

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 48

DESCRIPTION:	Distribution Sales	STATUS:	A
EFFECTIVE DATE:	01/13/1995	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 07/03/2002
GAS CONSUMED:	Y	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	N	INACTIVE DATE:	

RATE SCHEDULE

<u>SCHEDULE ID</u>	<u>DESCRIPTION</u>
255	All Usage shall be billed at a rate equal to the first of the month index as published in Inside FERC's - GAS MARKET REPORT, under the table entitled Prices of Spot Gas Delivered to Pipelines, plus \$0.667 per MMBtu.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

RAILROAD COMMISSION OF TEXAS
GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 48

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
33	N	mcf	\$3.7170	09/01/2002
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.9370	10/01/2002
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.5470	11/01/2002
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.8270	07/01/2002
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.3870	08/01/2002
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.2970	01/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.7300	02/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.5770	12/01/2002
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$8.3770	03/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.2070	04/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.4570	05/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.8470	07/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.1470	06/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.4370	09/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.1370	08/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.7370	11/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.8070	10/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			

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33	N	mcf	\$5.0270	12/01/2003
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.0670	01/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.7970	02/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.1970	03/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.3370	04/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.9870	05/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.8570	06/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.3470	08/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.6070	07/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.3870	09/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.2570	10/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.2070	03/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.6070	11/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.8370	12/01/2004
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.1970	02/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.2470	01/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.0370	04/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			

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<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
33	N	mcf	\$6.9370	05/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.3270	06/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.3770	07/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$9.2770	09/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$9.1170	12/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$10.4670	10/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.4270	08/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$11.4170	11/01/2005
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$9.3270	01/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.4170	02/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.7270	03/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.3670	04/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.8570	08/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.5470	05/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.7370	06/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.0170	07/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.9270	09/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			

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RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 48

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
33	N	mcf	\$4.2370	10/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.1870	11/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.3170	12/01/2006
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.3270	01/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.2170	02/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.4270	03/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.7070	04/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.4270	05/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.9970	06/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.9970	07/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.9670	08/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.4370	09/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.0070	10/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.9070	11/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.2670	12/01/2007
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.0470	01/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$8.8670	03/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			

RAILROAD COMMISSION OF TEXAS
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<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
33	N	mcf	\$7.9870	02/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$9.1270	04/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$10.4870	05/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$10.6970	06/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$12.2770	07/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$8.5270	08/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$7.2370	09/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.2870	10/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.9070	11/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.5270	12/01/2008
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.4770	01/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.8370	02/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.4070	03/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.2870	04/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.3470	05/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.5370	06/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.8470	07/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			

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TARIFF CODE: DS RRC TARIFF NO: 48

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
33	N	mcf	\$3.8870	08/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$3.2170	09/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.1570	10/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.9570	11/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.9870	12/01/2009
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.4170	01/01/2010
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$6.0170	02/01/2010
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.3370	03/01/2010
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.4970	04/01/2010
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.6070	05/01/2010
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$4.4470	06/01/2010
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			
33	N	mcf	\$5.1770	07/01/2010
<u>CUSTOMER NAME</u>	TDCJustice - Dalhart Unit			

REASONS FOR FILING

NEW?: N RRC DOCKET NO: CITY ORDINANCE NO:
 AMENDMENT(EXPLAIN) :
 OTHER(EXPLAIN) : Jurisdictional Rate to Customer

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26581

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 11/05/2011 ORIGINAL CONTRACT DATE: RECEIVED DATE: 10/22/2013
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
918	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$7.86. All Consumption \$1.7913 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the West Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26581

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

(ii) The PGF shall also include a Reconciliation Factor an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Balmorhea 13.48, Kermit 13.68.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

GAS SERVICES DIVISION

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RATE SCHEDULESCHEDULE IDDESCRIPTION

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones Actual P/S Ratio.

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

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RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

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GSD - 1 TARIFF REPORT

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TARIFF CODE: DS RRC TARIFF NO: 26581

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
31986	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: CITY ORDINANCE NO: 2011-R0468
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN): Formerly under tariff 12494

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26582

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 11/05/2011 ORIGINAL CONTRACT DATE: RECEIVED DATE: 10/22/2013
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
919	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$15.59. All Consumption \$1.3767 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the West Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26582

RATE SCHEDULE

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the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a Reconciliation Factor an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Balmorhea 13.48, Kermit 13.68.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26582

RATE SCHEDULESCHEDULE IDDESCRIPTION

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones Actual P/S Ratio.

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26582

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -
 The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -
 Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26582

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
31986	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			
31986	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: CITY ORDINANCE NO: 2011-R0468
 AMENDMENT(EXPLAIN) :
 OTHER(EXPLAIN) : Formerly under tariff 12450

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
 GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
900	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the North Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated</p>

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

RATE SCHEDULE

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DESCRIPTION

Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:

(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a Reconciliation Factor an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where

A = Estimated WACOG,
B = Estimated WACOG/Act. WACOG Difference,
C = Reconciliation Factor,
D = New Taxes,
E = Total PGF.

Gas Cost Reconciliation (GCR) - The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Cactus 13.28, Canadian 13.88, Canyon 13.45, Claude 13.38, Dalhart 13.07, Darrouzett 13.78, Farwell 13.18, Follett 13.68, Groom 13.38, Higgins 13.78, Miami 13.68, Mobeetie 13.78, Shamrock 13.88, Stratford 13.18, Texhoma 13.38, Texline 12.98, Wheeler 13.78.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

RATE SCHEDULESCHEDULE IDDESCRIPTION

of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones Actual P/S Ratio.

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

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DESCRIPTION

refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

Rate Case Expense Surcharge - Rate case expenses will be recovered through a surcharge designed for a sixty month recovery period. A \$0.0984 per Mcf surcharge shall be added to each monthly billing until the approved rate case expenses are recovered.

RCE Surcharge A

Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the RRC Gas Services Division

RAILROAD COMMISSION OF TEXAS
GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

10/21/2014

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

RATE SCHEDULESCHEDULE IDDESCRIPTION

annually, due on or before the 30th of each June, commencing in 2014.

The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
27	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
22	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Miami			
29	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Etter, TX			

RAILROAD COMMISSION OF TEXAS
GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3169	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3052	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
32	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
22	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3043	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
3053	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
31985	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
31988	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3052	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
32	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
22	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
29	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
31989	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3032	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Dalhart Rural Domestic			
3033	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Spearman Rural Domestic			
3040	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26583

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3168	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26584

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
901	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the North Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26584

RATE SCHEDULESCHEDULE IDDESCRIPTION

the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Cactus 13.28, Canadian 13.88, Canyon 13.45, Claude 13.38, Dalhart 13.07, Darrouzett 13.78, Farwell 13.18, Follett 13.68, Groom 13.38, Higgins 13.78, Miami 13.68, Mobeetie 13.78, Shamrock 13.88, Stratford 13.18, Texhoma 13.38, Texline 12.98, Wheeler 13.78.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26584

RATE SCHEDULESCHEDULE IDDESCRIPTION

month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component. The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26584

RATE SCHEDULE

<u>SCHEDULE ID</u>	<u>DESCRIPTION</u>
	<p>the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.</p>
	<p>Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.</p>
	<p>Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.</p>
	<p>Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.</p>
RCE Surcharge A	<p>Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.</p> <p>The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

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CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
27	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
30	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
32	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3043	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3056	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3168	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Etter, TX			
31984	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Dalhart			
31988	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Canyon			
22	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Miami			
31985	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Miami			

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RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26584

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
27	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3040	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
29	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Miami Environs			
31	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Environs of Hemphill County			

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CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3040	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Groom Environs			
3053	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3154	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3169	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31985	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31989	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3040	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			

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CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3053	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			

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CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3040	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
3040	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
22	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
3053	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			

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TARIFF CODE: DS RRC TARIFF NO: 26584

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3056	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
26	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
31989	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			

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CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
26	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3040	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			

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TARIFF CODE: DS RRC TARIFF NO: 26584

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
31988	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
22	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3040	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			
3154	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			

RAILROAD COMMISSION OF TEXAS
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RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26584

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
31984	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			
22	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Canadian & Environs			
26	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Miami			
27	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Hansford County			
28	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Ochiltree County			
29	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Miami Environs			
30	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Lipscomb County			
31	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Hemphill County			
32	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Environs of Wheeler County			
3040	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Groom Environs			
3043	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Farwell			
3052	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Stratford			
3053	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Stratford			
3056	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26584

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3154	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated areas of Roberts County			
3168	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Etter, TX			
3169	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Kerrick, Texas			
31984	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart			
31985	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Dalhart Environs			
31988	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Canyon			
31989	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Canyon Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:

AMENDMENT(EXPLAIN):

OTHER(EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26585

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
 GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
904	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas. This clause shall apply to customers in the West Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers - (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills.</p> <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <p>(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,</p>

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26585

RATE SCHEDULESCHEDULE IDDESCRIPTION

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where

- A = Estimated WACOG,
- B = Estimated WACOG/Act. WACOG Difference,
- C = Reconciliation Factor,
- D = New Taxes,
- E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Balmorhea 13.48, Kermit 13.68.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26585

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26585

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -
 The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge A

Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.

The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26585

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3035	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3029	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3035	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3034	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3029	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3035	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3035	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26585

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3034	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3035	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3035	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3035	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3035	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
31987	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26585

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26586

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
905	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the West Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26586

RATE SCHEDULESCHEDULE IDDESCRIPTION

reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where

- A = Estimated WACOG,
- B = Estimated WACOG/Act. WACOG Difference,
- C = Reconciliation Factor,
- D = New Taxes,
- E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Balmorhea 13.48, Kermit 13.68.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26586

RATE SCHEDULESCHEDULE IDDESCRIPTION

Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26586

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge A

Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.

The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26586

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
31987	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3034	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3029	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3036	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
31987	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3036	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3029	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3036	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
31987	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3036	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
31987	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26586

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3034	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3036	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
31987	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3036	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
31987	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3036	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
31987	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			
3029	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Kermit & Environs			
3034	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Imperial & Environs			
3036	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
31987	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Lubbock Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:

AMENDMENT (EXPLAIN):

OTHER (EXPLAIN):

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26586

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
	<u>OTHER TYPE DESCRIPTION</u>
C	Industrial Sales
	<u>OTHER TYPE DESCRIPTION</u>
D	Public Authority Sales
	<u>OTHER TYPE DESCRIPTION</u>

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
 GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
906	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone. The Purchased Gas Factor is expressed as a formula as follows:

(A+/-B)+C+D=E.
 Where A = Estimated WACOG,
 B = Estimated WACOG/Act. WACOG Difference,
 C = Reconciliation Factor,
 D = New Taxes,
 E = Total PGF.

Gas Cost Reconciliation (GCR) -
 The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes. Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

- Devine 14.68,
- Eden 14.08,
- Junction 14.18,
- LaVernia 14.68,
- Menard 14.08,
- Natalia 14.68,
- Paint Rock 14.28,
- Somerset 14.68,
- Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

RATE SCHEDULESCHEDULE IDDESCRIPTION

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge A

Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.

The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3045	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of LaPryor			
3059	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Eden			
3039	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	Brady Environs			
3061	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3063	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	Miles Environs			
34638	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3035	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
3039	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
34638	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3035	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
3044	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	TGU System - General Service			
3058	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3060	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Eden Environs			
3062	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	Tom Green County Environs			
34637	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of LaVernia			
3035	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
3039	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
34637	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3035	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
3039	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3035	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
3039	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3045	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3035	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
3039	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			

GAS SERVICES DIVISION
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RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3062	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3035	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			
3039	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3035	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Domestic			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26587

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3039	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
907	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers - (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills.</p> <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <p>(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,</p>

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone. The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where

- A = Estimated WACOG,
- B = Estimated WACOG/Act. WACOG Difference,
- C = Reconciliation Factor,
- D = New Taxes,
- E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

- Devine 14.68,
- Eden 14.08,
- Junction 14.18,
- LaVernia 14.68,
- Menard 14.08,
- Natalia 14.68,
- Paint Rock 14.28,
- Somerset 14.68,
- Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -
 The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -
 Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge A

Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.

The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3044	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	TGU System - General Service			
3058	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3060	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Eden Environs			
3062	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	Tom Green County Environs			
34637	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of LaVernia			
3039	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	Brady Environs			
3036	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3039	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
34638	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3036	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3045	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of LaPryor			
3059	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Eden			
3061	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3063	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	Miles Environs			
34638	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3036	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3039	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
34637	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3044	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3036	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3039	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3036	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3039	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3045	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3036	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3039	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3062	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3036	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			
3039	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			
3036	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	WTG Rural Commercial			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26588

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3039	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	Brady Environs			
3044	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	TGU System - General Service			
3045	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of LaPryor			
3058	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock Environs			
3059	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Eden			
3060	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Eden Environs			
3061	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Sonora & Environs			
3062	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	Tom Green County Environs			
3063	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	Miles Environs			
34637	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia			
34638	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of LaVernia Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26589

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
910	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26589

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone. The Purchased Gas Factor is expressed as a formula as follows:

$(A+/-B)+C+D=E.$
Where A = Estimated WACOG,
B = Estimated WACOG/Act. WACOG Difference,
C = Reconciliation Factor,
D = New Taxes,
E = Total PGF.

Gas Cost Reconciliation (GCR) -
The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

- Cactus 13.28,
- Canadian 13.88,
- Canyon 13.45,
- Claude 13.38,
- Dalhart 13.07,
- Darrouzett 13.78,
- Farwell 13.18,
- Follett 13.68,
- Groom 13.38,
- Higgins 13.78,
- Miami 13.68,
- Mobeetie 13.78,
- Shamrock 13.88,
- Stratford 13.18,
- Texhoma 13.38,
- Texline 12.98,
- Wheeler 13.78.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26589

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26589

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

Reconciliation Factor Calculation (RFC) -
 The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -
 The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -
 Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge A

Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.

The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26589

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3050	N	mcf	\$4.6130	11/01/2013
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3050	N	mcf	\$6.1010	03/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$6.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3051	N	mcf	\$4.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.6430	08/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.8950	05/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$4.3020	09/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$4.3020	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.8560	07/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.2420	04/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.5000	06/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26589

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
AMENDMENT(EXPLAIN):
OTHER(EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26590

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
 GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
911	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the North Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) -</p> <p>Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26590

RATE SCHEDULESCHEDULE IDDESCRIPTION

the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Cactus 13.28, Canadian 13.88, Canyon 13.45, Claude 13.38, Dalhart 13.07, Darrrouzett 13.78, Farwell 13.18, Follett 13.68, Groom 13.38, Higgins 13.78, Miami 13.68, Mobeetie 13.78, Shamrock 13.88, Stratford 13.18, Texhoma 13.38, Texline 12.98, Wheeler 13.78.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26590

RATE SCHEDULESCHEDULE IDDESCRIPTION

month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component. The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor,

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26590

RATE SCHEDULE

<u>SCHEDULE ID</u>	<u>DESCRIPTION</u>
	<p>expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.</p> <p>Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.</p> <p>Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.</p> <p>Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.</p>
RCE Surcharge A	<p>Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.</p> <p>The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26590

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3050	N	mcf	\$4.6130	11/01/2013
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$4.6130	11/01/2013
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$6.1010	03/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$6.1010	03/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.6430	08/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.6430	08/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.8950	05/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.8950	05/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$4.3020	09/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$4.3020	09/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.8560	07/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.8560	07/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.2420	04/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.2420	04/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			
3050	N	mcf	\$5.5000	06/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Cactus			
3051	N	mcf	\$5.5000	06/01/2014
<u>CUSTOMER NAME</u>	Unincorporated Area of Cactus			

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26590

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:

AMENDMENT(EXPLAIN):

OTHER(EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
	<u>OTHER TYPE DESCRIPTION</u>
C	Industrial Sales
	<u>OTHER TYPE DESCRIPTION</u>
D	Public Authority Sales
	<u>OTHER TYPE DESCRIPTION</u>

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26591

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
RCE Surcharge A	<p>Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.</p> <p>The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>
914	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p>

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26591

RATE SCHEDULESCHEDULE IDDESCRIPTION

Purchased Gas Factor Calculation (PGF) -
Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:

(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26591

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26591

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review. The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -
 The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -
 Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

TGS Surcharge B

Pursuant to City Ordinance No. 08-10. This Temporary Gas Supply Surcharge will be specific to the customers of the City of Devine. This surcharge expires upon collection of \$193,403.90. The Temporary Surcharge Rate applied to Residential, Commercial, Industrial, and Public Authority Customers will be \$1.158 per Mcf. This rate will be in effect for approximately 60 months until all approved temporary gas supply charges are recovered from the applicable customer classes.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26591

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
32130	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Devine			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26592

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
 GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
RCE Surcharge A	<p>Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.</p> <p>The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>
915	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for</p>

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26592

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

storage gas purchases and withdrawals using a weighted average cost basis.

Purchased Gas Factor Calculation (PGF) -

Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:

(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$(A+/-B)+C+D=E.$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26592

RATE SCHEDULESCHEDULE IDDESCRIPTION

the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26592

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

TGS Surcharge B

Pursuant to City Ordinance No. 08-10. This Temporary Gas Supply Surcharge will be specific to the customers of the City of Devine. This surcharge expires upon collection of \$193,403.90. The Temporary Surcharge Rate applied to Residential, Commercial, Industrial, and Public Authority Customers will be \$1.158 per Mcf. This rate will be in effect for approximately 60 months until all approved temporary gas supply charges are recovered from the applicable customer classes.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26592

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
32130	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Devine			
32130	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Devine			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
RCE Surcharge A	<p>Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.</p> <p>The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>
916	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p>

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

Purchased Gas Factor Calculation (PGF) -

Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:

(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone. The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Devine 14.68,

Eden 14.08,

Junction 14.18,

LaVernia 14.68,

Menard 14.08,

Natalia 14.68,

Paint Rock 14.28,

Somerset 14.68,

Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

TGS Surcharge A

Pursuant to GUD No. 10034 Final Order. This Temporary Gas Supply Surcharge will be specific to the WTG service area or areas affected by the required temporary gas supply service, which include the Environs of the Cities of Devine, Natalia, (Medina County, Texas), Environs of the City of Somerset (Medina County, Bexar County, Texas), the Rural areas of Atascosa, Bexar and Medina Counties. This surcharge per Mcf expires upon collection of \$454,094. Temporary gas supply costs shall include, but not be limited to, CNG contractor charges, trucking expenses, site and facility preparation expenses, contract labor costs, compression costs, rate case expenses, and other 3rd party expenses related to WTG providing gas

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

service from a temporary CNG source. The Temporary Surcharge Rate applied to Residential, Commercial, Industrial, and Public Authority Customers will be \$1.156 per Mcf. This rate will be in effect for approximately 60 months until all approved temporary gas supply charges are recovered from the applicable customer classes as documented in the compliance filing for GUD 10034. This rider expires upon collection of \$454,094, which is estimated to be a five-year period ending in June, 2016. WTG will file annually, due on the 15th of each April, a report with the RRC Gas Services Division. Each report shall detail the monthly collections for the temporary gas supply and reflect the uncollected balance remaining at the end of the previous calendar year. The initial report, due April 15, 2012, shall update the amount of rate case expenses incurred to conclude this docket. Recovery is not to exceed the approved amount of \$454,094.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3047	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3171	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Natalia Environs			
3046	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Somerset			
3170	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Natalia			
32131	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3170	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26593

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
32131	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26594

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
RCE Surcharge A	<p>Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.</p> <p>The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>
917	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for</p>

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26594

RATE SCHEDULESCHEDULE IDDESCRIPTION

storage gas purchases and withdrawals using a weighted average cost basis.

Purchased Gas Factor Calculation (PGF) -

Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:

(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone, (iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26594

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

GAS SERVICES DIVISION
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RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26594

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

TGS Surcharge A

Pursuant to GUD No. 10034 Final Order. This Temporary Gas Supply Surcharge will be specific to the WTG service area or areas affected by the required temporary gas supply service, which include the Environs of the Cities of Devine, Natalia, (Medina County, Texas), Environs of the City of Somerset (Medina County, Bexar County, Texas), the Rural areas of Atascosa, Bexar and Medina Counties. This surcharge per Mcf expires upon collection of \$454,094. Temporary gas supply costs shall include, but not be limited to, CNG contractor charges, trucking expenses, site and facility preparation expenses, contract labor costs, compression costs, rate case expenses, and other 3rd party expenses related to WTG providing gas service from a temporary CNG source. The Temporary Surcharge Rate applied to Residential, Commercial, Industrial, and Public Authority Customers will be \$1.156 per Mcf. This rate will be in effect for approximately 60 months until all approved temporary gas supply charges are recovered from the applicable customer classes as documented in the compliance filing for GUD 10034. This rider expires

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.**TARIFF CODE: DS RRC TARIFF NO: 26594****RATE SCHEDULE**SCHEDULE IDDESCRIPTION

upon collection of \$454,094, which is estimated to be a five-year period ending in June, 2016. WTG will file annually, due on the 15th of each April, a report with the RRC Gas Services Division. Each report shall detail the monthly collections for the temporary gas supply and reflect the uncollected balance remaining at the end of the previous calendar year. The initial report, due April 15, 2012, shall update the amount of rate case expenses incurred to conclude this docket. Recovery is not to exceed the approved amount of \$454,094.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26594

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3170	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Natalia			
32131	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Somerset			
3046	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3047	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3171	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Natalia Environs			
3046	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			

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GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26594

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3170	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26594

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
32131	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			
3046	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Somerset			
3047	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Somerset Environs			
3170	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Natalia			
3171	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Natalia Environs			
32131	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Devine Environs			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
951	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the North Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

RATE SCHEDULESCHEDULE IDDESCRIPTION

reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Cactus 13.28, Canadian 13.88, Canyon 13.45, Claude 13.38, Dalhart 13.07, Darrouzett 13.78, Farwell 13.18, Follett 13.68, Groom 13.38, Higgins 13.78, Miami 13.68, Mobeetie 13.78, Shamrock 13.88, Stratford 13.18, Texhoma 13.38, Texline 12.98, Wheeler 13.78.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

RATE SCHEDULESCHEDULE IDDESCRIPTION

month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

RATE SCHEDULESCHEDULE IDDESCRIPTION

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge B

Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
23	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
25	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
14	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Groom			
3031	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Texline			
3048	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3055	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
15	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
24	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
3030	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Shamrock			
3042	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3049	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Follett & Environs			
14	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Groom			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
15	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Texline			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3042	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
23	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26595

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3048	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: 312,198/R,2013-2,47,071513,814
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26596

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
952	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas. This clause shall apply to customers in the West Gas Cost Zone. The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) -</p> <p>Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone, (ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26596

RATE SCHEDULESCHEDULE IDDESCRIPTION

for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Balmorhea 13.48, Kermit 13.68.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26596

RATE SCHEDULESCHEDULE IDDESCRIPTION

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26596

RATE SCHEDULE

<u>SCHEDULE ID</u>	<u>DESCRIPTION</u>
	<p>Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.</p> <p>Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.</p> <p>Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.</p>
RCE Surcharge B	<p>Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26596

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3041	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: TBD

AMENDMENT (EXPLAIN):

OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26597

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
953	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the West Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26597

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone. The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Balmorhea 13.48, Kermit 13.68.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26597

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor,

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26597

RATE SCHEDULE

<u>SCHEDULE ID</u>	<u>DESCRIPTION</u>
	<p>expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.</p> <p>Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.</p> <p>Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.</p> <p>Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.</p>
RCE Surcharge B	<p>Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26597

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3041	N	mcf	\$3.2860	11/01/2013
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$4.7750	03/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$2.8000	08/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.8960	05/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.8830	09/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.2010	07/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.8750	04/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			
3041	N	mcf	\$3.3410	06/01/2014
<u>CUSTOMER NAME</u>	City of Balmorhea - Reeves County			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: TBD

AMENDMENT (EXPLAIN):

OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26598

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
955	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Non-Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$13.70. All Consumption \$2.59 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during

GAS SERVICES DIVISION

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RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26598

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

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RATE SCHEDULESCHEDULE IDDESCRIPTION

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26598

RATE SCHEDULE

<u>SCHEDULE ID</u>	<u>DESCRIPTION</u>
	<p>the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.</p> <p>Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.</p> <p>Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.</p> <p>Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.</p>
RCE Surcharge B	<p>Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.</p> <p>WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.</p>

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26598

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3057	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3037	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3038	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3037	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26598

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3057	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: 81213, TBD

AMENDMENT(EXPLAIN):

OTHER(EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
B	Commercial Sales
<u>OTHER TYPE DESCRIPTION</u>	
C	Industrial Sales
<u>OTHER TYPE DESCRIPTION</u>	
D	Public Authority Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

DESCRIPTION: Distribution Sales STATUS: A
 EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/10/2014
 GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
 BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
950	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the North Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

RATE SCHEDULESCHEDULE IDDESCRIPTION

the previous billing period for said Gas Cost Zone,

(ii) The PGF shall also include a Reconciliation Factor an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Cactus 13.28, Canadian 13.88, Canyon 13.45, Claude 13.38, Dalhart 13.07, Darrrouzett 13.78, Farwell 13.18, Follett 13.68, Groom 13.38, Higgins 13.78, Miami 13.68, Mobeetie 13.78, Shamrock 13.88, Stratford 13.18, Texhoma 13.38, Texline 12.98, Wheeler 13.78.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

RATE SCHEDULESCHEDULE IDDESCRIPTION

Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones Actual P/S Ratio.

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

GAS SERVICES DIVISION
 GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge B

Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

RAILROAD COMMISSION OF TEXAS
GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
24	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
15	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
3030	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Shamrock			
3042	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3049	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$5.1010	03/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
14	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Groom			
23	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
25	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3031	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Texline			
3048	N	mcf	\$3.6130	11/01/2013
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
14	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.6430	08/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Groom			

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
15	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
14	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3055	N	mcf	\$4.6820	09/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.8560	07/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3030	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			
3048	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.2420	04/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
3048	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.8950	05/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			
14	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Groom			
15	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Claude & Environs & Goodnight			
23	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Higgins & Environs			
24	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Mobeetie & Environs			
25	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Wheeler & Environs			
3030	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Shamrock			
3031	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Texline			
3042	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	Incorporated Area of Farwell			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26599

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3048	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Darrouzett & Environs			
3049	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Follett & Environs			
3055	N	mcf	\$4.5000	06/01/2014
<u>CUSTOMER NAME</u>	City of Texhoma			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: 312,198/R,2013-2,47,071513,814
 AMENDMENT (EXPLAIN):
 OTHER (EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26600

DESCRIPTION: Distribution Sales STATUS: A
EFFECTIVE DATE: 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/10/2014
GAS CONSUMED: N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED: Y INACTIVE DATE:

RATE SCHEDULE

SCHEDULE ID	DESCRIPTION
954	<p>Subject to applicable rate adjustment provisions listed below, the following rates are the maximum applicable to Domestic consumers per meter billing cycle or for any part of a billing cycle for which gas service is available at the same location.</p> <p>Customer Charge \$10.00. All Consumption \$3.76 per Mcf.</p> <p>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.</p> <p>Gas Cost Adjustment is intended to allow collection of the Company's gas purchase costs in a manner that will lessen monthly fluctuations in the gas cost factor and ensure that all amounts billed to customers are fully reconciled with actual costs incurred, subject to limitations for excessive lost and unaccounted for gas.</p> <p>This clause shall apply to customers in the South Gas Cost Zone.</p> <p>The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers -</p> <ul style="list-style-type: none"> (i) Cost of gas purchased, (ii) Credits, Refunds, or out of Period Adjustments, (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Charges, (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the purchase transaction and not reflected on elsewhere on customer bills. <p>The company shall keep accurate records of all storage gas purchases, including the date, quantity, cost, and associated expenses. The company shall account for storage gas purchases and withdrawals using a weighted average cost basis.</p> <p>Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:</p> <ul style="list-style-type: none"> (i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26600

RATE SCHEDULE

SCHEDULE IDDESCRIPTION

(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,

(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.

The Purchased Gas Factor is expressed as a formula as follows:

$$(A+/-B)+C+D=E.$$

Where A = Estimated WACOG,

B = Estimated WACOG/Act. WACOG Difference,

C = Reconciliation Factor,

D = New Taxes,

E = Total PGF.

Gas Cost Reconciliation (GCR) -

The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.

A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes.

Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:

Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.

If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26600

RATE SCHEDULE

SCHEDULE ID

DESCRIPTION

the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.

If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:

(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:

1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.

2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".

3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.

4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.

5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.

(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),

(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.

Reconciliation Factor Calculation (RFC) -

The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor,

GAS SERVICES DIVISION

GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26600

RATE SCHEDULESCHEDULE IDDESCRIPTION

expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.

Recovery of Existing Purchased Gas Cost Imbalances -

The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.

Revenue Related Tax Adjustment -

Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.

RCE Surcharge B

Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.

WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26600

CUSTOMERS				
<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3038	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3037	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$6.0400	03/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3057	N	mcf	\$4.9710	11/01/2013
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$5.5180	08/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$4.8640	09/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$6.3260	07/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			

GAS SERVICES DIVISION
GSD - 1 TARIFF REPORT

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.

TARIFF CODE: DS RRC TARIFF NO: 26600

CUSTOMERS

<u>RRC CUSTOMER NO</u>	<u>CONFIDENTIAL?</u>	<u>BILLING UNIT</u>	<u>PGA CURRENT CHARGE</u>	<u>PGA EFFECTIVE DATE</u>
3057	N	mcf	\$5.5490	04/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$5.9690	05/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			
3037	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Junction & Environs			
3038	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Menard & Environs			
3057	N	mcf	\$6.3350	06/01/2014
<u>CUSTOMER NAME</u>	City of Paint Rock			

REASONS FOR FILING

NEW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: 81213, TBD

AMENDMENT(EXPLAIN):

OTHER(EXPLAIN):

SERVICES

<u>TYPE OF SERVICE</u>	<u>SERVICE DESCRIPTION</u>
A	Residential Sales
<u>OTHER TYPE DESCRIPTION</u>	