SECOND 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 "WTGU" or "Company") and, in accordance with Section 104.301 of the Texas Utilities Code (the "Utilities Code") files this, its Second 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 of Utility & Marketing
Nicollette Stewart – Regulatory Reporting Manager
West Texas Gas Utility, LLC
508 W. Wall Street, Suite 500
Midland, Texas 79701
Telephone: (432) 682-4349
Email: jking@wtg-energy.com
nstewart@wtg-energy.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. Stewart 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. Stewart, 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. The Company filed its first annual interim rate adjustment, Case No. 00029516, on October 24, 2025. The Interim Rate Adjustment Order in Case No. 00029516 was signed by the Commission on February 5, 2026.

This second interim rate adjustment is timely filed and is based on the difference between the value of the invested capital from January 1, 2025, to December 31, 2025. This filing is made in accordance with the methodologies approved in Docket No. OS-24-00017816 for WTGU.

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

- 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, 2025 through December 31, 2025. 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

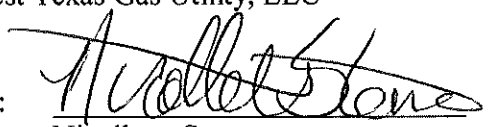
The Company will provide notice of this proceeding to affected customers by direct mail within 45 days after filing.

VI. PRAYER FOR RELIEF

WHEREFORE, PREMISES CONSIDERED, the Company respectfully requests that the City either specifically approve the 2025 Annual Gas Reliability Infrastructure Program Interim Rate Adjustment Rate Schedules attached hereto or allow the 2025 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: 

Nicollette Stewart
Regulatory Reporting Manager

Tab 1



Interim Rate Adjustment Application

of

West Texas Gas Utility, LLC

to the

Railroad Commission of Texas

for the

12 Month Period Ending December 31, 2025

This is an original submission.

Date of Submission: October 23, 2026

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
Table of Contents

Tab Reference	Schedule Description
IRA-1	General Information
IRA-2	Notice
IRA-3	Rate Schedules
IRA-4	Bill Comparisons
IRA-5	Interim Rate Adjustment Summary
IRA-6	Direct Initial Plant
IRA-7	Direct Current Plant
IRA-8	Direct Incremental Plant
IRA-9	Allocated Initial Plant
IRA-10	Allocated Current Plant
IRA-11	Allocated Incremental Plant
IRA-12	Direct Additions Project Report
IRA-13	Direct Retirements Project Report
IRA-14	Allocated Additions Project Report (Joint)
IRA-14	Allocated Additions Project Report (Non-J)
IRA-15	Allocated Retirements Project Report (Joint)
IRA-15	Allocated Retirements Project Report (Non-J)
IRA-16	Direct Additions Detail
IRA-17	Direct Retirements Detail
IRA-18	Allocated Additions Detail
IRA-19	Allocated Retirements Detail
IRA-20	Federal Income Taxes
IRA-21	Ad Valorem and Other Taxes

IRA-22	Footnotes Page
IRA-23	Signature Page
WP	CIAC
WP	Meter Count
WP	Acc Dep with Split 2024
WP	FA 12.31.24
WP	Acc Dep with Split 2025
WP	FA 12.31.25
WP	WP Direct 7.7102
WP	WP Alloc 7.7102
WP	WP 7.7102 IRA-12 Direct Add Rpt
WP	WP 7.7102 IRA-12 Alloc Add Rpt

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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: Nicollette Stewart
   Title: Regulatory Reporting Manager
   Address: 508 W. Wall Street Suite 500
   Midland, TX 79701

   Phone: 432-682-4349
   Email: nstewart@wtg-energy.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: EVP of Utility & Marketing
   Address: 508 W. Wall Street Suite 500
   Midland, TX 79701

   Phone: 432-682-4349
   Email: jking@wtg-energy.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?
   2025

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)	2024

11. What is the submission date for this filing?
    October 23, 2026

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?
    3.325

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, 2025
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 Nicollette Stewart in the filing package.

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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 22, 2026

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	$ 23.06	$ 24.52	$ 1.46	6.33%
13					
14	Average Monthly Bill** @ 6 Mcf	$ 90.11	$ 91.57	$ 1.46	1.62%
15					
16	Commercial, Public Authority & Non-Profit				
17	Customer Charge	$ 58.20	$ 62.60	$ 4.40	7.56%
18					
19	Average Monthly Bill** @ 30 Mcf	$ 328.35	$ 332.75	$ 4.40	1.34%
20					
21					
22					
23					
24					
25					
26					
27	**Current and Proposed Bill Information - Without Gas Cost**				
28	Residential				
29	Customer Charge	$ 23.06	$ 24.52	$ 1.46	6.33%
30					
31	Average Monthly Bill** @ 6 Mcf	$ 70.16	$ 71.62	$ 1.46	2.08%
32					
33	Commercial, Public Authority & Non-Profit				
34	Customer Charge	$ 58.20	$ 62.60	$ 4.40	7.56%
35					
36	Average Monthly Bill** @ 30 Mcf	$ 228.60	$ 233.00	$ 4.40	1.92%
37					
38					
39					
40					
41					
42					
43					
44					

45 *Current rates set in GUD No.OS-24-00017816.
46 **Average monthly bill calculated using $3.325 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, 2025
Interim Rate Adjustment Summary

Line No.	Description	As of 12/31/2024	Adjustments	Ref	As of 12/31/2025	Change in Investment
(a)	(b)	(c)	(d)	(e)	(f)	(g) = (f) - (c) + (d)
11	Direct Utility Plant Investment	$ 98,310,345	$ 371,310	(1)	$ 116,743,679	$ 18,804,643
12	Direct Accumulated Depreciation	9,810,750	-		13,741,955	3,931,205
13	Allocated Utility Plant Investment (If applicable)	70,715,002	34,693	(2)	57,028,863	(13,651,446)
14	Allocated Accumulated Depreciation (If applicable)	31,290,626	-		28,076,982	(3,213,644)
15	Miscellaneous Adjustments	(342,541)	-		(1,014,406)	(671,865)
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	$ 127,581,431	$ 406,003		$ 130,939,199	$ 3,763,771
17						
18	Calculation of the Interim Rate Adjustment Amount - Texas Operations:					
19	Rate of Return					6.80%
20	Return					$ 255,959
21	Depreciation Expense					143,024
22	Property-related Taxes (Ad Valorem)					38,619
23	Revenue-related Taxes and State Margin Tax					-
24	Federal Income Tax					49,502
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)					$ 487,105
26						
27						
28	Interim Rate Adjustment Jurisdictional Amount (Ln 25 times Ln 26)					$ 487,105
29						

		Allocation Factors per OS-24-00017816:	Total Service Area:	RRC Jurisdiction:
30	**Interim Rate Adjustment Amount per Rate Class:**			
31	Residential	71.40%	$ 347,793	$ 107,222
32	Commercial, Public Authority & Non-Profit	28.60%	139,312	27,575
33				
34				
35	Total (Sum of Ln 31 through Ln 32)	100.00%	$ 487,105	$ 134,797
36				

		Annual Service Area Bill Count: (3)	Annual RRC Jurisdiction Bill Count: (3)	Monthly Customer Charge Adjustment:
37	**Monthly Customer Charge Adjustment:**			
38	Residential	238,582	73,440	$ 1.46
39	Commercial, Public Authority & Non-Profit	31,677	6,267	$ 4.40
40				
41				
42		270,259	79,707	

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
Direct Initial 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 (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	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		88,244,786	2.6100%	2,303,189	8,553,387	(342,541)	79,348,859
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**		$ 89,824,708		$ 2,344,838	$ 8,676,955	$ (342,541)	$ 80,805,213
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, 2025
Direct Initial 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 (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	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**		$ 98,310,345		$ 2,580,747	$ 9,810,750	$ (342,541)	$ 88,157,055
64		Rate Base Adjustments		-	0.0000%	-	-		-
65		**Adjusted Total**		$ 98,310,345		$ 2,580,747	$ 9,810,750	$ (342,541)	$ 88,157,055

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2025 (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		5,901,880	2.5400%	149,908	794,691	-	5,107,189
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		73,020	2.6100%	1,906	6,688	-	66,332
29	369.1	Meters		20,827	2.5400%	529	492	-	20,335
30	371	Other Equipment		9,926	4.8500%	481	5,774	-	4,152
31		**Subtotal**		$ 6,005,653		$ 152,824	$ 807,646	$ -	$ 5,198,007
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		99,862,084	2.6100%	2,606,400	11,815,105	(1,014,406)	87,032,573
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		10,276,012	2.6100%	268,204	814,696	-	9,461,316
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	13,101	-	21,360
46		**Subtotal**		$ 110,172,557		$ 2,875,917	$ 12,642,901	$ (1,014,406)	$ 96,515,250
47									

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2025 (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		$ 1,500	2.0100%	$ 30	$ 15	$ -	$ 1,485
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	27,587	-	87,283
52	391	Office Furniture and Equipment		31,375	5.0000%	1,569	12,406	-	18,969
53	391.1	Computer Equipment		-	20.0000%	-	-	-	-
54	392	Transportation Equipment		25,393	10.6600%	2,707	31,206	-	(5,813)
55	394	Tools, Shop and Garage Equipment		21,572	4.0000%	863	4,337	-	17,235
56	395	Lab Equipment		-	0.0000%	-	-	-	-
57	396	Power Operated Equipment		-	0.0000%	-	-	-	-
58	397	Communication Equipment		324,654	6.6700%	21,654	196,321	-	128,333
59	398	Miscellaneous Equipment		41,186	6.6700%	2,747	19,537	-	21,648
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ 565,469		$ 34,441	$ 291,409	$ -	$ 274,060
62									
63		**TOTAL**		$ 116,743,679		$ 3,063,182	$ 13,741,955	$ (1,014,406)	$ 101,987,318
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 116,743,679		$ 3,063,182	$ 13,741,955	$ (1,014,406)	$ 101,987,318

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2025	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		(1,906,617)	2.5400%	(48,428)	(64,712)	-	(1,841,906)
27	368	Compressor Station Equipment		-	0.0000%	-	-	-	-
28	369	Meas. and Reg. Station Equipment		(10,424)	2.6100%	(272)	1,015	-	(11,439)
29	369.1	Meters		1,026	2.5400%	26	(4,540)	-	5,566
30	371	Other Equipment		-	4.8500%	-	481	-	(481)
31		**Subtotal**		$ (1,916,016)		$ (48,674)	$ (67,756)	$ -	$ (1,848,260)
32									
33		**5. DISTRIBUTION PLANT**							
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-	-
36	376	Mains		11,617,298	2.6100%	303,211	3,261,718	(671,865)	7,683,715
37	377	Compressor Station Equipment		-	0.0000%	-	-	-	-
38	378	Meas. and Reg. Station Equipment - General		8,730,551	2.6100%	227,867	702,915	-	8,027,636
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%	-	1,313	-	(1,313)
46		**Subtotal**		$ 20,347,849		$ 531,079	$ 3,965,947	$ (671,865)	$ 15,710,037
47									
48		**6. GENERAL PLANT**							
49	389	Land and Land Rights		$ 1,500	2.0100%	$ 30	$ 15	$ -	$ 1,485
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, 2025
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2025	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%	-	20,243	-	(20,243)
59	398	Miscellaneous Equipment		-	6.6700%	-	2,747	-	(2,747)
60	399	Other Tangible Property		-	0.0000%	-	-	-	-
61		**Subtotal**		$ 1,500		$ 30	$ 33,014	$ -	$ (31,514)
62									
63		**TOTAL**		$ 18,433,333		$ 482,435	$ 3,931,205	$ (671,865)	$ 13,830,263
64		Rate Base Adjustments		-	0.0000%	-	-	-	-
65		**Adjusted Total**		$ 18,433,333		$ 482,435	$ 3,931,205	$ (671,865)	$ 13,830,263

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
Allocated Initial 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 (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%	-	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%	-	-	-	0.0000%	-	-	-	-
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, 2025
Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2025 (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		338,891	0.0000%	-	581,944	(243,053)	45.0000%	152,501	-	261,875	(109,374)
15		**Subtotal**		$ 596,764		$ -	$ 839,816	$ (243,053)		$ 268,544	$ -	$ 377,917	$ (109,374)
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		$ 7,479	2.2100%	$ 165	$ 11,496	$ (4,017)	45.0000%	$ 3,366	$ 74	$ 5,173	$ (1,807)
25	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
26	367	Mains		15,969,588	2.5400%	405,628	7,422,252	8,547,336	45.0000%	7,186,315	182,532	3,340,013	3,846,301
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		783,327	2.6100%	20,445	452,413	330,914	45.0000%	352,497	9,200	203,586	148,911
29	369.1	Meters		192,707	2.5400%	4,895	225,448	(32,742)	45.0000%	86,718	2,203	101,452	(14,734)
30	371	Other Equipment		187,262	4.8500%	9,082	191,343	(4,081)	45.0000%	84,268	4,087	86,104	(1,837)
31		**Subtotal**		$ 17,179,346		$ 440,215	$ 8,352,463	$ 8,826,883		$ 7,730,706	$ 198,097	$ 3,758,608	$ 3,972,097
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		81,634,795	2.6100%	2,130,668	35,957,650	45,677,145	45.0000%	36,735,658	958,801	16,180,943	20,554,715
37	377	Compressor Station Equipment		332,661	0.0000%	-	361,731	(29,069)	45.0000%	149,698	-	162,779	(13,081)
38	378	Meas. and Reg. Station Equipment - General		6,511,320	2.6100%	169,945	5,116,777	1,394,543	45.0000%	2,930,094	76,475	2,302,550	627,544
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		659,460	3.8100%	25,125	570,831	88,629	45.0000%	296,757	11,306	256,874	39,883
46		**Subtotal**		$ 89,138,237		$ 2,325,739	$ 42,006,989	$ 47,131,248		$ 40,112,206	$ 1,046,583	$ 18,903,145	$ 21,209,061
47													
48		**6. GENERAL PLANT**											
49	389	Land and Land Rights		$ 6,308,629	2.0100%	$ 126,803	$ 2,820,108	$ 3,488,520	45.0000%	$ 2,838,883	$ 57,062	$ 1,269,049	$ 1,569,834
50	389	Land and Land Rights - Non Depreciating		165,294	0.0000%	-	-	165,294	45.0000%	74,382	-	-	74,382
51	390	Structures and Improvements		5,227,320	4.2400%	221,638	1,705,665	3,521,655	45.0000%	2,352,294	99,737	767,549	1,584,745
52	391	Office Furniture and Equipment		227,400	5.0000%	11,370	84,105	143,295	45.0000%	102,330	5,117	37,847	64,483
53	391.1	Computer Equipment		21,241	20.0000%	4,248	8,823	12,418	45.0000%	9,558	1,912	3,970	5,588
54	392	Transportation Equipment		2,517,814	10.6600%	268,399	2,224,868	292,946	45.0000%	1,133,016	120,780	1,001,190	131,826
55	394	Tools, Shop and Garage Equipment		1,873,434	4.0000%	74,937	722,609	1,150,826	45.0000%	843,045	33,722	325,174	517,872
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	82,480	58,275	45.0000%	63,340	4,225	37,116	26,224
59	398	Miscellaneous Equipment		188,773	6.6700%	12,591	99,892	88,880	45.0000%	84,948	5,666	44,952	39,996
60	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-	-	-
61		**Subtotal**		$ 16,670,660		$ 729,376	$ 7,748,550	$ 8,922,110		$ 7,501,797	$ 328,219	$ 3,486,848	$ 4,014,949
62													
63		**TOTAL**		$ 126,730,807		$ 3,495,329	$ 62,393,293	$ 64,337,514		$ 57,028,863	$ 1,572,898	$ 28,076,982	$ 28,951,881
64		Rate Base Adjustments			0.0000%	-	-	-	45.0000%	-	-	-	-
65		**Adjusted Total**		$ 126,730,807		$ 3,495,329	$ 62,393,293	$ 64,337,514		$ 57,028,863	$ 1,572,898	$ 28,076,982	$ 28,951,881

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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		(2,975)	0.0000%	-	(5,431)	2,456	45.0000%	(1,339)	-	(2,444)	1,105
15		**Subtotal**		$ (2,975)		$ -	$ (5,431)	$ 2,456		$ (1,339)	$ -	$ (2,444)	$ 1,105
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		$ (5,371,644)	2.2100%	$ (118,713)	$ (719,461)	$ (4,652,184)	45.0000%	$ (2,417,240)	$ (53,421)	$ (323,757)	$ (2,093,483)
19	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-	-	-
20	367	Mains		(20,715,156)	2.5400%	(526,165)	(6,147,127)	(14,568,029)	45.0000%	(9,321,820)	(236,774)	(2,766,207)	(6,555,613)
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		(378,058)	2.6100%	(9,867)	(156,316)	(221,742)	45.0000%	(170,126)	(4,440)	(70,342)	(99,784)
23	369.1	Meters		-	2.5400%	-	8,695	(8,695)	45.0000%	-	-	3,913	(3,913)
24	371	Other Equipment		(23,960)	4.8500%	(1,162)	(23,193)	(767)	45.0000%	(10,782)	(523)	(10,437)	(345)
25		**Subtotal**		$ (26,488,818)		$ (655,908)	$ (7,037,401)	$ (19,451,417)		$ (11,919,968)	$ (295,158)	$ (3,166,831)	$ (8,753,138)
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		(5,306,287)	2.6100%	(138,494)	(616,807)	(4,689,479)	45.0000%	(2,387,829)	(62,322)	(277,563)	(2,110,266)
31	377	Compressor Station Equipment		(25,555)	0.0000%	-	(28,330)	2,775	45.0000%	(11,500)	-	(12,748)	1,249
32	378	Meas. and Reg. Station Equipment - General		103,387	2.6100%	2,698	142,992	(39,605)	45.0000%	46,524	1,214	64,346	(17,822)
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		1,927	3.8100%	73	10,845	(8,918)	45.0000%	867	33	4,880	(4,013)
40		**Subtotal**		$ (5,226,527)		$ (135,722)	$ (491,300)	$ (4,735,227)		$ (2,351,937)	$ (61,075)	$ (221,085)	$ (2,130,852)
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		(20,668)	0.0000%	-	-	(20,668)	45.0000%	(9,301)	-	-	(9,301)
44	390	Structures and Improvements		955,153	4.2400%	40,498	198,968	756,185	45.0000%	429,819	18,224	89,535	340,283
45	391	Office Furniture and Equipment		-	5.0000%	-	11,052	(11,052)	45.0000%	-	-	4,973	(4,973)
46	391.1	Computer Equipment		-	20.0000%	-	4,009	(4,009)	45.0000%	-	-	1,804	(1,804)
47	392	Transportation Equipment		(277,836)	10.6600%	(29,617)	25,796	(303,632)	45.0000%	(125,026)	(13,328)	11,608	(136,635)
48	394	Tools, Shop and Garage Equipment		626,240	4.0000%	25,050	6,840	619,400	45.0000%	281,808	11,272	3,078	278,730
49	395	Lab Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	45.0000%	-	-	-	-
51	397	Communication Equipment		-	6.6700%	-	9,525	(9,525)	45.0000%	-	-	4,286	(4,286)
52	398	Miscellaneous Equipment		21,789	6.6700%	1,453	9,708	12,081	45.0000%	9,805	654	4,369	5,436
53	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-	-	-
54		**Subtotal**		$ 1,304,678		$ 37,384	$ 392,700	$ 911,978		$ 587,105	$ 16,823	$ 176,715	$ 410,390
55													
56		**TOTAL**		$ (30,413,643)		$ (754,246)	$ (7,141,432)	$ (23,272,211)		$ (13,686,139)	$ (339,411)	$ (3,213,644)	$ (10,472,495)
57		Rate Base Adjustments		-	0.0000%	-	-	-	45.0000%	-	-	-	-
58		**Adjusted Total**		$ (30,413,643)		$ (754,246)	$ (7,141,432)	$ (23,272,211)		$ (13,686,139)	$ (339,411)	$ (3,213,644)	$ (10,472,495)

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	3660841	Measurement	DRESSER #400 IMC/W2TZ	369.1	250630	TRANS PECOS AREA - RURAL	Jurisdictional	2,523.85
11	3660983	Measurement	PO 1600155 REFUEL STATION METER	369.1	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	14,476.10
12								16,999.95
13								
14	1660736	DIMP	PO 90381 2024 DIMP FOLLETT	376.0	241231	FOLLETT & ENVIRONS	Jurisdictional	147,830.00
15	1660737	DIMP	PO 90382 2024 DIMP MIAMI	376.0	241231	MIAMI & ENVIRONS	Jurisdictional	237,075.00
16	1660757	System Integrity	BIRAN/OLSEN PROJECT DITCH IN 4" POLY	376.0	250228	AMARILLO AREA - RURAL	Jurisdictional	49,350.00
17	1660733	DIMP	PO 90376 2024 DIMP CANADIAN	376.0	241231	CANADIAN & ENVIRONS	Jurisdictional	34,748.45
18	1660276	DIMP	PO 90332 2023 DIMP CANADIAN	376.0	231231	CANADIAN & ENVIRONS	Jurisdictional	9,338.78
19	1660792	System Integrity	STRIP OUT AND LOWER 3" POLY ON MILWAUKEE	376.0	250430	LUBBOCK	Jurisdictional	6,750.00
20	1660793	System Growth	INSTALL SERVICES AMARILLO	376.0	250430	AMARILLO	Jurisdictional	2,509.00
21	1660276	DIMP	PO 90332 2023 DIMP CANADIAN	376.0	231231	CANADIAN & ENVIRONS	Jurisdictional	18,755.00
22	1660733	DIMP	PO 90376 2024 DIMP CANADIAN	376.0	241231	CANADIAN & ENVIRONS	Jurisdictional	10,115.15
23	1660799	System Integrity	GROUNDBED REPLACEMENT VAN HORN CITY GA	376.0	250531	VAN HORN & ENVIRONS	Jurisdictional	55,973.91
24	1660800	System Integrity	LOOP 88 LINE LOWERING	376.0	250531	LUBBOCK AREA - RURAL	Jurisdictional	14,675.00
25	1660814	System Growth	PO 28732 HARVEST PHASE 3 CLASSIC	376.0	250531	LUBBOCK	Jurisdictional	166,731.94
26	1660815	System Growth	PO 28972 HARVEST PHASE 7 CLASSIC	376.0	250531	LUBBOCK	Jurisdictional	153,609.61
27	1660816	System Growth	PO 28997 7300 BUSINESS PARK	376.0	250531	LUBBOCK	Jurisdictional	51,191.36
28	1660817	System Integrity	PO 29000 REPLACE 6,600'6" & 2,300'4" PLASTIC	376.0	250531	LUBBOCK	Jurisdictional	332,077.13
29	1660818	System Growth	PO 29008 TOWNSQUARE PH 1 PERRY WILLIAMS	376.0	250531	AMARILLO	Jurisdictional	256,973.32
30	1660819	System Integrity	PO 29010 RELOCAE LINE ON MILWAUKEE & MARS	376.0	250531	LUBBOCK	Jurisdictional	44,484.77
31	1660820	System Growth	PO 29014 HARVEST PHASE 4 INVESTMENTS	376.0	250531	LUBBOCK	Jurisdictional	141,104.37
32	1660821	System Growth	PO 29016 CYPRESS RANCH PHASE 2	376.0	250531	LUBBOCK	Jurisdictional	180,594.95
33	1660823	System Growth	PO 29051 LOOP 88 FRANKFORD RELOCATION	376.0	250531	LUBBOCK	Jurisdictional	77,724.75
34	1660826	System Growth	PO 29076 EDEN HWY 83 TXDOT	376.0	250531	EDEN & ENVIRONS	Jurisdictional	77,025.28
35	1660829	System Growth	PO 29128 BIG STAR DEVELOPMENT	376.0	250531	AMARILLO	Jurisdictional	21,023.00
36	1660833	System Integrity	PO 29178 HWY 152 LEAK REPAIR	376.0	250531	CANADIAN AREA TX - RURAL	Jurisdictional	39,345.15
37	1660834	System Growth	PO 29179 TERRY VISTA PHASE 2	376.0	250531	LUBBOCK	Jurisdictional	94,999.51
38	1660865	System Growth	PO 29048 WOODROW ROAD INDIANA TO SLIDE	376.0	250731	LUBBOCK	Jurisdictional	160,091.41
39	1660867	System Growth	PO 29180 STONEHILL SUBDIVISION	376.0	250731	SOMERSET & ENVIRONS	Jurisdictional	478,855.94
40	1660868	System Growth	PO 29194 TRIPLE C BUSINESS PARK	376.0	250731	LUBBOCK	Jurisdictional	20,459.79
41	1660869	System Growth	PO 1600057 CLEARVIEW @ KELSEY PARK	376.0	250731	LUBBOCK	Jurisdictional	18,893.78
42	1660883	System Integrity	PO 1600336 RECTIFIER	376.0	251031	LUBBOCK AREA - RURAL	Jurisdictional	3,132.00
43	1660898	System Growth	CITY OF BRADY ACQ	376.0	251031	BRADY & ENVIRONS	Jurisdictional	2,611,990.04
44	1660923	System Integrity	PO 29042 HWY 87 TXDOT PROJECT	376.0	251231	DALHART AREA - RURAL	Jurisdictional	734,578.86
45	1660924	System Growth	PO 29130 JUNGMAN 6" EXPANSION	376.0	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	60,288.16
46	1660925	System Growth	PO 29185 ZIEGENFELDER PLANT	376.0	251231	SOMERSET & ENVIRONS	Jurisdictional	20,266.08
47	1660926	System Growth	PO 29188 M/I HOMES MESQUITE RIDGE	376.0	251231	SOMERSET & ENVIRONS	Jurisdictional	178,077.40
48	1660927	System Growth	PO 29195 WOODROW INDUSTRIAL	376.0	251231	LUBBOCK	Jurisdictional	28,348.37
49	1660928	System Growth	PO 29196 HARVEST PHASE 9 CLASSIC M/L	376.0	251231	LUBBOCK	Jurisdictional	90,058.91
50	1660929	System Growth	PO 29198 HARVEST PHASE 9 CLASSIC SERVICES	376.0	251231	LUBBOCK	Jurisdictional	105,445.10
51	1660931	DIMP	PO 1600004 2025 DIMP VAN HORN	376.0	251231	VAN HORN & ENVIRONS	Jurisdictional	1,824,108.07
52	1660932	DIMP	PO 1600010 2025 DIMP MENARD	376.0	251231	MENARD & ENVIRONS	Jurisdictional	897,901.81
53	1660933	DIMP	PO 1600016 2025 DIMP CANADIAN	376.0	251231	CANADIAN & ENVIRONS	Jurisdictional	231,531.22
54	1660934	DIMP	PO 1600018 2025 DIMP SHAMROCK	376.0	251231	SHAMROCK & ENVIRONS	Jurisdictional	562,093.19
55	1660935	DIMP	PO 1600036 2025 DIMP CACTUS	376.0	251231	CACTUS & ENVIRONS	Jurisdictional	323,363.06

56	1660936	DIMP	PO 1600044 2025 DIMP NATALIA	376.0	251231	NATALIA & ENVIRONS	Jurisdictional	407,181.27
57	1660937	DIMP	PO 1600045 2025 DIMP LYTLE	376.0	251231	LYTLE	Jurisdictional	466,432.21
58	1660938	System Growth	PO 1600047 HARVEST 8A MAINLINE	376.0	251231	LUBBOCK	Jurisdictional	25,493.76
59	1660939	System Growth	PO 1600049 HARVEST 8A SERVICE LINE	376.0	251231	LUBBOCK	Jurisdictional	38,536.25
60	1660940	System Growth	PO 1600055 BROOK HEIGHTS PH 2 SERVICE LINE	376.0	251231	LUBBOCK	Jurisdictional	26,590.01
61	1660941	System Growth	PO 1600058 CR 6100 ESTATES MAINLINE	376.0	251231	LUBBOCK	Jurisdictional	29,849.08
62	1660942	System Growth	PO 1600060 CR 6100 ESTATES SERVICE LINES	376.0	251231	LUBBOCK	Jurisdictional	3,578.37
63	1660943	System Growth	PO 1600071 COTTON COUNTRY ESTATES PH 1 M/L	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	127,807.42
64	1660945	System Growth	PO 1600084 122ND & QUAKER EXT	376.0	251231	LUBBOCK	Jurisdictional	49,222.91
65	1660946	System Integrity	PO 1600085 COYANOSA M/L REPLACEMENT	376.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	11,012.89
66	1660947	System Integrity	PO 1600097 GARRISON M/L REPLACEMENT	376.0	251231	DALHART AREA - RURAL	Jurisdictional	3,545.34
67	1660948	System Growth	PO 1600099 NEW HOME ESTATES SLIDE M/L	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	275,311.72
68	1660949	System Growth	PO 160100 NEW HOME ESTATES PH 1 M/L	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	139,965.66
69	1660950	System Integrity	PO 1600101 GROUND BED REPLACEMENT	376.0	251231	LUBBOCK	Jurisdictional	4,971.18
70	1660953	System Growth	PO 1600149 SONCY PARK UNIT 23	376.0	251231	AMARILLO	Jurisdictional	65,948.77
71	1660954	System Growth	PO 1600150 EPIC NORTH BUSINESS PARK M/L	376.0	251231	LUBBOCK	Jurisdictional	28,197.53
72	1660955	System Growth	PO 1600152 EPIC NORTH BUISNESS PARK SVC LIN	376.0	251231	LUBBOCK	Jurisdictional	8,588.08
73	1660958	System Growth	PO 1600191 LOOP 88 EXTENSION	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	67,287.22
74	1660959	System Growth	PO 1600200 HARVEST PH 2 SVC LINES	376.0	251231	WOLFFORTH & ENVIRONS	Jurisdictional	52,509.50
75	1660960	System Growth	PO 1600202 HARVEST PH 4 SVC LINES	376.0	251231	WOLFFORTH & ENVIRONS	Jurisdictional	29,177.45
76	1600961	System Growth	PO 1600207 MLK ESTATES MAINLINE	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	87,821.96
77	1660962	System Growth	PO 1600255 DIMMITT CO SPORTS COMPLEX	376.0	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	4,642.32
78	1660963	System Growth	PO 1600259 IMPERIAL SCHOOL MAINLINE	376.0	251231	IMPERIAL ENVIRONS	Jurisdictional	6,220.85
79	1660968	System Integrity	PO 1600339 REPAIR 2" POLY WASHOUT	376.0	251231	SONORA & ENVIRONS	Jurisdictional	3,811.79
80	1660966	System Integrity	PO 16000286 COYANOSA STEEL REPLACMENT	376.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	68,663.77
81								12,605,855.93
82								
83	1760749	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	GROOM & ENVIRONS	Jurisdictional	2,440.62
84	1760750	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	GROOM & ENVIRONS	Jurisdictional	2,440.62
85	1760751	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	GROOM & ENVIRONS	Jurisdictional	2,440.62
86	1760752	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	LUBBOCK	Jurisdictional	14,608.68
87	1760761	Measurement	REBUILT AC-250 DIAPHRAGM METERS	378.0	250228	SOMERSET & ENVIRONS	Jurisdictional	10,228.06
88	1760762	Measurement	REBUILT DIAPHRAGM METERS	378.0	250228	KERMIT & ENVIRIONS	Jurisdictional	5,754.24
89	1760767	Measurement	REBUILT DIAPHRAGM METERS	378.0	250228	GROOM & ENVIRONS	Jurisdictional	2,440.62
90	1760772	Measurement	AC-250 NXS SMART GAS METER	378.0	250331	SOMERSET & ENVIRONS	Jurisdictional	2,766.39
91	1760773	Measurement	SSM-ICON PF 250 CASE METERS	378.0	250331	AMARILLO AREA - RURAL	Jurisdictional	5,719.67
92	1760287	Measurement	FLOW GRID 2" LARGE PORT CONVERSION KIT	378.0	250430	STRATFORD & ENVIRONS	Jurisdictional	2,954.67
93	1760288	Measurement	TYPE 30 FILTER ELEMENTS	378.0	250430	STRATFORD & ENVIRONS	Jurisdictional	2,014.07
94	1760803	Measurement	METER REPAIRS	378.0	250531	STRATFORD & ENVIRONS	Jurisdictional	2,220.63
95	1760804	Measurement	SICK METER UPGRADE PERRYTON TBS 1	378.0	250531	WHEELER TX & ENVIRONS	Jurisdictional	1,617.33
96	1760806	Measurement	SICK METER UPGRADE CANADIAN TBS	378.0	250531	CANADIAN & ENVIRONS	Jurisdictional	8,470.19
97	1760807	Measurement	SICK METER UPGRADE WHEELER TBS	378.0	250531	WHEELER TX & ENVIRONS	Jurisdictional	8,470.19
98	1760808	Measurement	SICK METER UPGRADE PERRYTON TBS 1	378.0	250531	WHEELER TX & ENVIRONS	Jurisdictional	18,459.70
99	1760832	Measurement	PO 29177 FARWELL CHECK METER	378.0	250531	FARWELL & ENVIRONS	Jurisdictional	1,210.34
100	1760854	Measurement	PO1600278 MOONEY FLOWMAX REGULATOR WES	378.0	250731	LUBBOCK	Jurisdictional	7,648.01
101	1760856	Measurement	PO 1600167 FS500 SICK ULTRASONIC METER	378.0	250731	STRATFORD & ENVIRONS	Jurisdictional	14,225.12
102	1760857	Measurement	PO 1600220 AUTOMATED METERS	378.0	250731	AMARILLO AREA - RURAL	Jurisdictional	46,867.61
103	1760872	Measurement	PO 29138 UPGRADE REG STATION	378.0	250731	CANADIAN AREA TX - RURAL	Jurisdictional	43,246.08
104	1760873	Measurement	PO29206 PANHANDLE COMM SVC BUILDING	378.0	250731	AMARILLO AREA - RURAL	Jurisdictional	7,954.98
105	1760874	Measurement	PO1600059 CR 6100 ESTATES METERS	378.0	250731	LUBBOCK AREA - RURAL	Jurisdictional	5,080.95
106	1760857	Measurement	PO 1600220 AUTOMATED METERS	378.0	250731	AMARILLO AREA - RURAL	Jurisdictional	2,845.06
107	1760864	Measurement	METER REPAIRS	378.0	250930	GROOM & ENVIRONS	Jurisdictional	2,662.96
108	1760899	Measurement	CITY OF BRADY ACQ	378.0	251031	BRADY & ENVIRONS	Jurisdictional	700,770.16
109	1760905	Measurement	PO 1600410 REBUILT METERS	378.0	251130	LUBBOCK	Jurisdictional	10,667.58
110	1760907	Measurement	3M175 DRESSER ROTARY METER FOR CARGO LN	378.0	251130	AMARILLO AREA - RURAL	Jurisdictional	1,955.64
111	1720989	Measurement	PO 1600214 AMI METER PROJECT	378.0	251231	SHAMROCK & ENVIRONS	Jurisdictional	1,253,378.38
112	1720990	Measurement	PO 1600218 AMI METER PROJECT	378.0	251231	CANADIAN & ENVIRONS	Jurisdictional	10,563.34

113	1720991	Measurement	PO 1600219 AMI METER PROJECT	378.0	251231	WHEELER TX & ENVIRONS	Jurisdictional	610,497.88
114	1720992	Measurement	PO 1600220 AMI METER PROJECT	378.0	251231	AMARILLO AREA - RURAL	Jurisdictional	1,897,087.83
115	1720994	Measurement	PO 1600221 AMI METER PROJECT	378.0	251231	GUYMON AREA TX - RURAL	Jurisdictional	1,677,611.60
116	1720996	Measurement	PO 1600223 AMI METER PROJECT	378.0	251231	STRATFORD & ENVIRONS	Jurisdictional	582,731.59
117	1720997	Measurement	PO 1600224 AMI METER PROJECT	378.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	699,252.07
118	1720998	Measurement	PO 1600225 AMI METER PROJECT	378.0	251231	JUNCTION & ENVIRONS	Jurisdictional	508,031.94
119	1720999	Measurement	PO 1600226 AMI METER PROJECT	378.0	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	507,894.27
120	1760969	Measurement	PO 28907 CELLULAR AMI METER START UPS	378.0	251231	AMARILLO AREA - RURAL	Jurisdictional	22,650.28
121	1760970	Measurement	PO 29197 HARVEST PHASE 9 CLASSIC METERS	378.0	251231	LUBBOCK	Jurisdictional	47,387.02
122	1760972	Measurement	PO 1600048 HARVEST 8A METER SETS	378.0	251231	LUBBOCK	Jurisdictional	31,538.74
123	1760973	Measurement	PO 1600054 BROOK HEIGHTS PH 2 METERS	378.0	251231	LUBBOCK	Jurisdictional	33,411.10
124	1760974	Measurement	PO 1600067 METER AUTOMATION PILOT ECCO	378.0	251231	SOMERSET & ENVIRONS	Jurisdictional	6,386.05
125	1760975	Measurement	PO 1600072 COTTON COUNTRY ESTATES PH 1 ME	378.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	19,228.57
126	1760976	Measurement	PO 1600083 METER AUTO- MATION PILOT HONEYV	378.0	251231	AMARILLO AREA - RURAL	Jurisdictional	3,003.69
127	1760980	Measurement	PO 1600253 IMPERIAL SCHOOL METER/REGULATC	378.0	251231	IMPERIAL ENVIRONS	Jurisdictional	10,622.02
128	1760981	Measurement	PO 1600279 PRESIDIO TX DOT METER REPLACEMI	378.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	5,344.42
129								8,864,801.58
130								
131	1960858	Land Rights	10' EASEMENT ACROSS STARLIGHT DEVELOPMEI	389.0	250731	LUBBOCK	Jurisdictional	1,500.00
133								
134								21,489,157.46

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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)
10	3569838	System Growth	PO 24154 BLACK MOUNTAIN SAND PLANT I/C	367.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	1,513,968.27
11	3569843	System Growth	PO 26010 TGU REEF PIPELINE	367.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	324,320.78
12	3569840	System Growth	PO 25638 EL INDIO LOOP LINE	367.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	30,217.50
13	3560329	System Integrity	REPAIR PIPELINE WELDED PUMPKINS	367.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	8,415.00
14	3560407	System Growth	PO 28896 ROW WHISTLER/ COTULLA	367.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	29,695.76
15								1,906,617.31
16								
17	3659982	Measurement	FM-1T-50 MOONEY FLOWMAX	369.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	10,423.79
18								
19	3669366	Measurement	PO 22447 UPDATE EAGLE PASS REG/METER ST/	369.1	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	15,974.45
20								
21	1669730	System Integrity	PO 25993 DEEP WELL #DR-18 & #FC-9	376.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	70,701.97
22	1669722	System Integrity	PO 24210 4 DEEP WELLS	376.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	123,442.09
23	1669735	System Integrity	PO 26127 2 DEEP WELL GROUNDBEDS	376.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	60,724.92
24	1669837	System Integrity	PO 23616 COTULLA EL INDIO I/C UPGRADE	376.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	2,322.67
25	1660182	System Growth	PO 27632 EL INDO LOOP LINE	376.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	640,529.22
26	1660183	System Growth	PO 28406 6K 10" MAVERICK CO	376.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	80,258.40
27	1660404	System Growth	PO 28708 SECO/TGU GAS SUPPLY	376.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	10,578.80
28								988,558.07
29								
30	1769365	Measurement	PO 22233 5 DEEP WELLS WITH RECTIFIERS	378.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	33,264.24
31	1669845	Measurement	PO 26484 CHITTUM RECTIFIER	378.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	46,490.56
32	1760187	Measurement	PO 28241 DEEPWELL & RECIFIER	378.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	51,653.98
33	1760625	Measurement	FLOW GRID 2" THROTTLE PLATE	378.0	251031	SAN ANTONIO AREA - RURAL	Jurisdictional	2,841.57
34								134,250.35
35								
								3,055,823.97

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	3560982	System Growth	PO 28941 WHISTLER INTERCONNECT	367.0	251231	SAN ANTONIO AREA - RURAL	Joint	2,312,302.31	45.00%	1,040,536.04
11										
12	1660882	System Integrity	PO 1600358 ANODES	376.0	251031	DALHART AREA - RURAL	Joint	3,143.86	45.00%	1,414.74
13	1660956	System Integrity	PO 1600187 LOBO LATERAL M/L REPLACEMENT	376.0	251231	VAN HORN & ENVIRONS	Joint	16,628.09	45.00%	7,482.64
14	1660964	System Integrity	PO 1600268 NICK THOMAS LEAK REPAIR	376.0	251231	CANADIAN AREA TX - RURAL	Joint	46,609.57	45.00%	20,974.31
15								66,381.52		29,871.68
16										
17	1760747	Measurement	FS500 SICK ULTRASONIC METERS	378.0	250331	LUBBOCK AREA - RURAL	Joint	15,032.99	45.00%	6,764.85
18	1760774	Measurement	METER REPAIRS	378.0	250331	GUYMON AREA TX - RURAL	Joint	10,898.93	45.00%	4,904.52
19	1760277	Measurement	METER REPAIRS	378.0	250430	CANADIAN AREA TX - RURAL	Joint	12,656.61	45.00%	5,695.47
20	1760278	Measurement	METER REPAIRS	378.0	250430	CANADIAN AREA TX - RURAL	Joint	17,066.71	45.00%	7,680.02
21	1760283	Measurement	RMUS FOR RECTIFIERS	378.0	250430	SAN ANTONIO AREA - RURAL	Joint	43,753.58	45.00%	19,689.11
22	1760801	Measurement	METER CORRECTORS	378.0	250531	SAN ANTONIO AREA - RURAL	Joint	11,921.44	45.00%	5,364.65
23	1760805	Measurement	REBUILT DIAPHRAGM METERS	378.0	250531	JUNCTION & ENVIRONS	Joint	16,642.11	45.00%	7,488.95
24	1760871	Measurement	PO 29073 RECTIFIER	378.0	250731	TRANS PECOS AREA - RURAL	Joint	5,509.75	45.00%	2,479.39
25	1760886	Measurement	PO 1600378 REBUILT METERS	378.0	251031	TRANS PECOS AREA - RURAL	Joint	11,704.00	45.00%	5,266.80
26	1760887	Measurement	PO 1600389 REBUILT METERS	378.0	251031	TRANS PECOS AREA - RURAL	Joint	11,302.42	45.00%	5,086.09
27	1760890	Measurement	PO 1600351 RECTIFIER	378.0	251031	VAN HORN & ENVIRONS	Joint	3,132.00	45.00%	1,409.40
28								159,620.54		71,829.24
29										
30	2160859	Equipment	PO 1600266 SIDE BY SIDE UPGRADE	387.0	250731	AMARILLO AREA - RURAL	Joint	11,927.00	45.00%	5,367.15
31										
32										
33	7060916	Buildings & Improvements	SAN ANTONIO OFFICE BUILDING	390.0	251231	SAN ANTONIO AREA - RURAL	Joint	716,649.54	45.00%	322,492.29
34	7060986	Buildings & Improvements	PO 29108 KERMIT OFFICE WORK	390.0	251231	KERMIT & ENVIRIONS	Joint	61,721.48	45.00%	27,774.67
35	7060987	Buildings & Improvements	PO 1600293 NEW DUMAS OFFICE	390.0	251231	DALHART AREA - RURAL	Joint	285,687.80	45.00%	128,559.51
36	7160830	Buildings & Improvements	PO 29139 FENCING AROUND KERMIT STATION	390.0	250531	KERMIT & ENVIRIONS	Joint	14,914.80	45.00%	6,711.66
37								1,078,973.62		485,538.13
38										
39	5160742	Equipment	UTILITY TRUCK BED	392.0	250228	AMARILLO AREA - RURAL	Joint	7,603.13	45.00%	3,421.41
40	5160909	Equipment	TRUCK ACCESSORIES	392.0	251130	JUNCTION & ENVIRONS	Joint	4,785.00	45.00%	2,153.25
41	5160910	Equipment	TRUCK ACCESSORIES	392.0	251130	JUNCTION & ENVIRONS	Joint	5,360.00	45.00%	2,412.00
42	5060743	Equipment	TRAILER FOR EXCAVATOR 2025 LOAD TRAIL CH	392.0	250228	CANADIAN AREA TX - RURAL	Joint	6,162.94	45.00%	2,773.32
43	5060776	Equipment	SIDE BY SIDE TRAILER 83X14 JOHN DEERE	392.0	250331	DALHART AREA - RURAL	Joint	2,988.70	45.00%	1,344.92
44	5060790	Equipment	2025 PJ TRAILER DLJ1472BSSK	392.0	250331	LYTLE	Joint	12,234.23	45.00%	5,505.40
45	5060842	Equipment	2024 PJ TRAILERS U7 CV1U1810R2688541	392.0	250630	SHAMROCK & ENVIRONS	Joint	2,434.88	45.00%	1,095.70
46	5060864	Equipment	PO 1600263 COMPLIANCE TESTING TRAILER	392.0	250731	HOME OFFICE G&A	Joint	7,518.62	45.00%	3,383.38
47	5060895	Equipment	PO 1600394 UTILITY TRAILER	392.0	251031	LYTLE	Joint	4,405.00	45.00%	1,982.25
48								53,492.50		24,071.62
49										
50	5460744	Field Equipment	2022 CAT 304E2 COMPACT EXCAVATOR (602 HRS	394.0	250228	CANADIAN AREA TX - RURAL	Joint	49,253.75	45.00%	22,164.19
51	5960798	Field Equipment	2022 KUBOTA COMPACT EXCAVATOR (488 HRS.)	394.0	250430	LUBBOCK AREA - RURAL	Joint	59,537.50	45.00%	26,791.88
52	5460863	Field Equipment	PO 1600271 KUBOTA BACKHOE	394.0	250731	AMARILLO AREA - RURAL	Joint	57,481.25	45.00%	25,866.56
53	5460858	Field Equipment	PO 1600326 LB SKID STEER	394.0	250831	SAN ANTONIO AREA - RURAL	Joint	34,307.52	45.00%	15,438.38
54	5460914	Field Equipment	PO 1600417 GENIE FORKLIFT	394.0	251231	SAN ANTONIO AREA - RURAL	Joint	43,300.00	45.00%	19,485.00
55	5460915	Field Equipment	PO 1600432 TOYOTA FORKLIFT	394.0	251231	SAN ANTONIO AREA - RURAL	Joint	13,531.25	45.00%	6,089.06
56	5960918	Field Equipment	PO 1600294 CATERPILLAR SKID STEER LOADER	394.0	251231	DALHART AREA - RURAL	Joint	33,000.00	45.00%	14,850.00
57	5960755	Field Equipment	UTV DCF228 CFMOTO UFORCE 1000	394.0	250131	DALHART AREA - RURAL	Joint	12,218.75	45.00%	5,498.44
58	5960756	Field Equipment	LOCATOR 2550-ID/U12 SYNATEL PIPE & CABLE	394.0	250131	SOMERSET & ENVIRONS	Joint	1,231.20	45.00%	554.04

59	5960745	Field Equipment	SQUEEZE TOOLS 2"-6" HYDRAULIC	394.0	250228	LUBBOCK	Joint	20,436.98	45.00%	9,196.64
60	5960746	Field Equipment	SENSIT GOLD G2 EX/TC PLUS	394.0	250228	LUBBOCK	Joint	5,131.02	45.00%	2,308.96
61	5960777	Field Equipment	SENSIT GOLD G2 EX/TC PLUS	394.0	250331	LUBBOCK AREA - RURAL	Joint	2,578.11	45.00%	1,160.15
62	5960778	Field Equipment	PUMP KIT W/ CONTROLLED RELEAE VALVE	394.0	250331	LUBBOCK	Joint	5,048.78	45.00%	2,271.95
63	5960779	Field Equipment	GENERATOR	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	3,592.34	45.00%	1,616.55
64	5960780	Field Equipment	LOCATOR PATHFINDERS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	13,083.38	45.00%	5,887.52
65	5960781	Field Equipment	LOCATOR PATHFINDERS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	19,628.85	45.00%	8,832.98
66	5960782	Field Equipment	ELECTROFUSION MACHINE	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	7,504.00	45.00%	3,376.80
67	5960783	Field Equipment	ELECTROFUSION MACHINE	394.0	250331	AMARILLO AREA - RURAL	Joint	3,016.51	45.00%	1,357.43
68	5960784	Field Equipment	PATHFINDER LOCATOR	394.0	250331	CANADIAN & ENVIRONS	Joint	6,026.90	45.00%	2,712.11
69	5960785	Field Equipment	PATHFINDER LOCATOR	394.0	250331	SHAMROCK & ENVIRONS	Joint	6,026.90	45.00%	2,712.11
70	5960786	Field Equipment	PATHFINDER LOCATER	394.0	250331	DARROUZETT & ENVIRONS	Joint	6,026.90	45.00%	2,712.11
71	5960787	Field Equipment	PATHFINDER LOCATOR	394.0	250331	TRANS PECOS AREA - RURAL	Joint	6,026.90	45.00%	2,712.11
72	5960788	Field Equipment	SQUEEZE TOOLS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	16,465.66	45.00%	7,409.55
73	5960791	Field Equipment	SQUEEZE TOOLS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	16,009.39	45.00%	7,204.23
74	5960289	Field Equipment	LOCATOR PATHFINDERS	394.0	250430	DALHART AREA - RURAL	Joint	12,065.42	45.00%	5,429.44
75	5960290	Field Equipment	LOCATOR PATHFINDER	394.0	250430	LYTLE	Joint	12,065.42	45.00%	5,429.44
76	5960291	Field Equipment	ELECTRO-FUSION PROCESSER BOSS II	394.0	250430	LUBBOCK	Joint	6,657.38	45.00%	2,995.82
77	5960292	Field Equipment	GUILLOTINE PIPE CUTTER	394.0	250430	SOMERSET & ENVIRONS	Joint	1,434.31	45.00%	645.44
78	5960293	Field Equipment	SQUEEZE TOOLS	394.0	250430	SAN ANTONIO AREA - RURAL	Joint	2,077.03	45.00%	934.66
79	5960294	Field Equipment	MOWER	394.0	250430	DALHART AREA - RURAL	Joint	5,205.19	45.00%	2,342.34
80	5960795	Field Equipment	SAND BLASTING EQUIPMENT	394.0	250430	TRANS PECOS AREA - RURAL	Joint	4,508.40	45.00%	2,028.78
81	5960796	Field Equipment	SQUEEZE TOOLS	394.0	250430	SAN ANTONIO AREA - RURAL	Joint	8,098.87	45.00%	3,644.49
82	5960797	Field Equipment	SQUEEZE TOOLS	394.0	250430	SAN ANTONIO AREA - RURAL	Joint	16,855.48	45.00%	7,584.97
83	5960810	Field Equipment	REMOTE MONITORING UNITS	394.0	250531	SAN ANTONIO AREA - RURAL	Joint	53,476.59	45.00%	24,064.47
84	5960811	Field Equipment	CF MOTO SIDE BY SIDE	394.0	250531	GUYMON AREA TX - RURAL	Joint	12,748.94	45.00%	5,737.02
85	5960813	Field Equipment	SENSIT GOLD FOUR GAS LEAK DETECTOR	394.0	250531	DALHART AREA - RURAL	Joint	3,839.12	45.00%	1,727.60
86	5960828	Field Equipment	PO 29102 BOILER	394.0	250531	CANADIAN AREA TX - RURAL	Joint	16,659.00	45.00%	7,496.55
87	5960843	Field Equipment	ODORANT DETECTION DTEX	394.0	250630	LUBBOCK	Joint	9,740.40	45.00%	4,383.18
88	5960866	Field Equipment	PO 1600262 LINE LOCATOR	394.0	250930	STRATFORD & ENVIRONS	Joint	5,782.50	45.00%	2,602.13
89	5960896	Field Equipment	PO 1600350 CP TEST EQUIPMENT	394.0	251031	HOME OFFICE G&A	Joint	39,970.45	45.00%	17,986.70
90	5960897	Field Equipment	PO 1600261 LOCATORS	394.0	251031	GUYMON AREA TX - RURAL	Joint	17,347.50	45.00%	7,806.38
91	5960902	Field Equipment	PO 1600373 SIDE BY SIDE 2025 UFORCE 1000XL	394.0	251031	TRANS PECOS AREA - RURAL	Joint	16,423.63	45.00%	7,390.63
92	5960908	Field Equipment	PO 1600411 SENSIT G2 GCIS	394.0	251130	JUNCTION AREA - RURAL	Joint	4,481.05	45.00%	2,016.47
93	5960917	Field Equipment	COMPLIANCE LOCATOR EQUIPMENT	394.0	251231	AMARILLO AREA - RURAL	Joint	23,140.76	45.00%	10,413.34
94	5960919	Field Equipment	PO 1600327 SQUEEZE TOOL	394.0	251231	CANADIAN AREA TX - RURAL	Joint	7,338.64	45.00%	3,302.39
95								720,379.92		324,170.96
96										
97	6060789	Field Equipment	ODORATOR - OD2, COMPLETE, METHANE	398.0	250331	SAN ANTONIO AREA - RURAL	Joint	6,105.39	45.00%	2,747.43
98	6060985	Field Equipment	PO 1600062 BBQ RIG	398.0	251231	LUBBOCK	Joint	15,683.57	45.00%	7,057.61
99								21,788.96		9,805.03
100										
101								4,424,866.36		1,991,189.86

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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	1660831	System Growth	PO 29175 SHERMAN CO SEABOARD RNG	376.0	250531	DALHART AREA - RURAL	Non-Jurisdictional	34,558.06	0.00%	-
11	1660836	System Integrity	PO 29183 NORTH OF MEEK TAP TRANS LEAK REPAIR	376.0	250531	CANADIAN AREA TX - RURAL	Non-Jurisdictional	1,435.88	0.00%	-
12	1660837	System Growth	PO 29184 BRAHKAGE IRRIGATION EXT	376.0	250531	TEXHOMA TX & ENVIRONS	Non-Jurisdictional	14,145.10	0.00%	-
13	1660838	System Growth	PO 29192 SEABOARD SUNRAY RNG PROJECT	376.0	250531	DALHART AREA - RURAL	Non-Jurisdictional	21,193.10	0.00%	-
14	1660844	System Integrity	PO 1600087 VENNEMAN GROUND BED REPLACEMENT	376.0	250731	STRATFORD & ENVIRONS	Non-Jurisdictional	43,054.19	0.00%	-
15	1660845	System Integrity	PO 1600170 3" X 60" GRAPHITE ANODES	376.0	250731	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	5,015.00	0.00%	-
16	1660847	System Integrity	PO 1600282 E RESIDUE LINE LEAK REPAIR	376.0	250731	DALHART AREA - RURAL	Non-Jurisdictional	3,760.00	0.00%	-
17	1660866	System Growth	PO 29126 SEABOARD FARMS STRINGER BARNS	376.0	250731	DALHART AREA - RURAL	Non-Jurisdictional	168,076.48	0.00%	-
18	1660870	System Growth	PO 1600094 JACKSON EAST M/L	376.0	250731	VAN HORN & ENVIRONS	Non-Jurisdictional	49,696.27	0.00%	-
19	1660859	System Integrity	PO 1600088 XIT 12" GROUND BED REPLACEMENT	376.0	250930	DALHART & ENVIRONS	Non-Jurisdictional	49,211.16	0.00%	-
20	1660884	System Integrity	PO 1600310 REPLACE OSLO 4 GROUNDBED	376.0	251031	STRATFORD & ENVIRONS	Non-Jurisdictional	67,282.79	0.00%	-
21	1660885	System Integrity	PO 1600309 REPLACE OSLO 2 GROUNDBED	376.0	251031	STRATFORD & ENVIRONS	Non-Jurisdictional	60,374.27	0.00%	-
22	1660912	System Integrity	PO 1600330 GROUNDBED BORACHO	376.0	251231	TRANS PECOS AREA - RURAL	Non-Jurisdictional	78,325.37	0.00%	-
23	1660913	System Integrity	PO 1600331 GROUNDBED PLATAEU	376.0	251231	TRANS PECOS AREA - RURAL	Non-Jurisdictional	64,815.77	0.00%	-
24	1660930	System Growth	PO 29221 HART WIND FARM	376.0	251231	AMARILLO AREA - RURAL	Non-Jurisdictional	5,722.86	0.00%	-
25	1660944	System Growth	PO 1600075 MCKORMICK FARM	376.0	251231	AMARILLO AREA - RURAL	Non-Jurisdictional	9,412.36	0.00%	-
26	1660952	System Integrity	PO 1600144 BRICE REPL/ LARK SVC LINE	376.0	251231	AMARILLO AREA - RURAL	Non-Jurisdictional	5,417.65	0.00%	-
27	1660957	System Integrity	PO 1600189 NORTHWEST LEAK REPAIR	376.0	251231	GUYMON AREA TX - RURAL	Non-Jurisdictional	16,763.27	0.00%	-
28	1660965	System Growth	PO 1600285 HWY 90 M/L EXT	376.0	251231	VAN HORN & ENVIRONS	Non-Jurisdictional	61,496.16	0.00%	-
29	1660967	System Growth	PO 1600296 RADCLIFF LATERAL MAINLINE	376.0	251231	GUYMON AREA TX - RURAL	Non-Jurisdictional	3,743.52	0.00%	-
30	1660951	System Growth	PO 1600104 PITTMAN WELL PROJECT	376.0	251231	STRATFORD & ENVIRONS	Non-Jurisdictional	6,365.09	0.00%	-
31								769,864.35		-
32										
33	1760748	Measurement	FS500 SICK ULTRASONIC METER 3" 14M 9.5" OL	378.0	250131	DALHART AREA - RURAL	Non-Jurisdictional	11,150.75	0.00%	-
34	1760759	Measurement	ROCKWELL METER REPAIRS	378.0	250228	GUYMON AREA TX - RURAL	Non-Jurisdictional	6,707.56	0.00%	-
35	1760765	Measurement	REBUILT DIAPHRAGM METERS	378.0	250228	AMARILLO AREA - RURAL	Non-Jurisdictional	9,179.05	0.00%	-
36	1760766	Measurement	REBUILT DIAPHRAGM METERS	378.0	250228	AMARILLO AREA - RURAL	Non-Jurisdictional	3,748.71	0.00%	-
37	1760768	Measurement	REBUILT ROTARY METER	378.0	250228	LUBBOCK AREA - RURAL	Non-Jurisdictional	1,613.94	0.00%	-
38	1760769	Measurement	DRESSER #400 IMC/W2 PTZ	378.0	250331	GROOM & ENVIRONS	Non-Jurisdictional	2,619.85	0.00%	-
39	1760770	Measurement	DRESSER #400 IMC/W2 PTZ	378.0	250331	GROOM & ENVIRONS	Non-Jurisdictional	2,619.85	0.00%	-
40	1760771	Measurement	REBUILT DIAPHRAGM METER	378.0	250331	AMARILLO AREA - RURAL	Non-Jurisdictional	5,592.20	0.00%	-
41	1760279	Measurement	METER REPAIRS	378.0	250430	DALHART AREA - RURAL	Non-Jurisdictional	28,202.55	0.00%	-
42	1760280	Measurement	METER REPAIRS	378.0	250430	DALHART AREA - RURAL	Non-Jurisdictional	47,224.04	0.00%	-
43	1760281	Measurement	METER REPAIRS	378.0	250430	DALHART AREA - RURAL	Non-Jurisdictional	47,812.50	0.00%	-
44	1760282	Measurement	METER REPAIRS	378.0	250430	DALHART AREA - RURAL	Non-Jurisdictional	22,195.63	0.00%	-
45	1760284	Measurement	EC350 METER CORRECTORS	378.0	250430	DALHART AREA - RURAL	Non-Jurisdictional	22,873.09	0.00%	-
46	1760285	Measurement	EC350 METER CORRECTORS	378.0	250430	GUYMON AREA TX - RURAL	Non-Jurisdictional	11,498.77	0.00%	-
47	1760286	Measurement	EC350 METER CORRECTORS	378.0	250430	STRATFORD & ENVIRONS	Non-Jurisdictional	11,156.25	0.00%	-
48	1760802	Measurement	METER REPAIR SPEARMAN	378.0	250531	GUYMON AREA TX - RURAL	Non-Jurisdictional	3,676.25	0.00%	-
49	1760824	Measurement	PO 29065 CARIZZO LOOP METER UPGRADE	378.0	250531	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	31,199.05	0.00%	-
50	1760825	Measurement	PO 29066 HCA REMOTE VALVES	378.0	250531	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	50,295.16	0.00%	-
51	1760839	Measurement	PO 29207 TGU EL INDIO TO REEF CHECK METER	378.0	250531	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	7,205.40	0.00%	-
52	1760848	Measurement	PO 1600251 REBUILT METERS	378.0	250731	AMARILLO AREA - RURAL	Non-Jurisdictional	3,773.60	0.00%	-
53	1760849	Measurement	PO 1600246 REBUILT METERS	378.0	250731	DALHART AREA - RURAL	Non-Jurisdictional	32,076.91	0.00%	-
54	1760850	Measurement	PO 1600247 REBUILT METERS	378.0	250731	DALHART AREA - RURAL	Non-Jurisdictional	40,776.59	0.00%	-
55	1760851	Measurement	PO 1600252 REBUILT METERS	378.0	250731	GROOM & ENVIRONS	Non-Jurisdictional	12,571.09	0.00%	-
56	1760852	Measurement	PO 1600135 5 EC350 CORRECTORS	378.0	250731	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	11,241.82	0.00%	-
57	1760853	Measurement	PO 1600143 10 EC350 CORRECTORS	378.0	250731	DALHART AREA - RURAL	Non-Jurisdictional	22,483.64	0.00%	-
58	1760855	Measurement	PO 1600276 REBUILT METERS	378.0	250731	GUYMON AREA TX - RURAL	Non-Jurisdictional	6,954.06	0.00%	-
59	1760875	Measurement	PO 1600063 HILMAR REGULATOR REPLACEMENT	378.0	250731	DALHART AREA - RURAL	Non-Jurisdictional	7,019.03	0.00%	-
60	1760882	Measurement	PO 1600295 METER FS500 SEABOARD PIG FARM	378.0	250831	DALHART AREA - RURAL	Non-Jurisdictional	15,086.96	0.00%	-
61	1760862	Measurement	PO 1600137 6 EC350 CORRECTORS	378.0	250930	GUYMON AREA TX - RURAL	Non-Jurisdictional	13,387.50	0.00%	-
62	1760863	Measurement	REBUILT ROTARY METER	378.0	250930	LUBBOCK AREA - RURAL	Non-Jurisdictional	1,529.47	0.00%	-
63	1760885	Measurement	PO 1600378 METER REPAIR	378.0	251031	AMARILLO AREA - RURAL	Non-Jurisdictional	5,061.80	0.00%	-
64	1760888	Measurement	PO 1600381 METER REPAIRS	378.0	251031	DALHART AREA - RURAL	Non-Jurisdictional	37,678.93	0.00%	-
65	1760889	Measurement	PO 1600380 METER REPAIRS	378.0	251031	DALHART AREA - RURAL	Non-Jurisdictional	43,620.08	0.00%	-

66	1760891	Measurement	PO 1600396 ULTRASONIC METER BLK MTN SAND	378.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	26,084.51	0.00%	-
67	1760901	Measurement	INSTALLATION OF A NEW DELIVERY METER-MARK WEST	378.0	251031	LUBBOCK AREA - RURAL	Non-Jurisdictional	90,000.00	0.00%	-
68	1760903	Measurement	ROOTS REGULATOR B34R	378.0	251130	AMARILLO AREA - RURAL	Non-Jurisdictional	972.73	0.00%	-
69	1760904	Measurement	PO 1600405 IULTRA SONIC METER INSTALL LOTHRINGER	378.0	251130	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	3,500.00	0.00%	-
70	1760906	Measurement	PO 1600403 3 EC350S	378.0	251130	AMARILLO AREA - RURAL	Non-Jurisdictional	6,820.61	0.00%	-
71	1760971	Measurement	PO 29231 TRAILBLAZER ENERGY REG STATION	378.0	251231	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	40,000.65	0.00%	-
72	1760977	Measurement	PO 1600142 EC350 CORRECTORS	378.0	251231	DALHART AREA - RURAL	Non-Jurisdictional	12,606.73	0.00%	-
73	1760978	Measurement	PO 1600159 METER REPAIR	378.0	251231	DALHART AREA - RURAL	Non-Jurisdictional	18,449.01	0.00%	-
74	1760979	Measurement	PO 1600245 REG STATION UPGRADES BUTLET & PYCO #2	378.0	251231	LUBBOCK AREA - RURAL	Non-Jurisdictional	31,972.98	0.00%	-
75								810,239.30		-
76										
77	5660827	Communication Equipment	PO 29100 MEASUREMENT/ SCADA	397.0	250531	AMARILLO AREA - RURAL	Non-Jurisdictional	1,929.06	0.00%	-
78	5660984	Communication Equipment	PO 1600311 2 SCADA POINTS	397.0	251231	STRATFORD & ENVIRONS	Non-Jurisdictional	4,177.88	0.00%	-
79								6,106.94		-
80										
81								1,586,210.59		-

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	8109889	System Growth	PINTO THE-352.21	303.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,975.00	45.00%	1,338.75
11										
12	3814165	System Growth	EAGLE PASS, CARRIZO PIPELINE ACQUISITION	365.2	251031	SAN ANTONIO AREA - RURAL	Joint	50,000.00	45.00%	22,500.00
13	3848998	System Growth	NG 19640 10" CARRIZO TO COTULLA	365.2	251031	SAN ANTONIO AREA - RURAL	Joint	5,321,644.47	45.00%	2,394,740.01
14								5,371,644.47		2,417,240.01
15										
16	3510492	System Growth	EAGLE PASS 065-04-97-007	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	27,112.58	45.00%	12,200.66
17	3513635	System Growth	EAGLE PASS 10" LOOP NG5047	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	10,557.51	45.00%	4,750.88
18	3514106	System Growth	BIBB ST EAGLE PASS-NG6252	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	4,643.31	45.00%	2,089.49
19	3514105	System Growth	AQUILLA GAS TIE-IN IN EAGLE PASS - NG5362	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,706.77	45.00%	1,668.05
20	3514110	System Growth	CHITTUM 1-141 - NG6504	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,628.73	45.00%	1,182.93
21	3514108	System Integrity	ANODE WATER SYSTEM DR16 NG6342	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,652.28	45.00%	743.53
22	3514162	System Growth	EAGLE PASS, CARRIZO PIPELINE ACQUISITION	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	847,348.00	45.00%	381,306.60
23	114589	System Growth	EAGLE PASS LOOP LINE NG 6754	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	431,217.36	45.00%	194,047.81
24	3544669	System Growth	10" DEL RIO- NG8028	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,701.98	45.00%	765.89
25	3544751	System Growth	RIVER XING (BORE PROJECT) NG 8210	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	146,174.44	45.00%	65,778.50
26	3544753	System Growth	CARRIZO METER STATION NG 8330	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	40,381.14	45.00%	18,171.51
27	3544755	System Integrity	ANODE GROUND BEDS CC-8 NG 8404	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	14,082.42	45.00%	6,337.09
28	3544934	System Growth	10" DEL RIO - NG 9180	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,259.47	45.00%	566.76
29	3545047	System Integrity	REPAIR & PAVE CAVE-IN ON FM 1021 E. & W. OF BIBB	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,400.00	45.00%	1,530.00
30	3546011	System Growth	RIO GRANDE RIVER CROSSING NG 6650	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	53,185.16	45.00%	23,933.32
31	3546175	System Growth	DIMMITT CO JAIL-NG 10391	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	70,439.49	45.00%	31,697.77
32	3546176	System Growth	CMR ENERGY - NG 10708	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	43,094.01	45.00%	19,392.30
33	3546174	System Growth	DEL RIO ALARM - NG 8851	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,630.74	45.00%	1,183.83
34	3547234	System Growth	CMR WELLHEAD CONN NG11520	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	19,966.45	45.00%	8,984.90
35	3547329	System Integrity	H2S ANALYZER NG 11582	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	13,882.84	45.00%	6,247.28
36	3547333	System Growth	DEL RIO/ACUNA PPL PROJECT NG 10713	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,277,983.70	45.00%	1,025,092.67
37	3549741	System Growth	REEF INTERNATIONAL	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,058,980.00	45.00%	926,541.00
38	3548831	System Growth	EL INDIO STATION	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	33,512.66	45.00%	15,080.70
39	3548835	System Growth	EL INDIO SEPERATOR	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	18,935.76	45.00%	8,521.09
40	3548996	System Growth	NG 19640 10" CARRIZO TO COTULLA	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	13,926,222.87	45.00%	6,266,800.29
41	3548989	System Growth	NG 20356 12" LOOP & EAGLE PASS	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	55,184.81	45.00%	24,833.16
42	3548991	System Integrity	NG 20390 EL INDIO RECTIFIER/GROUND BED	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	44,548.03	45.00%	20,046.61
43	3548988	System Growth	NG 19912 TEXAS P/L I/C CARRIZO	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	38,915.94	45.00%	17,512.17
44	3549045	System Integrity	JT-5 PLANT-HEAT EXCHANGER SEPERATOR AND JT SKID	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	65,000.00	45.00%	29,250.00
45	3549135	System Growth	PO 20329 HOWARD TXPL I/C	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,012,843.90	45.00%	455,779.76
46	3549136	System Growth	PO 20860 EAGLE PASS RIVER LOOP LINE	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	856,288.21	45.00%	385,329.69
47	3549134	System Growth	PO 19547 EL INDIO SITE	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	514,551.57	45.00%	231,548.21
48	3549252	System Growth	PO 21031 STATION INSTALLATION	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	83,986.79	45.00%	37,794.06
49	3549253	System Growth	PO 21173 COTULLA PROJECT	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	11,832.07	45.00%	5,324.43
50	3569772	System Growth	PO 23501 TARGA I/C AT COTULLA	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	241,008.07	45.00%	108,453.63
51	3560395	System Integrity	PO 28300 6E CHITTUM TO DEL RIO LEAK REPAIR	367.0	251031	SAN ANTONIO AREA - RURAL	Joint	48,599.00	45.00%	21,869.55
52								23,027,458.06		10,362,356.13
53										
54	3614164	Measurement	EAGLE PASS, CARRIZO PIPELINE ACQUISITION	369.0	251031	SAN ANTONIO AREA - RURAL	Joint	10,000.00	45.00%	4,500.00
55	3648997	Measurement	NG 19640 10" CARIZO TO COTULLA	369.0	251031	SAN ANTONIO AREA - RURAL	Joint	343,329.35	45.00%	154,498.21
56	3649257	Measurement	PO 22055 CHROMATOGRAPH & CUSTOMS STATION	369.0	251031	SAN ANTONIO AREA - RURAL	Joint	24,728.84	45.00%	11,127.98
57								378,058.19		170,126.19
58										

59	3914166	Equipment	EAGLE PASS, CARRIZO PIPELINE ACQUISITION	371.0	251031	SAN ANTONIO AREA - RURAL	Joint	20,000.00	45.00%	9,000.00
60	3948675	Equipment	RETRACTABLE COUPON HOLDER	371.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,960.04	45.00%	1,782.02
61								23,960.04		10,782.02
62										
63	1609282	System Growth	TGU ACQUISITION	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,506,261.00	45.00%	1,127,817.45
64	1614565	System Growth	COUNTY EAGLE PASS-NG7204	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	8,194.78	45.00%	3,687.65
65	1644904	System Growth	LAUGHLIN AFB- NG 8753	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	12,936.00	45.00%	5,821.20
66	1641733	System Growth	6213 EFM TOTAL FLOW UNIT NG 11363	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,871.15	45.00%	1,292.02
67	1647559	System Integrity	COMPRESSOR REPAIR NG 12366	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	28,747.11	45.00%	12,936.20
68	1647581	System Integrity	PAINT & CLEANUP	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	6,031.24	45.00%	2,714.06
69	1647560	System Integrity	LEAK REPAIR NG 12500	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,539.20	45.00%	1,142.64
70	1647814	System Integrity	AFE #13148 - GROUND BEDS ACUNA SYSTEM	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	98,345.27	45.00%	44,255.37
71	1647812	System Integrity	AFE #12940 NEW CONV SYSTM W/RECTIFIER EL INDIO/CAR	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	68,743.70	45.00%	30,934.67
72	1647816	System Growth	AFE #13209 - EL INDIO INSTALLATION EL INDIO STA	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	20,108.73	45.00%	9,048.93
73	1647813	System Integrity	AFE #13034 FREEWAY SYSTEM UPGRADE CHITTIM MEXICC	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,901.76	45.00%	1,755.79
74	1647819	System Integrity	AFE #13315 - LEAK REPAIR FLORENCE & BROWN EAGLE PA	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,742.21	45.00%	783.99
75	1647918	System Growth	AFE 13208 - EAGLE PASS CHITTUM INSTALLATION	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	33,847.43	45.00%	15,231.34
76	1648045	System Integrity	AFE #14234 - FEEDLOT REPLACEMENT	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	89,600.48	45.00%	40,320.22
77	1648043	System Integrity	AFE #14125 - DEL RIO LINE LOWERING	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	67,379.22	45.00%	30,320.65
78	1648093	System Growth	NG 14610 - DEL RIO	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	13,887.57	45.00%	6,249.41
79	1648233	System Growth	NG 14778 - TXDOT EAGLE PASS LOOP	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	82,390.70	45.00%	37,075.82
80	1648234	System Growth	NG 14779 - TXDOT EAGLE PASS LOOP	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	56,727.54	45.00%	25,527.39
81	1648339	System Growth	NG 15927 - EAGLE PASS TX DOT	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	293,021.82	45.00%	131,859.82
82	1648341	System Growth	NG 16090 - EAGLE PASS SUBDIVISION	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	18,826.18	45.00%	8,471.78
83	1648342	System Growth	NG 16172 - CHITTUM PLANT SITE	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	9,736.18	45.00%	4,381.28
84	1648415	System Growth	NG 15493 - WINN 6" LOOP	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	619,394.03	45.00%	278,727.31
85	1648467	System Integrity	NG 16100 - GROUND BED REPLACEMENT	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,172.16	45.00%	527.47
86	1648639	System Growth	CASINO TAP	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	56,322.24	45.00%	25,345.01
87	1648638	System Integrity	GAUGE PIG PICS	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	28,457.58	45.00%	12,805.91
88	1648655	System Integrity	GEO TRACKING 7/5/12	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	5,746.00	45.00%	2,585.70
89	1648836	System Growth	MAVERICK ARMS	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	78,106.39	45.00%	35,147.88
90	1648838	System Growth	CARRIZO/ENTERPRISE STATION	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	69,865.43	45.00%	31,439.44
91	1648833	System Integrity	ENTERPRISE LEAK REPAIR	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	5,922.84	45.00%	2,665.28
92	1648922	System Growth	NG 19832 CHESAPEAKE- CARRIZO SPRINGS	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	167,612.44	45.00%	75,425.60
93	1649028	System Integrity	RECTIFIER AND DEEPWELL GROUNDBED 10" COTULLA #1	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	37,395.00	45.00%	16,827.75
94	1649029	System Integrity	RECTIFIER AND DEEPWELL GROUNDBED 10" COTULLA #2	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	37,395.00	45.00%	16,827.75
95	1649030	System Integrity	RECIFIER AND DEEPWELL GROUNDBED 6E DEL RIO MAIN	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	37,395.00	45.00%	16,827.75
96	1649119	System Growth	PO 20930 SUPER 8 CARRIZO SPRINGS	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,061.23	45.00%	477.55
97	1669728	System Growth	PO 25731 TAP EL INDIO STATION	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	90,353.18	45.00%	40,658.93
98	1760693	System Integrity	PO 28866 INSTALLING 4 DEEP WELLS AND RECTIFIERS	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	559,642.41	45.00%	251,839.08
99	1660711	System Integrity	PO 29030 EP-4 CATHODIC PROTECTION	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	72,381.60	45.00%	32,571.72
100	1660709	System Integrity	PO 29028 DR-32 CATHODIC PROTECTION	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	70,208.80	45.00%	31,593.96
101	1660682	System Growth	PO 29142 HOWARD ENERGY I/C	376.0	251031	SAN ANTONIO AREA - RURAL	Joint	8,397.49	45.00%	3,778.87
102								5,372,668.09		2,417,700.64
103										
104	1812125	Equipment	MOVE & INSTALL GAS COOLER	377.0	251031	SAN ANTONIO AREA - RURAL	Joint	8,497.30	45.00%	3,823.79
105	1814573	Equipment	MCDAY COMPRESSOR - NG7203	377.0	251031	SAN ANTONIO AREA - RURAL	Joint	17,057.59	45.00%	7,675.92
106								25,554.89		11,499.70
107										
108	1710587	Measurement	EFM COST ON MTR #804-058	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,200.00	45.00%	1,440.00
109	1710586	Measurement	EFM COST ON MTR #781-075	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,200.00	45.00%	990.00
110	1712849	Measurement	BONNER HOT TAP NG3299	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,095.81	45.00%	493.11
111	1744653	Measurement	MSRMT STA @ WTG/MAVERICK GAS PARTNERS I/C #78322(	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	8,000.00	45.00%	3,600.00
112	1747353	Measurement	EP CITY GATE METER	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,607.40	45.00%	1,173.33
113	1749124	Measurement	PO 20918 EAGLE PASS STATION	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	21,112.55	45.00%	9,500.65
114	1749125	Measurement	PO 21010 EAGLE FORD METER LOOP	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,372.44	45.00%	617.60
115	1749158	Measurement	REGULATORS	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	9,915.64	45.00%	4,462.04
116	1749155	Measurement	REGULATORS TGU SYSTEM	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	958.19	45.00%	431.19
117	1749157	Measurement	REGULATORS	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	915.05	45.00%	411.77

118	1769631	Measurement	REGULATOR STYLE 22 ORIENDFORCING SLWW NOM 4"	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	1,507.84	45.00%	678.53
119	1769770	Measurement	PO 26040 CONTROL VALVE	378.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,348.65	45.00%	1,506.89
120								56,233.57		25,305.11
121										
122	2009296	Equipment	TGU ACQUISITION	387.0	251031	SAN ANTONIO AREA - RURAL	Joint	10,000.00	45.00%	4,500.00
123										
124	7214168	Land	EAGLE PASS, CARRIZO PIPELINE ACQUISITION	389.1	251031	SAN ANTONIO AREA - RURAL	Joint	5,000.00	45.00%	2,250.00
125	7214592	Land	0.5 ACRE TRACT - MAVERICK COUNTY,TX-TGU SYS-REG.ST	389.1	251031	SAN ANTONIO AREA - RURAL	Joint	15,668.00	45.00%	7,050.60
126								20,668.00		9,300.60
127										
128	7414352	Buildings & Improvements	REMODEL BLDG LAUGHLIN AFB NG 7148	390.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,664.26	45.00%	1,648.92
129	7147419	Buildings & Improvements	GATES-MAVERICK CO NG 12253	390.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,150.00	45.00%	967.50
130	6047930	Buildings & Improvements	AFE 13645 - EAGLE PASS CITY GATE FENCE	390.0	251031	SAN ANTONIO AREA - RURAL	Joint	2,248.82	45.00%	1,011.97
131	7047847	Buildings & Improvements	Dumas Office Bldg	390.0	251231	DALHART AREA - RURAL	Joint	60,450.64	45.00%	27,202.79
132	7047931	Buildings & Improvements	24 x 30 Shop attached to Dumas Bldg	390.0	251231	DALHART AREA - RURAL	Joint	26,500.00	45.00%	11,925.00
133	7047951	Buildings & Improvements	Dumas Office inside wood frame	390.0	251231	DALHART AREA - RURAL	Joint	290.00	45.00%	130.50
134	7048952	Buildings & Improvements	Barn for Meter behind Dumas Office	390.0	251231	DALHART AREA - RURAL	Joint	12,971.00	45.00%	5,836.95
135	7048976	Buildings & Improvements	NG 20307 Pol Barn	390.0	251231	DALHART AREA - RURAL	Joint	15,546.00	45.00%	6,995.70
136								123,820.72		55,719.32
137										
138	5169789	Equipment	Unit 11039 2020 Silverado Reg wt 4wd	392.0	250131	LUBBOCK	Joint	33,241.00	45.00%	14,958.45
139	5169622	Equipment	Unit 10978 2019 Silverado	392.0	250131	LUBBOCK	Joint	34,770.00	45.00%	15,646.50
140	5149290	Equipment	Unit 10615 2016 GMC 1500	392.0	250930	CANADIAN & ENVIRONS	Joint	32,315.41	45.00%	14,541.93
141	5169304	Equipment	Unit 10624 2017 Silverado	392.0	250930	HOME OFFICE G&A	Joint	32,928.33	45.00%	14,817.75
142	5169359	Equipment	Unit 10642 2017 Silverado	392.0	250930	GROOM & ENVIRONS	Joint	34,100.00	45.00%	15,345.00
143	5169394	Equipment	Unit 10668 2017 Silverado	392.0	250930	CANADIAN & ENVIRONS	Joint	31,626.00	45.00%	14,231.70
144	5169627	Equipment	Unit 10981 2019 Silverado	392.0	250930	DALHART & ENVIRONS	Joint	36,115.00	45.00%	16,251.75
145	5169870	Equipment	Unit 11067 2020 Sierra 1500	392.0	250930	CANADIAN & ENVIRONS	Joint	35,332.00	45.00%	15,899.40
146	5149212	Equipment	Unit 10587 2016 Silverado	392.0	250930	SHAMROCK & ENVIRONS	Joint	35,210.00	45.00%	15,844.50
147	5149220	Equipment	Unit 10574 2015 Silverado	392.0	250930	LUBBOCK AREA - RURAL	Joint	25,691.10	45.00%	11,561.00
148								331,328.84		149,097.98
149										
150	5844851	Field Equipment	DRIVE MOTOR 6- RPM	394.0	251031	SAN ANTONIO AREA - RURAL	Joint	971.15	45.00%	437.02
151	5948190	Field Equipment	FIELD EQUIP - NJEX/6000/ SNGL/GAS/ENGL/1.CC/SPS/SS	394.0	251031	SAN ANTONIO AREA - RURAL	Joint	11,793.04	45.00%	5,306.87
152	5948288	Field Equipment	FLOW COMPUTER UFLO 6213 TOTALFLOW (ACUNA STATIO	394.0	251031	SAN ANTONIO AREA - RURAL	Joint	3,181.24	45.00%	1,431.56
153	5948432	Field Equipment	NG 15091 - GROUND BED EAGLE PASS	394.0	251031	SAN ANTONIO AREA - RURAL	Joint	24,744.23	45.00%	11,134.90
154	5948930	Field Equipment	H2S MONITOR	394.0	251031	SAN ANTONIO AREA - RURAL	Joint	7,577.50	45.00%	3,409.88
155	5169361	Field Equipment	PO 22918 CHROMATOGRAPH	394.0	251031	SAN ANTONIO AREA - RURAL	Joint	24,487.56	45.00%	11,019.40
156	5912981	Field Equipment	SAW, WALK BEHIND 12-14 HP	394.0	261231	KERMIT & ENVIRIONS	Joint	1,494.50	45.00%	672.53
157	5913134	Field Equipment	METER & PIPE HORN	394.0	261231	DALHART AREA - RURAL	Joint	1,972.77	45.00%	887.75
158	5913135	Field Equipment	DIGITAL TEST GAUGE	394.0	261231	GUYMON AREA TX - RURAL	Joint	745.77	45.00%	335.60
159	5813186	Field Equipment	PARTS & LABOR FOR M475 S/N 1435	394.0	261231	CANADIAN & ENVIRONS	Joint	2,551.52	45.00%	1,148.18
160	5913223	Field Equipment	5500 WATT PPG GENERATOR	394.0	261231	GROOM & ENVIRONS	Joint	1,213.19	45.00%	545.94
161	5913308	Field Equipment	MODEL H1.0 LEL/ILL. METER	394.0	261231	DALHART AREA - RURAL	Joint	910.27	45.00%	409.62
162	5913309	Field Equipment	GASURVEYOR 3	394.0	261231	DALHART AREA - RURAL	Joint	1,653.28	45.00%	743.98
163	5913419	Field Equipment	KING TOOL MODEL 1-B 300# ODORIZER	394.0	261231	DALHART AREA - RURAL	Joint	1,234.05	45.00%	555.32
164	5813506	Field Equipment	ANODE BEDS	394.0	261231	SAN ANTONIO AREA - RURAL	Joint	881.97	45.00%	396.89
165	5913507	Field Equipment	#2 BUTT LC FUSION/PKG	394.0	261231	SHAMROCK & ENVIRONS	Joint	1,867.31	45.00%	840.29
166	5960791	Field Equipment	SQUEEZE TOOLS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	6,860.17	45.00%	3,087.08
167								94,139.52		42,362.78
168										
169								34,838,509.39		15,677,329.23

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	1669523	System Integrity	SOLAR POWER UNITS	376.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	14,830.25	0.00%	-
11	1669530	System Integrity	YZ ODORIZER INSTALLATION	376.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	6,338.19	0.00%	-
12	1660691	System Growth	PO 28847 SIGNAL PEAK SILICA SAND PLANT	376.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	1,618,909.24	0.00%	-
13								1,640,077.68		-
14										
15	1760825	Measurement	PO 29066 HCA REMOTE VALVES	378.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	50,295.16	0.00%	-
16	1760824	Measurement	PO 29065 CARIZZO LOOP METER UPGRADE	378.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	31,199.05	0.00%	-
17	1760839	Measurement	PO 29207 TGU EL INDIO TO REEF CHECK METEF	378.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	7,205.40	0.00%	-
18								88,699.61		-
19										
20	5169470	Equipment	Unit 10858 2018 Silverado	392.0	250228	DALHART AREA - RURAL	Non-Jurisdictional	35,500.00	0.00%	-
21										
22	5669362	Field Equipment	PO 19314 COMMUNICATIONS/ ALARMING ON TG	397.0	251031	SAN ANTONIO AREA - RURAL	Non-Jurisdictional	57,722.34	0.00%	-
23										
24								1,821,999.63		-

24

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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		-	2.6100%	-	-	-
29	369.1	Meters		17,000	2.5400%	432	-	17,000
30	371	Other Equipment		-	4.8500%	-	-	-
31		**Subtotal**		$ 17,000		$ 432	$ -	$ 17,000
32								
33		**5. DISTRIBUTION PLANT**						
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		12,605,856	2.6100%	329,013	-	12,605,856
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		8,864,802	2.6100%	231,371	-	8,864,802
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**		$ 21,470,658		$ 560,384	$ -	$ 21,470,658

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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		$ 1,500	2.0100%	$ 30	$ -	$ 1,500
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**		$ 1,500		$ 30	$ -	$ 1,500
62								
63		**TOTAL**		$ 21,489,157		$ 560,846	$ -	$ 21,489,157
64		Rate Base Adjustments			0.0000%	-	-	-
65		**Adjusted Total**		$ 21,489,157		$ 560,846	$ -	$ 21,489,157

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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		1,906,617	2.5400%	48,428	-	1,906,617
27	368	Compressor Station Equipment		-	0.0000%	-	-	-
28	369	Meas. and Reg. Station Equipment		10,424	2.6100%	272	-	10,424
29	369.1	Meters		15,974	2.5400%	406	-	15,974
30	371	Other Equipment		-	4.8500%	-	-	-
31		**Subtotal**		$ 1,933,016		$ 49,106	$ -	$ 1,933,016
32								
33		**5. DISTRIBUTION PLANT**						
34	374	Land and Land Rights		$ -	0.0000%	$ -	$ -	$ -
35	375	Structures and Improvements		-	0.0000%	-	-	-
36	376	Mains		988,558	2.6100%	25,801	-	988,558
37	377	Compressor Station Equipment		-	0.0000%	-	-	-
38	378	Meas. and Reg. Station Equipment - General		134,250	2.6100%	3,504	-	134,250
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**		$ 1,122,808		$ 29,305	$ -	$ 1,122,808

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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**		$ 3,055,824		$ 78,411	$ -	$ 3,055,824
64		Rate Base Adjustments			0.0000%	-		
65		**Adjusted Total**		$ 3,055,824		$ 78,411	$ -	$ 3,055,824

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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		2,312,302	2.5400%	58,732	-	2,312,302	45.0000%	1,040,536	26,430
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**		$ 2,312,302		$ 58,732	$ -	$ 2,312,302		$ 1,040,536	$ 26,430
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		66,382	2.6100%	1,733	-	66,382	45.0000%	29,872	780
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		159,621	2.6100%	4,166	-	159,621	45.0000%	71,829	1,875
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		11,927	3.8100%	454	-	11,927	45.0000%	5,367	204
40		**Subtotal**		$ 237,929		$ 6,353	$ -	$ 237,929		$ 107,068	$ 2,859
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, 2025
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		1,078,974	4.2400%	45,748	-	1,078,974	45.0000%	485,538	20,587
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	45.0000%	-	-
46	391.1	Computer Equipment		-	20.0000%	-	-	-	45.0000%	-	-
47	392	Transportation Equipment		53,492	10.6600%	5,702	-	53,492	45.0000%	24,072	2,566
48	394	Tools, Shop and Garage Equipment		720,380	4.0000%	28,815	-	720,380	45.0000%	324,171	12,967
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		21,789	6.6700%	1,453	-	21,789	45.0000%	9,805	654
53	399	Other Tangible Property		-	0.0000%	-	-	-	45.0000%	-	-
54		**Subtotal**		$ 1,874,635		$ 81,719	$ -	$ 1,874,635		$ 843,586	$ 36,774
55											
56		**TOTAL**		$ 4,424,866		$ 146,805	$ -	$ 4,424,866		$ 1,991,190	$ 66,062
57		Rate Base Adjustments			0.0000%	-	-	-	45.0000%	-	-
58		**Adjusted Total**		$ 4,424,866		$ 146,805	$ -	$ 4,424,866		$ 1,991,190	$ 66,062

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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)
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		2,975	0.0000%	-	-	2,975	45.0000%	1,339	-
15		**Subtotal**		$ 2,975		$ -	$ -	$ 2,975		$ 1,339	$ -
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		$ 5,371,644	2.2100%	$ 118,713	$ -	$ 5,371,644	45.0000%	$ 2,417,240	$ 53,421
19	366	Structures and Improvements		-	0.0000%	-	-	-	45.0000%	-	-
20	367	Mains		23,027,458	2.5400%	584,897	-	23,027,458	45.0000%	10,362,356	263,204
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	45.0000%	-	-
22	369	Meas. and Reg. Station Equipment		378,058	2.6100%	9,867	-	378,058	45.0000%	170,126	4,440
23	369.1	Meters		-	2.5400%	-	-	-	45.0000%	-	-
24	371	Other Equipment		23,960	4.8500%	1,162	-	23,960	45.0000%	10,782	523
25		**Subtotal**		$ 28,801,121		714,640	-	28,801,121		$ 12,960,504	$ 321,588
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		5,372,668	2.6100%	140,227	-	5,372,668	45.0000%	2,417,700.64	63,102
31	377	Compressor Station Equipment		25,555	0.0000%	-	-	25,555	45.0000%	11,499.70	-
32	378	Meas. and Reg. Station Equipment - General		56,234	2.6100%	1,468	-	56,234	45.0000%	25,305.11	660
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		10,000	3.8100%	381	-	10,000	45.0000%	4,500.00	171
40		**Subtotal**		$ 5,464,457		$ 142,075	$ -	$ 5,464,457		$ 2,459,005	$ 63,934
41											
42		**6. GENERAL PLANT**									
43	389	Land and Land Rights		$ -	2.0100%	$ -	$ -	$ -	45.0000%	$ -	$ -
43	389	Land and Land Rights - Non Depreciating		20,668	0.0000%	-	-	20,668	45.0000%	9,300.60	-

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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		123,821	4.2400%	5,250	-	123,821	45.0000%	55,719.32	2,362
45	391	Office Furniture and Equipment		-	5.0000%	-	-	-	45.0000%	-	-
46	391.1	Computer Equipment		-	20.0000%	-	-	-	45.0000%	-	-
47	392	Transportation Equipment		331,329	10.6600%	35,320	-	331,329	45.0000%	149,097.98	15,894
48	394	Tools, Shop and Garage Equipment		94,140	4.0000%	3,766	-	94,140	45.0000%	42,362.78	1,695
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**		$ 569,957		$ 44,335	$ -	$ 569,957		$ 256,481	$ 19,951
55											
56		**TOTAL**		$ 34,838,509		$ 901,051	$ -	$ 34,838,509		$ 15,677,329	$ 405,473
57		Rate Base Adjustments			0.0000%	-			45.0000%		-
58		**Adjusted Total**		$ 34,838,509		$ 901,051	$ -	$ 34,838,509		$ 15,677,329	$ 405,473

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	$ 127,581,431		$ 130,939,199	
12		Rate of Return	6.8006%		6.8006%	
13		Return on Investment		$ 8,676,303		$ 8,904,651
14						
15	Interest Expense					
16		Invested Capital	$ 127,581,431		$ 130,939,199	
17		Weighted Cost of Debt	1.2546%		1.2546%	
18		Interest Expense		$ 1,600,637		$ 1,642,763
19						
20	After Tax Income			$ 7,075,666		$ 7,261,888
21						
22	Gross-up Factor		=1+(E26/(1-E26)	1.265822785	=1+(H26/(1-H26)	1.265822785
23						
24	Before Tax Return			$ 8,956,539		$ 9,192,263
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax			$ 1,880,873		$ 1,930,375
29						
30	Change in Federal Income Tax					$ 49,502

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	$ 38,619	$ 2,118,897	
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	$ 38,619	$ 2,118,897	
24					
25					
26	Ad Valorem Tax Change:				
27	Gross Plant at 12/31/2025		173,772,542		
28	Ad Valorem Tax Rate per OS-24-00017816		0.8135%		
29	Ad Valorem Tax at 12/31/2025		1,413,686		
30	Ad Valorem Tax per OS-24-00017816		1,375,067		
31	Change		38,619		

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
Footnotes

IRA Schedule	Reference	Comments
(a)	(b)	(c)
IRA-5	(1)	§ 7.7102 Regulatory Asset for direct investment from WP Direct 7.7102
IRA-5	(2)	§ 7.7102 Regulatory Asset for allocated investment from WP Alloc 7.7102
IRA-5	(3)	Annual Bill Count from WP Meter Count
IRA-6	(1)	Ending 12/31/24 gross plant balance from Case No. 00029516
IRA-6	(2)	Ending 12/31/24 accumulated depreciation balance from Case No. 00029516
IRA-7	(1)	IRA-6 column (e) + IRA-16 column (e) - IRA-17 column (e)
IRA-7	(2)	WP Accum Depr with Split 2025 column (e)
IRA-7	(3)	Includes 2024 CIAC Texas Operations adjustment of $(342,540.53) and 2025 adjustment of $(671,865.17) WP CIAC
IRA-8	(1)	Includes 2025 CIAC Texas Operations adjustment of $(671,865.17) WP CIAC
IRA-9	(1)	Ending 12/31/24 allocated gross plant balance from Case No. 00029516
IRA-9	(2)	Ending 12/31/24 allocated accumulated depreciation balance from Case No. 00029516
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 2025 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, 2025
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, 2025.

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.

October 15, 2026
Date



Nicollette Stewart

Title: Regulatory Reporting Manager

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

Phone: 432-682-4349

Email address: nstewart@wtg-energy.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, 2025
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	Saber Construction	376.0	250131	Jurisdictional	(8,530.00)	100.00%	(8,530.00)
11	Lariat Apartments	376.0	250331	Jurisdictional	(27,000.00)	100.00%	(27,000.00)
12	Brooks Brown Farms	376.0	250331	Jurisdictional	(7,500.00)	100.00%	(7,500.00)
13	Cactus Cattle Co	376.0	250331	Jurisdictional	(7,500.00)	100.00%	(7,500.00)
14	Willis & Sons	376.0	250531	Jurisdictional	(8,000.00)	100.00%	(8,000.00)
15	TX DOT	376.0	250630	Jurisdictional	(83,039.86)	100.00%	(83,039.86)
16	Seaboard Foods	376.0	250831	Jurisdictional	(20,000.00)	100.00%	(20,000.00)
17	Dimmitt County	376.0	250831	Jurisdictional	(6,331.90)	100.00%	(6,331.90)
18	TX DOT	376.0	250930	Jurisdictional	(414,174.71)	100.00%	(414,174.71)
19	La Vernia ISD	376.0	250930	Jurisdictional	(37,388.70)	100.00%	(37,388.70)
20	DeVCon	376.0	251130	Jurisdictional	(3,000.00)	100.00%	(3,000.00)
21	DRH Inc	376.0	251130	Jurisdictional	(45,900.00)	100.00%	(45,900.00)
22	Bbandre LLC	376.0	251231	Jurisdictional	(3,500.00)	100.00%	(3,500.00)
							(671,865.17)

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
WP Annual Customer/Meter Count

Line	Description	Total
(a)	(b)	(c)
11	Subject to Commission Regulation	
12	Domestic	73,440
13	Non-Domestic	6,267
14	Total	79,707
15		
16	Subject to City Regulation	
17	Domestic	165,142
18	Non-Domestic	25,410
19	Total	190,552
20		
21	Non-Jurisdictional	44,992
22	Total	44,992
23		
24		
25	Total Domestic	238,582
26	Total Non-Domestic	31,677
27	Total Jurisdictional Meter Count	270,259
28	Total Non-Jurisdictional	44,992
29	Total Meter Count	315,251

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 D	Column Labels			
Row Labels	**Joint**	**Jurisdictional**	**Non-Jurisdictional**	**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**

WEST TEXAS GAS UTILITY, LLC
Test Period Ending December 31, 2025

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	581,944	-	-	581,944
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	11,496	-	-	11,496
366.0	Structures and Improvements	-	-	-	-
367.0	Mains	7,422,252	794,691	185,685	8,402,628
368.0	Compressor Station Equipment	49,512	-	-	49,512
369.0	Meas. and Reg. Station Equipment	452,413	6,688	1,433	460,534
369.1	Meters	225,448	492	-	225,940
371.0	Other Equipment	191,343	5,774	1,495	198,612
	Distribution Plant				
376.0	Mains	35,957,650	11,815,105	676,456	48,449,211
377.0	Compressors	361,731	-	-	361,731
378.0	M&R Station Equipment - General	5,116,777	814,696	75,667	6,007,140
387.0	Other Equipment	570,831	13,101	3,351	587,283
	General Plant				
389.0	Rights-of-Way	2,820,108	15	-	2,820,123
389.1	Land	-	-	-	-
390.0	Office Buildings	1,705,665	27,587	50,119	1,783,370
391.0	Office Furniture and Equipment	84,105	12,406	1,935	98,447
391.1	Computer Equipment	8,823	-	-	8,823
392.0	Transportation Equip	2,224,868	31,206	(17,423)	2,238,651
394.0	Tools, Shop & Garage	722,609	4,337	14,595	741,541
397.0	Communication Equip	82,480	196,321	610	279,411
398.0	Miscellaneous Equip	99,892	19,537	2,396	121,825
	Plant in Service	**62,393,293**	**13,741,955**	**996,737**	**77,131,985**

Sum of Accum Depr 2	Column Labels			
Row Labels	Joint	Jurisdictional	Non-Jurisdictional	Grand Total
301.0	57,872			57,872
302.0	200,000			200,000
303.0	581,944			581,944
303.1		-		-
332.0	3,394,990		417	3,395,407
334.0	50,485			50,485
365.2	11,496			11,496
367.0	7,422,252	794,691	185,685	8,402,628
368.0	49,512			49,512
369.0	452,413	6,688	1,433	460,534
369.1	225,448	492		225,940
371.0	191,343	5,774	1,495	198,612
376.0	35,957,650	11,815,105	676,456	48,449,211
377.0	361,731			361,731
378.0	5,116,777	814,696	75,667	6,007,140
387.0	570,831	13,101	3,351	587,283
389.0	2,820,108	15		2,820,123
389.1	-	-		-
390.0	1,705,665	27,587	50,119	1,783,370
391.0	84,105	12,406	1,935	98,447
391.1	8,823			8,823
392.0	2,224,868	31,206	(17,423)	2,238,651
394.0	722,609	4,337	14,595	741,541
397.0	82,480	196,321	610	279,411
398.0	99,892	19,537	2,396	121,825
Grand Total	**62,393,293**	**13,741,955**	**996,737**	**77,131,985**

Workpaper for
Rule § 7.7102 Regulatory Asset for Certain Costs Associated With Direct Gross Plant
Test Year Ending 2025

Line		01/25	02/25	03/25	04/25	05/25	06/25	07/25	08/25	09/25	10/25	11/25	12/25	Total
	Beginning Reg Asset Balance	-	-	-	-	-	-	-	26,534	53,030	79,510	134,162	188,842	
1	Depreciation	-	-	-	-	-	-	6,803	6,803	6,809	14,021	14,049	46,737	**95,224**
2	Ad Valorem Tax	-	-	-	-	-	-	2,121	2,121	2,123	4,371	4,379	14,568	**29,683**
3	Post in-Service Carrying Cost	-	-	-	-	-	-	17,610	17,571	17,548	36,260	36,252	121,162	**246,403**
4	Rate Implementation Reversal/Reclass	-	-	-	-	-	-	-	-	-	-	-	-	**-**
5	***Ending Reg Asset Balance***	-	-	-	-	-	-	26,534	53,030	79,510	134,162	188,842	371,310	**371,310**

Ad Valorem Rate per OS-24-00017816		0.8135%											
Weighted Avg Cost of Capital per OS-24-00017816		6.80%											
Monthly Depreciation	885	1,032	1,126	1,157	5,042	5,048	6,803	6,803	6,809	14,021	14,049	46,737	

Depreciation Rates per OS-24-00017816	FERC Account	250131	250228	250331	250430	250531	250630	250731	250831	250930	251031	251130	251231	
0.00%	301.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	302.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	303.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	332.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	333.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	334.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.21%	365.1	-	-	-	-	-	-	-	-	-	-	-	-	-
2.21%	365.2	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	366.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.54%	367.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	368.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.61%	369.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.54%	369.1	-	-	-	-	-	2,524	-	-	-	-	-	14,476	17,000
4.85%	371.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	374.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	375.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.61%	376.0	384,905	49,350	34,748	9,259	1,745,743	-	678,301	-	-	2,615,122	-	7,088,428	12,605,856
0.00%	377.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.61%	378.0	21,931	18,423	8,486	4,969	40,448	-	127,868	-	2,663	700,770	12,623	7,926,621	8,864,802
0.00%	379.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	380.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	381.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	382.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	383.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	385.0	-	-	-	-	-	-	-	-	-	-	-	-	-
3.81%	386.0	-	-	-	-	-	-	-	-	-	-	-	-	-
3.81%	387.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.01%	389.0	-	-	-	-	-	-	1,500	-	-	-	-	-	1,500
0.00%	389.1	-	-	-	-	-	-	-	-	-	-	-	-	-
4.24%	390.0	-	-	-	-	-	-	-	-	-	-	-	-	-
5.00%	391.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20.00%	391.1	-	-	-	-	-	-	-	-	-	-	-	-	-
10.66%	392.0	-	-	-	-	-	-	-	-	-	-	-	-	-
4.00%	394.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	395.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	396.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6.67%	397.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6.67%	398.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%	399.0	-	-	-	-	-	-	-	-	-	-	-	-	-
	Monthly Total	406,836	67,773	43,235	14,228	1,786,191	2,524	807,669	-	2,663	3,315,892	12,623	15,029,524	21,489,157
	Cumulative Total	406,836	474,608	517,843	532,071	2,318,262	2,320,786	3,128,455	3,128,455	3,131,118	6,447,010	6,459,633	21,489,157	
	Accumulated Depreciation	(885)	(1,917)	(3,043)	(4,201)	(9,243)	(14,290)	(21,094)	(27,897)	(34,707)	(48,728)	(62,777)	(109,514)	
	Net	405,951	472,691	514,800	527,870	2,309,019	2,306,495	3,107,361	3,100,557	3,096,411	6,398,282	6,396,856	21,379,643	

Workpaper for
Rule § 7.7102 Regulatory Asset for Certain Costs Associated With Allocated Gross Plant
Test Year Ending 2025

Line		01/25	02/25	03/25	04/25	05/25	06/25	07/25	08/25	09/25	10/25	11/25	12/25	Total
	Beginning Reg Asset Balance	-	-	-	-	-	-	-	3,003	6,148	9,313	12,934	16,637	
1	Depreciation	-	-	-	-	-	-	1,065	1,116	1,125	1,282	1,329	5,505	**11,423**
2	Ad Valorem Tax	-	-	-	-	-	-	210	220	222	255	259	1,350	**2,515**
3	Post in-Service Carrying Cost	-	-	-	-	-	-	1,728	1,809	1,818	2,084	2,114	11,201	**20,755**
4	Rate Implementation Reversal/Reclass	-	-	-	-	-	-	-	-	-	-	-	-	**-**
5	***Ending Reg Asset Balance***	-	-	-	-	-	-	3,003	6,148	9,313	12,934	16,637	34,693	**34,693**

Ad Valorem Rate per OS-24-00017816 0.8135%
Weighted Avg Cost of Capital per OS-24-00017816 6.8006%

	Monthly Depreciation	20	187	455	720	902	926	1,065	1,116	1,125	1,282	1,329	5,505	

Depreciation Rates per OS-24-00017816	FERC Account		250131	250228	250331	250430	250531	250630	250731	250831	250930	251031	251130	251231	
0.00%		301.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		302.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		303.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		332.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		333.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		334.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.21%		365.1	-	-	-	-	-	-	-	-	-	-	-	-	-
2.21%		365.2	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		366.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.54%		367.0	-	-	-	-	-	-	-	-	-	-	-	1,040,536.04	1,040,536
0.00%		368.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.61%		369.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.54%		369.1	-	-	-	-	-	-	-	-	-	-	-	-	-
4.85%		371.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		374.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		375.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.61%		376.0	-	-	-	-	-	-	-	-	-	1,414.74	-	28,456.95	29,872
0.00%		377.0	-	-	-	-	-	-	-	-	-	-	-	-	-
2.61%		378.0	-	-	11,669.36	33,064.61	12,853.60	-	2,479.39	-	-	11,762.29	-	-	71,829
0.00%		379.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		380.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		381.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		382.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		383.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		385.0	-	-	-	-	-	-	-	-	-	-	-	-	-
3.81%		386.0	-	-	-	-	-	-	-	-	-	-	-	-	-
3.81%		387.0	-	-	-	-	-	-	5,367.15	-	-	-	-	-	5,367
2.01%		389.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		389.1	-	-	-	-	-	-	-	-	-	-	-	-	-
4.24%		390.0	-	-	-	-	6,711.66	-	-	-	-	-	-	478,826.47	485,538
5.00%		391.0	-	-	-	-	-	-	-	-	-	-	-	-	-
20.00%		391.1	-	-	-	-	-	-	-	-	-	-	-	-	-
10.66%		392.0	-	6,194.73	6,850.32	-	-	1,095.70	3,383.38	-	-	1,982.25	4,565.25	-	24,072
4.00%		394.0	6,052.48	33,669.79	49,965.58	57,827.25	39,025.64	4,383.18	25,866.56	15,438.38	2,602.13	33,183.71	2,016.47	54,139.79	324,171
0.00%		395.0	-	-	-	-	-	-	-	-	-	-	-	-	-
0.00%		396.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6.67%		397.0	-	-	-	-	-	-	-	-	-	-	-	-	-
6.67%		398.0	-	-	2,747.43	-	-	-	-	-	-	-	-	7,057.61	9,805
0.00%		399.0	-	-	-	-	-	-	-	-	-	-	-	-	-
	Monthly Total		6,052	39,865	71,233	90,892	58,591	5,479	37,096	15,438	2,602	48,343	6,582	1,609,017	1,991,190
	Cumulative Total		6,052	45,917	117,150	208,042	266,632	272,111	309,208	324,646	327,248	375,591	382,173	1,991,190	
	Accumulated Depreciation		(20)	(208)	(663)	(1,383)	(2,285)	(3,211)	(4,276)	(5,393)	(6,518)	(7,800)	(9,129)	(14,634)	
	Net		6,032	45,709	116,487	206,658	264,347	268,900	304,931	319,253	320,730	367,791	373,044	1,976,555	

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	1660736	DIMP	PO 90381 2024 DIMP FOLLETT	376.0	250131	FOLLETT & ENVIRONS	Jurisdictional	147,830.00
11	1660737	DIMP	PO 90382 2024 DIMP MIAMI	376.0	250131	MIAMI & ENVIRONS	Jurisdictional	237,075.00
12	1760749	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	GROOM & ENVIRONS	Jurisdictional	2,440.62
13	1760750	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	GROOM & ENVIRONS	Jurisdictional	2,440.62
14	1760751	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	GROOM & ENVIRONS	Jurisdictional	2,440.62
15	1760752	Measurement	REBUILT DIAPHRAGM METERS	378.0	250131	LUBBOCK	Jurisdictional	14,608.68
16	1660757	System Integrity	BIRAN/OLSEN PROJECT DITCH IN 4" POLY	376.0	250228	AMARILLO AREA - RURAL	Jurisdictional	49,350.00
17	1760761	Measurement	REBUILT AC-250 DIAPHRAGM METERS	378.0	250228	SOMERSET & ENVIRONS	Jurisdictional	10,228.06
18	1760762	Measurement	REBUILT DIAPHRAGM METERS	378.0	250228	KERMIT & ENVIRIONS	Jurisdictional	5,754.24
19	1760767	Measurement	REBUILT DIAPHRAGM METERS	378.0	250228	GROOM & ENVIRONS	Jurisdictional	2,440.62
20	1660733	DIMP	PO 90376 2024 DIMP CANADIAN	376.0	250331	CANADIAN & ENVIRONS	Jurisdictional	34,748.45
21	1760772	Measurement	AC-250 NXS SMART GAS METER	378.0	250331	SOMERSET & ENVIRONS	Jurisdictional	2,766.39
22	1760773	Measurement	SSM-ICON PF 250 CASE METERS	378.0	250331	AMARILLO AREA - RURAL	Jurisdictional	5,719.67
23	1660792	System Integrity	STRIP OUT AND LOWER 3" POLY ON MILWAUKEE	376.0	250430	LUBBOCK	Jurisdictional	6,750.00
24	1660793	System Growth	INSTALL SERVICES AMARILLO	376.0	250430	AMARILLO	Jurisdictional	2,509.00
25	1760287	Measurement	FLOW GRID 2" LARGE PORT CONVERSION KIT	378.0	250430	STRATFORD & ENVIRONS	Jurisdictional	2,954.67
26	1760288	Measurement	TYPE 30 FILTER ELEMENTS	378.0	250430	STRATFORD & ENVIRONS	Jurisdictional	2,014.07
27	1660276	DIMP	PO 90332 2023 DIMP CANADIAN	376.0	250531	CANADIAN & ENVIRONS	Jurisdictional	9,338.78
28	1660276	DIMP	PO 90332 2023 DIMP CANADIAN	376.0	250531	CANADIAN & ENVIRONS	Jurisdictional	18,755.00
29	1660733	DIMP	PO 90376 2024 DIMP CANADIAN	376.0	250531	CANADIAN & ENVIRONS	Jurisdictional	10,115.15
30	1660799	System Integrity	GROUNDBED REPLACEMENT VAN HORN CITY GATE	376.0	250531	VAN HORN & ENVIRONS	Jurisdictional	55,973.91
31	1660800	System Integrity	LOOP 88 LINE LOWERING	376.0	250531	LUBBOCK AREA - RURAL	Jurisdictional	14,675.00
32	1660814	System Growth	PO 28732 HARVEST PHASE 3 CLASSIC	376.0	250531	LUBBOCK	Jurisdictional	166,731.94
33	1660815	System Growth	PO 28972 HARVEST PHASE 7 CLASSIC	376.0	250531	LUBBOCK	Jurisdictional	153,609.61
34	1660816	System Growth	PO 28997 7300 BUSINESS PARK	376.0	250531	LUBBOCK	Jurisdictional	51,191.36
35	1660817	System Integrity	PO 29000 REPLACE 6,600'6" & 2,300'4" PLASTIC	376.0	250531	LUBBOCK	Jurisdictional	332,077.13
36	1660818	System Growth	PO 29008 TOWNSQUARE PH 1 PERRY WILLIAMS	376.0	250531	AMARILLO	Jurisdictional	256,973.32
37	1660819	System Integrity	PO 29010 RELOCAE LINE ON MILWAUKEE & MARSHALL	376.0	250531	LUBBOCK	Jurisdictional	44,484.77
38	1660820	System Growth	PO 29014 HARVEST PHASE 4 INVESTMENTS	376.0	250531	LUBBOCK	Jurisdictional	141,104.37
39	1660821	System Growth	PO 29016 CYPRESS RANCH PHASE 2	376.0	250531	LUBBOCK	Jurisdictional	180,594.95
40	1660823	System Growth	PO 29051 LOOP 88 FRANKFORD RELOCATION	376.0	250531	LUBBOCK	Jurisdictional	77,724.75
41	1660826	System Growth	PO 29076 EDEN HWY 83 TXDOT	376.0	250531	EDEN & ENVIRONS	Jurisdictional	77,025.28
42	1660829	System Growth	PO 29128 BIG STAR DEVELOPMENT	376.0	250531	AMARILLO	Jurisdictional	21,023.00
43	1660833	System Integrity	PO 29178 HWY 152 LEAK REPAIR	376.0	250531	CANADIAN AREA TX - RURAL	Jurisdictional	39,345.15
44	1660834	System Growth	PO 29179 TERRY VISTA PHASE 2	376.0	250531	LUBBOCK	Jurisdictional	94,999.51
45	1760803	Measurement	METER REPAIRS	378.0	250531	STRATFORD & ENVIRONS	Jurisdictional	2,220.63
46	1760804	Measurement	SICK METER UPGRADE PERRYTON TBS 1	378.0	250531	WHEELER TX & ENVIRONS	Jurisdictional	1,617.33
47	1760806	Measurement	SICK METER UPGRADE CANADIAN TBS	378.0	250531	CANADIAN & ENVIRONS	Jurisdictional	8,470.19
48	1760807	Measurement	SICK METER UPGRADE WHEELER TBS	378.0	250531	WHEELER TX & ENVIRONS	Jurisdictional	8,470.19
49	1760808	Measurement	SICK METER UPGRADE PERRYTON TBS 1	378.0	250531	WHEELER TX & ENVIRONS	Jurisdictional	18,459.70
50	1760832	Measurement	PO 29177 FARWELL CHECK METER	378.0	250531	FARWELL & ENVIRONS	Jurisdictional	1,210.34
51	3660841	Measurement	DRESSER #400 IMC/W2TZ	369.1	250630	TRANS PECOS AREA - RURAL	Jurisdictional	2,523.85
52	1660865	System Growth	PO 29048 WOODROW ROAD INDIANA TO SLIDE	376.0	250731	LUBBOCK	Jurisdictional	160,091.41
53	1660867	System Growth	PO 29180 STONEHILL SUBDIVISION	376.0	250731	SOMERSET & ENVIRONS	Jurisdictional	478,855.94
54	1660868	System Growth	PO 29194 TRIPLE C BUSINESS PARK	376.0	250731	LUBBOCK	Jurisdictional	20,459.79
55	1660869	System Growth	PO 1600057 CLEARVIEW @ KELSEY PARK	376.0	250731	LUBBOCK	Jurisdictional	18,893.78

56	1760854	Measurement	PO1600278 MOONEY FLOWMAX REGULATOR WEST TX PAV	378.0	250731	LUBBOCK	Jurisdictional	7,648.01
57	1760856	Measurement	PO 1600167 FS500 SICK ULTRASONIC METER	378.0	250731	STRATFORD & ENVIRONS	Jurisdictional	14,225.12
58	1760857	Measurement	PO 1600220 AUTOMATED METERS	378.0	250731	AMARILLO AREA - RURAL	Jurisdictional	46,867.61
59	1760872	Measurement	PO 29138 UPGRADE REG STATION	378.0	250731	CANADIAN AREA TX - RURAL	Jurisdictional	43,246.08
60	1760873	Measurement	PO29206 PANHANDLE COMM SVC BUILDING	378.0	250731	AMARILLO AREA - RURAL	Jurisdictional	7,954.98
61	1760874	Measurement	PO1600059 CR 6100 ESTATES METERS	378.0	250731	LUBBOCK AREA - RURAL	Jurisdictional	5,080.95
62	1760857	Measurement	PO 1600220 AUTOMATED METERS	378.0	250731	AMARILLO AREA - RURAL	Jurisdictional	2,845.06
63	1960858	Land Rights	10' EASEMENT ACROSS STARLIGHT DEVELOPMENT	389.0	250731	LUBBOCK	Jurisdictional	1,500.00
64	1760864	Measurement	METER REPAIRS	378.0	250930	GROOM & ENVIRONS	Jurisdictional	2,662.96
65	1660883	System Integrity	PO 1600336 RECTIFIER	376.0	251031	LUBBOCK AREA - RURAL	Jurisdictional	3,132.00
66	1660898	System Growth	CITY OF BRADY ACQ	376.0	251031	BRADY & ENVIRONS	Jurisdictional	2,611,990.04
67	1760899	Measurement	CITY OF BRADY ACQ	378.0	251031	BRADY & ENVIRONS	Jurisdictional	700,770.16
68	1760905	Measurement	PO 1600410 REBUILT METERS	378.0	251130	LUBBOCK	Jurisdictional	10,667.58
69	1760907	Measurement	3M175 DRESSER ROTARY METER FOR CARGO LN	378.0	251130	AMARILLO AREA - RURAL	Jurisdictional	1,955.64
70	3660983	Measurement	PO 1600155 REFUEL STATION METER	369.1	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	14,476.10
71	1660923	System Integrity	PO 29042 HWY 87 TXDOT PROJECT	376.0	251231	DALHART AREA - RURAL	Jurisdictional	734,578.86
72	1660924	System Growth	PO 29130 JUNGMAN 6" EXPANSION	376.0	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	60,288.16
73	1660925	System Growth	PO 29185 ZIEGENFELDER PLANT	376.0	251231	SOMERSET & ENVIRONS	Jurisdictional	20,266.08
74	1660926	System Growth	PO 29188 M/I HOMES MESQUITE RIDGE	376.0	251231	SOMERSET & ENVIRONS	Jurisdictional	178,077.40
75	1660927	System Growth	PO 29195 WOODROW INDUSTRIAL	376.0	251231	LUBBOCK	Jurisdictional	28,348.37
76	1660928	System Growth	PO 29196 HARVEST PHASE 9 CLASSIC M/L	376.0	251231	LUBBOCK	Jurisdictional	90,058.91
77	1660929	System Growth	PO 29198 HARVEST PHASE 9 CLASSIC SERVICES	376.0	251231	LUBBOCK	Jurisdictional	105,445.10
78	1660931	DIMP	PO 1600004 2025 DIMP VAN HORN	376.0	251231	VAN HORN & ENVIRONS	Jurisdictional	1,824,108.07
79	1660932	DIMP	PO 1600010 2025 DIMP MENARD	376.0	251231	MENARD & ENVIRONS	Jurisdictional	897,901.81
80	1660933	DIMP	PO 1600016 2025 DIMP CANADIAN	376.0	251231	CANADIAN & ENVIRONS	Jurisdictional	231,531.22
81	1660934	DIMP	PO 1600018 2025 DIMP SHAMROCK	376.0	251231	SHAMROCK & ENVIRONS	Jurisdictional	562,093.19
82	1660935	DIMP	PO 1600036 2025 DIMP CACTUS	376.0	251231	CACTUS & ENVIRONS	Jurisdictional	323,363.06
83	1660936	DIMP	PO 1600044 2025 DIMP NATALIA	376.0	251231	NATALIA & ENVIRONS	Jurisdictional	407,181.27
84	1660937	DIMP	PO 1600045 2025 DIMP LYTLE	376.0	251231	LYTLE	Jurisdictional	466,432.21
85	1660938	System Growth	PO 1600047 HARVEST 8A MAINLINE	376.0	251231	LUBBOCK	Jurisdictional	25,493.76
86	1660939	System Growth	PO 1600049 HARVEST 8A SERVICE LINE	376.0	251231	LUBBOCK	Jurisdictional	38,536.25
87	1660940	System Growth	PO 1600055 BROOK HEIGHTS PH 2 SERVICE LINE	376.0	251231	LUBBOCK	Jurisdictional	26,590.01
88	1660941	System Growth	PO 1600058 CR 6100 ESTATES MAINLINE	376.0	251231	LUBBOCK	Jurisdictional	29,849.08
89	1660942	System Growth	PO 1600060 CR 6100 ESTATES SERVICE LINES	376.0	251231	LUBBOCK	Jurisdictional	3,578.37
90	1660943	System Growth	PO 1600071 COTTON COUNTRY ESTATES PH 1 M/L	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	127,807.42
91	1660945	System Growth	PO 1600084 122ND & QUAKER EXT	376.0	251231	LUBBOCK	Jurisdictional	49,222.91
92	1660946	System Integrity	PO 1600085 COYANOSA M/L REPLACEMENT	376.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	11,012.89
93	1660947	System Integrity	PO 1600097 GARRISON M/L REPLACEMENT	376.0	251231	DALHART AREA - RURAL	Jurisdictional	3,545.34
94	1660948	System Growth	PO 1600099 NEW HOME ESTATES SLIDE M/L	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	275,311.72
95	1660949	System Growth	PO 160100 NEW HOME ESTATES PH 1 M/L	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	139,965.66
96	1660950	System Integrity	PO 1600101 GROUND BED REPLACEMENT	376.0	251231	LUBBOCK	Jurisdictional	4,971.18
97	1660953	System Growth	PO 1600149 SONCY PARK UNIT 23	376.0	251231	AMARILLO	Jurisdictional	65,948.77
98	1660954	System Growth	PO 1600150 EPIC NORTH BUSINESS PARK M/L	376.0	251231	LUBBOCK	Jurisdictional	28,197.53
99	1660955	System Growth	PO 1600152 EPIC NORTH BUISNESS PARK SVC LINE	376.0	251231	LUBBOCK	Jurisdictional	8,588.08
100	1660958	System Growth	PO 1600191 LOOP 88 EXTENSION	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	67,287.22
101	1660959	System Growth	PO 1600200 HARVEST PH 2 SVC LINES	376.0	251231	WOLFFORTH & ENVIRONS	Jurisdictional	52,509.50
102	1660960	System Growth	PO 1600202 HARVEST PH 4 SVC LINES	376.0	251231	WOLFFORTH & ENVIRONS	Jurisdictional	29,177.45
103	1600961	System Growth	PO 1600207 MLK ESTATES MAINLINE	376.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	87,821.96
104	1660962	System Growth	PO 1600255 DIMMITT CO SPORTS COMPLEX	376.0	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	4,642.32
105	1660963	System Growth	PO 1600259 IMPERIAL SCHOOL MAINLINE	376.0	251231	IMPERIAL ENVIRONS	Jurisdictional	6,220.85
106	1660968	System Integrity	PO 1600339 REPAIR 2" POLY WASHOUT	376.0	251231	SONORA & ENVIRONS	Jurisdictional	3,811.79
107	1660966	System Integrity	PO 16000286 COYANOSA STEEL REPLACMENT	376.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	68,663.77
108	1720989	Measurement	PO 1600214 AMI METER PROJECT	378.0	251231	SHAMROCK & ENVIRONS	Jurisdictional	1,253,378.38
109	1720990	Measurement	PO 1600218 AMI METER PROJECT	378.0	251231	CANADIAN & ENVIRONS	Jurisdictional	10,563.34
110	1720991	Measurement	PO 1600219 AMI METER PROJECT	378.0	251231	WHEELER TX & ENVIRONS	Jurisdictional	610,497.88
111	1720992	Measurement	PO 1600220 AMI METER PROJECT	378.0	251231	AMARILLO AREA - RURAL	Jurisdictional	1,897,087.83
112	1720994	Measurement	PO 1600221 AMI METER PROJECT	378.0	251231	GUYMON AREA TX - RURAL	Jurisdictional	1,677,611.60

113	1720996	Measurement	PO 1600223 AMI METER PROJECT	378.0	251231	STRATFORD & ENVIRONS	Jurisdictional	582,731.59
114	1720997	Measurement	PO 1600224 AMI METER PROJECT	378.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	699,252.07
115	1720998	Measurement	PO 1600225 AMI METER PROJECT	378.0	251231	JUNCTION & ENVIRONS	Jurisdictional	508,031.94
116	1720999	Measurement	PO 1600226 AMI METER PROJECT	378.0	251231	SAN ANTONIO AREA - RURAL	Jurisdictional	507,894.27
117	1760969	Measurement	PO 28907 CELLULAR AMI METER START UPS	378.0	251231	AMARILLO AREA - RURAL	Jurisdictional	22,650.28
118	1760970	Measurement	PO 29197 HARVEST PHASE 9 CLASSIC METERS	378.0	251231	LUBBOCK	Jurisdictional	47,387.02
119	1760972	Measurement	PO 1600048 HARVEST 8A METER SETS	378.0	251231	LUBBOCK	Jurisdictional	31,538.74
120	1760973	Measurement	PO 1600054 BROOK HEIGHTS PH 2 METERS	378.0	251231	LUBBOCK	Jurisdictional	33,411.10
121	1760974	Measurement	PO 1600067 METER AUTOMATION PILOT ECCO	378.0	251231	SOMERSET & ENVIRONS	Jurisdictional	6,386.05
122	1760975	Measurement	PO 1600072 COTTON COUNTRY ESTATES PH 1 METERS	378.0	251231	LUBBOCK AREA - RURAL	Jurisdictional	19,228.57
123	1760976	Measurement	PO 1600083 METER AUTO- MATION PILOT HONEYWELL	378.0	251231	AMARILLO AREA - RURAL	Jurisdictional	3,003.69
124	1760980	Measurement	PO 1600253 IMPERIAL SCHOOL METER/REGULATOR	378.0	251231	IMPERIAL ENVIRONS	Jurisdictional	10,622.02
125	1760981	Measurement	PO 1600279 PRESIDIO TX DOT METER REPLACEMENT	378.0	251231	TRANS PECOS AREA - RURAL	Jurisdictional	5,344.42
								21,489,157.46

West Texas Gas Utility, LLC
Interim Rate Adjustment Application
12 Month Period Ending December 31, 2025
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	5960755	Field Equipment	UTV DCF228 CFMOTO UFORCE 1000	394.0	250131	DALHART AREA - RURAL	Joint	12,218.75	45.00%	5,498.44
11	5960756	Field Equipment	LOCATOR 2550-ID/U12 SYNATEL PIPE & CABLE	394.0	250131	SOMERSET & ENVIRONS	Joint	1,231.20	45.00%	554.04
12	5160742	Equipment	UTILITY TRUCK BED	392.0	250228	AMARILLO AREA - RURAL	Joint	7,603.13	45.00%	3,421.41
13	5060743	Equipment	TRAILER FOR EXCAVATOR 2025 LOAD TRAIL CH	392.0	250228	CANADIAN AREA TX - RURAL	Joint	6,162.94	45.00%	2,773.32
14	5460744	Field Equipment	2022 CAT 304E2 COMPACT EXCAVATOR (602 HRS	394.0	250228	CANADIAN AREA TX - RURAL	Joint	49,253.75	45.00%	22,164.19
15	5960745	Field Equipment	SQUEEZE TOOLS 2"-6" HYDRAULIC	394.0	250228	LUBBOCK	Joint	20,436.98	45.00%	9,196.64
16	5960746	Field Equipment	SENSIT GOLD G2 EX/TC PLUS	394.0	250228	LUBBOCK	Joint	5,131.02	45.00%	2,308.96
17	1760747	Measurement	FS500 SICK ULTRASONIC METERS	378.0	250331	LUBBOCK AREA - RURAL	Joint	15,032.99	45.00%	6,764.85
18	1760774	Measurement	METER REPAIRS	378.0	250331	GUYMON AREA TX - RURAL	Joint	10,898.93	45.00%	4,904.52
19	5060776	Equipment	SIDE BY SIDE TRAILER 83X14 JOHN DEERE	392.0	250331	DALHART AREA - RURAL	Joint	2,988.70	45.00%	1,344.92
20	5060790	Equipment	2025 PJ TRAILER DLJ1472BSSK	392.0	250331	LYTLE	Joint	12,234.23	45.00%	5,505.40
21	5960777	Field Equipment	SENSIT GOLD G2 EX/TC PLUS	394.0	250331	LUBBOCK AREA - RURAL	Joint	2,578.11	45.00%	1,160.15
22	5960778	Field Equipment	PUMP KIT W/ CONTROLLED RELEAE VALVE	394.0	250331	LUBBOCK	Joint	5,048.78	45.00%	2,271.95
23	5960779	Field Equipment	GENERATOR	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	3,592.34	45.00%	1,616.55
24	5960780	Field Equipment	LOCATOR PATHFINDERS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	13,083.38	45.00%	5,887.52
25	5960781	Field Equipment	LOCATOR PATHFINDERS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	19,628.85	45.00%	8,832.98
26	5960782	Field Equipment	ELECTROFUSION MACHINE	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	7,504.00	45.00%	3,376.80
27	5960783	Field Equipment	ELECTROFUSION MACHINE	394.0	250331	AMARILLO AREA - RURAL	Joint	3,016.51	45.00%	1,357.43
28	5960784	Field Equipment	PATHFINDER LOCATOR	394.0	250331	CANADIAN & ENVIRONS	Joint	6,026.90	45.00%	2,712.11
29	5960785	Field Equipment	PATHFINDER LOCATOR	394.0	250331	SHAMROCK & ENVIRONS	Joint	6,026.90	45.00%	2,712.11
30	5960786	Field Equipment	PATHFINDER LOCATER	394.0	250331	DARROUZETT & ENVIRONS	Joint	6,026.90	45.00%	2,712.11
31	5960787	Field Equipment	PATHFINDER LOCATOR	394.0	250331	TRANS PECOS AREA - RURAL	Joint	6,026.90	45.00%	2,712.11
32	5960788	Field Equipment	SQUEEZE TOOLS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	16,465.66	45.00%	7,409.55
33	5960791	Field Equipment	SQUEEZE TOOLS	394.0	250331	SAN ANTONIO AREA - RURAL	Joint	16,009.39	45.00%	7,204.23
34	6060789	Field Equipment	ODORATOR - OD2, COMPLETE, METHANE	398.0	250331	SAN ANTONIO AREA - RURAL	Joint	6,105.39	45.00%	2,747.43
35	1760277	Measurement	METER REPAIRS	378.0	250430	CANADIAN AREA TX - RURAL	Joint	12,656.61	45.00%	5,695.47
36	1760278	Measurement	METER REPAIRS	378.0	250430	CANADIAN AREA TX - RURAL	Joint	17,066.71	45.00%	7,680.02
37	1760283	Measurement	RMUS FOR RECTIFIERS	378.0	250430	SAN ANTONIO AREA - RURAL	Joint	43,753.58	45.00%	19,689.11
38	5960798	Field Equipment	2022 KUBOTA COMPACT EXCAVATOR (488 HRS.)	394.0	250430	LUBBOCK AREA - RURAL	Joint	59,537.50	45.00%	26,791.88
39	5960289	Field Equipment	LOCATOR PATHFINDERS	394.0	250430	DALHART AREA - RURAL	Joint	12,065.42	45.00%	5,429.44
40	5960290	Field Equipment	LOCATOR PATHFINDER	394.0	250430	LYTLE	Joint	12,065.42	45.00%	5,429.44
41	5960291	Field Equipment	ELECTRO-FUSION PROCESSER BOSS II	394.0	250430	LUBBOCK	Joint	6,657.38	45.00%	2,995.82
42	5960292	Field Equipment	GUILLOTINE PIPE CUTTER	394.0	250430	SOMERSET & ENVIRONS	Joint	1,434.31	45.00%	645.44
43	5960293	Field Equipment	SQUEEZE TOOLS	394.0	250430	SAN ANTONIO AREA - RURAL	Joint	2,077.03	45.00%	934.66
44	5960294	Field Equipment	MOWER	394.0	250430	DALHART AREA - RURAL	Joint	5,205.19	45.00%	2,342.34
45	5960795	Field Equipment	SAND BLASTING EQUIPMENT	394.0	250430	TRANS PECOS AREA - RURAL	Joint	4,508.40	45.00%	2,028.78
46	5960796	Field Equipment	SQUEEZE TOOLS	394.0	250430	SAN ANTONIO AREA - RURAL	Joint	8,098.87	45.00%	3,644.49
47	5960797	Field Equipment	SQUEEZE TOOLS	394.0	250430	SAN ANTONIO AREA - RURAL	Joint	16,855.48	45.00%	7,584.97
48	1760801	Measurement	METER CORRECTORS	378.0	250531	SAN ANTONIO AREA - RURAL	Joint	11,921.44	45.00%	5,364.65
49	1760805	Measurement	REBUILT DIAPHRAGM METERS	378.0	250531	JUNCTION & ENVIRONS	Joint	16,642.11	45.00%	7,488.95
50	7160830	Buildings & Improvements	PO 29139 FENCING AROUND KERMIT STATION	390.0	250531	KERMIT & ENVIRIONS	Joint	14,914.80	45.00%	6,711.66
51	5960810	Field Equipment	REMOTE MONITORING UNITS	394.0	250531	SAN ANTONIO AREA - RURAL	Joint	53,476.59	45.00%	24,064.47
52	5960811	Field Equipment	CF MOTO SIDE BY SIDE	394.0	250531	GUYMON AREA TX - RURAL	Joint	12,748.94	45.00%	5,737.02
53	5960813	Field Equipment	SENSIT GOLD FOUR GAS LEAK DETECTOR	394.0	250531	DALHART AREA - RURAL	Joint	3,839.12	45.00%	1,727.60
54	5960828	Field Equipment	PO 29102 BOILER	394.0	250531	CANADIAN AREA TX - RURAL	Joint	16,659.00	45.00%	7,496.55
55	5060842	Equipment	2024 PJ TRAILERS U7 CV1U1810R2688541	392.0	250630	SHAMROCK & ENVIRONS	Joint	2,434.88	45.00%	1,095.70
56	5960843	Field Equipment	ODORANT DETECTION DTEX	394.0	250630	LUBBOCK	Joint	9,740.40	45.00%	4,383.18
57	1760871	Measurement	PO 29073 RECTIFIER	378.0	250731	TRANS PECOS AREA - RURAL	Joint	5,509.75	45.00%	2,479.39
58	2160859	Equipment	PO 1600266 SIDE BY SIDE UPGRADE	387.0	250731	AMARILLO AREA - RURAL	Joint	11,927.00	45.00%	5,367.15

59	5060864	Equipment	PO 1600263 COMPLIANCE TESTING TRAILER	392.0	250731	HOME OFFICE G&A	Joint	7,518.62	45.00%	3,383.38
60	5460863	Field Equipment	PO 1600271 KUBOTA BACKHOE	394.0	250731	AMARILLO AREA - RURAL	Joint	57,481.25	45.00%	25,866.56
61	5460858	Field Equipment	PO 1600326 LB SKID STEER	394.0	250831	SAN ANTONIO AREA - RURAL	Joint	34,307.52	45.00%	15,438.38
62	5960866	Field Equipment	PO 1600262 LINE LOCATOR	394.0	250930	STRATFORD & ENVIRONS	Joint	5,782.50	45.00%	2,602.13
63	1660882	System Integrity	PO 1600358 ANODES	376.0	251031	DALHART AREA - RURAL	Joint	3,143.86	45.00%	1,414.74
64	1760886	Measurement	PO 1600378 REBUILT METERS	378.0	251031	TRANS PECOS AREA - RURAL	Joint	11,704.00	45.00%	5,266.80
65	1760887	Measurement	PO 1600389 REBUILT METERS	378.0	251031	TRANS PECOS AREA - RURAL	Joint	11,302.42	45.00%	5,086.09
66	1760890	Measurement	PO 1600351 RECTIFIER	378.0	251031	VAN HORN & ENVIRONS	Joint	3,132.00	45.00%	1,409.40
67	5060895	Equipment	PO 1600394 UTILITY TRAILER	392.0	251031	LYTLE	Joint	4,405.00	45.00%	1,982.25
68	5960896	Field Equipment	PO 1600350 CP TEST EQUIPMENT	394.0	251031	HOME OFFICE G&A	Joint	39,970.45	45.00%	17,986.70
69	5960897	Field Equipment	PO 1600261 LOCATORS	394.0	251031	GUYMON AREA TX - RURAL	Joint	17,347.50	45.00%	7,806.38
70	5960902	Field Equipment	PO 1600373 SIDE BY SIDE 2025 UFORCE 1000XL	394.0	251031	TRANS PECOS AREA - RURAL	Joint	16,423.63	45.00%	7,390.63
71	5160909	Equipment	TRUCK ACCESSORIES	392.0	251130	JUNCTION & ENVIRONS	Joint	4,785.00	45.00%	2,153.25
72	5160910	Equipment	TRUCK ACCESSORIES	392.0	251130	JUNCTION & ENVIRONS	Joint	5,360.00	45.00%	2,412.00
73	5960908	Field Equipment	PO 1600411 SENSIT G2 GCIS	394.0	251130	JUNCTION AREA - RURAL	Joint	4,481.05	45.00%	2,016.47
74	3560982	System Growth	PO 28941 WHISTLER INTERCONNECT	367.0	251231	SAN ANTONIO AREA - RURAL	Joint	2,312,302.31	45.00%	1,040,536.04
75	1660956	System Integrity	PO 1600187 LOBO LATERAL M/L REPLACEMENT	376.0	251231	VAN HORN & ENVIRONS	Joint	16,628.09	45.00%	7,482.64
76	1660964	System Integrity	PO 1600268 NICK THOMAS LEAK REPAIR	376.0	251231	CANADIAN AREA TX - RURAL	Joint	46,609.57	45.00%	20,974.31
77	7060916	Buildings & Improvements	SAN ANTONIO OFFICE BUILDING	390.0	251231	SAN ANTONIO AREA - RURAL	Joint	716,649.54	45.00%	322,492.29
78	7060986	Buildings & Improvements	PO 29108 KERMIT OFFICE WORK	390.0	251231	KERMIT & ENVIRIONS	Joint	61,721.48	45.00%	27,774.67
79	7060987	Buildings & Improvements	PO 1600293 NEW DUMAS OFFICE	390.0	251231	DALHART AREA - RURAL	Joint	285,687.80	45.00%	128,559.51
80	5460914	Field Equipment	PO 1600417 GENIE FORKLIFT	394.0	251231	SAN ANTONIO AREA - RURAL	Joint	43,300.00	45.00%	19,485.00
81	5460915	Field Equipment	PO 1600432 TOYOTA FORKLIFT	394.0	251231	SAN ANTONIO AREA - RURAL	Joint	13,531.25	45.00%	6,089.06
82	5960918	Field Equipment	PO 1600294 CATERPILLAR SKID STEER LOADER	394.0	251231	DALHART AREA - RURAL	Joint	33,000.00	45.00%	14,850.00
83	5960917	Field Equipment	COMPLIANCE LOCATOR EQUIPMENT	394.0	251231	AMARILLO AREA - RURAL	Joint	23,140.76	45.00%	10,413.34
84	5960919	Field Equipment	PO 1600327 SQUEEZE TOOL	394.0	251231	CANADIAN AREA TX - RURAL	Joint	7,338.64	45.00%	3,302.39
85	6060985	Field Equipment	PO 1600062 BBQ RIG	398.0	251231	LUBBOCK	Joint	15,683.57	45.00%	7,057.61
										1,991,189.86

AFFIDAVIT OF NICOLLETTE STEWART

Before me, the undersigned authority, on this date personally appeared Nicollette Stewart, 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 Nicollette Stewart. I am the Regulatory Reporting Manager 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, 2025 and December 31, 2025."

Nicollette Stewart

SWORN AND SUBSCRIBED before me this 15 day October 2026.

Notary Public in and for the State of Texas



Tab 2

CUSTOMER NOTICE

On or about October 23, 2026, West Texas Gas Utility, LLC ("WTGU") 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 WTGU in Texas. The proposed interim rate adjustment provides for cost recovery of the as adjusted additional capital investment incurred by WTGU during the period from January 1, 2025 through December 31, 2025 that is used and useful in providing utility service.

The proposed effective date for implementation of the interim rate adjustment is December 22, 2026. 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 WTGU in Texas as follows:

Rate Schedule	Customer Charge	Proposed 2025 Interim Adjustment	Adjusted Customer Charge	Increase to Each Bill
Texas Residential	$23.06 per meter per month	$1.46 per meter per month	$24.52 per meter per month	$1.46 per meter per month
Texas Commercial, Public Authority, & Non-Profit	$58.20 per meter per month	$4.40 per meter per month	$62.60 per meter per month	$4.40 per meter per month

Persons with questions or who want more information about this filing may contact WTGU 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 WTGU'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. 00033689 in your written comment or protest.

Any affected person in the incorporated areas of any city served by WTGU 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 NICOLLETTE STEWART

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

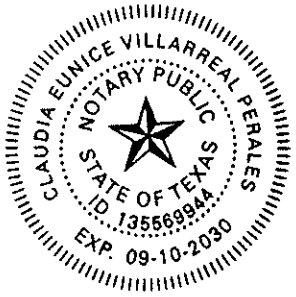
1. "My name is Nicollette Stewart. I am the Regulatory Reporting Manager for West Texas Gas Utility, LLC. I have over twenty-five (25) years of experience in the natural gas utility industry. I am fully competent to make this affidavit, and each statement of fact herein is true of my own personal knowledge.

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 7, 2026. 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."

Nicollette Stewart

SWORN AND SUBSCRIBED before me this 15 day of October 2026.

Notary Public in and for the State of Texas



Tab 3

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	$11.70
2025 GRIP Charge	$ 4.40
Total Customer Charge	$62.60
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	$11.70
2025 GRIP Charge	$ 4.40
Total Customer Charge	$62.60
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	$11.70
2025 GRIP Charge	$ 4.40
Total Customer Charge	$62.60
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	$ 3.96
2025 GRIP	$ 1.46
Total Customer Charge	$24.52
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.

Tab 4

WEST TEXAS GAS UTILITY, LLC
ANNUAL EARNINGS MONITORING REPORT
DECEMBER 31, 2025

Line	Description	Allocated to Texas Jurisdictional Case No. 00012617 As Filed 1/	Allocated to Texas Jurisdictional Current Period 2/	Amount Increase/(Decrease)
1	Texas Jurisdictional Operations			
2	Operating Revenues			
3	Sales Revenues	$ 13,514,766	$ 19,314,207	$ 5,799,441
4	Other Gas Revenues and Credits to Cost of Service	$ 325,916	$ 288,795	$ (37,121)
5	Total Operating Revenues	$ 13,840,683	$ 19,603,003	$ 5,762,320
6	Operating Expenses			
7	Gas Costs	$ -	$ -	$ -
8	Operating and Maintenance Expense	$ 15,295,983	$ 19,351,764	$ 4,055,781
9	Depreciation and Amortization Expense	$ 3,674,081	$ 4,021,782	$ 347,701
10	Interest on Customer Deposits	$ -	$ -	$ -
11	Taxes Other Than Income Taxes	$ 1,799,300	$ 2,166,092	$ 366,793
12	Total Operating Expenses	$ 20,769,364	$ 25,539,639	$ 4,770,274
13	Total Operating Income Before Federal Income Taxes	$ (6,928,682)	$ (5,936,636)	$ 992,046
14	Federal Income Taxes	$ 1,086,211	$ 1,232,351	$ 146,140
15	Net Income / (Loss)	$ (8,014,893)	$ (7,168,987)	$ 845,906
16	Allowed Return on Rate Base	$ 6,018,102	$ 7,039,028	$ 1,020,925
17	Deficiency - Texas Jurisdictional Operations	$ (14,032,995)	$ (14,208,015)	$ (175,020)
18	Rate Base (Allocated to Texas Operations)	$ 127,894,766	$ 140,243,862	
19	Rate Base (Allocated to Texas Jurisdictional Operations)	$ 88,501,507	$ 103,515,114	
20	Actual Return on Rate Base (Texas Jurisdictional Operations)	-9.06%	-6.93%	
21	Percent Return Allowed on Rate Base 3/	6.80%	6.80%	

1/ Previous 2024 Annual Earnings Report, Case No. 00029516
2/ Current Filing Period Twelve Months Ending December 31, 2025
3/ Per OS-24-00017816

BASE RATE REVENUE

Description		Current Base Rates
Domestic Customers		
Annual No. of Bills		238,582
Domestic Customer Charge	**$**	**19.10**
Customer Charge Revenues		**4,556,916**
Domestic Volumes -- Mcfs		1,181,626
Domestic Consumption Charge	**$**	**7.85**
Consumption Charge Revenues		**9,275,764**
Total Domestic Revenues		**13,832,680**
Non-Domestic Customers		
Annual No. of Bills		31,677
Non-Domestic Customer Charge	**$**	**46.50**
Customer Charge Revenues		**1,472,981**
Non-Domestic Volumes -- Mcfs		705,730
Domestic Consumption Charge	**$**	**5.68**
Consumption Charge Revenues		**4,008,546**
Total Non-Domestic Revenues		**5,481,527**
TOTAL JURISICTIONAL REVENUES		**19,314,207**

OTHER GAS INCOME

Acct. No.	Description	2025 WTG Total	Oklahoma	Texas	Adjustments	Ref.	Adjusted Texas
488.0	Service Charges	86,099.99	(10,062)	76,038	-		76,038
488.0	Connection Fees	231,701.06	(18,660)	213,041	-		213,041
488.0	Meter Repairs -- Labor	-	-	-	-		-
488.0	Sales -- Regulators, etc.	32,085.12	(3,818)	28,267	-		28,267
488.0	Returned Check Fees	17,499.33	(1,238)	16,261	-		16,261
488.0	Miscellaneous Tariff Fees	14,085.01	(91)	13,994	-		13,994
488.0	Collection Fees	133.17	(20)	113	-		113
				-	-		
492.0	Drip and Condensate Sales	-	-	-	-		-
				-	-		
495.0	Other Income	-	-	-	-		-
495.0	Purchase Meters	-	-	-	-		-
	Totals	**381,604**	**(33,888)**	**347,715**			

Other Gas Income	**347,715**
Percentage Jurisdictional	83%
Jurisdictional Other Gas Income	**288,795**

OPERATIONS AND MAINTENANCE EXPENSES

Acct. No.	Description	2025 WTG Total	Adjustments	Ref.	Oklahoma	Adjusted Texas
	Transmission Expense					
813.0	Other Gas Supply Expenses	31,478			(3,818)	27,660
858.0	Trans. & Comp. Of Gas by Others	342,336	(342,336)	(a)	-	-
863.0	Maintenance of Mains	64,584			(8)	64,577
	Distribution Expense					
870.0	Operation Supervision & Engineering	9,951,618	-		(1,033,943)	8,917,675
874.0	Mains and Services Expenses	2,263,933	-		(112,163)	2,151,771
880.0	Other Expenses	3,122,838	(45,593)	(b)	(317,708)	2,759,536
881.0	Rents	353,550	-		(26,069)	327,481
886.0	Maintenance of Structures	2,196	-		(53)	2,144
887.0	Maintenance of Mains	710,399	-		(62,575)	647,825
888.0	Maint of M&R Station Equip-General	-	-		-	-
889.0	Maint of M&R Station Equip-City Gate	653,713	-		(92,985)	560,728
894.0	Maintenance of Other Equipment	456,718	-		(42,686)	414,032
	Totals	**17,953,363**	**(387,929)**		**(1,692,006)**	
	Operation & Maintenance Expenses					**15,873,428**
	Percentage Jurisdictional					73%
	Jurisdictional Operation & Maintenance Expenses					**11,581,884**

(a) To remove amounts included in cost of gas.

(b) To remove donations and contributions.

ADMINISTRATIVE AND GENERAL EXPENSES

Acct. No.	Description	2025 WTG Total	Adjustments	Ref.	Oklahoma	Adjusted Texas
	Customer Service and Sales Expenses					
904.0	Uncollectible Accounts	190,292	-		(17,508)	172,784
910.0	Miscellaneous Customer Service Exp	115,125	-		(12,041)	103,084
913.0	Advertising Expenses	223,153	-		(20,948)	202,206
	Administrative and General Expenses					
920.0	Administrative and General Salaries	2,538,203	-		(296,596)	2,241,607
921.0	Office Supplies and Expenses	1,066,185	(27,427)	(a)	(120,599)	918,159
923.0	Outside Services Employed	1,449,271	-	(b)	(169,280)	1,279,991
924.0	Property Insurance	2,146,041	-		(250,797)	1,895,243
925.0	Injuries and Damages	-			-	-
926.0	Employee Pension and Benefits	873,642	-		(99,660)	773,982
930.0	Miscellaneous General Expense	2,132,974	(7,250)	(c)	(206,416)	1,919,308
931.0	Rents	425,121	-		(49,667)	375,454
	Totals	**11,160,006**	**(34,677)**		**(1,243,511)**	
	Administrative and General Expenses					**9,881,818**
	Percentage Jurisdictional					79%
	Jurisdictional Operation & Maintenance Expenses					**7,769,880**

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

TAXES OTHER THAN INCOME

Acct. No.	Description	2025 WTG Total	Adjustments	Ref.	Oklahoma	Adjusted Texas
	Payroll Taxes:					
408.2	Payroll Taxes	1,157,336	-		(126,104)	1,031,232
408.2	FUTA Taxes	-	-		-	-
408.2	SUTA Taxes	-	-		-	-
	Property Taxes:					
408.2	Property Taxes	1,928,203	-		(198,848)	1,729,356
	State Taxes:					
408.2	Franchise Tax (Direct)	-	-		-	-
408.2	Oklahoma Income Tax (Direct)	-	-		-	-
408.2	Miscellaneous	155,867	-		(7,171)	148,696
	Totals	**3,241,407**	**-**		**(332,123)**	
	Taxes Other than Income					**2,909,284**
	Percentage Jurisdictional					74%
	Jurisdictional Taxes Other than Income					**2,166,092**

RATE BASE

Description	December 31, 2025 WTG Total	Oklahoma	Texas	Adjustments	Ref.	Adjusted Texas	Adjusted Jurisdictional Texas
Plant in Service:							
Plant in Service	299,549,321	(22,499,140)	277,050,181	20,126,872		256,923,310	173,772,542
Accumulated Depreciation	(90,042,120)	9,040,862	(81,001,258)	(3,869,273)		(77,131,985)	(41,818,937)
Net Plant in Service	209,507,201		196,048,923			179,791,325	131,953,605
Working Capital:							
Prepayments	1,282,652	(117,747)	1,164,904			1,164,904	787,894
Materials and Supplies Inventories	1,659,679	(152,359)	1,507,320			1,507,320	1,019,491
Non-Investor Supplied Capital:							
Customer Deposits	(1,506,293)	307,886	(1,198,407)	-		(1,198,407)	(1,027,372)
Contributions in Aid of Construction	(25,200,306)	897,068	(24,303,238)			(24,303,238)	(17,911,095)
Accumulated Deferred Income Taxes	-	-	-	(8,248,196)	(a)	(8,248,196)	(5,578,746)
Excess ADIT				(8,469,847)		(8,469,847)	(5,728,662)
RATE BASE						**140,243,862**	**103,515,114**

(a) To record Accumulated Deferred Income Taxes (ADIT) at December 31, 2025:

Total Net Plant in Service	209,507,201	
Net Tax Basis of Total Plant in Service (a)	135,378,257	
Timing Difference		74,128,944
Corporate Income Tax Rate		21%
Total ADIT Liability		**15,567,078**
Adjusted Texas Plant in Service	256,923,310	
Total Plant in Service	299,549,321	
Percent Applicable to Texas		85.77%
Texas ADIT Liability		**13,351,876**
Texas Contributions in Aid of Construction	24,303,238	
Corporate Income Tax Rate	21%	
Texas ADIT Asset		5,103,680
Net Texas ADIT Liability		**8,248,196**

Other Rate Base Items		Adjusted Texas	Cost Allocation Factor	Jurisdictional Percentage	Jurisdictional Rate Base
Prepayments		1,164,904	Total Gas Plant	67.64%	787,894
Materials and Supplies Inventories		1,507,320	Total Gas Plant	67.64%	1,019,491
Customer Deposits		(1,198,407)	Customers	85.73%	(1,027,372)
Contributions in Aid of Construction					
	332 Field Lines	(42,569)	CIAC	100.00%	(42,569)
	367 Mains	(1,301,110)	CIAC	100.00%	(1,301,110)
	376 Mains	(22,959,559)	CIAC	72.16%	(16,567,416)
Accumulated Deferred Income Taxes		(8,248,196)	Total Gas Plant	67.64%	(5,578,746)
Excess ADIT		(8,469,847)	Total Gas Plant	67.64%	(5,728,662)

DEPRECIATION EXPENSE

Acct. No.	Description	2025 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	152,501	0.00%	-
	Subtotal	268,544		-
	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	3,366	2.21%	74
366	Structures and Improvements	-	0.00%	-
367	Mains	13,088,195	2.54%	332,440
368	Compressor Station Equipment	17,543	0.00%	-
369	Meas. and Reg. Station Equipment	425,517	2.61%	11,106
369.1	Meters	107,545	2.54%	2,732
371	Other Equipment	94,193	4.85%	4,568
	Subtotal	13,736,358		350,921
	5. DISTRIBUTION PLANT			
374	Land and Land Rights	-	0.00%	-
375	Structures and Improvements	-	0.00%	-
376	Mains	136,597,742	2.61%	3,565,201
377	Compressor Station Equipment	149,698	0.00%	-
378	Meas. and Reg. Station Equipment - General	13,206,106	2.61%	344,679
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	331,218	3.81%	12,619
	Subtotal	150,284,763		3,922,500
	6. GENERAL PLANT			
389	Land and Land Rights	2,840,383	2.01%	57,092
389	Land and Land Rights - Non Depreciating	79,302	0.00%	-
390	Structures and Improvements	2,467,163	4.24%	104,608
391	Office Furniture and Equipment	133,705	5.00%	6,685
391.1	Computer Equipment	9,558	20.00%	1,912
392	Transportation Equipment	1,158,409	10.66%	123,486
394	Tools, Shop and Garage Equipment	864,618	4.00%	34,585
395	Lab Equipment	-	0.00%	-
396	Power Operated Equipment	-	0.00%	-
397	Communication Equipment	387,994	6.67%	25,879
398	Miscellaneous Equipment	126,133	6.67%	8,413
399	Other Tangible Property	-	0.00%	-
	Subtotal	8,067,266		362,660
	Contributions in Aid of Construction			
332.0	Field Lines	(134,022)	2.22%	(2,975)
367.0	Mains	(1,903,128)	2.54%	(48,365)
376.0	Mains	(21,599,712)	2.61%	(562,957)
		(23,636,863)		(614,298)
	Total Deprecation Expense			**4,021,782**

INCOME TAX EXPENSE

Description	Reference	Amount	
Return on Investment:			
Rate Base		140,243,862	
Rate of Return		6.80%	
Return on Investment			**9,536,583**
Interest Expense:			
Rate Base		140,243,862	
Weighted Cost of Debt		1.25%	
Interest Expense			**(1,753,048)**
Return on Equity			**7,783,534**
Amortization of Excess ADIT			(420,839)
Adjusted Return on Equity			**7,362,695**
Income Tax Factor	(1+ (21%/(1 - 21%)))		1.2658
Taxable Income			**9,319,868**
Federal Corporate Income Tax Rate			21.00%
Income Tax Expense			**1,957,172**
Amortization of Excess ADIT			(420,839)
Net Income Tax Expense			**1,536,333**
Percentage Jurisdictional			**80.21%**
Jurisdictional Net Income Tax Expense			**1,232,351**