

**SIX MCF RESIDENTIAL GAS BILL ANALYSIS
FOR TWENTY-FIVE TEXAS CITIES**



GAS SERVICES DIVISION
January through December 2012

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Introduction

This analysis presents a summary of the natural gas cost of service and cost of gas included in a 6 Mcf residential gas bill for twenty-five Texas cities. These cities are a diverse geographic representation of the State of Texas and are served by three major publicly held gas utility companies and two municipal gas utilities.

A residential gas bill is composed primarily of two costs, the cost to provide the service and the cost of gas. The cost to provide the service includes the assets or pipe in the ground and operation and maintenance expenses. The cost of gas includes the cost to the utility for the natural gas supplied to a residence.

The Six Mcf consumption level reflects the approximate monthly average consumption of gas on an annual basis for the State of Texas and is used in each Table as a basis for comparison.

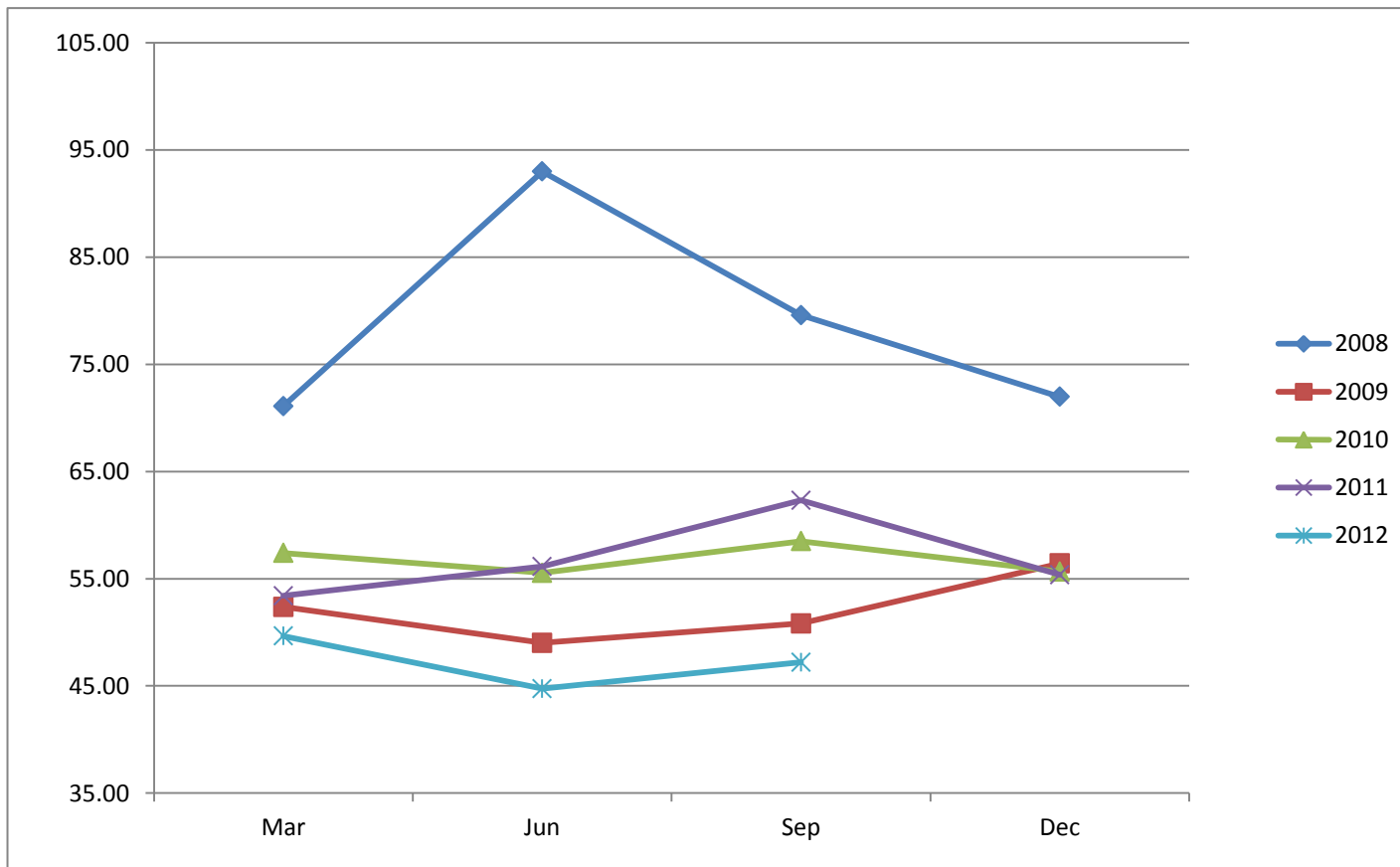
All other items that may be reflected on a residential gas bill such as special tariff rider fees, penalties, taxes, applicable city fee, etc, normally included in a gross bill are excluded in this comparison.

**TABLE 1 - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
TOTAL BILL**

City	Gas Utility	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Average
Abilene	ATM	52.13	\$ 48.53	\$ 44.93	\$ 44.93	\$ 43.85	\$ 43.85	\$ 46.59	\$ 49.59	\$ 50.79				\$ 47.24
Amarillo	ATM	46.53	37.11	39.69	35.07	35.85	34.59	34.83	36.69	35.37				37.30
Austin	TGS	46.44	45.08	43.46	40.22	34.68	38.92	38.27	40.41	37.81				40.59
Beaumont	CEE	72.10	62.39	62.39	62.39	62.39	62.39	62.39	62.39	64.28				63.68
Brownsville	TGS	50.51	47.98	45.77	43.14	42.50	44.36	44.06	44.80	44.19				45.26
Bryan	ATM	52.13	48.53	44.93	44.93	43.85	43.85	46.59	49.59	50.79				47.24
Corpus Christi	MUN	55.45	51.31	49.57	48.25	46.57	50.11	50.41	52.99	53.71				50.93
Dallas	ATM	49.43	45.83	48.23	48.23	41.15	41.15	43.76	46.76	47.96				45.83
El Paso	TGS	37.58	35.81	35.69	34.38	29.24	32.81	33.02	34.92	30.23				33.74
Ft. Worth	ATM	52.13	48.53	44.93	44.93	43.85	43.85	46.59	49.59	50.79				47.24
Galveston	TGS	52.01	49.17	47.26	45.38	43.85	48.54	49.53	51.94	48.94				48.51
Houston	CEE	56.64	48.18	48.21	48.22	48.23	48.23	48.96	48.96	56.01				50.18
Laredo	CEE	60.52	51.59	51.92	51.87	51.84	51.83	53.16	53.16	57.51				53.71
Lubbock	ATM	49.21	39.79	42.37	37.75	38.53	37.27	37.51	39.37	38.05				39.98
McAllen	TGS	50.51	47.98	45.77	43.14	42.50	44.36	44.06	44.80	44.19				45.26
Midland	ATM	53.95	44.71	47.23	42.79	43.51	42.25	42.49	44.35	43.03				44.92
Odessa	ATM	53.95	44.71	47.23	42.79	43.51	42.25	42.49	44.35	43.03				44.92
San Angelo	ATM	52.13	48.53	44.93	44.93	43.85	43.85	46.59	49.59	50.79				47.24
San Antonio *	MUN	54.63	51.07	54.00	46.74	42.79	47.03	48.14	47.59	45.78				48.64
Sherman	ATM	52.13	48.53	44.93	44.93	43.85	43.85	46.59	49.59	50.79				47.24
Temple	ATM	52.13	48.53	44.93	44.93	43.85	43.85	46.59	49.59	50.79				47.24
Texarkana	CEA	71.49	71.49	71.49	58.82	58.82	58.82	58.82	58.82	58.82				63.04
Tyler	CEE	54.48	44.83	44.83	44.83	44.83	44.83	44.83	44.83	42.31				45.63
Waco	ATM	52.13	48.53	44.93	44.93	43.85	43.85	46.59	49.59	50.79				47.24
Wichita Falls	ATM	52.13	48.53	44.93	44.93	43.85	43.85	46.59	49.59	50.79				47.24
Average		\$ 53.30	\$ 48.29	\$ 47.38	\$ 45.34	\$ 44.06	\$ 44.82	\$ 45.98	\$ 47.75	\$ 47.90				\$ 47.20
Quarter Average				\$ 49.66			\$ 44.74			\$ 47.21			#N/A	

* The City of San Antonio includes a \$2.20 per Mcf Base Cost of Gas in the base rates, i.e., For comparison, the \$2.20 per Mcf Base Cost of gas is removed from the Cost of Service Base Rates and included in the Cost of gas Calculations.
The Total Gas Bill includes the Cost of Service plus the Cost of Gas.

CHART 1a - TWENTY-FIVE TEXAS CITIES SIX MCF RESIDENTIAL GAS BILL TOTAL BILL



**TABLE 2 - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
ANALYSIS OF GAS BILL COMPONENTS**

City	Gas Utility	Jan-12			Feb-12			Mar-12			Apr-12			May-12			Jun-12		
		A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
Abilene	ATM	\$ 22.57	\$ 29.56	\$ 52.13	\$ 22.57	\$ 25.96	\$ 48.53	\$ 22.57	\$ 22.36	\$ 44.93	\$ 22.57	\$ 22.36	\$ 44.93	\$ 22.57	\$ 21.28	\$ 43.85	\$ 22.57	\$ 21.28	\$ 43.85
Amarillo	ATM	15.93	30.60	46.53	15.93	21.18	37.11	15.93	23.76	39.69	15.93	19.14	35.07	15.93	19.92	35.85	15.93	18.66	34.59
Austin	TGS	14.70	31.74	46.44	14.70	30.38	45.08	14.70	28.76	43.46	14.70	25.51	40.22	14.70	19.98	34.68	14.70	24.22	38.92
Beaumont	CEE	21.32	50.78	72.10	21.32	41.07	62.39	21.32	41.07	62.39	21.32	41.07	62.39	21.32	41.07	62.39	21.32	41.07	62.39
Brownsville	TGS	29.57	20.95	50.51	29.57	18.41	47.98	29.57	16.20	45.77	29.57	13.57	43.14	29.57	12.94	42.50	29.57	14.79	44.36
Bryan	ATM	22.57	29.56	52.13	22.57	25.96	48.53	22.57	22.36	44.93	22.57	22.36	44.93	22.57	21.28	43.85	22.57	21.28	43.85
Corpus Christi	MUN	30.25	25.20	55.45	30.25	21.06	51.31	30.25	19.32	49.57	30.25	18.00	48.25	30.25	16.32	46.57	30.25	19.86	50.11
Dallas	ATM	19.87	29.56	49.43	19.87	25.96	45.83	19.87	28.36	48.23	19.87	28.36	48.23	19.87	21.28	41.15	19.87	21.28	41.15
El Paso	TGS	10.80	26.78	37.58	10.80	25.01	35.81	10.80	24.89	35.69	10.80	23.58	34.38	10.80	18.44	29.24	10.80	22.01	32.81
Ft. Worth	ATM	22.57	29.56	52.13	22.57	25.96	48.53	22.57	22.36	44.93	22.57	22.36	44.93	22.57	21.28	43.85	22.57	21.28	43.85
Galveston	TGS	25.05	26.96	52.01	25.05	24.11	49.17	25.05	22.21	47.26	25.05	20.33	45.38	25.05	18.79	43.85	25.05	23.48	48.54
Houston	CEE	15.59	41.05	56.64	15.59	32.60	48.18	15.59	32.62	48.21	15.59	32.63	48.22	15.59	32.64	48.23	15.59	32.64	48.23
Laredo	CEE	27.03	33.49	60.52	27.03	24.56	51.59	27.03	24.89	51.92	27.03	24.84	51.87	27.03	24.81	51.84	27.03	24.80	51.83
Lubbock	ATM	18.61	30.60	49.21	18.61	21.18	39.79	18.61	23.76	42.37	18.61	19.14	37.75	18.61	19.92	38.53	18.61	18.66	37.27
McAllen	TGS	29.57	20.95	50.51	29.57	18.41	47.98	29.57	16.20	45.77	29.57	13.57	43.14	29.57	12.94	42.50	29.57	14.79	44.36
Midland	ATM	24.01	29.94	53.95	24.01	20.70	44.71	24.01	23.22	47.23	24.01	18.78	42.79	24.01	19.50	43.51	24.01	18.24	42.25
Odessa	ATM	24.01	29.94	53.95	24.01	20.70	44.71	24.01	23.22	47.23	24.01	18.78	42.79	24.01	19.50	43.51	24.01	18.24	42.25
San Angelo	ATM	22.57	29.56	52.13	22.57	25.96	48.53	22.57	22.36	44.93	22.57	22.36	44.93	22.57	21.28	43.85	22.57	21.28	43.85
San Antonio *	MUN	24.07	30.56	54.63	24.07	27.00	51.07	24.07	29.93	54.00	24.07	22.67	46.74	24.07	18.72	42.79	24.07	22.96	47.03
Sherman	ATM	22.57	29.56	52.13	22.57	25.96	48.53	22.57	22.36	44.93	22.57	22.36	44.93	22.57	21.28	43.85	22.57	21.28	43.85
Temple	ATM	22.57	29.56	52.13	22.57	25.96	48.53	22.57	22.36	44.93	22.57	22.36	44.93	22.57	21.28	43.85	22.57	21.28	43.85
Texarkana	CEA	30.54	40.94	71.49	30.54	40.94	71.49	30.54	40.94	71.49	30.54	28.28	58.82	30.54	28.28	58.82	30.54	28.28	58.82
Tyler	CEE	21.22	33.26	54.48	21.22	23.61	44.83	21.22	23.61	44.83	21.22	23.61	44.83	21.22	23.61	44.83	21.22	23.61	44.83
Waco	ATM	22.57	29.56	52.13	22.57	25.96	48.53	22.57	22.36	44.93	22.57	22.36	44.93	22.57	21.28	43.85	22.57	21.28	43.85
Wichita Falls	ATM	22.57	29.56	52.13	22.57	25.96	48.53	22.57	22.36	44.93	22.57	22.36	44.93	22.57	21.28	43.85	22.57	21.28	43.85
Average		\$ 22.51	\$ 30.79	\$ 53.30	\$ 22.51	\$ 25.78	\$ 48.29	\$ 22.51	\$ 24.87	\$ 47.38	\$ 22.51	\$ 22.83	\$ 45.34	\$ 22.51	\$ 21.56	\$ 44.06	\$ 22.51	\$ 22.31	\$ 44.82

* The City of San Antonio includes a \$2.20 per Mcf Base Cost of Gas in the base rates, i.e., For comparison, the \$2.20 per Mcf Base Cost of gas is removed from the Cost of Service Base Rates and included in the Cost of Gas Calculation.
The Total Gas Bill includes the Cost of Service plus the Cost of Gas.

ATM	Atmos Energy Corp.	A = Cost of Service
CEA	CenterPoint Energy Arkla	B = Cost of Gas
CEE	CenterPoint Energy Entex	C = Total Bill
TGS	Texas Gas Service	
MUN	Municipal	

**TABLE 2 - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
ANALYSIS OF GAS BILL COMPONENTS**

City	Gas Utility	Jul-12			Aug-12			Sep-12			Oct-12			Nov-12			Dec-12		
		A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
Abilene	ATM	\$ 22.57	\$ 24.02	\$ 46.59	\$ 22.57	\$ 27.02	\$ 49.59	\$ 22.57	\$ 28.22	\$ 50.79									
Amarillo	ATM	15.93	18.90	34.83	15.93	20.76	36.69	15.93	19.44	35.37									
Austin	TGS	14.70	23.57	38.27	14.70	25.71	40.41	14.70	23.10	37.81									
Beaumont	CEE	21.32	41.07	62.39	21.32	41.07	62.39	21.32	42.96	64.28									
Brownsville	TGS	29.57	14.50	44.06	29.57	15.23	44.80	29.57	14.63	44.19									
Bryan	ATM	22.57	24.02	46.59	22.57	27.02	49.59	22.57	28.22	50.79									
Corpus Christi	MUN	30.25	20.16	50.41	30.25	22.74	52.99	30.25	23.46	53.71									
Dallas	ATM	19.74	24.02	43.76	19.74	27.02	46.76	19.74	28.22	47.96									
El Paso	TGS	10.80	22.22	33.02	10.80	24.12	34.92	10.80	19.43	30.23									
Ft. Worth	ATM	22.57	24.02	46.59	22.57	27.02	49.59	22.57	28.22	50.79									
Galveston	TGS	25.05	24.47	49.53	25.05	26.89	51.94	25.05	23.89	48.94									
Houston	CEE	16.32	32.64	48.96	16.32	32.64	48.96	16.32	39.70	56.01									
Laredo	CEE	28.36	24.80	53.16	28.36	24.80	53.16	28.36	29.15	57.51									
Lubbock	ATM	18.61	18.90	37.51	18.61	20.76	39.37	18.61	19.44	38.05									
McAllen	TGS	29.57	14.50	44.06	29.57	15.23	44.80	29.57	14.63	44.19									
Midland	ATM	24.01	18.48	42.49	24.01	20.34	44.35	24.01	19.02	43.03									
Odessa	ATM	24.01	18.48	42.49	24.01	20.34	44.35	24.01	19.02	43.03									
San Angelo	ATM	22.57	24.02	46.59	22.57	27.02	49.59	22.57	28.22	50.79									
San Antonio *	MUN	24.07	24.07	48.14	24.07	23.52	47.59	24.07	21.71	45.78									
Sherman	ATM	22.57	24.02	46.59	22.57	27.02	49.59	22.57	28.22	50.79									
Temple	ATM	22.57	24.02	46.59	22.57	27.02	49.59	22.57	28.22	50.79									
Texarkana	CEA	30.54	28.28	58.82	30.54	28.28	58.82	30.54	28.28	58.82									
Tyler	CEE	21.22	23.61	44.83	21.22	23.61	44.83	21.22	21.09	42.31									
Waco	ATM	22.57	24.02	46.59	22.57	27.02	49.59	22.57	28.22	50.79									
Wichita Falls	ATM	22.57	24.02	46.59	22.57	27.02	49.59	22.57	28.22	50.79									
Average		\$ 22.59	\$ 23.39	\$ 45.98	\$ 22.59	\$ 25.17	\$ 47.75	\$ 22.59	\$ 25.32	\$ 47.90	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A

* The City of San Antonio includes a \$2.20 per Mcf Base Cost of Gas in the base rates, i.e., For comparison, the \$2.20 per Mcf Base Cost of gas is removed from the Cost of Service Base Rates and included in the Cost of Gas Calculation.
The Total Gas Bill includes the Cost of Service plus the Cost of Gas.

ATM	Atmos Energy Corp.	A = Cost of Service
CEA	CenterPoint Energy Arkla	B = Cost of Gas
CEE	CenterPoint Energy Entex	C = Total Bill
TGS	Texas Gas Service	
MUN	Municipal	

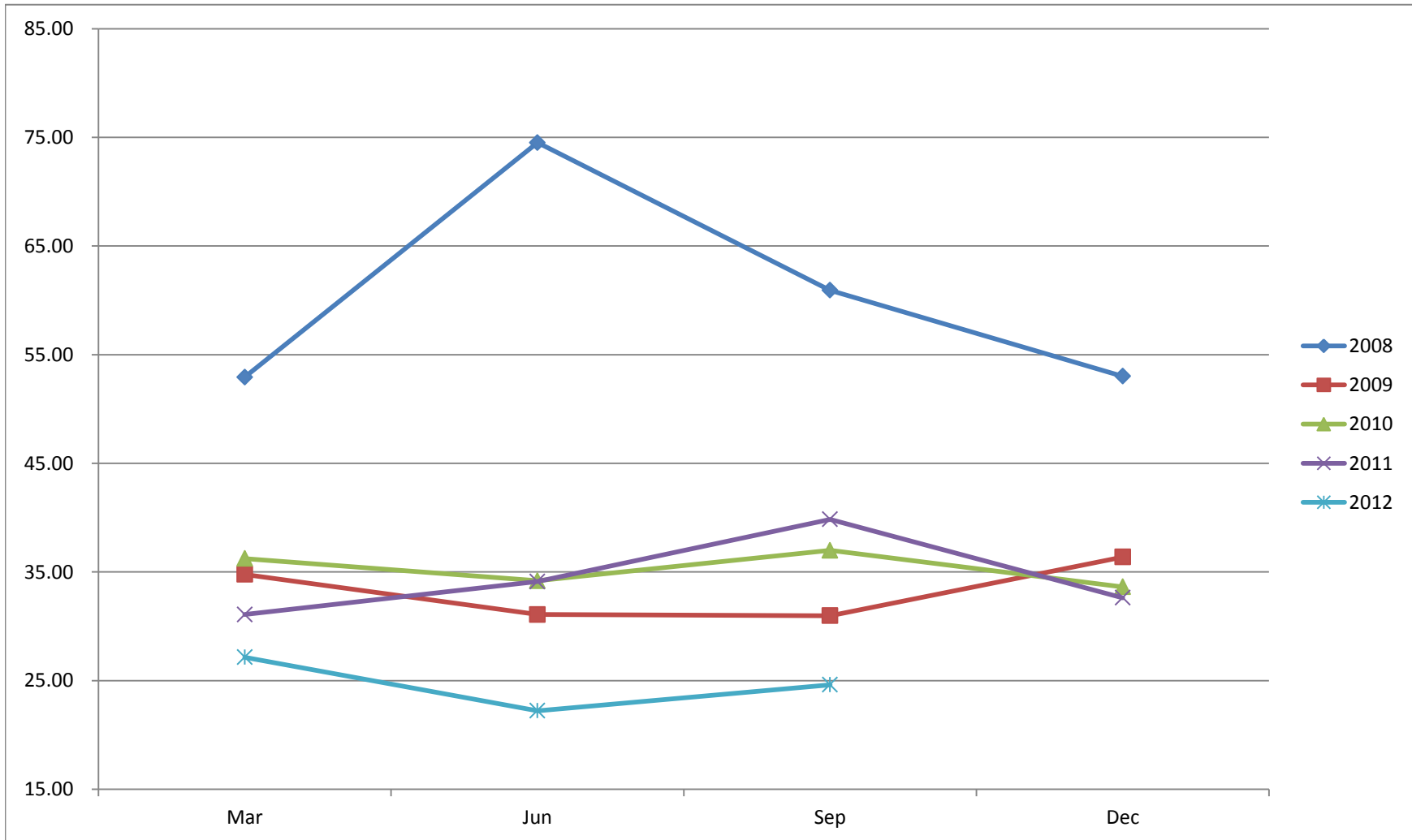
**TABLE 3 - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
COST OF GAS**

City	Gas Utility	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Average
Abilene	ATM	\$ 29.56	\$ 25.96	\$ 22.36	\$ 22.36	\$ 21.28	\$ 21.28	\$ 24.02	\$ 27.02	\$ 28.22				\$ 24.67
Amarillo	ATM	30.60	21.18	23.76	19.14	19.92	18.66	18.90	20.76	19.44				\$ 21.37
Austin	TGS	31.74	30.38	28.76	25.51	19.98	24.22	23.57	25.71	23.10				\$ 25.88
Beaumont	CEE	50.78	41.07	41.07	41.07	41.07	41.07	41.07	41.07	42.96				\$ 42.36
Brownsville	TGS	20.95	18.41	16.20	13.57	12.94	14.79	14.50	15.23	14.63				\$ 15.69
Bryan	ATM	29.56	25.96	22.36	22.36	21.28	21.28	24.02	27.02	28.22				\$ 24.67
Corpus Christi	MUN	25.20	21.06	19.32	18.00	16.32	19.86	20.16	22.74	23.46				\$ 20.68
Dallas	ATM	29.56	25.96	28.36	28.36	21.28	21.28	24.02	27.02	28.22				\$ 26.01
El Paso	TGS	26.78	25.01	24.89	23.58	18.44	22.01	22.22	24.12	19.43				\$ 22.94
Ft. Worth	ATM	29.56	25.96	22.36	22.36	21.28	21.28	24.02	27.02	28.22				\$ 24.67
Galveston	TGS	26.96	24.11	22.21	20.33	18.79	23.48	24.47	26.89	23.89				\$ 23.46
Houston	CEE	41.05	32.60	32.62	32.63	32.64	32.64	32.64	32.64	39.70				\$ 34.35
Laredo	CEE	33.49	24.56	24.89	24.84	24.81	24.80	24.80	24.80	29.15				\$ 26.24
Lubbock	ATM	30.60	21.18	23.76	19.14	19.92	18.66	18.90	20.76	19.44				\$ 21.37
McAllen	TGS	20.95	18.41	16.20	13.57	12.94	14.79	14.50	15.23	14.63				\$ 15.69
Midland	ATM	29.94	20.70	23.22	18.78	19.50	18.24	18.48	20.34	19.02				\$ 20.91
Odessa	ATM	29.94	20.70	23.22	18.78	19.50	18.24	18.48	20.34	19.02				\$ 20.91
San Angelo	ATM	29.56	25.96	22.36	22.36	21.28	21.28	24.02	27.02	28.22				\$ 24.67
San Antonio *	MUN	30.56	27.00	29.93	22.67	18.72	22.96	24.07	23.52	21.71				\$ 24.57
Sherman	ATM	29.56	25.96	22.36	22.36	21.28	21.28	24.02	27.02	28.22				\$ 24.67
Temple	ATM	29.56	25.96	22.36	22.36	21.28	21.28	24.02	27.02	28.22				\$ 24.67
Texarkana	CEA	40.94	40.94	40.94	28.28	28.28	28.28	28.28	28.28	28.28				\$ 32.50
Tyler	CEE	33.26	23.61	23.61	23.61	23.61	23.61	23.61	23.61	21.09				\$ 24.41
Waco	ATM	29.56	25.96	22.36	22.36	21.28	21.28	24.02	27.02	28.22				\$ 24.67
Wichita Falls	ATM	29.56	25.96	22.36	22.36	21.28	21.28	24.02	27.02	28.22				\$ 24.67
Average		\$ 30.79	\$ 25.78	\$ 24.87	\$ 22.83	\$ 21.56	\$ 22.31	\$ 23.39	\$ 25.17	\$ 25.32	#N/A	#N/A	#N/A	\$ 24.67
Quarter Average				\$ 27.15			\$ 22.23			\$ 24.62			#N/A	

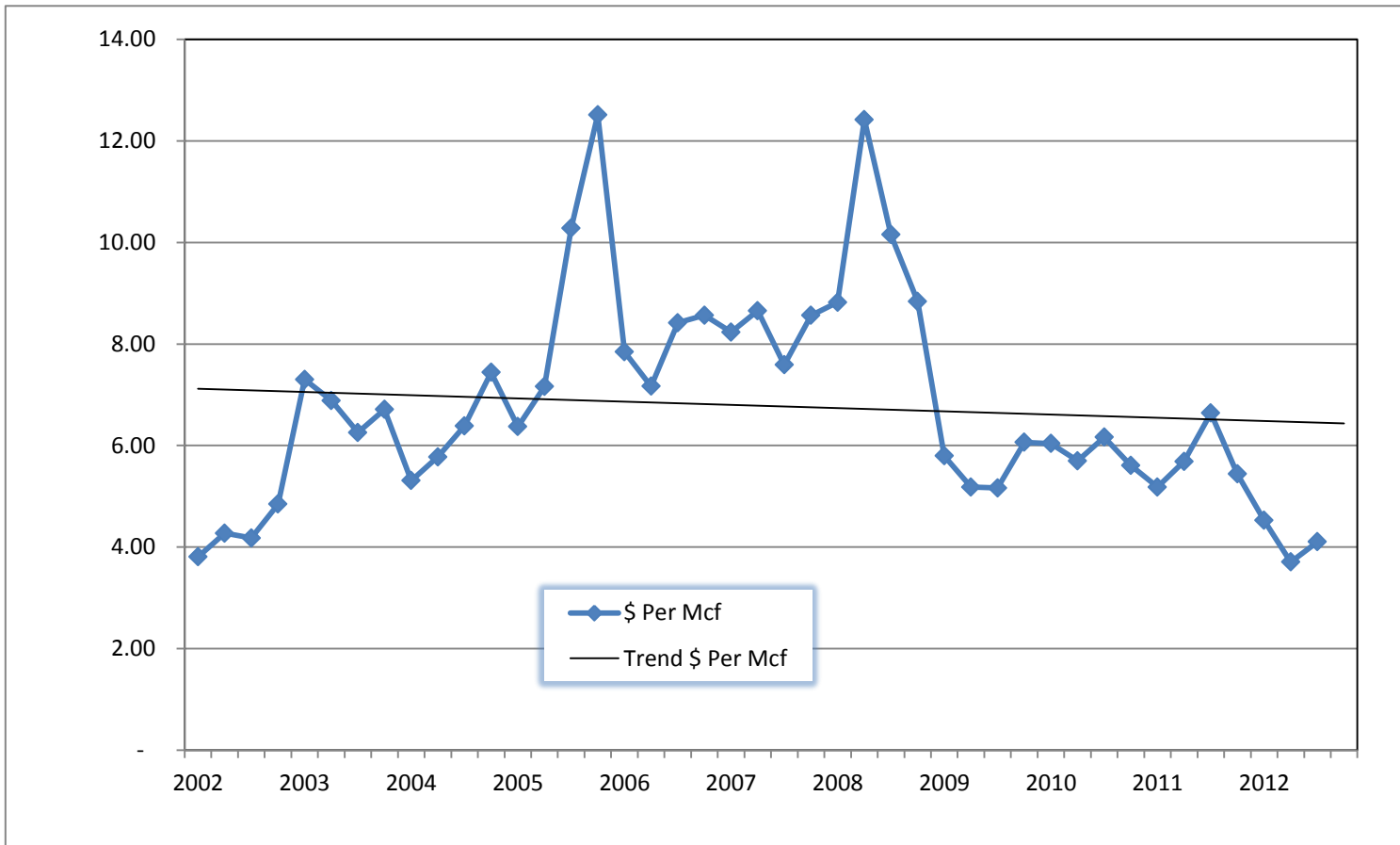
* The City of San Antonio includes a \$2.20 per Mcf Base Cost of Gas in the base rates, i.e., For comparison, the \$2.20 per Mcf Base Cost of gas is removed from the Cost of Service Base Rates and included in the Cost of gas Calculations.

The Cost of Gas shown above is the Purchased Gas Adjustment (PGA) or Gas Cost Adjustment (GCA) as it is filed with the Railroad Commission of Texas as required by Statute and Commission rule. Municipal rates are obtained from the respective municipality.

**TABLE 3a - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
COST OF GAS**



**TABLE 3b - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
COST OF GAS**



**TABLE 4 - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
COST OF SERVICE**

City	Gas Utility	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Average
Abilene	ATM	\$ 22.57	\$ 22.57	\$ 22.57	\$ 22.57	\$ 22.57	\$ 22.57	\$ 22.57	\$ 22.57	\$ 22.57				\$ 22.57
Amarillo	ATM	15.93	15.93	15.93	15.93	15.93	15.93	15.93	15.93	15.93				\$ 15.93
Austin	TGS	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70	14.70				\$ 14.70
Beaumont	CEE	21.32	21.32	21.32	21.32	21.32	21.32	21.32	21.32	21.32				\$ 21.32
Brownsville	TGS	29.57	29.57	29.57	29.57	29.57	29.57	29.57	29.57	29.57				\$ 29.57
Bryan	ATM	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57				\$ 22.57
Corpus Christi	MUN	30.25	30.25	30.25	30.25	30.25	30.25	30.25	30.25	30.25				\$ 30.25
Dallas	ATM	19.87	19.87	19.87	19.87	19.87	19.87	19.74	19.74	19.74				\$ 19.83
El Paso	TGS	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80	10.80				\$ 10.80
Ft. Worth	ATM	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57				\$ 22.57
Galveston	TGS	25.05	25.05	25.05	25.05	25.05	25.05	25.05	25.05	25.05				\$ 25.05
Houston	CEE	15.59	15.59	15.59	15.59	15.59	15.59	16.32	16.32	16.32				\$ 15.83
Laredo	CEE	27.03	27.03	27.03	27.03	27.03	27.03	28.36	28.36	28.36				\$ 27.47
Lubbock	ATM	18.61	18.61	18.61	18.61	18.61	18.61	18.61	18.61	18.61				\$ 18.61
McAllen	TGS	29.57	29.57	29.57	29.57	29.57	29.57	29.57	29.57	29.57				\$ 29.57
Midland	ATM	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01				\$ 24.01
Odessa	ATM	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01	24.01				\$ 24.01
San Angelo	ATM	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57				\$ 22.57
San Antonio *	MUN	24.07	24.07	24.07	24.07	24.07	24.07	24.07	24.07	24.07				\$ 24.07
Sherman	ATM	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57				\$ 22.57
Temple	ATM	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57				\$ 22.57
Texarkana	CEA	30.54	30.54	30.54	30.54	30.54	30.54	30.54	30.54	30.54				\$ 30.54
Tyler	CEE	21.22	21.22	21.22	21.22	21.22	21.22	21.22	21.22	21.22				\$ 21.22
Waco	ATM	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57				\$ 22.57
Wichita Falls	ATM	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57	22.57				\$ 22.57
Average		\$ 22.51	\$ 22.51	\$ 22.51	\$ 22.51	\$ 22.51	\$ 22.51	\$ 22.59	\$ 22.59	\$ 22.59	#N/A	#N/A	#N/A	\$ 22.53
Quarter Average			\$ 22.51			\$ 22.51		\$ 22.59		\$ 22.59		#N/A		\$ 22.53

* The City of San Antonio includes a \$2.20 per Mcf Base Cost of Gas in the base rates, i.e., For comparison, the \$2.20 per Mcf Base Cost of gas is removed from the Cost of Service Base Rates and included in the Cost of gas Calculations.

The Cost of Service shown above is the customer charge and commodity (Per Mcf or Ccf) charge. It is the cost to the utility to provide service, excluding gas cost. Municipal rates are obtained from the respective municipality.

**TABLE 4a - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
COST OF SERVICE BY QUARTER**

