

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



GAS SERVICES DIVISION
January through September 2014

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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-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Average
Abilene	ATM	56.93	\$ 56.92	\$ 65.46	\$ 66.03	\$ 65.75	\$ 66.13	\$ 66.29	\$ 66.26	\$ 66.26				\$ 64.00
Amarillo	ATW	46.23	47.67	48.75	48.15	48.99	49.47	49.97	49.43	48.65				48.59
Austin	TGS	47.64	47.94	46.99	47.53	49.97	51.26	50.33	46.02	46.58				48.25
Beaumont	CEE	70.05	70.05	73.28	73.27	73.28	73.29	74.50	74.50	60.31				71.39
Brownsville	TGS	41.47	45.87	42.78	42.36	44.40	44.35	44.79	44.08	38.71				43.20
Bryan	ATM	56.93	56.92	65.46	66.03	65.75	66.13	66.29	66.26	66.26				64.00
Corpus Christi	MUN	61.63	66.49	86.47	75.01	67.63	62.83	65.23	62.11	60.37				67.53
Dallas	ATM	56.39	56.38	64.93	65.50	65.22	67.60	65.46	65.44	65.44				63.60
El Paso	TGS	45.39	46.78	46.80	45.54	46.88	46.35	49.53	48.68	41.84				46.42
Ft. Worth	ATM	56.93	56.92	65.46	66.03	65.75	66.13	66.29	66.26	66.26				64.00
Galveston	TGS	68.68	72.49	69.02	69.68	71.57	70.56	67.83	62.40	62.41				68.29
Houston	CEE	56.35	58.92	58.91	58.90	58.90	58.91	58.91	54.71	54.72				57.69
Laredo	CEE	63.08	65.72	65.71	65.70	65.70	65.72	66.71	67.06	67.07				65.83
Lubbock	ATW	47.21	48.65	49.73	49.13	49.97	50.45	50.95	50.41	49.63				49.57
McAllen	TGS	66.92	71.31	68.22	67.81	69.84	69.80	70.24	69.53	64.15				68.65
Midland	ATW	49.27	50.71	51.79	51.19	52.03	52.51	55.67	55.13	54.35				52.52
Odessa	ATW	49.27	50.71	51.79	51.19	52.03	52.51	55.67	55.13	54.35				52.52
San Angelo	ATM	56.93	56.92	65.46	66.03	65.75	66.13	66.29	66.26	66.26				64.00
San Antonio *	MUN	54.80	64.99	64.89	70.13	63.42	54.74	55.79	50.50	54.34				59.29
Sherman	ATM	56.93	56.92	65.46	66.03	65.75	66.13	66.29	66.26	66.26				64.00
Temple	ATM	56.93	56.92	65.46	66.03	65.75	66.13	66.29	66.26	66.26				64.00
Texarkana	CEA	67.28	67.28	67.28	71.19	71.19	71.19	71.19	71.19	71.19				69.88
Tyler	CEE	46.00	46.00	52.28	52.28	52.28	52.28	53.63	53.63	54.73				51.46
Waco	ATM	56.93	56.92	65.46	66.03	65.75	66.13	66.29	66.26	66.26				64.00
Wichita Falls	ATM	56.93	56.92	65.46	66.03	65.75	66.13	66.29	66.26	66.26				64.00
Average		\$ 55.72	\$ 57.33	\$ 61.33	\$ 61.31	\$ 61.17	\$ 60.91	\$ 61.47	\$ 60.40	\$ 59.16				\$ 59.87
Quarter Average				\$ 58.13			\$ 61.13		\$ 60.34			#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

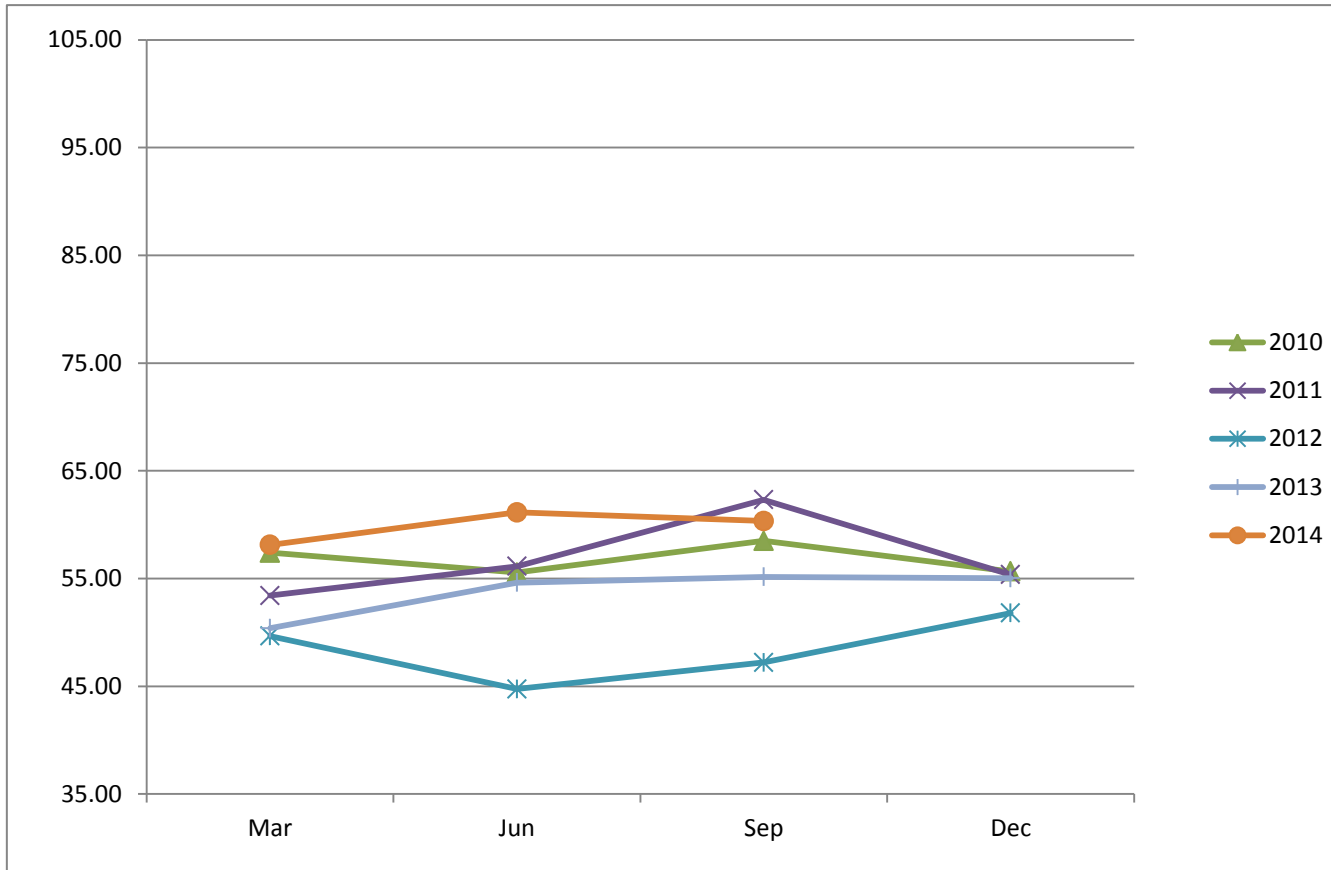


TABLE 2 - TWENTY-FIVE TEXAS CITIES SIX MCF RESIDENTIAL GAS BILL ANALYSIS OF GAS BILL COMPONENTS

City	Gas Utility	Jan-14			Feb-14			Mar-14			Apr-14			May-14			Jun-14		
		A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
Abilene	ATM	\$ 21.22	\$ 35.71	\$ 56.93	\$ 21.22	\$ 35.70	\$ 56.92	\$ 21.22	\$ 44.24	\$ 65.46	\$ 21.22	\$ 44.81	\$ 66.03	\$ 21.22	\$ 44.54	\$ 65.75	\$ 21.22	\$ 44.91	\$ 66.13
Amarillo	ATW	18.03	28.20	46.23	18.03	29.64	47.67	18.03	30.72	48.75	18.03	30.12	48.15	18.03	30.96	48.99	18.03	31.44	49.47
Austin	TGS	13.32	34.32	47.64	13.32	34.62	47.94	13.32	33.67	46.99	13.32	34.21	47.53	13.32	36.64	49.97	14.94	36.31	51.26
Beaumont	CEE	23.58	46.47	70.05	23.58	46.47	70.05	23.58	49.70	73.28	23.58	49.69	73.27	23.58	49.70	73.28	23.58	49.71	73.29
Brownsville	TGS	14.08	27.40	41.47	14.08	31.79	45.87	14.08	28.70	42.78	14.08	28.28	42.36	14.08	30.32	44.40	14.08	30.28	44.35
Bryan	ATM	21.22	35.71	56.93	21.22	35.70	56.92	21.22	44.24	65.46	21.22	44.81	66.03	21.22	44.54	65.75	21.22	44.91	66.13
Corpus Christi	MUN	30.25	31.38	61.63	30.25	36.24	66.49	30.25	56.22	86.47	30.25	44.76	75.01	30.25	37.38	67.63	30.25	32.58	62.83
Dallas	ATM	20.68	35.71	56.39	20.68	35.70	56.38	20.68	44.24	64.93	20.68	44.81	65.50	20.68	44.54	65.22	22.69	44.91	67.60
El Paso	TGS	13.07	32.32	45.39	13.07	33.71	46.78	13.07	33.73	46.80	13.07	32.47	45.54	13.07	33.81	46.88	13.07	33.28	46.35
Ft. Worth	ATM	21.22	35.71	56.93	21.22	35.70	56.92	21.22	44.24	65.46	21.22	44.81	66.03	21.22	44.54	65.75	21.22	44.91	66.13
Galveston	TGS	28.24	40.44	68.68	28.24	44.25	72.49	28.24	40.78	69.02	28.24	41.44	69.68	28.24	43.33	71.57	28.24	42.32	70.56
Houston	CEE	17.14	39.21	56.35	17.14	41.78	58.92	17.14	41.78	58.91	17.14	41.77	58.90	17.14	41.76	58.90	17.14	41.77	58.91
Laredo	CEE	29.97	33.11	63.08	29.97	35.75	65.72	29.97	35.74	65.71	29.97	35.73	65.70	29.97	35.73	65.70	29.97	35.75	65.72
Lubbock	ATW	19.01	28.20	47.21	19.01	29.64	48.65	19.01	30.72	49.73	19.01	30.12	49.13	19.01	30.96	49.97	19.01	31.44	50.45
McAllen	TGS	39.52	27.40	66.92	39.52	31.79	71.31	39.52	28.70	68.22	39.52	28.28	67.81	39.52	30.32	69.84	39.52	30.28	69.80
Midland	ATW	21.07	28.20	49.27	21.07	29.64	50.71	21.07	30.72	51.79	21.07	30.12	51.19	21.07	30.96	52.03	21.07	31.44	52.51
Odessa	ATW	21.07	28.20	49.27	21.07	29.64	50.71	21.07	30.72	51.79	21.07	30.12	51.19	21.07	30.96	52.03	21.07	31.44	52.51
San Angelo	ATM	21.22	35.71	56.93	21.22	35.70	56.92	21.22	44.24	65.46	21.22	44.81	66.03	21.22	44.54	65.75	21.22	44.91	66.13
San Antonio *	MUN	24.07	30.73	54.80	25.75	39.24	64.99	25.75	39.14	64.89	25.75	44.38	70.13	25.75	37.67	63.42	25.75	28.99	54.74
Sherman	ATM	21.22	35.71	56.93	21.22	35.70	56.92	21.22	44.24	65.46	21.22	44.81	66.03	21.22	44.54	65.75	21.22	44.91	66.13
Temple	ATM	21.22	35.71	56.93	21.22	35.70	56.92	21.22	44.24	65.46	21.22	44.81	66.03	21.22	44.54	65.75	21.22	44.91	66.13
Texarkana	CEA	30.54	36.73	67.28	30.54	36.73	67.28	30.54	36.73	67.28	30.54	40.64	71.19	30.54	40.64	71.19	30.54	40.64	71.19
Tyler	CEE	23.43	22.57	46.00	23.43	22.57	46.00	23.43	28.86	52.28	23.43	28.86	52.28	23.43	28.86	52.28	23.43	28.86	52.28
Waco	ATM	21.22	35.71	56.93	21.22	35.70	56.92	21.22	44.24	65.46	21.22	44.81	66.03	21.22	44.54	65.75	21.22	44.91	66.13
Wichita Falls	ATM	21.22	35.71	56.93	21.22	35.70	56.92	21.22	44.24	65.46	21.22	44.81	66.03	21.22	44.54	65.75	21.22	44.91	66.13
Average		\$ 22.27	\$ 33.45	\$ 55.72	\$ 22.34	\$ 34.99	\$ 57.33	\$ 22.34	\$ 38.99	\$ 61.33	\$ 22.34	\$ 38.97	\$ 61.31	\$ 22.34	\$ 38.83	\$ 61.17	\$ 22.48	\$ 38.43	\$ 60.91

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

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

City	Gas Utility	Jul-14			Aug-14			Sep-14			Oct-14			Nov-14			Dec-14		
		A	B	C	A	B	C	A	B	C	A	B	C	A	B	C	A	B	C
Abilene	ATM	\$ 23.51	\$ 42.77	\$ 66.29	\$ 23.51	\$ 42.75	\$ 66.26	\$ 23.51	\$ 42.75	\$ 66.26									
Amarillo	ATW	20.39	29.58	49.97	20.39	29.04	49.43	20.39	28.26	48.65									
Austin	TGS	14.94	35.39	50.33	14.94	31.07	46.02	14.94	31.64	46.58									
Beaumont	CEE	24.78	49.72	74.50	24.78	49.72	74.50	24.78	35.53	60.31									
Brownsville	TGS	14.08	30.71	44.79	14.08	30.01	44.08	14.08	24.63	38.71									
Bryan	ATM	23.51	42.77	66.29	23.51	42.75	66.26	23.51	42.75	66.26									
Corpus Christi	MUN	30.25	34.98	65.23	30.25	31.86	62.11	30.25	30.12	60.37									
Dallas	ATM	22.69	42.77	65.46	22.69	42.75	65.44	22.69	42.75	65.44									
El Paso	TGS	13.07	36.46	49.53	14.22	34.46	48.68	14.22	27.62	41.84									
Ft. Worth	ATM	23.51	42.77	66.29	23.51	42.75	66.26	23.51	42.75	66.26									
Galveston	TGS	27.03	40.80	67.83	27.03	35.36	62.40	27.03	35.37	62.41									
Houston	CEE	17.14	41.78	58.91	17.14	37.58	54.71	17.14	37.58	54.72									
Laredo	CEE	30.97	35.74	66.71	30.97	36.09	67.06	30.97	36.10	67.07									
Lubbock	ATW	21.37	29.58	50.95	21.37	29.04	50.41	21.37	28.26	49.63									
McAllen	TGS	39.52	30.71	70.24	39.52	30.01	69.53	39.52	24.63	64.15									
Midland	ATW	26.09	29.58	55.67	26.09	29.04	55.13	26.09	28.26	54.35									
Odessa	ATW	26.09	29.58	55.67	26.09	29.04	55.13	26.09	28.26	54.35									
San Angelo	ATM	23.51	42.77	66.29	23.51	42.75	66.26	23.51	42.75	66.26									
San Antonio *	MUN	25.75	30.04	55.79	25.75	24.75	50.50	25.75	28.59	54.34									
Sherman	ATM	23.51	42.77	66.29	23.51	42.75	66.26	23.51	42.75	66.26									
Temple	ATM	23.51	42.77	66.29	23.51	42.75	66.26	23.51	42.75	66.26									
Texarkana	CEA	30.54	40.64	71.19	30.54	40.64	71.19	30.54	40.64	71.19									
Tyler	CEE	24.78	28.86	53.63	24.78	28.86	53.63	24.78	29.95	54.73									
Waco	ATM	23.51	42.77	66.29	23.51	42.75	66.26	23.51	42.75	66.26									
Wichita Falls	ATM	23.51	42.77	66.29	23.51	42.75	66.26	23.51	42.75	66.26									
Average		\$ 23.90	\$ 37.56	\$ 61.47	\$ 23.95	\$ 36.45	\$ 60.40	\$ 23.95	\$ 35.21	\$ 59.16	#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	

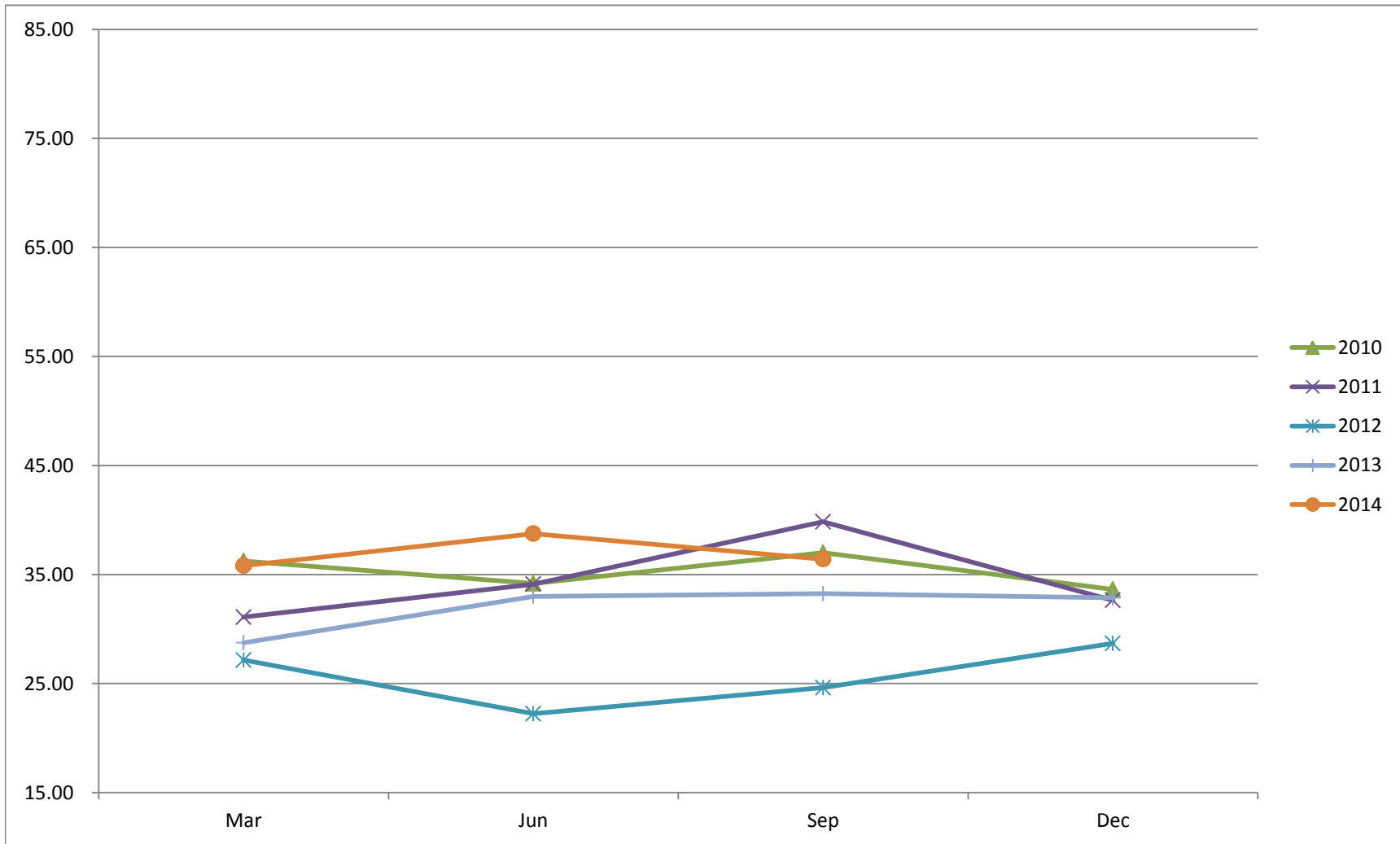
**TABLE 3 - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
COST OF GAS**

City	Gas Utility	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Average
Abilene	ATM	\$ 35.71	\$ 35.70	\$ 44.24	\$ 44.81	\$ 44.54	\$ 44.91	\$ 42.77	\$ 42.75	\$ 42.75				\$ 42.02
Amarillo	ATW	28.20	29.64	30.72	30.12	30.96	31.44	29.58	29.04	28.26				\$ 29.77
Austin	TGS	34.32	34.62	33.67	34.21	36.64	36.31	35.39	31.07	31.64				\$ 34.21
Beaumont	CEE	46.47	46.47	49.70	49.69	49.70	49.71	49.72	49.72	35.53				\$ 47.41
Brownsville	TGS	27.40	31.79	28.70	28.28	30.32	30.28	30.71	30.01	24.63				\$ 29.12
Bryan	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
Corpus Christi	MUN	31.38	36.24	56.22	44.76	37.38	32.58	34.98	31.86	30.12				\$ 37.28
Dallas	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
El Paso	TGS	32.32	33.71	33.73	32.47	33.81	33.28	36.46	34.46	27.62				\$ 33.09
Ft. Worth	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
Galveston	TGS	40.44	44.25	40.78	41.44	43.33	42.32	40.80	35.36	35.37				\$ 40.45
Houston	CEE	39.21	41.78	41.78	41.77	41.76	41.77	41.78	37.58	37.58				\$ 40.56
Laredo	CEE	33.11	35.75	35.74	35.73	35.73	35.75	35.74	36.09	36.10				\$ 35.53
Lubbock	ATW	28.20	29.64	30.72	30.12	30.96	31.44	29.58	29.04	28.26				\$ 29.77
McAllen	TGS	27.40	31.79	28.70	28.28	30.32	30.28	30.71	30.01	24.63				\$ 29.12
Midland	ATW	28.20	29.64	30.72	30.12	30.96	31.44	29.58	29.04	28.26				\$ 29.77
Odessa	ATW	28.20	29.64	30.72	30.12	30.96	31.44	29.58	29.04	28.26				\$ 29.77
San Angelo	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
San Antonio *	MUN	30.73	39.24	39.14	44.38	37.67	28.99	30.04	24.75	28.59				\$ 33.73
Sherman	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
Temple	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
Texarkana	CEA	36.73	36.73	36.73	40.64	40.64	40.64	40.64	40.64	40.64				\$ 39.34
Tyler	CEE	22.57	22.57	28.86	28.86	28.86	28.86	28.86	28.86	29.95				\$ 27.58
Waco	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
Wichita Falls	ATM	35.71	35.70	44.24	44.81	44.54	44.91	42.77	42.75	42.75				\$ 42.02
Average		\$ 33.45	\$ 34.99	\$ 38.99	\$ 38.97	\$ 38.83	\$ 38.43	\$ 37.56	\$ 36.45	\$ 35.21	#N/A	#N/A	#N/A	\$ 36.99
Quarter Average				\$ 35.81			\$ 38.74			\$ 36.41			#N/A	

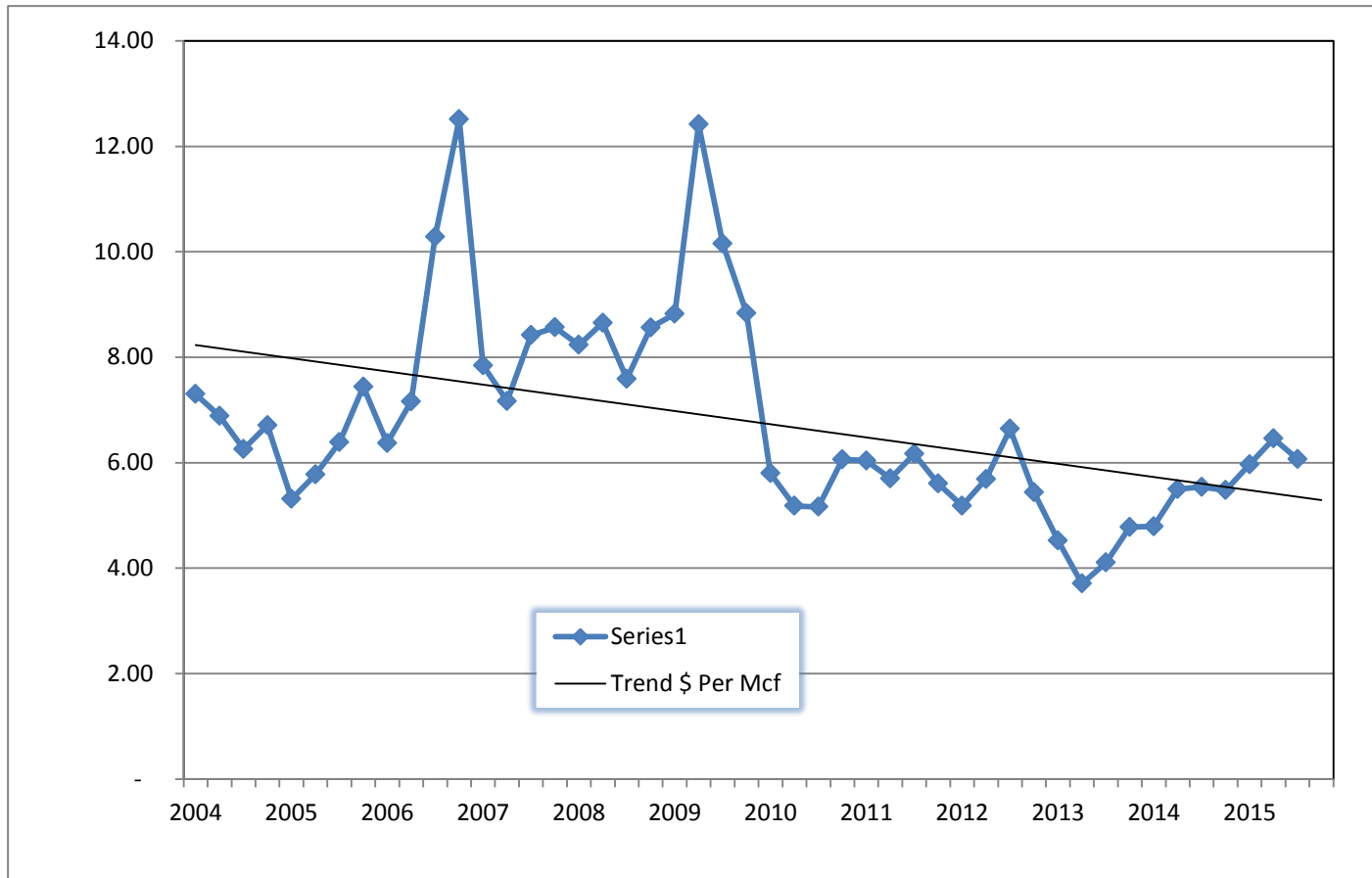
* The City of San Antonio includes a \$2.20 per Mcf Base Cost of Gas in the base rates, i.e., For comparison, the \$2.20 per Mcf Base Cost of gas is removed from the Cost of Service Base Rates and included in the Cost of gas Calculations.

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**



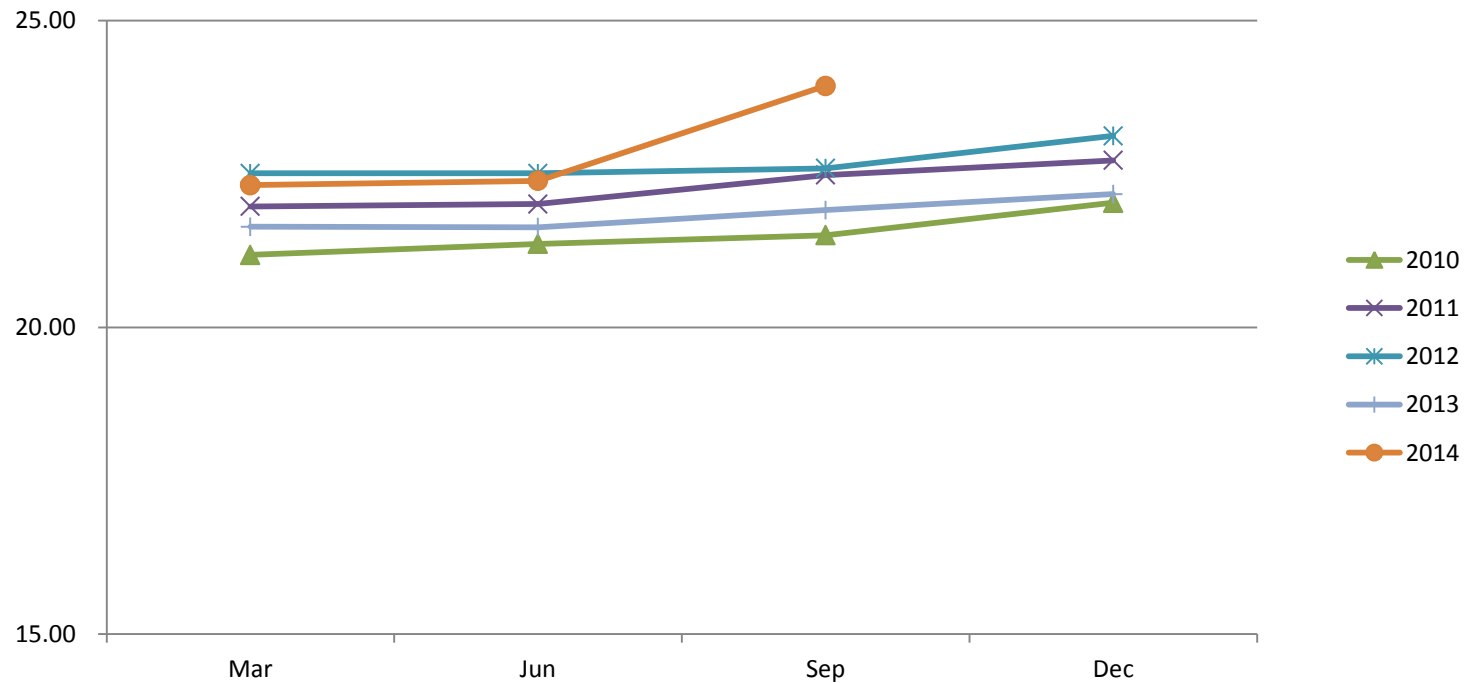
**TABLE 4 - TWENTY-FIVE TEXAS CITIES
SIX MCF RESIDENTIAL GAS BILL
COST OF SERVICE**

City	Gas Utility	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Average
Abilene	ATM	\$ 21.22	\$ 21.22	\$ 21.22	\$ 21.22	\$ 21.22	\$ 21.22	\$ 23.51	\$ 23.51	\$ 23.51				\$ 21.98
Amarillo	ATW	18.03	18.03	18.03	18.03	18.03	18.03	20.39	20.39	20.39				\$ 18.82
Austin	TGS	13.32	13.32	13.32	13.32	13.32	14.94	14.94	14.94	14.94				\$ 14.04
Beaumont	CEE	23.58	23.58	23.58	23.58	23.58	23.58	24.78	24.78	24.78				\$ 23.98
Brownsville	TGS	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08	14.08				\$ 14.08
Bryan	ATM	21.22	21.22	21.22	21.22	21.22	21.22	23.51	23.51	23.51				\$ 21.98
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	20.68	20.68	20.68	20.68	20.68	22.69	22.69	22.69	22.69				\$ 21.57
El Paso	TGS	13.07	13.07	13.07	13.07	13.07	13.07	13.07	14.22	14.22				\$ 13.33
Ft. Worth	ATM	21.22	21.22	21.22	21.22	21.22	21.22	23.51	23.51	23.51				\$ 21.98
Galveston	TGS	28.24	28.24	28.24	28.24	28.24	28.24	27.03	27.03	27.03				\$ 27.84
Houston	CEE	17.14	17.14	17.14	17.14	17.14	17.14	17.14	17.14	17.14				\$ 17.14
Laredo	CEE	29.97	29.97	29.97	29.97	29.97	29.97	30.97	30.97	30.97				\$ 30.30
Lubbock	ATW	19.01	19.01	19.01	19.01	19.01	19.01	21.37	21.37	21.37				\$ 19.79
McAllen	TGS	39.52	39.52	39.52	39.52	39.52	39.52	39.52	39.52	39.52				\$ 39.52
Midland	ATW	21.07	21.07	21.07	21.07	21.07	21.07	26.09	26.09	26.09				\$ 22.74
Odessa	ATW	21.07	21.07	21.07	21.07	21.07	21.07	26.09	26.09	26.09				\$ 22.74
San Angelo	ATM	21.22	21.22	21.22	21.22	21.22	21.22	23.51	23.51	23.51				\$ 21.98
San Antonio *	MUN	24.07	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75				\$ 25.56
Sherman	ATM	21.22	21.22	21.22	21.22	21.22	21.22	23.51	23.51	23.51				\$ 21.98
Temple	ATM	21.22	21.22	21.22	21.22	21.22	21.22	23.51	23.51	23.51				\$ 21.98
Texarkana	CEA	30.54	30.54	30.54	30.54	30.54	30.54	30.54	30.54	30.54				\$ 30.54
Tyler	CEE	23.43	23.43	23.43	23.43	23.43	23.43	24.78	24.78	24.78				\$ 23.88
Waco	ATM	21.22	21.22	21.22	21.22	21.22	21.22	23.51	23.51	23.51				\$ 21.98
Wichita Falls	ATM	21.22	21.22	21.22	21.22	21.22	21.22	23.51	23.51	23.51				\$ 21.98
Average		\$ 22.27	\$ 22.34	\$ 22.34	\$ 22.34	\$ 22.34	\$ 22.48	\$ 23.90	\$ 23.95	\$ 23.95	#N/A	#N/A	#N/A	\$ 22.88
Quarter Average				\$ 22.32			\$ 22.39		\$ 23.93				#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 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**



The data points for the first two quarters of 2012 and 2013 are nearly identical, resulting in the overlap of points.