicable to Texas		86.48%	
Texas ADIT Liability		**33,707,371**	
Texas Contributions in Aid of Construction	24,450,270		
Corporate Income Tax Rate	21%		
Texas ADIT Asset		5,134,557	
Net Texas ADIT Liability		**28,572,814**	

Other Rate Base Items		Adjusted Texas	Cost Allocation Factor	Jurisdictional Percentage	Jurisdictional Rate Base
Prepayments		1,302,253	Total Gas Plant	63.03%	820,765
Materials and Supplies Inventories		1,418,720	Total Gas Plant	63.03%	894,170
Customer Deposits		(1,155,357)	Customers	81.71%	(944,051)
Contributions in Aid of Construction					
	332 Field Lines	(48,083)	CIAC	44.97%	(21,623)
	367 Mains	(1,349,449)	CIAC	51.84%	(699,585)
	376 Mains	(23,052,738)	CIAC	69.30%	(15,975,046)
Accumulated Deferred Income Taxes		(28,572,814)	Total Gas Plant	63.03%	(18,008,446)
Excess ADIT		(8,890,686)	Total Gas Plant	63.03%	(5,603,489)