NORMAN | SANTOS

October 23, 2026

Mr. Mark Evarts
Interim Director, Oversight & Safety Division
Railroad Commission of Texas
1701 N. Congress Ave., 9th Floor
Austin, TX 78701

Re: Case No. 00033689; *West Texas Gas Utility, LLC Second Annual Gas Reliability Infrastructure Program Interim Rate Adjustment for the Unincorporated Areas of Texas*

Dear Mr. Evarts:

Enclosed are an original and two copies of West Texas Gas Utility, LLC's Second Annual Gas Reliability Infrastructure Program Interim Rate Adjustment for the Unincorporated Areas of Texas including a flash drive that contains the electronic files. The electronic files have been uploaded to RRC CASES for filing.

Thank you for your attention to this matter. Please do not hesitate to contact me if you have any questions.

Best regards,

C. Glenn Adkins

Glenn Adkins
Attorney for West Texas Gas Utility, LLC

CGA:tjm
Enclosures

cc: J.J. King
Nicollette Stewart

**CASE NO. 00033689**

| | | |
|---|---|---|
| **WEST TEXAS GAS UTILITY, LLC** | ) | |
| **SECOND ANNUAL GAS RELIABILITY** | ) | **RAILROAD COMMISSION** |
| **INFRASTRUCTURE PROGRAM** | ) | **OF TEXAS** |
| **INTERIM RATE ADJUSTMENT FOR** | ) | |
| **THE UNINCORPORATED AREAS OF** | ) | |
| **TEXAS** | ) | |

**SECOND ANNUAL GAS RELIABILITY INFRASTRUCTURE PROGRAM INTERIM RATE ADJUSTMENT OF WEST TEXAS GAS UTILITY, LLC FOR THE UNINCORPORATED AREAS OF TEXAS**

**TO THE HONORABLE RAILROAD COMMISSION OF TEXAS:**

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 Second Annual Gas Reliability Infrastructure Program Interim Rate Adjustment for the unincorporated areas of the Company's Texas service areas and respectfully shows the Railroad Commission of Texas ("Commission") 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 REPRESENTATIVES

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

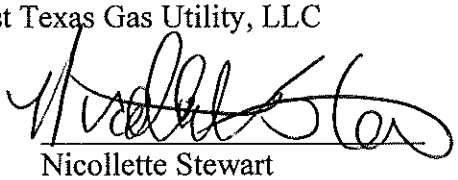
The Company will provide notice of this proceeding to affected customers by direct mail within 45 days after filing in accordance with Section 104.301 of the Utilities Code.

## VI. PRAYER FOR RELIEF

WHEREFORE, PREMISES CONSIDERED, the Company respectfully requests that the Company's proposed notice be approved, the Commission either 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 |

**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 | 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 19, 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 |

**CASE NO. 00033689**

| | | |
|---|---|---|
| **WEST TEXAS GAS UTILITY, LLC** | ) | |
| **SECOND ANNUAL GAS RELIABILITY** | ) | **RAILROAD COMMISSION** |
| **INFRASTRUCTURE PROGRAM RATE** | ) | **OF TEXAS** |
| **ADJUSTMENT FOR THE** | ) | |
| **UNINCORPORATED AREAS OF** | ) | |
| **TEXAS** | ) | |

## 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 ("WTGU" or "Company"). I am fully competent to make this affidavit, and each statement of fact herein is true of my own personal knowledge.

2. WTGU'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 WTGU'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 19 day October 2026.

REGINA ANN MARTINEZ
Notary Public, State of Texas
Comm. Expires 09-30-2030
Notary ID 131695021

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.

**CASE NO. 00033689**

| | | |
|---|---|---|
| **WEST TEXAS GAS UTILITY, LLC SECOND ANNUAL GAS RELIABILITY INFRASTRUCTURE PROGRAM INTERIM RATE ADJUSTMENT FOR THE UNINCORPORATED AREAS OF TEXAS** | ) ) ) ) ) ) | **RAILROAD COMMISSION OF TEXAS** |

## 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 19 day of October 2026.

REGINA ANN MARTINEZ
Notary Public, State of Texas
Comm. Expires 09-30-2030
Notary ID 131695021

Notary Public in and for the State of Texas

# Tab 3

# COMMERCIAL SERVICE RATE - ENVIRONS

## 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 unincorporated or environs area 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-ENV.

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

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-ENV.

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

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

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 ENVIRONS 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-ENV.

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

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-ENV.

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

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

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 - ENVIRONS

## 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-ENV.

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

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-ENV.

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

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

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 – ENVIRONS

## 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 unincorporated or environs area 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-ENV.

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

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-ENV.

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

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

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** |