RRC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.		
TARIFF CODE: DS	RRC TARIFF N	D: 48		
DESCRIPTION:	Distribution Sales		STATUS:	А
EFFECTIVE DATE:	01/13/1995	ORIGINAL CONTRACT DATE:	RECEIVED DATE:	07/03/2002
GAS CONSUMED:	У	AMENDMENT DATE:	OPERATOR NO:	
BILLS RENDERED:	Ν	INACTIVE DATE:		
RATE SCHEDULE				
SCHEDULE ID	DESCRIPTION			
255	published in I	l be billed at a rate equal to t inside FERC's - GAS MARKET REPORT rered to Pipelines, plus \$0.667 p	, under the table entitled	
RATE ADJUSTMENT PL	ROVISIONS			
See rate schedule	for the rate adjust	ment provision.		

	RRC TARIFF NO:	48		
STOMERS	CONFIDENTIAL?	BILLING INTT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
33	N	mcf	\$3.7170	09/01/2002
	TDCJustice - Dalha		<i>vs</i> ., <i>i</i> , <i>i</i>	09,01,2002
			42.0250	10/01/0000
	N		\$3.9370	10/01/2002
	TDCJustice - Dalha	irt Unit		
33		mcf	\$4.5470	11/01/2002
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$3.8270	07/01/2002
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$3.3870	08/01/2002
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$5.2970	01/01/2003
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$5.7300	02/01/2003
	TDCJustice - Dalha		4	
33	N	mcf	\$4.5770	12/01/2002
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$8.3770	03/01/2003
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$5.2070	04/01/2003
	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$5.4570	05/01/2003
	TDCJustice - Dalha		~J. 1J, J	00,01,2000
			ČE 0470	07/01/0002
33	N TDCJustice - Dalha	mcf	\$5.84/U	07/01/2003
33	N	mcf	\$6.1470	06/01/2003
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$5.4370	09/01/2003
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$5.1370	08/01/2003
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$4.7370	11/01/2003
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$4.8070	10/01/2003
CUSTOMER NAME			,	

	RRC TARIFF NO:	48		
STOMERS	CONTRACTOR			
			PGA CURRENT CHARGE	
33	N	mcf	\$5.0270	12/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
	Ν		\$6.0670	01/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.7970	02/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.1970	03/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.3370	04/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.9870	05/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
	N	mcf	\$6,8570	06/01/2004
	TDCJustice - Dalha		Ç0.0370	00,01,2001
33	N	mcf	\$6.3470	08/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.6070	07/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.3870	09/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.2570	10/01/2004
	TDCJustice - Dalha		~ J • 2 J • 0	20, 01, 2001
33	N	mcf	66 2070	02/01/2005
	N TDCJustice - Dalha		ξ0.20 /0	03/01/2005
33	N	mcf	\$7.6070	11/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.8370	12/01/2004
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.1970	02/01/2005
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.2470	01/01/2005
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$7.0370	04/01/2005
CUSTOMER NAME	TDCJustice - Dalha			·

	RRC TARIFF NO:	48		
USTOMERS	CONFTTONT		PGA CURRENT CHARGE	דייאגר מינידאי/סטקק
	N	mcf	\$6.9370	
	TDCJustice - Dalha		20.9370	05/01/2005
	N		\$6.3270	06/01/2005
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.3770	07/01/2005
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$9.2770	09/01/2005
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$9.1170	12/01/2005
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$10.4670	10/01/2005
	TDCJustice - Dalha			
33	N	mcf	\$7.4270	08/01/2005
	TDCJustice - Dalha		<i>γι</i> .1270	00,01,2000
33	Ν	mcf	\$11.4170	11/01/2005
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$9.3270	01/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$7.4170	02/01/2006
	TDCJustice - Dalha			
33	N	mcf	\$6.7270	03/01/2006
	TDCJustice - Dalha		<i>\(\Color\)</i>	00,01,2000
33		mcf	¢6 2670	04/01/2006
	N TDCJustice - Dalha		٥٢.٥٢/١	04/UI/2000
				00/07/77777
33	N	mcf	\$6.8570	08/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33		mcf	\$6.5470	05/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.7370	06/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.0170	07/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$6.9270	09/01/2006
CUSTOMER NAME	TDCJustice - Dalha		-	

	RRC TARIFF NO:	48		
USTOMERS				
			PGA CURRENT CHARGE	
33	N	mcf	\$4.2370	10/01/2006
	TDCJustice - Dalha			
	N		\$7.1870	11/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.3170	12/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.3270	01/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.2170	02/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
		mcf	\$7.4270	03/01/2007
	TDCJustice - Dalha		\$7. <u>12</u> 70	03/01/2007
33		mcf	\$6.7070	04/01/2007
	TDCJustice - Dalha			
33	Ν	mcf	\$7.4270	05/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.9970	06/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.9970	07/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.9670	08/01/2007
	TDCJustice - Dalha		+	
			ÁF 4270	00/01/2007
33	N TDCJustice - Dalha		\$5.4370	09/01/2007
33	N	mcf	\$6.0070	10/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$6.9070	11/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$7.2670	12/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.0470	01/01/2008
CUSTOMER NAME	TDCJustice - Dalha			
	N	mcf	\$8.8670	03/01/2009
CUSTOMER NAME			90.00/U	03/01/2008

	RRC TARIFF NO:	48		
STOMERS	CONFTOENTATS	BILLING INTT	PGA CURRENT CHARGE	
33		mcf	\$7.9870	
	TDCJustice - Dalha		\$1.5010	02/01/2000
	N		\$9.1270	04/01/2008
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$10.4870	05/01/2008
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$10.6970	06/01/2008
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$12.2770	07/01/2008
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$8.5270	08/01/2008
	TDCJustice - Dalha		¥0 1 0270	00,01,1000
			47.0270	00/01/0000
	N TDCJustice - Dalha		\$7.2370	09/01/2008
CUSTOMER NAME		rt Unit		
33		mcf	\$5.2870	10/01/2008
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$3.9070	11/01/2008
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$5.5270	12/01/2008
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$5.4770	01/01/2009
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	¢3 8370	02/01/2009
	N TDCJustice - Dalha		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	02/01/2009
			** ****	0.0 / 0.0 / 0.0 0.0
33	N	mcf	\$3.4070	03/01/2009
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$3.2870	04/01/2009
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$3.3470	05/01/2009
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$3.5370	06/01/2009
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$3.8470	07/01/2009
CUSTOMER NAME			~3.0 <u>1</u> /0	5., 01, 2009

RIFF CODE: DS	RRC TARIFF NO:	48		
TOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
33	N	mcf	\$3.8870	08/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$3.2170	09/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.1570	10/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.9570	11/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.9870	12/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.4170	01/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.0170	02/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.3370	03/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.4970	04/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.6070	05/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.4470	06/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.1770	07/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
SONS FOR FILING				
V?: N RRC D	OCKET NO:	CITY ORDI	JANCE NO:	
AMENDMENT (EXPLAIN	1):			
):Jurisdictional Rat	e to Customer		
VICES				

RC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	0: 26581	
ESCRIPTION:	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	are the maximu	um applicable to Domestic consu	ions listed below, the following rates mers per meter billing cycle or for any e is available at the same location.
	Customer Charg All Consumptic	ge \$7.86. on \$1.7913 per Mcf.	
	issuance, or s	such other period of time as may	shall not be less than 15 days after y be provided by order of the rvice is delinquent if unpaid by the
	costs in a mar ensure that al	nner that will lessen monthly f	ection of the Company's gas purchase luctuations in the gas cost factor and are fully reconciled with actual costs ve lost and unaccounted for gas.
	This clause sh	nall apply to customers in the N	West Gas Cost Zone.
	following comp (i)Cost of gas	ponents for the distribution system purchased,	
		Refunds, or out of Period Adjus	tments,
		gas withdrawn from storage, on storage gas withdrawn,	
		Gathering and Transportation Cha	arges,
	(vi) Storage I	Deliverability Charges,	
	(viii) New tax	Capacity Charges, tes on the purchased gas or the on customer bills.	purchase transaction and not reflected
	date, quantity		ll storage gas purchases, including the s. The company shall account for a weighted average cost basis.
	Purchased Gas	Factor Calculation (PGF) -	
	Weighted Avera during the per	age Cost of Gas, plus additiona riod covered by the bill for sa	Gas Factor reflecting the estimated l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:
	month's billir reflecting the	ng period, the PGF may include a	erage cost of gas for the current a pro rata portion of an amount ted WACOG and the actual WACOG during t Zone,

RIFF CODE: DS	RRC TARIFF NO: 26581
ATE 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.
	customer bill for salu 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

RIFF CODE: DS	RRC TARIFF NO: 26581
TE SCHEDULE	
CHEDULE ID	DESCRIPTION
	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 muliplied 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.

ARIFF CODE: DS	COMPANY NAME: WEST TEXAS GAS, INC. RRC TARIFF NO: 26581
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.

See rate schedule for the rate adjustment provision.

JSTOMERS RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	 N	mcf	\$4.7750	03/01/2014
	City of Lubbock			
31986	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock			
CASONS FOR FILING				
SW?: Y RRC D	OCKET NO:	CITY ORDIN	IANCE NO: 2011-R0468	
AMENDMENT (EXPLAIN	1):			
OTHER (EXPLAIN	D:Formerly under tar	iff 12494		

OTHER TYPE DESCRIPTION

C COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF 1	NO: 26582	
DESCRIPTION:	Distribution Sales		STATUS: A
EFFECTIVE DATE:	11/05/2011	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 10/22/2013
GAS CONSUMED:	Ν	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	Y	INACTIVE DATE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
919	are the maxim		ions listed below, the following rates onsumers per meter billing cycle or for rvice is available at the same
	Customer Char All Consumpti	rge \$15.59. .on \$1.3767 per Mcf.	
	issuance, or	such other period of time as may	shall not be less than 15 days after y be provided by order of the rvice is delinquent if unpaid by the
	costs in a ma ensure that a	anner that will lessen monthly f	ection of the Company's gas purchase luctuations in the gas cost factor and are fully reconciled with actual costs ve lost and unaccounted for gas.
	This clause s	shall apply to customers in the N	West Gas Cost Zone.
		mponents for the distribution sys	shall be computed utilizing the stem customers -
		Refunds, or out of Period Adjust	tments,
		gas withdrawn from storage,	
		: on storage gas withdrawn, Gathering and Transportation Cha	arges.
	-	Deliverability Charges,	a= 300 /
		capacity Charges,	
		axes on the purchased gas or the on customer bills.	purchase transaction and not reflected
	date, quantit	cy, cost, and associated expenses	ll storage gas purchases, including the s. The company shall account for
	storage gas p	ourchases and withdrawals using a	a weighted average cost basis.
	Each customer		Gas Factor reflecting the estimated l elements described in this section,
		_	id Gas Cost Zone. The PGF shall be d the following provisions shall apply:
			erage cost of gas for the current
		ng period, the PGF may include a	
	reflecting th	le difference between the estima	ted WACOG and the actual WACOG during

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26582
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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:
	<pre>(A+/-B)+C+D=E. Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor, D = New Taxes, E = Total PGF.</pre>
	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),

RIFF CODE: DS	RRC TARIFF NO: 26582
TE SCHEDULE	
CHEDULE 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 muliplied 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

RIFF CODE: DS	RRC TARIFF NO: 26582
TE SCHEDULE	
CHEDULE 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.

See rate schedule for the rate adjustment provision.

	RRC TARIFF NO:	20002		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	GA CURRENT CHARGE	PGA EFFECTIVE DATE
31986	Ν	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock			
REASONS FOR FILING				
NEW?: Y RRC D	OCKET NO:	CITY ORDINANCE	NO: 2011-R0468	
AMENDMENT (EXPLAIN	ī):			
OTHER (EXPLAIN):Formerly under tar	iff 12450		

TYPE OF SERVICE	SERVICE DESCRIPTION
В	Commercial Sales
OTHER TYPE DESCR	IPTION
С	Industrial Sales
OTHER TYPE DESCR	IPTION
D	Public Authority Sales
OTHER TYPE DESCR	IPTION

RRC COID: 445 CO	MPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26583
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
900	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.
	Customer Charge \$10.00. All Consumption \$3.76 per Mcf.
	The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.
	Gas Cost Adjusment 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 North Gas Cost Zone.
	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.
	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.
	Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated

RRC COID: 445 COM	IPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26583
RATE SCHEDULE	
SCHEDULE ID	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

RRC COID: 445 COME	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26583
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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

ARIFF CODE: DS	RRC TARIFF NO: 26583
ATE SCHEDULE	
SCHEDULE ID	
SCHEDULE ID	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

RRC COID: 4	45 COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: D	S RRC TARIFF NO: 26583
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 ADJUSTME	VT PROVISIONS

See rate schedule for the rate adjustment provision.

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

STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
27	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Hansf	ord County		
28	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Ochil	tree County		
22	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Miami			
29	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Miami Env	irons		
30	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Lipsc	omb County		
31	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Hemph	ill County		
32	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Spearman Rural Do	nestic		
3040	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Groom Env	irons		
3043	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7	
3168	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Etter, TX			

ARIFF CODE: DS	RRC TARIFF NO:	26583		
ISTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3169	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Canyon En	virons		
22	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Hansford County			
28	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$5.1010	03/01/2014

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BTLLTNG IINTT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3052	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Incorporated Area		\$3.1010	03/01/2014
			+= +=+	
3053		mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated Are			
3056	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Texhoma Er	nvirons		
3154	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated are	eas of Roberts County		
3168	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$5.1010	03/01/2014
	City of Dalhart	-		
31985	- N	mcf	\$5.1010	03/01/2014
	City of Dalhart Er		42.TOTO	05/01/2011
31988	N	mcf	\$5.1010	02/01/0014
CUSTOMER NAME		mcı	\$2.TUTU	03/01/2014
31989	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canyon Env	virons		
22	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Canadian &	Environs		
26	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Miami			
27	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Hansfo	ord County		
28	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Ochilt	cree County		
29	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Miami Envi		· 1.0020	
			¢4 (000	00/01/2014
30	N Environg of Lingge	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Lipsco	_		
31	N	mcf	\$4.6820	09/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26583		
USTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032		mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
22	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Canadian & Environs			
26	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom Env		Ŷ 1. Ŭ 13 Ŭ	00,01/2011

ARIFF CODE: DS	RRC TARIFF NO:	26583		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3043	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7	
3168	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Etter, TX			
3169	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Canyon En	virons		
3053	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7	
3168	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Dalhart			

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

	RRC TARIFF NO:				
JSTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
31985	N	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Dalhart E	nvirons			
31988	N	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Canyon				
31989	N	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Canyon En	virons			
31988	N	mcf	\$4.8950	05/01/2014	
CUSTOMER NAME	City of Canyon				
31989	N	mcf	\$4.8950	05/01/2014	
CUSTOMER NAME	City of Canyon En	virons			
22	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	City of Canadian	& Environs			
26	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	City of Miami				
27	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	Environs of Hansf	Environs of Hansford County			
28	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	Environs of Ochil	tree County			
29	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	City of Miami Env				
	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME			,		
	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	Environs of Hemph		÷ 1.0000	., ., <u>.</u> , <u>.</u>	
32	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	Environs of Wheel		+		
3032	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	Dalhart Rural Dom		Ŷ 1.0500	0,,01,2011	
3033	N	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	N Spearman Rural Do		9 4 .0000	07/01/2014	
	-		64 OFCO	07/01/0014	
3040 CUSTOMER NAME	N City of Groom Env	mcf	\$4.8560	07/01/2014	
	-		** 0750		
3043	N	mcf	\$4.8560	07/01/2014	

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3052	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County		
3168	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Etter, TX			
3169	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Miami			
27	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Environs of Lipsco	omb County		
31	N	mcf	\$4.8950	05/01/2014

	RRC TARIFF NO:	26583		
STOMERS	CONFETDENTTAL 2		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
RC CUSTOMER NO 32	N	BILLING UNIT mcf	\$4.8950	05/01/2014
CUSTOMER NAME			\$ 1. 0550	05/01/2014
			+4 0050	05 /01 /001 /
3032	N Dellevet Devel Deve	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Dalhart Rural Dom			
3033	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts Count	Y	
3168	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
22	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Miami		·	
27	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	N	mcf	\$4.2750	10/01/2014

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS					
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
29	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Miami Env	irons			
30	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Environs of Lipsc	omb County			
31	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Environs of Hemph	ill County			
32	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Environs of Wheel	er County			
3032	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Dalhart Rural Dom	estic			
3033	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Spearman Rural Do	mestic			
3040	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Groom Env	irons			
3043	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Unincorporated Ar	Unincorporated Area of Farwell			
3052	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Incorporated Area	of Stratford			
3053	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Unincorporated Ar	ea of Stratford			
3056	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Texhoma E	nvirons			
3154	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7		
3168	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Etter, TX				
3169	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Kerrick, Texas				
31984	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Dalhart				
31985	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Dalhart E	nvirons			
31988	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Canyon				

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS					
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
31989	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Canyon En	virons			
22	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	City of Canadian	& Environs			
26	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	City of Miami				
27	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Environs of Hansf	ord County			
28	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Environs of Ochil	tree County			
29	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	City of Miami Env	irons			
30	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Environs of Lipsc	omb County			
31	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Environs of Hemph	Environs of Hemphill County			
32	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Environs of Wheel	er County			
3032	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Dalhart Rural Dom	estic			
3033	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Spearman Rural Dom	mestic			
3040	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	City of Groom Env.	irons			
3043	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Unincorporated Ar	ea of Farwell			
3052	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Incorporated Area	of Stratford			
3053	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Unincorporated Ar	ea of Stratford			
3056	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	City of Texhoma E	nvirons			
	N	mcf	\$4.2420	04/01/2014	

ARIFF CODE: DS	RRC TARIFF NO:	26583		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3168	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Etter, TX			
3169	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart			
31985	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon			
31989	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Canadian	& Environs	·	
26	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Miami Env.	irons	·	
30	N	mcf	\$4.5000	06/01/2014
	Environs of Lipsco		+ 5 0 0 0	
	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Hemph		Ŷ1.3000	30, 01, 2011
32	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Wheel		9 4. 5000	00/01/2014
		-	64 E000	06/01/0014
3032	N Dalhart Rural Dom	mcf	\$4.5000	06/01/2014
CUSTOMER NAME				
3033	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Spearman Rural Do			
3040	N	mcf	\$4.5000	06/01/2014

RIFF CODE: DS	RRC TARIFF NO:	26583		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3043	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7	
3168	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Dalhart			
31985	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Canyon			
31989	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Canyon En	virons		
EASONS FOR FILING				
EW?: Y RRC I	OCKET NO: GUD 10235	CITY ORDI	JANCE NO:	
AMENDMENT (EXPLAIN				
OTHER (EXPLAIN	-			
OINER (EXPLAIN	4 <i>)</i> :			
RVICES				
PE OF SERVICE	SERVICE DESCRIPTION			

RRC COID: 445 CO	OMPANY NAME: WEST TEXAS GAS, INC.
FARIFF CODE: DS	RRC TARIFF NO: 26584
	stribution Sales STATUS: A 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014
	N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED:	Y INACTIVE DATE:
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
901	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.
	Customer Charge \$13.70. All Consumption \$2.59 per Mcf.
	The due date of the bill for utility service shall not be less than 15 days after issuance, or such other period of time as may be provided by order of the regulatory authority. A bill for utility service is delinquent if unpaid by the due date.
	Gas Cost Adjusment 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 North Gas Cost Zone.
	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.
	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.
	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

RRC COID: 445 CO	MPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26584
RATE SCHEDULE	
<u>SCHEDULE ID</u>	DESCRIPTION
	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

RRC COID: 445 COM	IPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26584
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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

RIFF CODE: DS	RRC TARIFF NO: 26584
ATE SCHEDULE	
CHEDULE 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.
	approximately of monents commencing func, 2015.
	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.
	_

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26584		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
27	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Hansf	ord County		
28	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Ochil	tree County		
30	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Lipsc	omb County		
32	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Wheel	er County		
3043	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Stratford		
3056	N	mcf	\$3.6130	11/01/2013
	City of Texhoma E			,,
3168	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Etter, TX			
31984	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Dalhart			
31988	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Canyon			
22	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Canadian			,
	N	mcf	\$3.6130	11/01/2013
	City of Miami		+ 0 . 0 ± 0 0	12, 01, 2010
31985	N	mcf	\$5.1010	03/01/2014
	City of Dalhart E		42.TOTO	05/01/2011
31988		mcf	\$5.1010	03/01/2014
CUSTOMER NAME	N City of Canyon	IIICL	\$2.TOTO	03/01/2014
			AE 1010	02/01/0014
31989	N City of Convon En	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canyon En			
22	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Miami			

	RRC TARIFF NO:	26584				
STOMERS						
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE		
27	Ν	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Environs of Hansf	ord County				
28	Ν	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Environs of Ochil	tree County				
29	Ν	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	City of Miami Env	irons				
30	Ν	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Environs of Lipsc	omb County				
31	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Environs of Hemph	ill County				
32	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Environs of Wheel	Environs of Wheeler County				
3040	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	City of Groom Environs					
3043	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Unincorporated Area of Farwell					
3052	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Incorporated Area	of Stratford				
3053	Ν	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Unincorporated Ar	ea of Stratford				
3056	Ν	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	City of Texhoma E	nvirons				
3154	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7			
3168	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Etter, TX					
3169	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	Kerrick, Texas					
31984	N	mcf	\$5.1010	03/01/2014		
CUSTOMER NAME	City of Dalhart					
29	N	mcf	\$3.6130	11/01/2013		
CUSTOMER NAME	City of Miami Env	irons				
31	N	mcf	\$3.6130	11/01/2013		
CUSTOMER NAME	Environs of Hemph	ill County				

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

CC CUSTONEE NO CONFIDENTIAL? BILLIG UNIT PGA CURRENT CLARGE PGA EFFECTIVE 3040 N mcf \$3.6130 11/01/201 CUSTOMEE NAME City of Groom Environs	STOMERS							
3040 N mef \$3,6130 11/01/201 CUSTOMER NAME City of Groom Environs N mof \$3,6130 11/01/201 CUSTOMER NAME Unincorporated Area of Stratford N mef \$3,6130 11/01/201 CUSTOMER NAME Unincorporated Area of Stratford S3,6130 11/01/201 CUSTOMER NAME Unincorporated areas of Roberts County S3,6130 11/01/201 CUSTOMER NAME Kerrick, Texas N mof \$3,6130 11/01/201 CUSTOMER NAME City of Dalhart Environs N mef \$3,6130 11/01/201 CUSTOMER NAME City of Cangon Environs S3,6130 11/01/201 S3,6130 11/01/201 CUSTOMER NAME City of Canadian & Environs S3,6130 11/01/201 S3,6130 11/01/201 CUSTOMER NAME City of Canadian & Environs S3,6130 08/01/201 S3,6130 11/01/201 CUSTOMER NAME City of Miami mef \$4,6430 08/01/201 CUSTOMER NAME Environs of Cohiltree County S4,6430 <td< th=""><th></th><th>CONFIDENTIAL?</th><th>BILLING UNIT</th><th>PGA CURRENT CHARGE</th><th>PGA EFFECTIVE DATE</th></td<>		CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE			
CUSTOMER NAME City of Groom Environs 3053 N mcf \$3.6130 11/01/201 CUSTOMER NAME Unincorporated Area of Stratford 11/01/201 3154 N mcf \$3.6130 11/01/201 CUSTOMER NAME Unincorporated areas of Roberts County 11/01/201 GUSTOMER NAME Unincorporated areas of Roberts County 11/01/201 GUSTOMER NAME Kerrick, Texas 11/01/201 GUSTOMER NAME City of Dalhart Environs 11/01/201 GUSTOMER NAME City of Canyon Environs 11/01/201 GUSTOMER NAME City of Canyon Environs 08/01/201 GUSTOMER NAME City of Canadian 4 Environs 08/01/201 GUSTOMER NAME City of Miami 08/01/201 GUSTOMER NAME City of Miami 08/01/201 GUSTOMER NAME Environs of Hansford County 08/01/201 GUSTOMER NAME Environs of County 08/01/201 GUSTOMER NAME City of Miami Environs 08/01/201 GUSTOMER NAME City of Miami Environs 08/01/201 GUS								
CUSTOMER NAMEUnincorporated Area of StratfordS154Nmcf\$3.613011/01/201GUSTOMER NAMENmcf\$3.613011/01/201S169Nmcf\$3.613011/01/201GUSTOMER NAMEKerrick, TexasS1985Nmcf\$3.613011/01/201GUSTOMER NAMECity of Dalhart EnvironsGUSTOMER NAMECity of Dalhart EnvironsGUSTOMER NAMECity of Canyon EnvironsCUSTOMER NAMECity of Canadian & EnvironsCUSTOMER NAMECity of Canadian & EnvironsCUSTOMER NAMECity of Miamimcf\$4.643008/01/201GUSTOMER NAMEEnvirons of Hansford CountyCUSTOMER NAMECity of Miamimcf\$4.643008/01/201GUSTOMER NAMEEnvirons of Ochiltree CountyS0Nmcf\$4.643008/01/201GUSTOMER NAMEEnvirons of Lipscomb CountyS1Nmcf\$4.643008/01/201GUSTOMER NAMEEnvirons of Hemphill CountyS1Nmcf\$4.643008/01/201GUSTOMER NAMEEnvirons of Hemphill CountyS1Nmcf\$4.643008/01/201GUSTOMER NAMEEnvirons of Weeler CountyS1Nmcf								
Image: Constraint of the section of the sec	3053	Ν	mcf	\$3.6130	11/01/2013			
CUSTOMER NAMEUnincorporated areas of Roberts County3169Nmof\$3.613011/01/201CUSTOMER NAMEKerrick, Texas11/01/201S1985Nmcf\$3.613011/01/201CUSTOMER NAMECity of Dalhart Environs11/01/20111/01/201CUSTOMER NAMECity of Canyon Environs11/01/201CUSTOMER NAMECity of Candian & Environs11/01/201CUSTOMER NAMECity of Canadian & Environs11/01/201CUSTOMER NAMECity of Canadian & Environs11/01/201CUSTOMER NAMECity of Canadian & Environs11/01/20126Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami11/01/20127Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County11/01/20128Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Ochiltree County11/01/20129Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Lipscomb County11/01/201CUSTOMER NAMEEnvirons of Lipscomb County11/01/20131Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County11/01/2013040Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County11/01/2013040Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County11/01	CUSTOMER NAME	Unincorporated Ar	ea of Stratford					
3169 N mof \$3.6130 11/01/201 CUSTOMER NAME Kerrick, Texas 11/01/201 S1995 N mof \$3.6130 11/01/201 CUSTOMER NAME City of Dalhart Environs S3.6130 11/01/201 CUSTOMER NAME City of Dalhart Environs S3.6130 11/01/201 CUSTOMER NAME City of Canadian & Environs S4.6430 08/01/201 CUSTOMER NAME City of Canadian & Environs S4.6430 08/01/201 CUSTOMER NAME City of Canadian & Environs S4.6430 08/01/201 CUSTOMER NAME Environs of Hansford County S4.6430 08/01/201 CUSTOMER NAME Environs of Cohiltree County S4.6430 08/01/201 CUSTOMER NAME Environs of Lipscomb County S4.6430 08/01/201 CUSTOMER NAME Environs of Lipscomb County S4.6430 08/01/201 CUSTOMER NAME Environs of Lipscomb County S4.6430 08/01/201 CUSTOMER NAME Environs of Hamphill County S4.6430 08/01/201 CUSTOMER NAME <td>3154</td> <td>N</td> <td>mcf</td> <td>\$3.6130</td> <td>11/01/2013</td>	3154	N	mcf	\$3.6130	11/01/2013			
CUSTOMER NAMEKerrick, Texas31985Nmcf\$3.613011/01/201CUSTOMER NAMECity of Dalhart Environs\$3.613011/01/201CUSTOMER NAMECity of Canyon Environs22Nmcf22Nmcf\$4.643008/01/201CUSTOMER NAMECity of Canadian & Environs20Nmcf24Nmcf\$4.643008/01/201CUSTOMER NAMECity of Canadian & Environs20N08/01/201CUSTOMER NAMECity of Miami27Nmcf\$4.643027Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County29Nmcf\$4.643029Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Chiltree County20Nmcf\$4.6430300Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Lipscomb County20Nmcf\$4.643031Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County20\$4.643008/01/201CUSTOMER NAMEEnvirons of Meeler County20\$4.643008/01/201CUSTOMER NAMEEnvirons of Meeler County20\$4.643008/01/201CUSTOMER NAMEEnvirons of Meeler County20\$4.643008/01/201CUSTOMER NAMEEnvirons of Meeler County20\$4.643008/01/2013040Nmcf\$4.	CUSTOMER NAME	Unincorporated ar	eas of Roberts County					
Image: Constraint of the state of	3169	N	mcf	\$3.6130	11/01/2013			
CUSTOMER NAMECity of Dalhart Environs31989Nmof\$3.613011/01/201CUSTOMER NAMECity of Canyon Environs\$4.643008/01/20122Nmof\$4.643008/01/201CUSTOMER NAMECity of Canadian & Environs1126Nmof\$4.643008/01/201CUSTOMER NAMECity of Miami11CUSTOMER NAMEEnvirons of Hansford County1128Nmof\$4.643008/01/201CUSTOMER NAMEEnvirons of Ochiltree County11CUSTOMER NAMEEnvirons of Ochiltree County1129Nmof\$4.643008/01/201CUSTOMER NAMECity of Miami Environs11CUSTOMER NAMEEnvirons of Lipscomb County11CUSTOMER NAMEEnvirons of Lipscomb County11CUSTOMER NAMEEnvirons of Hemphill County11CUSTOMER NAMEEnvirons of Meeler County11CUSTOMER NAMEEnvirons of Meeler County11CUSTOMER NAMEEnvirons of Meeler County11CUSTOMER NAMEEnvirons of Meeler County113040Nmof\$4.643008/01/201CUSTOMER NAMEEnvirons of Weeler County113040Nmof\$4.643008/01/201CUSTOMER NAMEEnvirons of Weeler County113040Nmof\$4.643008/	CUSTOMER NAME	Kerrick, Texas						
31989Nmcf\$3.613011/01/20CUSTOMER NAMECity of Canyon Environs22Nmcf\$4.643008/01/201CUSTOMER NAMECity of Canadian & Environs26Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami27Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami27Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County28Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Ochiltree County29Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami Environs29Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Lipscomb County200008/01/201CUSTOMER NAMEEnvirons of Lipscomb County20000CUSTOMER NAMEEnvirons of Hemphill County2000031Nmcf\$4.643008/01/2010CUSTOMER NAMEEnvirons of Heeler County200003040Nmcf\$4.643008/01/2010CUSTOMER NAMEEnvirons of Wheeler County200003040Nmcf\$4.643008/01/2010CUSTOMER NAMEEnvirons of Wheeler County200003040Nmcf\$4.643008/01/20103043Nmcf\$4.6430<	31985	Ν	mcf	\$3.6130	11/01/2013			
CUSTOMER NAMECity of Canyon Environs22Nmcf\$4.643008/01/201CUSTOMER NAMECity of Canadian & Environs*********************************	CUSTOMER NAME	City of Dalhart E	nvirons					
CUSTOMER NAMENmcf\$4.643008/01/20126Nmcf\$4.643008/01/20126Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami27Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County28Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Ochiltree County29Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami Environs30Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Lipscomb County31Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County31Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County3040Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County3040Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County3040Nmcf\$4.643008/01/2013043Nmcf\$4.643008/01/201	31989	N	mcf	\$3.6130	11/01/2013			
CUSTOMER NAMECity of Canadian & Environs26Nmcf\$4.643008/01/201CUSTOMER NAMECity of MiamiCity of Miami08/01/20127Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County08/01/20108/01/20128Nmcf\$4.643008/01/20129Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami Environs08/01/20108/01/201CUSTOMER NAMECity of Miami Environs08/01/20108/01/20130Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Lipscomb County08/01/20108/01/201CUSTOMER NAMEEnvirons of Hemphill County08/01/20108/01/20131Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County08/01/20108/01/201CUSTOMER NAMEEnvirons of Hemphill County08/01/20108/01/2013040Nmcf\$4.643008/01/2013040Nmcf\$4.643008/01/2013040Nmcf\$4.643008/01/2013043Nmcf\$4.643008/01/201	CUSTOMER NAME	City of Canyon En	virons					
CUSTOMER NAMENmcf\$4.643008/01/20127Nmcf\$4.643008/01/20127Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County	22	Ν	mcf	\$4.6430	08/01/2014			
CUSTOMER NAMECity of Miami27Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County28Nmcf\$4.643008/01/20128Nmcf\$4.643008/01/201202008/01/20129Nmcf\$4.643008/01/2012020CUSTOMER NAMECity of Miami Environs2008/01/2012030Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Lipscomb County2008/01/20131Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County2008/01/20132Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County2008/01/2013040Nmcf\$4.643008/01/2013043Nmcf\$4.643008/01/201	CUSTOMER NAME	City of Canadian	City of Canadian & Environs					
27Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hansford County	26	Ν	mcf	\$4.6430	08/01/2014			
CUSTOMER NAMEEnvirons of Hansford CountyMcf\$4.643008/01/20128Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Ochiltree CountyCity of Miami Environs08/01/20129Nmcf\$4.643008/01/20130Nmcf\$4.643008/01/20130Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Lipscomb CountyCUSTOMER NAME08/01/20131Nmcf\$4.643008/01/20132Nmcf\$4.643008/01/20132Nmcf\$4.643008/01/2013040Nmcf\$4.643008/01/2013040Nmcf\$4.643008/01/2013043Nmcf\$4.643008/01/201	CUSTOMER NAME	City of Miami						
28Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Ochiltree County	27	N	mcf	\$4.6430	08/01/2014			
CUSTOMER NAMEEnvirons of Ochiltree County29Nmcf\$4.643008/01/201CUSTOMER NAMECity of Miami Environs08/01/20130Nmcf\$4.643008/01/20131Nmcf\$4.643008/01/20131Nmcf\$4.643008/01/20132Nmcf\$4.643008/01/2013040Nmcf\$4.643008/01/2013040Nmcf\$4.643008/01/2013043Nmcf\$4.643008/01/201	CUSTOMER NAME	Environs of Hansf	ord County					
29 N mcf \$4.6430 08/01/201 CUSTOMER NAME City of Miami Environs ************************************	28	Ν	mcf	\$4.6430	08/01/2014			
CUSTOMER NAMECity of Miami Environs30Nmcf\$4.643008/01/20131Nmcf\$4.643008/01/20131Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County32Nmcf\$4.643008/01/2013040Nmcf\$4.643008/01/2013043Nmcf\$4.643008/01/2013043Nmcf\$4.643008/01/201	CUSTOMER NAME	Environs of Ochil	tree County					
30 N mcf \$4.6430 08/01/201 CUSTOMER NAME Environs of Lipscomb County	29	Ν	mcf	\$4.6430	08/01/2014			
CUSTOMER NAMEEnvirons of Lipscomb County31Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County11132Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County1113040Nmcf\$4.643008/01/201CUSTOMER NAMECity of Groom Environs1113043Nmcf\$4.643008/01/201	CUSTOMER NAME	City of Miami Env	irons					
31Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Hemphill County32Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County3040Nmcf\$4.643008/01/201CUSTOMER NAMECity of Groom Environs3043Nmcf\$4.643008/01/201	30	Ν	mcf	\$4.6430	08/01/2014			
CUSTOMER NAMEEnvirons of Hemphill County32Nmcf\$4.643008/01/201CUSTOMER NAMEEnvirons of Wheeler County3040Nmcf\$4.643008/01/201CUSTOMER NAMECity of Groom Environs3043Nmcf\$4.643008/01/201	CUSTOMER NAME	Environs of Lipsc	omb County					
32 N mcf \$4.6430 08/01/201 CUSTOMER NAME Environs of Wheeler County Customer County Cu	31	Ν	mcf	\$4.6430	08/01/2014			
CUSTOMER NAME Environs of Wheeler County 3040 N mcf \$4.6430 08/01/201 CUSTOMER NAME City of Groom Environs 1 1 1 3043 N mcf \$4.6430 08/01/201	CUSTOMER NAME	Environs of Hemph	ill County					
3040 N mcf \$4.6430 08/01/201 CUSTOMER NAME City of Groom Environs mcf \$4.6430 08/01/201 3043 N mcf \$4.6430 08/01/201	32	Ν	mcf	\$4.6430	08/01/2014			
CUSTOMER NAME City of Groom Environs 3043 N mcf \$4.6430 08/01/201	CUSTOMER NAME	Environs of Wheel	er County					
3043 N mcf \$4.6430 08/01/201	3040	Ν	mcf	\$4.6430	08/01/2014			
•	CUSTOMER NAME	City of Groom Env	City of Groom Environs					
CUSTOMER NAME Unincorporated Area of Farwell	3043	Ν	mcf	\$4.6430	08/01/2014			
	CUSTOMER NAME	Unincorporated Are	ea of Farwell					
3052 N mcf \$4.6430 08/01/201	3052	N	mcf	\$4.6430	08/01/2014			

ARIFF CODE: DS	RRC TARIFF NO:	26584				
STOMERS						
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE		
3053	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	Unincorporated Ar	ea of Stratford				
3056	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Texhoma E	nvirons				
3154	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	Unincorporated ar	eas of Roberts County				
3168	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	Etter, TX					
3169	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	Kerrick, Texas					
31984	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Dalhart					
31985	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Dalhart E	City of Dalhart Environs				
31988	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Canyon					
31989	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Canyon En	virons				
22	Ν	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	City of Canadian	& Environs				
26	Ν	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	City of Miami					
27	Ν	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	Environs of Hansf	ord County				
28	Ν	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	Environs of Ochil	tree County				
29	Ν	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	City of Miami Env	irons				
30	Ν	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	Environs of Lipsc	omb County				
31	Ν	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	Environs of Hemph	ill County				
32	N	mcf	\$4.6820	09/01/2014		

	RRC TARIFF NO:	26584		
JSTOMERS RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3040	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Groom Env		ų 1.0020	07/01/2011
3043	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County		
3168	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Canyon En	virons		
3040	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
22	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
3053	Ν	mcf	\$4.8950	05/01/2014

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

JSTOMERS							
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE			
3056	N	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	City of Texhoma E	City of Texhoma Environs					
3154	N	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Unincorporated ar	incorporated areas of Roberts County					
3168	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Etter, TX						
3169	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Kerrick, Texas						
31984	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	City of Dalhart						
31985	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	City of Dalhart E	nvirons					
31988	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	City of Canyon						
31989	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	City of Canyon En	virons					
26	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	City of Miami						
27	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Environs of Hansf	ord County					
28	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Environs of Ochil	tree County					
29	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	City of Miami Env	irons					
30	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Environs of Lipsc	omb County					
31	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Environs of Hemph	ill County					
32	Ν	mcf	\$4.8950	05/01/2014			
CUSTOMER NAME	Environs of Wheel	er County					
31989	Ν	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	City of Canyon En	virons					
22	N	mcf	\$4.8560	07/01/2014			

ARIFF CODE: DS	RRC TARIFF NO:	26584					
USTOMERS							
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE				
26	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	City of Miami						
27	Ν	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Environs of Hansf	ord County					
28	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Environs of Ochil	tree County					
29	Ν	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	City of Miami Env	irons					
30	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Environs of Lipsc	omb County					
31	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Environs of Hemph	Environs of Hemphill County					
32	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Environs of Wheel	Environs of Wheeler County					
3040	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	City of Groom Env	irons					
3043	Ν	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Unincorporated Ar	ea of Farwell					
3052	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Incorporated Area	of Stratford					
3053	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Unincorporated Ar	ea of Stratford					
3056	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	City of Texhoma E	nvirons					
3154	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7				
3168	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Etter, TX						
3169	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	Kerrick, Texas						
31984	N	mcf	\$4.8560	07/01/2014			
CUSTOMER NAME	City of Dalhart						
31985	N	mcf	\$4.8560	07/01/2014			

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

CUSTOMERS								
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE				
31988	N	mcf	\$4.8560	07/01/2014				
CUSTOMER NAME	City of Canyon							
22	N	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	City of Canadian	ity of Canadian & Environs						
26	N	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	City of Miami							
27	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Environs of Hansf	ord County						
28	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Environs of Ochil	tree County						
29	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	City of Miami Env	City of Miami Environs						
30	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Environs of Lipsc	Environs of Lipscomb County						
31	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Environs of Hemph	ill County						
32	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Environs of Wheel	er County						
3040	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	City of Groom Env.	irons						
3043	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Unincorporated Ar	ea of Farwell						
3052	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Incorporated Area	of Stratford						
3053	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Unincorporated Are	ea of Stratford						
3056	N	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	City of Texhoma E	nvirons						
3154	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Unincorporated are	Unincorporated areas of Roberts County						
3168	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Etter, TX							
3169	Ν	mcf	\$4.2750	10/01/2014				
CUSTOMER NAME	Kerrick, Texas							

ARIFF CODE: DS	COMPANY NAME:	WEST TEXAS GAS, 2		
	RRC TARIFF NO:	20004		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31984	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canyon			
31989	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Miami			
	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Hansf		¥1.2120	01/01/2011
		-	<i>44</i> 0400	04/01/0014
28	N Environs of Ochil	mcf	\$4.2420	04/01/2014
CUSTOMER NAME				
29	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3040	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Unincorporated Ar			
3052	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	N Incorporated Area		Ş4.242U	04/01/2014
	-			
3053	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		

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

RC CUSTOMER NO		CUSTOMERS					
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE			
3154	N	mcf	\$4.2420	04/01/2014			
CUSTOMER NAME	Unincorporated are	eas of Roberts County					
3168	N	mcf	\$4.2420	04/01/2014			
CUSTOMER NAME	Etter, TX						
3169	Ν	mcf	\$4.2420	04/01/2014			
CUSTOMER NAME	Kerrick, Texas						
31984	Ν	mcf	\$4.2420	04/01/2014			
CUSTOMER NAME	City of Dalhart						
31985	N	mcf	\$4.2420	04/01/2014			
CUSTOMER NAME	City of Dalhart Er	nvirons					
31988	N	mcf	\$4.2420	04/01/2014			
CUSTOMER NAME	City of Canyon						
31989	N	mcf	\$4.2420	04/01/2014			
CUSTOMER NAME	City of Canyon Env	virons					
22	N	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	City of Canadian &	Environs					
26	N	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	City of Miami						
27	N	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	Environs of Hansfo	ord County					
28	N	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	Environs of Ochilt	tree County					
29	N	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	City of Miami Envi	irons					
30	Ν	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	Environs of Lipsco	omb County					
31	N	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	Environs of Hemph	ill County					
32	Ν	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	Environs of Wheele	er County					
3040	Ν	mcf	\$4.5000	06/01/2014			
CUSTOMER NAME	City of Groom Envi	irons					
3043	N	mcf	\$4.5000	06/01/2014			

ARIFF CODE: DS	RRC TARIFF NO:	26584		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3052	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County		
3168	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Etter, TX			
3169	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Canyon En	virons		
REASONS FOR FILING				
NEW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	ANCE NO:	
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN):			
ERVICES	GEDUTCE DECODIDETON			
TYPE OF SERVICE	SERVICE DESCRIPTION			
OTHER TYPE DESCRIP				
	Industrial Sales			
OTHER TYPE DESCRIP				
D	Public Authority Sa	les		
OTHER TYPE DESCRIP	_			

RC COID: 445 C	COMPANY NAME: WEST TEXAS GAS, INC.	
TARIFF CODE: DS	RRC TARIFF NO: 26585	
DESCRIPTION: Di	istribution Sales	STATUS: A
EFFECTIVE DATE:	07/25/2013 ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED:	N AMENDMENT DATE:	OPERATOR NO:
	Y INACTIVE DATE:	
RATE SCHEDULE		
SCHEDULE ID	DESCRIPTION	
904	Subject to applicable rate adjustment pro- are the maximum applicable to Domestic con part of a billing cycle for which gas serv	nsumers per meter billing cycle or for any
	Customer Charge \$10.00. All Consumption \$3.76 per Mcf.	
	The due date of the bill for utility servent issuance, or such other period of time as regulatory authority. A bill for utility due date.	may be provided by order of the
	Gas Cost Adjusment is intended to allow co costs in a manner that will lessen monthly ensure that all amounts billed to custome: incurred, subject to limitations for exces clause shall apply to customers in the Wes	y fluctuations in the gas cost factor and rs are fully reconciled with actual costs ssive lost and unaccounted for gas. This
	The Purchase Gas Cost for said Gas Cost Z	one shall be computed utilizing the
	following components for the distribution	system customers -
	(i)Cost of gas purchased,(ii)Credits, Refunds, or out of Period Ad	justments
	(iii) Cost of gas withdrawn from storage,	Juscillence,
	(iv) Interest on storage gas withdrawn,	
	(v) Upstream Gathering and Transportation	Charges,
	(vi) Storage Deliverability Charges,	
	(vii) Storage Capacity Charges,	the numerican transportion and not well at a
	(VIII) New taxes on the purchased gas or to on elsewhere on customer bills.	the purchase transaction and not reflected
	The company shall keep accurate records of date, quantity, cost, and associated expen storage gas purchases and withdrawals usin	
	Purchased Gas Factor Calculation (PGF) -	
	Each customer bill shall include a Purchas	5
	Weighted Average Cost of Gas, plus addition during the period covered by the bill for determined to the nearest \$0.001 per Mcf,	
	(i) In addition to the estimated weighted	average cost of gas for the current
	month's billing period, the PGF may includ reflecting the difference between the est the previous billing period for said Gas (imated WACOG and the actual WACOG during

C COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26585
ATE 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:
	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),

RIFF CODE: DS	RRC TARIFF NO: 26585			
ATE SCHEDULE				
CHEDULE 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 muliplied 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			

RIFF CODE: DS	RRC TARIFF NO: 26585
ATE SCHEDULE	
CHEDULE 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.

See rate schedule for the rate adjustment provision.

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

ISTOMEDS				
JSTOMERS	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3035		mcf	\$3.2860	11/01/2013
	WTG Rural Domesti			
31987	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Kermit &	Environs		
3029	N	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	N	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	N	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
31987	N	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3034	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Imperial	& Environs		
3029	Ν	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	Ν	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	WTG Rural Domesti	С		
31987	Ν	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	WTG Rural Domesti	C		
31987	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Kermit &	Environs		

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS				
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3034		mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
31987	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	WTG Rural Domesti	С		
31987	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
31987	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Lubbock E			
3029	Ν		\$3.8750	04/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	Ν	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
31987	Ν	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	N	mcf	\$3.3410	06/01/2014

RRC COID: 445 C	OMPANY NAME: WE	ST TEXAS GAS, II	NC.	
TARIFF CODE: DS	RRC TARIFF NO:	26585		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3035	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	WTG Rural Domestic			
31987	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock Envi	irons		
REASONS FOR FILING				
NEW?: Y RRC DO	OCKET NO: GUD 10235	CITY ORDINA	NCE NO:	
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
A	Residential Sales			
OTHER TYPE DESCRIP	TION			

RIFF CODE: DS	RRC TARIFF NO:	26586	
SCRIPTION: Di	stribution Sales		STATUS: A
EFFECTIVE DATE:	07/25/2013	RIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED:	N	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	Y	INACTIVE DATE:	
ATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
905	are the maximum		ons listed below, the following rates nsumers per meter billing cycle or for vice is available at the same
	Customer Charge All Consumption		
	issuance, or su	ch other period of time as may	shall not be less than 15 days after be provided by order of the vice is delinquent if unpaid by the
	costs in a mann ensure that all	er that will lessen monthly flu	ction of the Company's gas purchase actuations in the gas cost factor and re fully reconciled with actual costs e lost and unaccounted for gas.
	This clause sha	ll apply to customers in the We	est Gas Cost Zone.
		s Cost for said Gas Cost Zone s nents for the distribution syst	shall be computed utilizing the
	(i)Cost of gas	ourchased,	
		funds, or out of Period Adjustm	nents,
		as withdrawn from storage,	
		n storage gas withdrawn,	
	· · · -	thering and Transportation Char liverability Charges,	ges,
		apacity Charges,	
	(viii) New taxe		ourchase transaction and not reflected
	date, quantity,	-	storage gas purchases, including the The company shall account for weighted average cost basis.
	Each customer b Weighted Averag during the peri	e Cost of Gas, plus additional od covered by the bill for said	Gas Factor reflecting the estimated elements described in this section, d Gas Cost Zone. The PGF shall be the following provisions shall apply:
		_	rage cost of gas for the current
			pro rata portion of an amount

RIFF CODE: DS	RRC TARIFF NO: 26586
TE SCHEDULE	
CHEDULE ID	DESCRIPTION
	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

RIFF CODE: DS	RRC TARIFF NO: 26586
TE SCHEDULE	
CHEDULE ID	DESCRIPTION
	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 muliplied 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

ARIFF CODE: DS	RRC TARIFF NO: 26586
ATE 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.

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

CUSTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
31987	<u></u> N	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	City of Lubbock E		¥012000	11, 01, 2010	
3034	N	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	City of Imperial a	& Environs			
3029	N	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	City of Kermit & D	Environs			
3034	Ν	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	City of Imperial a	& Environs			
3036	Ν	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	WTG Rural Commerc:	ial			
31987	Ν	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	City of Lubbock En	nvirons			
3029	Ν	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	City of Kermit & I	Environs			
3036	Ν	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	WTG Rural Commerc:	ial			
3029	Ν	mcf	\$2.8000	08/01/2014	
CUSTOMER NAME	City of Kermit & 1	Environs			
3034	N	mcf	\$2.8000	08/01/2014	
CUSTOMER NAME	City of Imperial a	& Environs			
3036	Ν	mcf	\$2.8000	08/01/2014	
CUSTOMER NAME	WTG Rural Commerc:	ial			
31987	Ν	mcf	\$2.8000	08/01/2014	
CUSTOMER NAME	City of Lubbock E	nvirons			
3029	N	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME	City of Kermit & 1	Environs			
3034	N	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME	City of Imperial a				
3036	N	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME	WTG Rural Commerc:				
31987	N City of Jubberth D	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME	City of Lubbock E				
3029	N	mcf	\$3.8960	05/01/2014	

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

STOMERS						
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE		
3034	N	mcf	\$3.8960	05/01/2014		
CUSTOMER NAME	City of Imperial	& Environs				
3036	Ν	mcf	\$3.8960	05/01/2014		
CUSTOMER NAME	WTG Rural Commerc	ial				
31987	Ν	mcf	\$3.8960	05/01/2014		
CUSTOMER NAME	City of Lubbock E	nvirons				
3029	Ν	mcf	\$3.2010	07/01/2014		
CUSTOMER NAME	City of Kermit &	Environs				
3034	Ν	mcf	\$3.2010	07/01/2014		
CUSTOMER NAME	City of Imperial	& Environs				
3036	Ν	mcf	\$3.2010	07/01/2014		
CUSTOMER NAME	WTG Rural Commerc	ial				
31987	Ν	mcf	\$3.2010	07/01/2014		
CUSTOMER NAME	City of Lubbock E	City of Lubbock Environs				
3029	Ν	mcf	\$3.6330	10/01/2014		
CUSTOMER NAME	City of Kermit &	City of Kermit & Environs				
3034	Ν	mcf	\$3.6330	10/01/2014		
CUSTOMER NAME	City of Imperial	City of Imperial & Environs				
3036	Ν	mcf	\$3.6330	10/01/2014		
CUSTOMER NAME	WTG Rural Commerc	ial				
31987	Ν	mcf	\$3.6330	10/01/2014		
CUSTOMER NAME	City of Lubbock E	nvirons				
3029	Ν	mcf	\$3.8750	04/01/2014		
CUSTOMER NAME	City of Kermit &	Environs				
3034	Ν	mcf	\$3.8750	04/01/2014		
CUSTOMER NAME	City of Imperial	& Environs				
3036	Ν	mcf	\$3.8750	04/01/2014		
CUSTOMER NAME	WTG Rural Commerc	ial				
31987	Ν	mcf	\$3.8750	04/01/2014		
CUSTOMER NAME	City of Lubbock E	nvirons				
3029	Ν	mcf	\$3.3410	06/01/2014		
CUSTOMER NAME	City of Kermit &	Environs				
3034	N	mcf	\$3.3410	06/01/2014		

RRC COID: 445	COMPANY NAME:	WEST TEXAS GAS, I	INC.	
TARIFF CODE: DS	RRC TARIFF NO:	26586		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3036	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	WTG Rural Commerc:	ial		
31987	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock En	nvirons		
REASONS FOR FILING				
NEW?: Y RRC I	DOCKET NO: GUD 10235	CITY ORDI	NANCE NO:	
AMENDMENT (EXPLAI)	N):			
OTHER (EXPLAI	N):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
В	Commercial Sales			
OTHER TYPE DESCRI	PTION			
С	Industrial Sales			
OTHER TYPE DESCRI	PTION			
D	Public Authority Sal	les		
OTHER TYPE DESCRI	PTION			

C COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	IO: 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	are the maxim	um applicable to Domestic consur	ions listed below, the following rates mers per meter billing cycle or for any e is available at the same location.
	Customer Char All Consumptio	ge \$10.00. on \$3.76 per Mcf.	
	issuance, or a	such other period of time as may	shall not be less than 15 days after y be provided by order of the rvice is delinquent if unpaid by the
	costs in a man ensure that a	nner that will lessen monthly f ll amounts billed to customers a	ection of the Company's gas purchase luctuations in the gas cost factor and are fully reconciled with actual costs we lost and unaccounted for gas.
	This clause sl	hall apply to customers in the S	South Gas Cost Zone.
		ponents for the distribution sys	shall be computed utilizing the stem customers -
		Refunds, or out of Period Adjust	tments,
		gas withdrawn from storage, on storage gas withdrawn,	
		Gathering and Transportation Cha	arges,
	_	Deliverability Charges,	
	(viii) New tax	Capacity Charges, xes on the purchased gas or the on customer bills.	purchase transaction and not reflected
	date, quantity	-	ll storage gas purchases, including the s. The company shall account for a weighted average cost basis.
	Purchased Gas	Factor Calculation (PGF) -	
	Weighted Avera during the pe	age Cost of Gas, plus additional riod covered by the bill for sa	Gas Factor reflecting the estimated l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:
	month's billin reflecting the	ng period, the PGF may include a	ted WACOG and the actual WACOG during

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

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26587
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(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 muliplied 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

ARIFF 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.

See rate schedule for the rate adjustment provision.

TARIFF CODE: DS RRC TARIFF NO: 26587					
JSTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
3045	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of LaPryor				
3059	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Eden				
3039	Ν	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	Brady Environs				
3061	Ν	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Sonora & I	Environs			
3063	Ν	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	Miles Environs				
34638	Ν	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of LaVernia	Environs			
3035	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	WTG Rural Domesti	c			
3039	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	Brady Environs				
3044	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	TGU System - Gene:	ral Service			
3045	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of LaPryor				
3058	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Paint Roc	k Environs			
3059	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Eden				
3060	Ν	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Eden Envi:	rons			
3061	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME					
3062	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	Tom Green County I		Q0.0100	00/01/2011	
	*		6C 0400	02/01/2014	
3063 CUSTOMER NAME	N Miles Environs	mcf	\$6.0400	03/01/2014	
			6C 0400	02/01/2014	
34637 CUSTOMER NAME	N City of LaVernia	mcf	\$6.0400	03/01/2014	

	RRC TARIFF NO:	26587		
USTOMERS				
RC CUSTOMER NO	·		PGA CURRENT CHARGE	
34638	N City of LaVornia 1	mcf	\$6.0400	03/01/2014
	City of LaVernia 1			
3035		mcf	\$4.9710	11/01/2013
	WTG Rural Domestic			
3044	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	TGU System - Gene:	ral Service		
3058	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Rocl	k Environs		
3060	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Eden Envi	rons		
3062	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Tom Green County 1	Environs		
34637	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of LaVernia			
3035	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	WTG Rural Domestic	a		
3039	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	TGU System - Gene:	ral Service		
3045	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Paint Rocl	k Environs		
3059	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME		-		
3060	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Eden Envi		~S.S100	
3061	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	N City of Sonora & 1		42.JTOU	00/01/2014
	-		ĠĘ Ę100	00/01/2014
3062 CUSTOMER NAME	N Tom Green County 1	mcf Environs	\$5.5180	08/01/2014
	*			
3063	Ν	mcf	\$5.5180	08/01/2014

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

STOMEDS					
STOMERS	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
	 N	mcf	\$5.5180	08/01/2014	
	City of LaVernia				
34638	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of LaVernia	Environs			
3035	N	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	WTG Rural Domesti	c			
3039	N	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	Brady Environs				
3044	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	TGU System - Gene:	ral Service			
3045	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of LaPryor				
3058	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of Paint Rock Environs				
3059	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	-				
3060	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of Eden Envi:	rons			
3061	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of Sonora & I	Environs			
3062	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	Tom Green County 1	Environs			
3063		mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	Miles Environs				
34637	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of LaVernia				
34638	Ν	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of LaVernia	Environs			
3035	Ν	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	WTG Rural Domesti	c			
3039	Ν	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	Brady Environs				
3044	N	mcf	\$5.9690	05/01/2014	

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

JSTOMERS				
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3045	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Eden			
3060	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Sonora &	Environs		
3062	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	Tom Green County	Environs		
3063	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	Miles Environs			
34637	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of LaVernia			
34638	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3035	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
3039	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	Brady Environs			
3044	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Eden			
3060	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	N	mcf	\$6.3260	07/01/2014

ARIFF CODE: DS	TARIFF CODE: DS RRC TARIFF NO: 26587					
STOMERS						
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE		
3062	Ν	mcf	\$6.3260	07/01/2014		
CUSTOMER NAME	Tom Green County	Environs				
3063	Ν	mcf	\$6.3260	07/01/2014		
CUSTOMER NAME	Miles Environs					
34637	N	mcf	\$6.3260	07/01/2014		
CUSTOMER NAME	City of LaVernia					
34638	N	mcf	\$6.3260	07/01/2014		
CUSTOMER NAME	City of LaVernia	Environs				
3058	N	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	City of Paint Roc	k Environs				
3059	N	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	City of Eden					
3060	N	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	City of Eden Envi	rons				
3061	N	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	City of Sonora & Environs					
3062	Ν	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	Tom Green County	Environs				
3063	N	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	Miles Environs					
34637	N	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	City of LaVernia					
34638	Ν	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	City of LaVernia	Environs				
3035	Ν	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	WTG Rural Domesti	c				
3039	Ν	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	Brady Environs					
3044	Ν	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	TGU System - Gene	ral Service				
3045	Ν	mcf	\$4.9050	10/01/2014		
CUSTOMER NAME	City of LaPryor					
3035	N	mcf	\$5.5490	04/01/2014		

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS				
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	N	mcf		04/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Eden			
3060	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Sonora &	Environs		
3062	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	Tom Green County	Environs		
3063	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	Miles Environs			
34637	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of LaVernia			
	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3035	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
3039	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Brady Environs			
3044	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	N	mcf	\$6.3350	06/01/2014

RC COID: 445	COMPANY NAME:	NEST TEXAS GAS,	INC.	
TARIFF CODE: DS	RRC TARIFF NO:	26587		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3060	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Eden Envi:	rons		
3061	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Sonora & D	Invirons		
3062	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Tom Green County 1	Invirons		
3063	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Miles Environs			
34637	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaVernia 1	Environs		
REASONS FOR FILING				
NEW?: Y RRC	DOCKET NO: GUD 10235	CITY ORDI	NANCE NO:	
AMENDMENT (EXPLAI	EN):			
OTHER (EXPLA)	IN):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
А	Residential Sales			
OTHER TYPE DESCR	IPTION			

	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	0: 26588	
ESCRIPTION: D:	istribution 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	Subject to apr	licable rate adjustment provisio	ons listed below, the following rates
507			asumers per meter billing cycle or for
		billing cycle for which gas serv	
	location.		
	Customer Char	ae \$13.70.	
	-	on \$2.59 per Mcf.	
	The due date of	of the hill for utility service of	shall not be less than 15 days after
		such other period of time as may	-
			vice is delinquent if unpaid by the
	due date.		
	Gas Cost Adius	sment is intended to allow collec	tion of the Company's gas purchase
			actuations in the gas cost factor and
	ensure that al	ll amounts billed to customers ar	e fully reconciled with actual costs
	incurred, sub	ject to limitations for excessive	e lost and unaccounted for gas.
	This clause sh	nall apply to customers in the Sc	outh Gas Cost Zone.
	The Purchase (Gas Cost for said Gas Cost Zone s	shall be computed utilizing the
	following comp	ponents for the distribution syst	tem customers -
	(i)Cost of gas	—	
		Refunds, or out of Period Adjustm	
		gas withdrawn from storage, (1V) Gathering and Transportation Char	Interest on storage gas withdrawn,
	-	Deliverability Charges, (vii) Sto	
			ourchase transaction and not reflected
	on elsewhere o	on customer bills.	
	The company sh	hall keep accurate records of all	storage gas purchases, including the
		, cost, and associated expenses.	
	storage gas pu	urchases and withdrawals using a	weighted average cost basis.
	Purchased Gas	Factor Calculation (PGF) -	
		· · · ,	Gas Factor reflecting the estimated
	Weighted Avera	age Cost of Gas, plus additional	elements described in this section,
		_	Gas Cost Zone. The PGF shall be
	determined to	the nearest \$0.001 per Mcf, and	the following provisions shall apply:
	(i) In additio	on to the estimated weighted aver	rage cost of gas for the current
	month's billir	ng period, the PGF may include a	pro rata portion of an amount
	-		ed WACOG and the actual WACOG during
	the previous b	oilling period for said Gas Cost	Zone,

RC COID: 445 C	COMPANY NAME: WEST TEXAS GAS, INC.
RIFF CODE: DS	RRC TARIFF NO: 26588
ATE 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

RRC COID: 445 COM	PANY 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 muliplied 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.

ARIFF 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.

ARIFF CODE: DS	RRC TARIFF NO:	26588		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?		PGA CURRENT CHARGE	
3044	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	TGU System - Gener	al Service		
3058	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Rock	t Environs		
3060	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Eden Envir	rons		
3062	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Tom Green County H	Invirons		
34637	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of LaVernia			
3039	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Brady Environs			
3036	N	mcf	\$6.0400	03/01/2014
	WTG Rural Commerci	lal		
3039	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	TGU System - Gener	al Service		
3045	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Rocł	. Environs		
3059	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME			40.0100	
3060	- N	mcf	\$6.0400	03/01/2014
	City of Eden Envi		ŶŨ.Ŭ100	00,01,2011
3061	N	mcf	\$6.0400	02/01/2014
CUSTOMER NAME			\$0.0400	03/01/2014
	-		+	
3062	N Tom Groop Goupty J	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Tom Green County H			
3063	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$6.0400	03/01/2014

TARIFF CODE: DS RRC TARIFF NO: 26588						
ISTOMERS						
			PGA CURRENT CHARGE			
34638		mcf	\$6.0400	03/01/2014		
CUSTOMER NAME	City of LaVernia 1	Environs				
	Ν	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	WTG Rural Commerc:	ial				
3045	N	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	City of LaPryor					
3059	N	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	City of Eden					
3061	N	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	City of Sonora & 1	Environs				
3063	N	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	Miles Environs					
34638	N	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	City of LaVernia 1	Environs				
3036	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	WTG Rural Commercial					
3039	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	Brady Environs					
3044	Ν	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	TGU System - Gene	ral Service				
3045	Ν	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	City of LaPryor					
3058	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	City of Paint Rocl	k Environs				
3059	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	City of Eden					
3060	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	City of Eden Envi	rons				
3061	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	City of Sonora & D	Environs				
3062	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	Tom Green County 1	Environs				
3063	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	Miles Environs					

	RRC TARIFF NO:	26588			
STOMERS					
RC CUSTOMER NO			PGA CURRENT CHARGE		
34637	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of LaVernia				
34638		mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of LaVernia	Environs			
3044	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	TGU System - Gene	ral Service			
3045	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of LaPryor				
3058	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of Paint Roc	k Environs			
3059	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of Eden				
3060	N	mcf	\$5.9690	05/01/2014	
	City of Eden Environs				
3061	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of Sonora &	Environs			
3062	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	Tom Green County	Environs			
3063	Ν	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	Miles Environs				
34637	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of LaVernia				
34638	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of LaVernia	Environs			
3036	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	WTG Rural Commerc	ial			
3039	N	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	Brady Environs				
3036	N	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	N WTG Rural Commerc		\$7.00 1 0	07/01/2014	
			<i>b</i> 4 0 <i>c</i> 4 0	00/01/0014	
3039	N Duo du Emisione	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	Brady Environs				
3044	Ν	mcf	\$4.8640	09/01/2014	

ARIFF CODE: DS	RRC TARIFF NO:	26588		
USTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3045	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Eden			
3060	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Eden Envi:	rons		
3061	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Sonora & I	Environs		
3062	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Tom Green County 1	Environs		
3063	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Miles Environs			
34637	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaVernia			
34638	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3036	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	WTG Rural Commerc	ial		
3039	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	Brady Environs			
3044	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Eden			
3060	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	N	mcf	\$6.3260	07/01/2014

	RRC TARIFF NO:	26588		
USTOMERS				
			PGA CURRENT CHARGE	
3062	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	Tom Green County 1	Environs		
	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	Miles Environs			
34637	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaVernia			
34638	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaVernia 1	Environs		
3036	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	WTG Rural Commerc:	ial		
3039	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Sonora & 1	Environs		
3062	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Tom Green County 1	Environs		
3063	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaVernia		·	
34638	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaVernia 1	Environs		
3036	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	WTG Rural Commerc:	ial		

ARIFF CODE: DS	RRC TARIFF NO:	26588			
USTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
3039	Ν	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	Brady Environs				
3044	Ν	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	TGU System - Gene	ral Service			
3045	Ν	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	City of LaPryor				
3058	N	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	City of Paint Roc	k Environs			
3059	N	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	City of Eden				
3060	N	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	City of Eden Envi	rons			
3061	N	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	City of Sonora &	Environs			
3062	N	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	Tom Green County Environs				
3063	Ν	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	Miles Environs				
34637	Ν	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	City of LaVernia				
34638	Ν	mcf	\$5.5490	04/01/2014	
CUSTOMER NAME	City of LaVernia	Environs			
3036	Ν	mcf	\$6.3350	06/01/2014	
CUSTOMER NAME	WTG Rural Commerc	ial			
3039	N	mcf	\$6.3350	06/01/2014	
CUSTOMER NAME	Brady Environs				
3044	N	mcf	\$6.3350	06/01/2014	
CUSTOMER NAME	TGU System - Gene	ral Service			
3045	N	mcf	\$6.3350	06/01/2014	
CUSTOMER NAME	City of LaPryor				
3058	N	mcf	\$6.3350	06/01/2014	
CUSTOMER NAME	City of Paint Roc	k Environs			
3059	N	mcf	\$6.3350	06/01/2014	
CUSTOMER NAME	City of Eden				

	RRC TARIFF NO:	26588		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3060	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Eden Envir	ons		
3061	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Sonora & E	nvirons		
3062	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Tom Green County E	nvirons		
3063	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaVernia E	nvirons		
EASONS FOR FILING				
	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO:	
		CITY ORDIN	NANCE NO:	
EW?: Y RRC D	1):	CITY ORDIN	VANCE NO:	
EW?: Y RRC D AMENDMENT(EXPLAIN	1):	CITY ORDIN	NANCE NO:	
EW?: Y RRC D AMENDMENT(EXPLAIN	1):	CITY ORDIN	NANCE NO:	
EW?: Y RRC D AMENDMENT (EXPLAIN OTHER (EXPLAIN RVICES	1):	CITY ORDIN	NANCE NO:	
EW?: Y RRC D AMENDMENT (EXPLAIN OTHER (EXPLAIN RVICES	I): I):	CITY ORDIN	NANCE NO:	
EW?: Y RRC D AMENDMENT(EXPLAIN OTHER(EXPLAIN RVICES TPE OF SERVICE	I): I): <u>SERVICE DESCRIPTION</u> Commercial Sales	CITY ORDIN	NANCE NO:	
EW?: Y RRC D AMENDMENT(EXPLAIN OTHER(EXPLAIN RVICES TPE OF SERVICE OTHER TYPE DESCRII	I): I): <u>SERVICE DESCRIPTION</u> Commercial Sales	CITY ORDIN	NANCE NO:	
EW?: Y RRC D AMENDMENT(EXPLAIN OTHER(EXPLAIN RVICES TPE OF SERVICE OTHER TYPE DESCRII	I): I): <u>SERVICE DESCRIPTION</u> Commercial Sales <u>PTION</u> Industrial Sales	CITY ORDIN	NANCE NO:	

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 CONTR	ACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED:	N AMENDM	ENT DATE: OPERATOR NO:
BILLS RENDERED:	Y INACTIV	E DATE:
RATE SCHEDULE		
SCHEDULE ID	DESCRIPTION	
910	are the maximum applicable to	justment provisions listed below, the following rates Domestic consumers per meter billing cycle or for any hich gas service is available at the same location.
	Customer Charge \$10.00. All Consumption \$3.76 per Mcf	
	issuance, or such other perio	utility service shall not be less than 15 days after d of time as may be provided by order of the for utility service is delinquent if unpaid by the
	costs in a manner that will l ensure that all amounts bille	d to allow collection of the Company's gas purchase essen monthly fluctuations in the gas cost factor and d to customers are fully reconciled with actual costs ons for excessive lost and unaccounted for gas.
	This clause shall apply to cu	stomers in the South Gas Cost Zone.
		d Gas Cost Zone shall be computed utilizing the distribution system customers -
	(ii)Credits, Refunds, or out	
	(iii) Cost of gas withdrawn f (iv) Interest on storage gas	
	(v) Upstream Gathering and Tr	ansportation Charges,
	(vi) Storage Deliverability C	
	(vii) Storage Capacity Charge (viii) New taxes on the purch on elsewhere on customer bill	ased gas or the purchase transaction and not reflected
	date, quantity, cost, and ass	te records of all storage gas purchases, including the ociated expenses. The company shall account for hdrawals using a weighted average cost basis.
	Weighted Average Cost of Gas, during the period covered by	ion (PGF) - ude a Purchased Gas Factor reflecting the estimated plus additional elements described in this section, the bill for said Gas Cost Zone. The PGF shall be 001 per Mcf, and the following provisions shall apply:
	month's billing period, the P	ted weighted average cost of gas for the current GF may include a pro rata portion of an amount ween the estimated WACOG and the actual WACOG during or said Gas Cost Zone,

RIFF CODE: DS	RRC TARIFF NO: 26589
ATE 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,
	ior bara dab cobe lone,
	(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

RRC COID: 445 COM	PANY 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 muliplied 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.

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.			
ARIFF 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.		
	amatry, are on or before the soun of each oune, commencing in 2014.		
	The report shall detail the monthly collections for the rate case expense surcharge		
	and show the outstanding balance.		

RRC COID:	445 COMPANY NAME: WEST TEXAS GAS, INC.	
TARIFF CODE:	DS RRC TARIFF NO: 26589	
RATE ADJUSTN	IENT PROVISIONS	
See rate sch	edule for the rate adjustment provision.	

ARIFF CODE: DS	RRC TARIFF NO:	26589		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3050	Ν	mcf	\$4.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Cactus		
3050	Ν	mcf	\$6.1010	03/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$6.1010	03/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3051	Ν	mcf	\$4.6130	11/01/2013
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.6430	08/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	Ν	mcf	\$5.6430	08/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	Ν	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$4.3020	09/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	Ν	mcf	\$4.3020	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$5.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.8560	07/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$3.8950	10/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$3.8950	10/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.2420	04/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.2420	04/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.5000	06/01/2014

RRC COID: 445	COMPANY NAME:	VEST TEXAS GAS, I	NC.	
TARIFF CODE: DS	RRC TARIFF NO:	26589		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3051	Ν	mcf	\$5.5000	06/01/2014
CUSTOMER NAME	Unincorporated Are	ea of Cactus		
REASONS FOR FILING				
NEW?: Y RRC	DOCKET NO: GUD 10235	CITY ORDIN	ANCE NO:	
AMENDMENT (EXPLA	[N):			
OTHER (EXPLA	[N):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
A	Residential Sales			
OTHER TYPE DESCR	IPTION			

RC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF 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	are the maxim		ions listed below, the following rates onsumers per meter billing cycle or for rvice is available at the same
	Customer Char All Consumpti	rge \$13.70. .on \$2.59 per Mcf.	
	issuance, or	such other period of time as may	shall not be less than 15 days after y be provided by order of the rvice is delinquent if unpaid by the
	costs in a ma ensure that a	nner that will lessen monthly f	ection of the Company's gas purchase luctuations in the gas cost factor and are fully reconciled with actual costs we lost and unaccounted for gas.
	This clause s	shall apply to customers in the M	North Gas Cost Zone.
		ponents for the distribution sys	shall be computed utilizing the stem customers -
		Refunds, or out of Period Adjust	tments,
		gas withdrawn from storage,	
		: on storage gas withdrawn, Gathering and Transportation Cha	arges,
	-	Deliverability Charges,	······································
	(viii) New ta		purchase transaction and not reflected
	on elsewhere	on customer bills.	
	date, quantit	_	ll storage gas purchases, including the s. The company shall account for a weighted average cost basis.
	Each customer Weighted Aver during the pe	age Cost of Gas, plus additiona riod covered by the bill for sa	Gas Factor reflecting the estimated l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:
		on to the estimated weighted ave ng period, the PGF may include a	erage cost of gas for the current a pro rata portion of an amount
			ted WACOG and the actual WACOG during

RC COID: 445 C	OMPANY NAME: WEST TEXAS GAS, INC.
FARIFF CODE: DS	RRC TARIFF NO: 26590
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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: $(\texttt{A}+/-\texttt{B})+\texttt{C}+\texttt{D}=\texttt{E}$.
	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

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26590
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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,

ARIFF CODE: DS	RRC TARIFF NO: 26590
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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.

ARIFF CODE: DS	RRC TARIFF NO:	26590		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3050	N	mcf	\$4.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$4.6130	11/01/2013
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$6.1010	03/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$6.1010	03/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.6430	08/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.6430	08/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$4.3020	09/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	Ν	mcf	\$4.3020	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$5.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.8560	07/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$3.8950	10/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$3.8950	10/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.2420	04/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.2420	04/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.5000	06/01/2014

Inc. COTD. 445	COMPANY NAME: W	VEST TEXAS GAS,	INC.	
TARIFF CODE: DS	RRC TARIFF NO:	26590		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3051	Ν	mcf	\$5.5000	06/01/2014
CUSTOMER NAME	Unincorporated Are	ea of Cactus		
REASONS FOR FILING				
AMENDMENT (EXPLA	IN):			
OTHER (EXPLA				
OTHER (EXPLA				
OTHER (EXPLA SERVICES TYPE OF SERVICE	IN):			
OTHER (EXPLA SERVICES TYPE OF SERVICE	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales			
OTHER (EXPLA ERVICES TYPE OF SERVICE B OTHER TYPE DESCR	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales			
OTHER (EXPLA SERVICES TYPE OF SERVICE B OTHER TYPE DESCR	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales <u>RIPTION</u> Industrial Sales			
OTHER (EXPLA SERVICES TYPE OF SERVICE B OTHER TYPE DESCR C	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales <u>RIPTION</u> Industrial Sales	es		

C COID: 445 CO	MPANY NAME: W	EST TEXAS GAS, INC.			
ARIFF CODE: DS	RRC TARIFF NO:	26591			
ESCRIPTION: Dis	tribution Sales		STATUS: A		
EFFECTIVE DATE: 0	7/25/2013 OR:	IGINAL 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	recover a total o jurisdictional cu	f \$457,068.12 in rate case e	Consolidated, WTG is authorized to expenses from RRC GUD No. 10235 rate of \$0.0984/Mcf for a period of 3.		
		Annual Compliance Report wi or before the 30th of each C	ith the RRC Gas Services Division June, commencing in 2014.		
	The report shall and show the outs	-	ons for the rate case expense surcharge		
914	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.				
	Customer Charge \$10.00. All Consumption \$3.76 per Mcf.				
	issuance, or such	other period of time as may	shall not be less than 15 days after y be provided by order of the rvice is delinquent if unpaid by the		
	costs in a manner ensure that all a	that will lessen monthly fi mounts billed to customers a	llection of the Company's gas purchase luctuations in the gas cost factor and are fully reconciled with actual costs we lost and unaccounted for gas.		
	This clause shall	apply to customers in the S	South Gas Cost Zone.		
		nts for the distribution sys	shall be computed utilizing the stem customers -		
		nds, or out of Period Adjust	cments,		
		withdrawn from storage, storage gas withdrawn,			
		ering and Transportation Cha	arges,		
		verability Charges,	-		
	(vii) Storage Cap				
	(viii) New taxes on elsewhere on c		purchase transaction and not reflected		
	The company shall	keep accurate records of al	ll storage gas purchases, including the		
			s. The company shall account for		
	storage gas purch	ases and withdrawals using a	a weighted average cost basis.		

RRC COID: 445 COM	C COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.					
TARIFF CODE: DS	RRC TARIFF NO: 26591					
RATE SCHEDULE						
SCHEDULE ID	DESCRIPTION					
	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:					
	<pre>(A+/-B)+C+D=E. Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor, D = New Taxes, E = Total PGF.</pre>					
	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					

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26591
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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.

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.				
TARIFF CODE: DS	RRC TARIFF NO: 26591			
RATE SCHEDULE				
<u>SCHEDULE ID</u>	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 untial all approved temporary gas supply charges are recovered from the applicable customer classes.			

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

RIFF CODE: DS	RRC TARIFF NO:	26591		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32130	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine			
EASONS FOR FILING				
EW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	IANCE NO:	
AMENDMENT (EXPLAIN	ī):			
OTHER (EXPLAIN	ī):			
RVICES				
YPE OF SERVICE				
	Residential Sales			

RRC COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.				
TARIFF CODE: DS	RRC TARIFF NO: 26592				
	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	Pursuant to the Final Order in GUD No. 10 recover a total of \$457,068.12 in rate ca jurisdictional customers by surcharge at approximately 60 months commencing June,	ase expenses from RRC GUD No. 10235 the rate of \$0.0984/Mcf for a period of			
	WTG shall file an Annual Compliance Repor annually, due on or before the 30th of ea				
	The report shall detail the monthly colle and show the outstanding balance.	ections for the rate case expense surcharge			
915		ovisions listed below, the following rates ic consumers per meter billing cycle or for s service is available at the same			
	Customer Charge \$13.70. All Consumption \$2.59 per Mcf.				
	The due date of the bill for utility servised issuance, or such other period of time as regulatory authority. A bill for utility due date.				
		ly fluctuations in the gas cost factor and ers are fully reconciled with actual costs			
	This clause shall apply to customers in t	the South Gas Cost Zone.			
	The Purchase Gas Cost for said Gas Cost ; following components for the distribution (i)Cost of gas purchased,	n system customers -			
	(ii)Credits, Refunds, or out of Period Ac(iii) Cost of gas withdrawn from storage				
	(iv) Interest on storage gas withdrawn,	'			
	(v) Upstream Gathering and Transportation	n Charges,			
	(vi) Storage Deliverability Charges,				
	(vii) Storage Capacity Charges,				
		the purchase transaction and not reflected			
	on elsewhere on customer bills.				
	The company shall keep accurate records of date, quantity, cost, and associated expe	of all storage gas purchases, including the enses. The company shall account for			

RRC COID: 445 CO	MPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26592
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26592
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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.

TARIFF CODE: DS RRC TARIFF NO: 26592					
ATE 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 untial all approved temporary gas supply charges are recovered from the applicable customer classes.				

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26592		
ISTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32130	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine			
ASONS FOR FILING				
W?:Y RRC	DOCKET NO: GUD 10235	CITY ORDIN	NANCE NO:	
AMENDMENT (EXPLAI	N):			
OTHER (EXPLAI)	N):			
VICES				
VICE5				

OTHER TYPE DESCRIPTION

Industrial Sales

OTHER TYPE DESCRIPTION

С

D

Public Authority Sales

OTHER TYPE DESCRIPTION

ARIFF CODE: DS	RRC TARIFF NO: 26593		
		(m), m), a	
	stribution Sales	STATUS: A	
EFFECTIVE DATE:	07/25/2013 ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014	
GAS CONSUMED:	AMENDMENT DATE:	OPERATOR NO:	
BILLS RENDERED:	INACTIVE DATE:		
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
RCE Surcharge A	Pursuant to the Final Order in GUD No. 10 recover a total of \$457,068.12 in rate ca jurisdictional customers by surcharge at approximately 60 months commencing June,	se expenses from RRC GUD No. 10235 the rate of \$0.0984/Mcf for a period of	
	WTG shall file an Annual Compliance Repor annually, due on or before the 30th of ea		
	The report shall detail the monthly colle and show the outstanding balance.	ections for the rate case expense surcharge	
916		ovisions listed below, the following rates onsumers per meter billing cycle or for any cvice is available at the same location.	
	Customer Charge \$10.00. All Consumption \$3.76 per Mcf.		
	The due date of the bill for utility serv issuance, or such other period of time as regulatory authority. A bill for utility due date.	s may be provided by order of the	
		y fluctuations in the gas cost factor and ers are fully reconciled with actual costs	
	This clause shall apply to customers in t	he South Gas Cost Zone.	
	The Purchase Gas Cost for said Gas Cost Z following components for the distribution (i)Cost of gas purchased,		
	(ii)Credits, Refunds, or out of Period Ad		
	(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 on elsewhere on customer bills.	the purchase transaction and not reflected	
	The company shall keep accurate records	A all storage and purchases including the	
	date, quantity, cost, and associated expe	of all storage gas purchases, including the enses. The company shall account for	
	storage gas purchases and withdrawals usi		

RC COID: 445 CO	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26593
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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:

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26593
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(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 muliplied 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

TARIFF CODE: DS RRC TARIFF NO: 26593		
TE SCHEDULE		
CHEDULE 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 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,	

RC COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.
ARIFF 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.

ARIFF CODE: DS	RRC TARIFF NO:	26593		
USTOMERS				
RRC CUSTOMER NO			PGA CURRENT CHARGE	
3047	N City of Somerset	mcf	\$4.9710	11/01/2013
	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Natalia E	nvirons		
3046	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Somerset			
3170	N	mcf	\$4.9710	11/01/2013
	City of Natalia		+	,,
32131		mcf	\$4.9710	11/01/2013
	City of Devine En		94.9710	11/01/2015
3046	N City of Comparat	mcf	\$5.5180	08/01/2014
	City of Somerset			
3047	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Somerset	Environs		

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

STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3170	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Somerset 1	Environs		
3170	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Somerset 1	Environs		
3170	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset 1	Environs		
3170	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		

RIFF CODE: DS	RRC TARIFF NO:	26593		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32131	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine En	virons		
EASONS FOR FILING				
EW?: Y RRC	DOCKET NO: GUD 10235	CITY ORDI	NANCE NO:	
AMENDMENT (EXPLAI	N):			
OTHER (EXPLAI	N):			
RVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			
	Residential Sales			

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	Pursuant to the Final Order in GUD No. 1 recover a total of \$457,068.12 in rate ca jurisdictional customers by surcharge at approximately 60 months commencing June,	ase expenses from RRC GUD No. 10235 the rate of \$0.0984/Mcf for a period of
	WTG shall file an Annual Compliance Repo annually, due on or before the 30th of ea	
	The report shall detail the monthly colle and show the outstanding balance.	ections for the rate case expense surcharge
917		ovisions listed below, the following rates ic consumers per meter billing cycle or for s service is available at the same
	Customer Charge \$13.70. All Consumption \$2.59 per Mcf.	
	The due date of the bill for utility servised issuance, or such other period of time as regulatory authority. A bill for utility due date.	
		ly fluctuations in the gas cost factor and ers are fully reconciled with actual costs
	This clause shall apply to customers in t	the South Gas Cost Zone.
	The Purchase Gas Cost for said Gas Cost if following components for the distribution (i)Cost of gas purchased, (ii)Credits, Refunds, or out of Period Ad (iii) Cost of gas withdrawn from storage (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation	n system customers - djustments, ,
	(vi) Storage Deliverability Charges,(vii) Storage Capacity Charges,(viii) New taxes on the purchased gas oron elsewhere on customer bills.	the purchase transaction and not reflected
	The company shall keep accurate records date, quantity, cost, and associated exp	of all storage gas purchases, including the enses. The company shall account for

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26594
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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:
	<pre>(A+/-B)+C+D=E. Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor, D = New Taxes, E = Total PGF.</pre>
	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

RRC COID: 445 COM	IPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26594
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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) -

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		

RRC COID: 4	45 COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: D	S RRC TARIFF NO: 26594
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 ADJUSTME	NT PROVISIONS

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26594		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3170	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Natalia			
32131	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine En	virons		
3046	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Somerset			
3046	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$6.0400	03/01/2014
	City of Natalia E		·	
32131	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine En	virons	·	
3047	N	mcf	\$4.9710	11/01/2013
	City of Somerset		γ1 1 57±0	11, 01, 2010
3171		mcf	\$4.9710	11/01/2013
	City of Natalia E		Q1.9710	11/01/2013
3046	N	mcf	\$5.5180	08/01/2014
	N City of Somerset	mer	\$2.2180	08/01/2014
				00/01/0014
3047		mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Somerset	Environs		

ARIFF CODE: DS	RRC TARIFF NO:	26594		
USTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3170	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$4.9050	10/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26594		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32131	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Devine Env	virons		
3046	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Somerset H	Invirons		
3170	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine Env	virons		
	N	mcf	\$6.3350	06/01/2014
	City of Somerset		,	,,
	- N	mcf	\$6.3350	06/01/2014
	City of Somerset I		~ · · · · · · · · · · · · · · · · · · ·	
3170	-	mcf	\$6.3350	06/01/2014
	N City of Natalia	uic L	, u . 3330	00/01/2014
	N	mcf	\$6.3350	06/01/2014
	N City of Natalia En		۵ ۰ .3350	00/01/2014
	_		4C 2250	06 (01 (001 4
32131	N City of Devine Env	mcf	\$6.3350	06/01/2014
	CITÀ OL DEALUE RUA	110112		
REASONS FOR FILING				
NEW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDI	NANCE NO:	
AMENDMENT (EXPLAIN	·):			
OTHER (EXPLAIN	ī):			
EDVICES				
ERVICES	SERVICE DESCRIPTION			
B	Commercial Sales			
OTHER TYPE DESCRII				
2	Industrial Sales			
OTHER TYPE DESCRII				
)	Public Authority Sal	es		

RC COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.	
TARIFF CODE: DS	RRC TARIFF NO: 26595	
DESCRIPTION: D	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	1 	
SCHEDULE ID	DESCRIPTION	
951	Subject to applicable rate adjustment provision are the maximum applicable to Non-Domestic cor any part of a billing cycle for which gas serv location.	nsumers per meter billing cycle or for
	Customer Charge \$13.70. All Consumption \$2.59 per Mcf.	
	The due date of the bill for utility service a issuance, or such other period of time as may regulatory authority. A bill for utility serv due date.	be provided by order of the
	Gas Cost Adjusment is intended to allow collect costs in a manner that will lessen monthly flu ensure that all amounts billed to customers an incurred, subject to limitations for excessive	actuations in the gas cost factor and re fully reconciled with actual costs
	This clause shall apply to customers in the No	orth Gas Cost Zone.
	The Purchase Gas Cost for said Gas Cost Zone s following components for the distribution syst	
	(i)Cost of gas purchased,	
	(ii)Credits, Refunds, or out of Period Adjustm	nents,
	(iii) Cost of gas withdrawn from storage,	
	(iv) Interest on storage gas withdrawn,	
	(v) Upstream Gathering and Transportation Char (vi) Storage Deliverability Charges,	rges,
	(vi) Storage Deliverability charges, (vii) Storage Capacity Charges,	
	(viii) New taxes on the purchased gas or the p on elsewhere on customer bills.	purchase transaction and not reflected
	The company shall keep accurate records of all date, quantity, cost, and associated expenses storage gas purchases and withdrawals using a	. The company shall account for
	Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased (Gas Factor reflecting the estimated
	Weighted Average Cost of Gas, plus additional during the period covered by the bill for said determined to the nearest \$0.001 per Mcf, and	d Gas Cost Zone. The PGF shall be
	(i) In addition to the estimated weighted aver month's billing period, the PGF may include a	rage cost of gas for the current

RIFF CODE: DS	COMPANY NAME: WEST TEXAS GAS, INC. RRC TARIFF NO: 26595
RIFF CODE: DS	RRC TARIFF NO: 20090
ATE SCHEDULE	
CHEDULE ID	DESCRIPTION
	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 $A = \text{Estimated WACOG}$,
	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

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26595
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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.

ARIFF CODE: DS	RRC TARIFF NO: 26595
ATE 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.

See rate schedule for the rate adjustment provision.

	RRC TARIFF NO:	26595		
STOMERS RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
23	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Higgins &	Environs		
25	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Wheeler &	Environs		
14	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Groom			
3031	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texline			
3048	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Darrouzet	& Environs		
3055	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Claude & H	Environs & Goodnight		
23	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Mobeetie &	Environs		
25	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Darrouzet	& Environs		
3049	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Texhoma			

ARIFF CODE: DS	RRC TARIFF NO:	26595		
STOMERS				
C CUSTOMER NO	CONFIDENTIAL?		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
15	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Claude & 1	Environs & Goodnight		
24	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Mobeetie a	& Environs		
3030	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Shamrock			
3042	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Farwell		
3049	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Follett &	Environs		
3048	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3042	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3055	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
23	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Mobeetie a		,	
	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Wheeler &		¥ 1.0130	00,01/2011
			61 C120	00/01/2014
3030	N City of Shamrock	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	-			
3031	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.6430	08/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26595		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3048	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
23	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Mobeetie 8	& Environs		
25	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME		Environs & Goodnight		,,
	- N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Higgins &		¥1.0020	02,01/2011

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

ISTOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
24	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
23	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.8560	07/01/2014

	RRC TARIFF NO:	26595		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3049	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Claude & 1	Environs & Goodnight		
23	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Mobeetie a	Environs		
25	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME			<i>ų</i> 112700	10,01,2011
3030	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texline			
14	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Claude & 1	Environs & Goodnight		
23	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Mobeetie a	Environs		
25	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		

STOMERS	RRC TARIFF NO:	20393		
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3048	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23		mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24		mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	-			
3030		mcf	\$4.5000	06/01/2014
	City of Shamrock			
3031	N	mcf	\$4.5000	06/01/2014
	City of Texline			
3042	N Incorporated Area	mcf	\$4.5000	06/01/2014
	-		44 5000	06/01/0014
3048	N City of Darrouzet	mcf	\$4.5000	06/01/2014
			64 E000	06/01/0014
3049 CUSTOMER NAME	N City of Follett &	mcf Environs	\$4.5000	06/01/2014
3055	N	mcf	¢4 E000	06/01/2014
CUSTOMER NAME	N City of Texhoma	IIIC L	\$4.5000	06/01/2014
ASONS FOR FILING	OCKET NO: GUD 10235		ANCE NO: 312,198/R,20	013-2,47,071513,814

OTHER(EXPLAIN):

RRC COID: 445 C	COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26595
SERVICES	
TYPE OF SERVICE	SERVICE DESCRIPTION
В	Commercial Sales
OTHER TYPE DESCRIP	PTION
С	Industrial Sales
OTHER TYPE DESCRIP	PTION
D	Public Authority Sales
OTHER TYPE DESCRIP	PTION

RRC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
TARIFF CODE: DS	RRC TARIFF N	IO: 26596	
DESCRIPTION: D	istribution Sales		STATUS: A
EFFECTIVE DATE:	07/25/2013	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED:	Ν	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	Y	INACTIVE DATE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
952	are the maxim	um applicable to Domestic consu	ions listed below, the following rates mers per meter billing cycle or for any e is available at the same location.
	Customer Char All Consumpti	ge \$10.00. on \$3.76 per Mcf.	
	issuance, or	such other period of time as may	shall not be less than 15 days after y be provided by order of the rvice is delinquent if unpaid by the
	costs in a ma ensure that a incurred, sub clause shall for said Gas	nner that will lessen monthly f ll amounts billed to customers a ject to limitations for excessiv apply to customers in the West of Cost Zone shall be computed util system customers -	ection of the Company's gas purchase luctuations in the gas cost factor and are fully reconciled with actual costs ve lost and unaccounted for gas. This Gas Cost Zone. The Purchase Gas Cost lizing the following components for the
		Refunds, or out of Period Adjus	tments,
		gas withdrawn from storage, on storage gas withdrawn, (v)	Upstream Gathering and Transportation
	(vi) Storage (viii) New ta	Deliverability Charges, (vii) S xes on the purchased gas or the on customer bills.	torage Capacity Charges, purchase transaction and not reflected
	date, quantit		ll storage gas purchases, including the s. The company shall account for a weighted average cost basis.
	Each customer Weighted Aver during the pe	age Cost of Gas, plus additiona riod covered by the bill for sa	Gas Factor reflecting the estimated l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:
	month's billi reflecting th	ng period, the PGF may include a	ted WACOG and the actual WACOG during
			ation Factor" an amount reflecting the in the preceding reconciliation period

RC COID: 445 C	OMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26596
ATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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.
	customer bill for sald 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.

RIFF CODE: DS	RRC TARIFF NO: 26596
TE SCHEDULE	
CHEDULE ID	DESCRIPTION
_	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 muliplied 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.

ARIFF CODE: DS	RRC TARIFF NO: 26596
ATE 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.
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.

See rate schedule for the rate adjustment provision.

FARIFF CODE: DS	RRC TARIFF NO:	26596			
USTOMERS					
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING	UNIT PGA CU	RRENT CHARGE	PGA EFFECTIVE DATE
3041	N	mci		\$4.7750	03/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	N	mci		\$3.2860	11/01/2013
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	Ν	mci		\$3.6330	10/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	Ν	mci		\$2.8000	08/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	Ν	mc		\$3.8960	05/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	Ν	mci		\$3.8830	09/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	Ν	mci		\$3.2010	07/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	N	mc		\$3.8750	04/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
3041	Ν	mci		\$3.3410	06/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves Cou	nty		
REASONS FOR FILING					
NEW?: Y RRC I	DOCKET NO: GUD 10235	C	TY ORDINANCE NO:	TBD	
AMENDMENT (EXPLAI	N):				
OTHER (EXPLAI)	N):				
ERVICES					
TYPE OF SERVICE	SERVICE DESCRIPTION				

	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	0: 26597	
ESCRIPTION:	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	are the maximu	am applicable to Non-Domestic c	sions listed below, the following rates consumers per meter billing cycle or for ervice is available at the same
	Customer Charg All Consumptic	ge \$13.70. om \$2.59 per Mcf.	
	issuance, or s	such other period of time as ma	e shall not be less than 15 days after ay be provided by order of the ervice is delinquent if unpaid by the
	costs in a mar ensure that al	nner that will lessen monthly f ll amounts billed to customers	lection of the Company's gas purchase fluctuations in the gas cost factor and are fully reconciled with actual costs we lost and unaccounted for gas.
	This clause sh	nall apply to customers in the	West Gas Cost Zone.
		ponents for the distribution sy	e shall be computed utilizing the vstem customers -
		Refunds, or out of Period Adjus	stments,
		gas withdrawn from storage, on storage gas withdrawn,	
		Sathering and Transportation Ch	harges,
	-	Deliverability Charges,	
	(viii) New tax	Capacity Charges, tes on the purchased gas or the on customer bills.	e purchase transaction and not reflected
	date, quantity	v, cost, and associated expense	all storage gas purchases, including the es. The company shall account for a weighted average cost basis.
	Each customer Weighted Avera during the per	age Cost of Gas, plus additiona riod covered by the bill for sa	d Gas Factor reflecting the estimated al elements described in this section, aid Gas Cost Zone. The PGF shall be ad the following provisions shall apply:
			verage cost of gas for the current a pro rata portion of an amount
	reflecting the	e difference between the estima	ated WACOG and the actual WACOG during

C COID: 445 (COMPANY NAME: WEST TEXAS GAS, INC.
RIFF CODE: DS	RRC TARIFF NO: 26597
ATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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),

RRC COID: 445 CC	DMPANY 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 muliplied 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,

ARIFF CODE: DS	RRC TARIFF NO: 26597
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
Dembolia 1D	DESCRIPTION
	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.

See rate schedule for the rate adjustment provision.

RIFF CODE: DS	RRC TARIFF NO:			
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3041	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Balmorhea		Ç3.2000	11/01/2013
3041	N	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
ASONS FOR FILING				
W?:Y RRCI	OCKET NO: GUD 10235	CITY ORDIN	ANCE NO: TBD	
AMENDMENT (EXPLAIN	1):			
OTHER (EXPLAIN	1):			
	·			
VICES				

C Industrial Sales

OTHER TYPE DESCRIPTION

D

Public Authority Sales

OTHER TYPE DESCRIPTION

C COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	10: 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	are the maxim	um applicable to Non-Domestic o	sions listed below, the following rates consumers per meter billing cycle or for ervice is available at the same
	Customer Char All Consumpti	ge \$13.70. on \$2.59 per Mcf.	
	issuance, or	such other period of time as ma	e shall not be less than 15 days after ay be provided by order of the ervice is delinquent if unpaid by the
	costs in a main ensure that a	nner that will lessen monthly f ll amounts billed to customers	lection of the Company's gas purchase fluctuations in the gas cost factor and are fully reconciled with actual costs ive lost and unaccounted for gas.
	This clause s	hall apply to customers in the	South Gas Cost Zone.
		ponents for the distribution sy	e shall be computed utilizing the /stem customers -
		Refunds, or out of Period Adjus	stments,
		gas withdrawn from storage, on storage gas withdrawn,	
		Gathering and Transportation Ch	harges,
	_	Deliverability Charges,	<u> </u>
	(viii) New ta	Capacity Charges, xes on the purchased gas or the on customer bills.	e purchase transaction and not reflected
	date, quantit		all storage gas purchases, including the es. The company shall account for a weighted average cost basis.
	Each customer Weighted Aver during the pe	age Cost of Gas, plus additions riod covered by the bill for sa	d Gas Factor reflecting the estimated al elements described in this section, aid Gas Cost Zone. The PGF shall be nd the following provisions shall apply:
	month's billi:	ng period, the PGF may include	verage cost of gas for the current a pro rata portion of an amount ated WACOG and the actual WACOG during

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26598
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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:
	<pre>(A+/-B)+C+D=E. Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor, D = New Taxes, E = Total PGF.</pre>
	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),

RIFF CODE: DS	RRC TARIFF NO: 26598
ATE 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 muliplied 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

ARIFF CODE: DS	RRC TARIFF NO: 26598
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 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.

See rate schedule for the rate adjustment provision.

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3057	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Roc	k		
3037	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Junction	& Environs		
3037	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Menard &	Environs		
3057	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3038	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Menard &	Environs		
3037	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Menard $\&$	Environs		
3057	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Menard &	Environs		
3057	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Menard $\&$	Environs		
3057	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Junction	& Environs		

FARIFF CODE: DS	RRC TARIFF NO:	26598		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3057	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Rocl	2		
3037	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Junction 8	& Environs		
3038	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Roc	ç		
3037	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Junction 8	Environs		
3038	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Menard & H	Environs		
3057	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Paint Rock	2		
3037	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Junction 8	Environs		
3038	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Menard & M	Invirons		
3057	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Paint Roc	2		
REASONS FOR FILING				
NEW?: Y RRC I	OCKET NO: GUD 10235	CITY ORDI	NANCE NO: 81213, TBD	
AMENDMENT (EXPLAIN	1):			
OTHER (EXPLAIN	1):			
ERVICES				
IYPE OF SERVICE	SERVICE DESCRIPTION			
OTHER TYPE DESCRI				
2	Industrial Sales			
OTHER TYPE DESCRI				
C	Public Authority Sal	es		
OTHER TYPE DESCRI	DETON			

	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	IO: 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	are the maxim	um applicable to Domestic consume	ons listed below, the following rates ers per meter billing cycle or for any is available at the same location.
	Customer Char All Consumptio	ge \$10.00. on \$3.76 per Mcf.	
	issuance, or	such other period of time as may	shall not be less than 15 days after be provided by order of the vice is delinquent if unpaid by the
	costs in a man ensure that a	nner that will lessen monthly fl	ction of the Company's gas purchase uctuations in the gas cost factor and re fully reconciled with actual costs e lost and unaccounted for gas.
	This clause s	hall apply to customers in the No	orth Gas Cost Zone.
		Gas Cost for said Gas Cost Zone : ponents for the distribution sys	
	(i)Cost of ga	s purchased,	
		Refunds, or out of Period Adjust	ments,
		gas withdrawn from storage,	
		on storage gas withdrawn, Gathering and Transportation Cha:	rges,
	-	Deliverability Charges,	<u> </u>
	(vii) Storage	Capacity Charges,	
		xes on the purchased gas or the pon customer bills.	purchase transaction and not reflected
		_	l storage gas purchases, including the
		y, cost, and associated expenses urchases and withdrawals using a	
	Each customer Weighted Aver:	age Cost of Gas, plus additional	Gas Factor reflecting the estimated elements described in this section,
			d Gas Cost Zone. The PGF shall be the following provisions shall apply:
		on to the estimated weighted ave: ng period, the PGF may include a	
			ed WACOG and the actual WACOG during

TARIFF CODE: DS RRC TARIFF NO: 26599 RATE SCHEDULE SCHEDULE ID DESCRIPTION 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,		RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.
SCHEDULE ID DESCRIPTION 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,		TARIFF CODE: DSRRC TARIFF NO:26599
SCHEDULE ID DESCRIPTION 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,		
<pre>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,</pre>		RATE SCHEDULE
 (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, 		SCHEDULE ID DESCRIPTION
<pre>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,</pre>		the previous billing period for said Gas Cost Zone,
<pre>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,</pre>		customer's share of any gas cost imbalances in the preceding rec
<pre>(A+/-B)+C+D=E. Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor,</pre>		specifically applied to gas costs or purchases and not otherwise
Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor,		The Purchased Gas Factor is expressed as a formula as follows:
		Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor, D = New Taxes,
E = Total PGF.		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.		The company shall keep accurate books and records of the Reconci monthly PGF reports to the Railroad Commission of Texas shall ac
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:		unaccounted for gas is more or less than 5% of that metered into sales volumes shall be converted to the same pressure base as th Calculations of the sales volumes furnished to its gas sales cu meters not corrected for pressure and/or temperature) shall be o the following service pressures (psia) for each listed municipal
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.		13.78, Farwell 13.18, Follett 13.68, Groom 13.38, Higgins 13.78, Mobeetie 13.78, Shamrock 13.88, Stratford 13.18, Texhoma 13.38,
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,	, ,	of Gas and amount collected through the PGA billed on a monthly Cost Zone. The Net Jurisdictional Cost of Gas shall be calculat the Total Jurisdictional Sales Volumes by the Actual P/S Ratio t Calculated Purchased Volume. The Calculated Purchased Volume is
(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		

	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26599
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	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 muliplied 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.

RIFF CODE: DS	RRC TARIFF NO: 26599
ATE 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.

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26599		
USTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
24	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Mobeetie	& Environs		
15	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
3030	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Shamrock			
3042	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Farwell		
3049	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$5.1010	03/01/2014
	City of Shamrock		·	-
3031	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Incorporated Area		+ 3 • 1 0 1 0	
3048	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Darrouzet		Y9.1010	55/ 01/ 2011
3049	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	N City of Follett &		\$3.TUTU	03/01/2014
			ČE 1010	03/01/0014
3055 CUSTOMER NAME	N City of Texhoma	mcf	\$5.1010	03/01/2014

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

STOMEDS				
STOMERS		BTTTT12		
RC CUSTOMER NO			PGA CURRENT CHARGE	
14	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Groom			
23	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Higgins &	Environs		
25	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Wheeler &	Environs		
3031	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texline			
3048	N	mcf	\$3.6130	11/01/2013
	City of Darrouzet		- 5 . 6 2 5 6	, 01, 2010
	N		61 0750	10/01/2014
14		mcf	\$4.2750	10/01/2014
CUSTOMER NAME				
15	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.2750	10/01/2014
	City of Shamrock		¥ 1.2730	10,01/2011
	N	C	44 0050	10/01/0014
3031		mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma	-		, .
14	N	mcf	\$4.6430	08/01/2014
14	TN	uiCL	94.0420	00/01/2014

	RRC TARIFF NO:	26599		
STOMERS RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
15	 N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
23	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
23	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$4.8950	05/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26599		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3042	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
14	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		·
23	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Higgins &			
24	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Mobeetie		÷ 1.0000	., .,
25	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Wheeler &			,,, <u>,</u> , <u>,</u> , <u>,</u> ,,,,,,,,,,,,,,,,,,,,,,,,

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

ISTOMEDS				
JSTOMERS				
			PGA CURRENT CHARGE	
3030		mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Darrouzet	& Environs		
3049	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$4.8560	07/01/2014
	City of Texhoma		φ 1100000	07,01,2011
14	_	mcf	\$4.2420	04/01/2014
	City of Groom	liter	94.2420	04/01/2014
	-			
15		mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Claude & I	Invirons & Goodnight		
23		mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Mobeetie	È Environs		
25	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$4.2420	04/01/2014
	City of Texline			
3042	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Incorporated Area		~ 1. <u>2</u> 120	51, 01, 2011
3048	N	mcf	č1 0100	04/01/2014
3048 CUSTOMER NAME	N City of Darrouzet		\$4.2420	04/01/2014
3049	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma			

STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3048	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Claude & 1	Environs & Goodnight		
23	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Mobeetie a	& Environs		
25	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Texhoma			
ASONS FOR FILING				

OTHER(EXPLAIN):

RRC COID:	445	COMPANY	NAME:	WEST	TEXAS	GAS,	INC.
TARIFF CODE:	DS	RRC	C TARIFF NO): 265	599		
SERVICES							
TYPE OF SERVI	CE	SERVICE	DESCRIPTIO	<u>N0</u>			
A		Resident	tial Sales				
OTHER TYPE	DESCE	RIPTION					

C COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	D: 26600	
ESCRIPTION:	Distribution Sales		STATUS: A
EFFECTIVE DATE:	07/25/2013	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/10/2014
GAS CONSUMED:	Ν	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	У	INACTIVE DATE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
954	are the maximu	m applicable to Domestic consu	tions listed below, the following rates mers per meter billing cycle or for any te is available at the same location.
	Customer Charg All Consumptic	ne \$10.00. n \$3.76 per Mcf.	
	issuance, or s	such other period of time as ma	e shall not be less than 15 days after by be provided by order of the prvice is delinquent if unpaid by the
	costs in a man ensure that al	ner that will lessen monthly f l amounts billed to customers	ection of the Company's gas purchase luctuations in the gas cost factor and are fully reconciled with actual costs ve lost and unaccounted for gas.
	This clause sh	all apply to customers in the	South Gas Cost Zone.
		onents for the distribution sy	shall be computed utilizing the stem customers -
		efunds, or out of Period Adjus	tments,
		gas withdrawn from storage, on storage gas withdrawn,	
		athering and Transportation Ch	larges,
	_	Deliverability Charges,	
	(viii) New tax	Capacity Charges, es on the purchased gas or the n customer bills.	purchase transaction and not reflected
		_	ll storage gas purchases, including the s. The company shall account for
	storage gas pu	rchases and withdrawals using	a weighted average cost basis.
		Factor Calculation (PGF) -	Can Factor roflocting the estimated
	Weighted Avera during the per	ge Cost of Gas, plus additiona iod covered by the bill for sa	l Gas Factor reflecting the estimated l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:
	month's billin reflecting the	g period, the PGF may include	rerage cost of gas for the current a pro rata portion of an amount ted WACOG and the actual WACOG during t Zone.

DIFE CODE. DC	
ARIFF CODE: DS	RRC TARIFF NO: 26600
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,
	Ior 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

RRC COID: 445 CC	MPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26600
RATE SCHEDULE	
<u>SCHEDULE ID</u>	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 muliplied 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,

ARIFF CODE: DS	RRC TARIFF NO: 26600				
RATE SCHEDULE					
KATE SCHEDULE					
SCHEDULE ID	DESCRIPTION				
	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.

ARIFF CODE: DS	RRC TARIFF NO:	26600		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3038	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Menard & I	Environs		
3037	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Menard & I	Environs		
3057	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	N	mcf	\$4.9710	11/01/2013
	City of Junction		·	
3057	N	mcf	\$4.9710	11/01/2013
	City of Paint Roc			,, 2010
	N	mcf	\$4.9050	10/01/2014
	City of Junction		ý 1. 9030	10/01/2011
3037	N	mcf	ČE 5190	09/01/2014
	N City of Junction (\$5.5180	08/01/2014
3038		mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Menard & 1	Environs		
3057		mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Junction a	& Environs		
3038	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Menard & I	Environs		
3057	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Menard & I	Environs		
3057	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Roc			
3038	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Menard & I		¥1.9030	TO' OT' 70T1

RIFF CODE: DS	RRC TARIFF NO:	26600		
TOMERS				
CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3057	Ν	mcf	\$4.9050	10/01/2014
USTOMER NAME	City of Paint Rock	ç		
3037	Ν	mcf	\$5.5490	04/01/2014
USTOMER NAME	City of Junction &	È Environs		
3038	N	mcf	\$5.5490	04/01/2014
USTOMER NAME	City of Menard & H	Environs		
3057	Ν	mcf	\$5.5490	04/01/2014
USTOMER NAME	City of Paint Rock	ç		
3037	Ν	mcf	\$5.9690	05/01/2014
USTOMER NAME	City of Junction &	Environs		
3038	Ν	mcf	\$5.9690	05/01/2014
USTOMER NAME	City of Menard & H	Environs		
3057	Ν	mcf	\$5.9690	05/01/2014
USTOMER NAME	City of Paint Rock	2		
3037	Ν	mcf	\$6.3350	06/01/2014
USTOMER NAME	City of Junction &	Environs		
3038	Ν	mcf	\$6.3350	06/01/2014
USTOMER NAME	City of Menard & H	Invirons		
3057	Ν	mcf	\$6.3350	06/01/2014
USTOMER NAME	City of Paint Rock	2		
SONS FOR FILING				
?:Y RRC D	OCKET NO: GUD 10235	CITY ORDI	NANCE NO: 81213, TBD	
AMENDMENT (EXPLAIN	ī):			
OTHER (EXPLAIN]):			
ICES				
E OF SERVICE	SERVICE DESCRIPTION			