RRC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.		
TARIFF CODE: DS	RRC TARIFF N	D: 48		
DESCRIPTION: I	Distribution Sales		STATUS: A	
EFFECTIVE DATE:	01/13/1995	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 0	7/03/2002
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 P_{1}	
RATE ADJUSTMENT PR	ROVISIONS			
See rate schedule	for the rate adjust	ment provision.		

	RRC TARIFF NO:	48		
JSTOMERS	CONFETERMENT			
			PGA CURRENT CHARGE	
	N The second se	mcf	\$3.7170	09/01/2002
	TDCJustice - Dalha			
	N		\$3.9370	10/01/2002
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.5470	11/01/2002
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$3.8270	07/01/2002
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
		mcf	\$3.3870	08/01/2002
	N TDCJustice - Dalha		ç2.30/U	00/01/2002
	N		\$5.2970	01/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.7300	02/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.5770	12/01/2002
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$8.3770	03/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.2070	04/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.4570	05/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.8470	07/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.1470	06/01/2003
	TDCJustice - Dalha			, 01, 2000
33		mcf	\$5.4370	09/01/2003
CUSTOMER NAME			φ υ.τ υ/υ	02/01/2003
33		mcf	\$5.1370	08/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.7370	11/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.8070	10/01/2003
	TDCJustice - Dalha			

CJustice - Dalk N CJustice - Dalk N CJustice - Dalk	mcf hart Unit hart Unit hart Unit hart Unit mcf hart Unit mcf	PGA CURRENT CHARGE \$5.0270 \$6.0670 \$5.7970 \$5.1970	01/01/2004
N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk	mcf hart Unit hart Unit hart Unit hart Unit mcf hart Unit mcf	\$5.0270 \$6.0670 \$5.7970	12/01/2003 01/01/2004 02/01/2004
CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk	nart Unit mcf nart Unit mcf nart Unit mcf nart Unit mcf	\$6.0670 \$5.7970	01/01/2004
N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk	mcf hart Unit hart Unit hart Unit mcf mcf	\$5.7970	02/01/2004
CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk	nart Unit mcf nart Unit mcf nart Unit mcf	\$5.7970	02/01/2004
N CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N	mcf hart Unit mcf hart Unit mcf		
CJustice - Dalk N CJustice - Dalk N CJustice - Dalk N	mart Unit mcf mart Unit mcf		
N CJustice - Dalk N CJustice - Dalk N	mcf hart Unit mcf	\$5.1970	03/01/2004
CJustice - Dalk N CJustice - Dalk N	nart Unit mcf	\$5.1970	03/01/2004
N CJustice - Dalk N	mcf		
CJustice - Dalh			
N	aart Unit	\$5.3370	04/01/2004
	Iart UIIIL		
	mcf	\$5.9870	05/01/2004
	nart Unit		
N	mcf	\$6.8570	06/01/2004
CJustice - Dalh		ç0.0370	00,01,2001
		4C 2490	00/01/0004
N CJustice - Dalh	mcf	\$6.3470	08/01/2004
	mcf	\$6.6070	07/01/2004
CJustice - Dalh			
Ν	mcf	\$5.3870	09/01/2004
CJustice - Dalk	nart Unit		
N	mcf	\$5.2570	10/01/2004
CJustice - Dalh	nart Unit		
N	mcf	\$6.2070	03/01/2005
CJustice - Dalh	nart Unit		
N	mcf	\$7.6070	11/01/2004
CJustice - Dalh	nart Unit		
N	mcf	\$6.8370	12/01/2004
CJustice - Dalk		y0.00/0	12, 01, 2001
		6C 1000	00/01/0005
N CTustico - Dolh	mcf	\$6.1970	02/01/2005
N	mcf	\$6.2470	01/01/2005
CJustice - Dalh	hart Unit		
	mcf	\$7.0370	04/01/2005
C	CJustice - Dall N CJustice - Dall N	CJustice - Dalhart Unit N mcf CJustice - Dalhart Unit	CJustice - Dalhart Unit N mcf \$6.2470 CJustice - Dalhart Unit N mcf \$7.0370

	RRC TARIFF NO:	48		
JSTOMERS	CONTRACTOR			
			PGA CURRENT CHARGE	
	N TDCJustice - Dalhar	mcf	\$6.9370	05/01/2005
CUSTOMER NAME		rt Unit		
33	Ν	mcf	\$6.3270	06/01/2005
CUSTOMER NAME	TDCJustice - Dalhar	rt Unit		
33	Ν	mcf	\$7.3770	07/01/2005
CUSTOMER NAME	TDCJustice - Dalham	rt Unit		
33	Ν	mcf	\$9.2770	09/01/2005
CUSTOMER NAME	TDCJustice - Dalhar	rt Unit		
33	N	mcf	\$9.1170	12/01/2005
CUSTOMER NAME	TDCJustice - Dalhar	rt Unit		
33	N	mcf	\$10.4670	10/01/2005
	TDCJustice - Dalhar			
	N		\$7.4270	08/01/2005
	TDCJustice - Dalhar		\$1.4270	08/01/2005
	N	mcf	\$11.4170	11/01/2005
CUSTOMER NAME	TDCJustice - Dalhar	rt Unit		
33	N	mcf	\$9.3270	01/01/2006
CUSTOMER NAME	TDCJustice - Dalhar			
33	Ν	mcf	\$7.4170	02/01/2006
CUSTOMER NAME	TDCJustice - Dalhar	rt Unit		
33	N	mcf	\$6.7270	03/01/2006
CUSTOMER NAME	TDCJustice - Dalhar	rt Unit		
33	N	mcf	\$6.3670	04/01/2006
CUSTOMER NAME	TDCJustice - Dalham	rt Unit		
	N	mcf	\$6.8570	08/01/2006
CUSTOMER NAME			¥0.0070	30, 01, 2000
			6C E470	05/01/2006
33		mcf	\$6.5470	05/01/2006
CUSTOMER NAME	TDCJustice - Dalhar			
33	N	mcf	\$5.7370	06/01/2006
CUSTOMER NAME	TDCJustice - Dalhar	t Unit		
33	Ν	mcf	\$6.0170	07/01/2006
CUSTOMER NAME	TDCJustice - Dalhar	t Unit		
33	N	mcf	\$6.9270	09/01/2006
CUSTOMER NAME	TDCJustice - Dalhar	rt Unit		

	RRC TARIFF NO:	48		
STOMERS RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	 N	mcf	\$4.2370	
	TDCJustice - Dalha		+	,,
33	N	mcf	\$7.1870	11/01/2006
	TDCJustice - Dalha		+ · · · · ·	,,
	N		\$7.3170	12/01/2006
	TDCJustice - Dalha			
33	N	mcf	\$6.3270	01/01/2007
	TDCJustice - Dalha			
33	N	mcf	\$7.2170	02/01/2007
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	N	mcf	\$7.4270	03/01/2007
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	N	mcf	\$6.7070	04/01/2007
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	N	mcf	\$7.4270	05/01/2007
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	N	mcf	\$6.9970	06/01/2007
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$6.9970	07/01/2007
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	N	mcf	\$5.9670	08/01/2007
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$5.4370	09/01/2007
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$6.0070	10/01/2007
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$6.9070	11/01/2007
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	Ν	mcf	\$7.2670	12/01/2007
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	Ν	mcf	\$7.0470	01/01/2008
CUSTOMER NAME	TDCJustice - Dalha	urt Unit		
33	N	mcf	\$8.8670	03/01/2008

	RRC TARIFF NO: 48			
STOMERS				
			PGA CURRENT CHARGE	PGA EFFECTIVE DATE
		mcf	\$7.9870	02/01/2008
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
33		mcf	\$9.1270	04/01/2008
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
33	N	mcf	\$10.4870	05/01/2008
CUSTOMER NAME	TDCJustice - Dalhart (Jnit		
33	N	mcf	\$10.6970	06/01/2008
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
33	N	mcf	\$12.2770	07/01/2008
CUSTOMER NAME	TDCJustice - Dalhart (Jnit		
	N	mcf	\$8.5270	08/01/2008
	TDCJustice - Dalhart (<i>v</i> o. <i>32</i> /0	00,01,2000
	N		AE 02E0	00/01/0000
	N TDCJustice - Dalhart U		\$7.2370	09/01/2008
	ibcjustice - Daimart (
33	N	mcf	\$5.2870	10/01/2008
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
	Ν		\$3.9070	11/01/2008
CUSTOMER NAME	TDCJustice - Dalhart (Jnit		
33	N	mcf	\$5.5270	12/01/2008
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
33	N	mcf	\$5.4770	01/01/2009
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
33	N	mcf	\$3.8370	02/01/2009
CUSTOMER NAME	TDCJustice - Dalhart (Jnit		
	N	mcf	\$3.4070	03/01/2009
	N TDCJustice - Dalhart U		\$5.4070	03/01/2009
33		mcf	\$3.2870	04/01/2009
CUSTOMER NAME		Jnit		
33	Ν	mcf	\$3.3470	05/01/2009
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
33	Ν	mcf	\$3.5370	06/01/2009
CUSTOMER NAME	TDCJustice - Dalhart U	Jnit		
33	N	mcf	\$3.8470	07/01/2009
CUSTOMER NAME	TDCJustice - Dalhart (Jnit		

RIFF CODE: DS	RRC TARIFF NO:	48		
JSTOMERS				
RC 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	Ν	mcf	\$3.2170	09/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.1570	10/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.9570	11/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.9870	12/01/2009
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$6.4170	01/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$6.0170	02/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.3370	03/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.4970	04/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.6070	05/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$4.4470	06/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.1770	07/01/2010
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
EASONS FOR FILING				
IEW?: N RRC D	OCKET NO:	CITY ORDIN	IANCE NO:	
AMENDMENT (EXPLAIN	i):			
OTHER (EXPLAIN):Jurisdictional Rat	e to Customer		
RVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			

C COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF NO	26581	
ESCRIPTION:	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		
918	are the maximu	m 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 Consumptio	e \$7.86. n \$1.7913 per Mcf.	
	issuance, or s	uch other period of time as ma	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 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	West 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	arges,
	-	eliverability 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) -	Gas Factor reflecting the estimated
	Weighted Avera during the per	ge Cost of Gas, plus additiona iod covered by the bill for sa	d class 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	erage cost of gas for the current a pro rata portion of an amount ted WACOG and the actual WACOG during t Zone

ARIFF CODE: DS	RRC TARIFF NO: 26581
TE SCHEDULE	
CHEDULE 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),
	(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.

TARIFF CODE: DS RRC TARIFF NO: 26581					
KIFF CODE. 55	ARC TARIFF NO. 20001				
TE SCHEDULE					
SCHEDULE 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.				

RIFF CODE: DS	RRC TARIFF NO: 26581
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.

See rate schedule for the rate adjustment provision.

	RRC TARIFF NO:	20281		
STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31986	N	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	N	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	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	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			
SONS FOR FILING				
N?:Y RRC D	OCKET NO:	CITY ORDIN	IANCE NO: 2011-RO468	
AMENDMENT (EXPLAIN	ī):			
OTHER (EXPLAIN):Formerly under tari	ff 12494		
VICES				

OTHER TYPE DESCRIPTION

C COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26582
DESCRIPTION: D	Distribution Sales STATUS: A
EFFECTIVE DATE:	11/05/2011 ORIGINAL CONTRACT DATE: RECEIVED DATE: 10/22/2013
GAS CONSUMED:	N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED:	Y INACTIVE DATE:
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
919	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 \$15.59. All Consumption \$1.3767 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 West Gas Cost Zone.
	The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers - (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,
	(v) opstream 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 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:
	(A+/-B)+C+D=E.
	Where A = Estimated WACOG,
	<pre>B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor,</pre>
	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: 26582
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones Actual P/S Ratio.
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then 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:	26582		
STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31986	N	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	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	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			
ASONS FOR FILING				
W?:Y RRC D	OCKET NO:	CITY ORDIN	ANCE NO: 2011-R0468	
AMENDMENT (EXPLAIN	ī):			
OTHER (EXPLAIN):Formerly under tari	lff 12450		

T	YPE OF SERVICE	SERVICE DESCRIPTION
В		Commercial Sales
	OTHER TYPE DESCRI	PTION
C		Industrial Sales
	OTHER TYPE DESCRI	PTION
D		Public Authority Sales
	OTHER TYPE DESCRI	PTION
L		

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	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26583
RATE SCHEDULE	
SCHEDULE ID	DECOLORION
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 COM	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

TARIFF CODE: DS RRC TARIFF NO: 26583				
ATE SCHEDULE				
CHEDULE 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.			

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.

RIFF CODE: DS	RRC TARIFF NO:	26583		
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 Hansfo	ord County		
28	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Ochilt	tree County		
22	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Canadian 8	& Environs		
26	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Miami			
29	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Miami Env:	irons		
30	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME			,	,,
	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME			Ç3.0190	11,01,2015
32	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Wheele	er County		
3032	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Dalhart Rural Dome	estic		
3033	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Spearman Rural Dor	nestic		
3040	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Groom Env:	irons		
3043	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated Are	ea of Farwell		
3052	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Incorporated Area		·	
3053	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated Are	ea of Stratford		
3056	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texhoma En	nvirons		
3154	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME		eas of Roberts County		, . ,
3168	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	N Etter, TX	IIIC1	42.0T20	TT/ UT/ ZUT2

ARIFF CODE: DS	RRC TARIFF NO:	26583		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3169	N	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	N	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	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME		-		
27	Ν	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	N	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		40.1010	
3032	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Dalhart Rural Dom		Ŷ2.TOTO	99/01/2011
			ČE 1010	02/01/2014
3033 CUSTOMER NAME	N Spearman Rural Dou	mcf	\$5.1010	03/01/2014
	-			
3040	N Qita fi Quan Tu	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Groom Env.	irons		
3043	N	mcf	\$5.1010	03/01/2014

	RRC TARIFF NO:	20583		
ISTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3052	Ν	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	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County		
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
	City of Dalhart	-		
31985	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Dalhart Environs			
31988	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	N	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	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	N	mcf	\$4.6820	09/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26583		
USTOMERS				
RRC CUSTOMER NO			PGA CURRENT CHARGE	
32	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	Ν	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	Ν	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	·	
	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME			¥ 110 100	00,01,2011
	N	mcf	\$4.6430	08/01/2014
	City of Miami Env		9 1.01 30	00/01/2014
	-		64 C400	00/01/0014
30	N Environs of Lipsc	mcf	\$4.6430	08/01/2014
	-	*		00/07/1777
31	N Environg of Norrh	mcf	\$4.6430	08/01/2014
CUSTOMER NAME		-		
32	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom Env	irons		

	RRC TARIFF NO:	26583		
STOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	
3043	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated Ar			
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	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7	
3168	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Dalhart			
31985	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Canyon			
31989	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Canyon En	virons		
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	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 TARIFF NO:	26583		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?		PGA CURRENT CHARGE	
31985	N Citer of Dollarst F	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		
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	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	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	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	ill County		
32	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.8560	07/01/2014

	RRC TARIFF NO:	26583		
STOMERS C 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	1	
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
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	N	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 Lipsc	omb County		
31	N	mcf	\$4.8950	05/01/2014

	RRC TARIFF NO:	26583		
STOMERS C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32	 N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	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	Ν	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	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	Y	
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		
22	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	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	N	mcf	\$4.2750	10/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26583		
USTOMERS				
RC 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	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Environs of Lipsc	omb 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		
3032	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Unincorporated Area of Farwell			
3052	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons	·	
3154	- N	mcf	\$4.2750	10/01/2014
		eas of Roberts County		10,01,0011
3168	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME		iiiC1	44.2/30	10/01/2014
	N	maf	61 07E0	10/01/2014
3169 CUSTOMER NAME		mcf	\$4.2750	10/01/2014
31984	N City of Dellevet	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 TARIFF NO:	26583		
STOMERS C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canyon Env	virons	·	
22	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canadian 8	& Environs		
26	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Miami			
27	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Hansfo	ord County		
28	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Ochilt	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 Lipscomb 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 Wheele	er County		
3032	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Dalhart Rural Dome	estic		
3033	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Spearman Rural Dor	nestic		
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 Are	ea of Farwell		
3052	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Unincorporated Are	ea of Stratford		
3056	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma Er	nvirons		
3154	N	mcf	\$4.2420	04/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26583		
USTOMERS				
RC 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	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	Ν	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
CUSTOMER NAME	Environs of Lipsc	omb County		
31	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Groom Env			

RIFF CODE: DS	RRC TARIFF NO:	26583		
STOMERS				
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	Ν	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	DOCKET NO: GUD 10235	CITY ORDI	NANCE NO:	
AMENDMENT (EXPLAI	N):			
OTHER (EXPLAI				
RVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			

RRC COID: 445 CO	MPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26584
	stribution Sales STATUS: A 7/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014 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 COMPANY NAME: WEST TEXAS GAS, INC. TARIFF CODE: DS RRC TARIFF NO: 26584 **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, 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	
SCHEDULE ID	DESCRIPTION
	the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.
RCE Surcharge A	Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.
	WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.
	The report shall detail the monthly collections for the rate case expense surcharge

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?		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	N Environs of Hansfo	mcf	\$5.1010	03/01/2014
CUSTOMER NAME				
28	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Ochilt	tree County		
29	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Miami Env:	irons		
30	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Lipsco	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 Wheele	er County		
3040		mcf	\$5.1010	03/01/2014
CUSTOMER NAME			\$3.1010	03/01/2011
3043	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated Are	ea of Farwell		
3052	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated Are	ea of Stratford		
3056	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Texhoma En	nvirons		
3154	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated are	eas of Roberts County		
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	Ν	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:	11 County		

TARIFF CODE: DS RRC TARIFF NO: 26584					
JSTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
3040	Ν	mcf	\$3.6130	11/01/2013	
CUSTOMER NAME	City of Groom Env	irons			
3053	Ν	mcf	\$3.6130	11/01/2013	
CUSTOMER NAME	Unincorporated Ar	ea of Stratford			
3154	N	mcf	\$3.6130	11/01/2013	
CUSTOMER NAME	Unincorporated ar	eas of Roberts County			
3169	N	mcf	\$3.6130	11/01/2013	
CUSTOMER NAME	Kerrick, Texas				
31985	N	mcf	\$3.6130	11/01/2013	
CUSTOMER NAME	City of Dalhart E				
31989	N	mcf	\$3.6130	11/01/2013	
CUSTOMER NAME	City of Canyon En		+ 3 • 0 ± 0 0	, 01, 2010	
	N	mcf	\$4.6430	08/01/2014	
CUSTOMER NAME	N City of Canadian		\$4.0430	08/01/2014	
			+4 6400		
26	N Gita f Niani	mcf	\$4.6430	08/01/2014	
CUSTOMER NAME	City of Miami				
27	Ν	mcf	\$4.6430	08/01/2014	
CUSTOMER NAME	Environs of Hansf	ord County			
28	Ν	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			·	
32	N	mcf	\$4.6430	08/01/2014	
CUSTOMER NAME	Environs of Wheel		Ţ 1.0130		
		-	64 C420	00/01/0014	
3040	N City of Croom Env	mcf	\$4.6430	08/01/2014	
CUSTOMER NAME	City of Groom Env				
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			

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

CUSTOMERS						
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE		
3053	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	Unincorporated Are	Unincorporated Area of Stratford				
3056	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Texhoma En	nvirons				
3154	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	Unincorporated are	eas of Roberts County				
3168	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	Etter, TX					
3169	N	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 En	nvirons				
31988	Ν	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Canyon					
31989	N	mcf	\$4.6430	08/01/2014		
CUSTOMER NAME	City of Canyon Env	virons				
22	N	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	City of Canadian 8	È 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	N	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	Environs of Ochilt	tree County				
29	N	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 Lipsco	omb County				
31	N	mcf	\$4.6820	09/01/2014		
CUSTOMER NAME	Environs of Hemph:	ill County				
32	N	mcf	\$4.6820	09/01/2014		

ARIFF CODE: DS	RRC TARIFF NO:	26584		
JSTOMERS				
RC CUSTOMER NO		BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
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		
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		eas of Roberts County	ų 1. 0020	00,01/2011
			t	
3168	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Etter, TX			
3169	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Dalhart			
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
	City of Canyon En		,	
3040	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	N City of Groom Env		0000	00/01/2014
	-		A. 0050	
3043	N Unincorporated Ar	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar			
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	N	mcf	\$4.8950	05/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26584		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3056	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7	
3168	Ν	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	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
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		
26	N	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	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	N	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	N	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		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
26	Ν	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	Ν	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	ill County		
32	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3040	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	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		+ - · 9000	,, 2021
31985	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		

RIFF CODE: DS	RRC TARIFF NO:	26584		
STOMERS				
C 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	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	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	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	N	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	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	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County	7	
3168	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.2750	10/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26584			
ISTOMERS					
RC CUSTOMER NO		BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
31984		mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Dalhart				
31985	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Dalhart En	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 a	Environs			
26	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME					
27	N	mcf	\$4.2420	04/01/2014	
	Environs of Hansf	ord County			
28	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Environs of Ochil	Environs of Ochiltree County			
29	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	City of Miami Env:	irons			
30	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Environs of Lipsco	omb County			
31	N	mcf	\$4.2420	04/01/2014	
	Environs of Hemph:		÷112120	01,01,2011	
32	N	mcf	\$4.2420	04/01/2014	
	N Environs of Wheele		Y1.2120	01/01/2011	
			Ċ4 0400	04/01/2014	
3040 CUSTOMER NAME	N City of Groom Env:	mcf	\$4.2420	04/01/2014	
	-		<i>t</i>	04/02/0024	
3043	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Unincorporated Are				
3052	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Incorporated Area	of Stratford			
3053	Ν	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	Unincorporated Are	ea of Stratford			
3056	N	mcf	\$4.2420	04/01/2014	
CUSTOMER NAME	City of Texhoma E	nvirons			

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
			\$4.2420	
CUSTOMER NAME	Unincorporated ar	eas of Roberts County		
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	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Miami			
27	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	Ν	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 Wheel	er County		
3040	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.5000	06/01/2014

RIFF 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 Are	ea of Stratford		
3056	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Texhoma Er	nvirons		
3154	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated are	eas of Roberts County	7	
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 En	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 Env	virons		
EASONS FOR FILING				
IEW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO:	
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN):			
ERVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			
	Commercial Sales			
OTHER TYPE DESCRIP				
	Industrial Sales			
OTHER TYPE DESCRIP				
)	Public Authority Sal	Les		

DIFE CODE. DC	RRC TARIFF NO	D: 26585	
ARIFF CODE: DS	RRC IARIFF N	20305	
DESCRIPTION: Dis	tribution Sales		STATUS: A
EFFECTIVE DATE: 0	7/25/2013	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED: N		AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED: Y		INACTIVE DATE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
904	are the maximu	m applicable to Domestic consum	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 \$10.00. on \$3.76 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 man ensure that al incurred, subj	ner that will lessen monthly fl l 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 Gas Cost Zone.
		as Cost for said Gas Cost Zone ponents for the distribution sys	shall be computed utilizing the stem customers -
	(i)Cost of gas	_	
	(ii)Credits, R	efunds, or out of Period Adjust	cments,
		gas withdrawn from storage,	
		on storage gas withdrawn,	
		Wathering and Transportation Cha Deliverability Charges,	irges,
		Capacity Charges,	
	(viii) New tax		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) -	
	Each customer	bill shall include a Purchased	Gas Factor reflecting the estimated
	during the per	riod covered by the bill for sai	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 ag period, the PGF may include a	erage cost of gas for the current a pro rata portion of an amount
	reflecting the		ted WACOG and the actual WACOG during

RC COID: 445 C	COMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26585
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:
	Balmorhea 13.48, Kermit 13.68.
	Baimoinea 15.40, Keimit 15.00.
	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,
	the macou to affive at the net outsufctional 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),

	OMPANY NAME: WEST TEXAS GAS, INC.
RIFF CODE: DS	RRC TARIFF NO: 26585
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

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.

3035 CUSTOMER NAME 31987 CUSTOMER NAME 3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 3035 CUSTOMER NAME 3035 CUSTOMER NAME	N WTG Rural Domestic N City of Lubbock Env N City of Kermit & En N City of Kermit & En N City of Imperial & N	mcf mcf wirons mcf mvirons mcf mvirons mcf	PGA CURRENT CHARGE \$3.2860 \$3.2860 \$3.2860 \$3.2860 \$3.2860 \$3.2860 \$3.2860 \$3.2860 \$3.2860	PGA EFFECTIVE DATE 11/01/2013 11/01/2013 11/01/2013 03/01/2014
CUSTOMER NAME 31987 CUSTOMER NAME 3029 CUSTOMER NAME 3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 3035 CUSTOMER NAME	N WTG Rural Domestic N City of Lubbock Env N City of Kermit & En N City of Kermit & En N City of Imperial & N	mcf mcf wirons mcf mvirons mcf mvirons mcf	\$3.2860 \$3.2860 \$3.2860 \$3.2860 \$4.7750	11/01/2013 11/01/2013 11/01/2013
CUSTOMER NAME 31987 CUSTOMER NAME 3029 CUSTOMER NAME 3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 3035 CUSTOMER NAME 31987	WTG Rural Domestic N City of Lubbock Env N City of Kermit & En N City of Kermit & En N City of Imperial & N	mcf mcf nvirons mcf nvirons mcf mcf	\$3.2860 \$3.2860 \$4.7750	11/01/2013
31987 CUSTOMER NAME 3029 CUSTOMER NAME 3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 3035 CUSTOMER NAME	N City of Lubbock Env N City of Kermit & En N City of Kermit & En N City of Imperial & N	mcf virons mcf nvirons mcf mvirons mcf	\$3.2860 \$4.7750	11/01/2013
CUSTOMER NAME 3029 CUSTOMER NAME 3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 3035 AUBLICATION 31987	City of Lubbock Env N City of Kermit & En N City of Kermit & En N City of Imperial & N	mcf mcf mvirons mcf mcf mcf	\$3.2860 \$4.7750	11/01/2013
3029 CUSTOMER NAME 3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 3035 CUSTOMER NAME	N City of Kermit & En N City of Kermit & En N City of Imperial & N	mcf nvirons mcf nvirons mcf	\$4.7750	
CUSTOMER NAME 3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 3035 CUSTOMER NAME 30387	City of Kermit & En N City of Kermit & En N City of Imperial & N	mcf mcf mcf	\$4.7750	
3029 CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 31987	N City of Kermit & En N City of Imperial & N	mcf nvirons mcf		03/01/2014
CUSTOMER NAME 3034 CUSTOMER NAME 3035 CUSTOMER NAME 31987	City of Kermit & En N City of Imperial & N	mvirons		03/01/2014
3034 <u>CUSTOMER NAME</u> 3035 <u>CUSTOMER NAME</u> 31987	N City of Imperial & N	mcf	\$4.7750	
CUSTOMER NAME 3035 CUSTOMER NAME 31987	City of Imperial &		\$4.7750	
3035 <u>CUSTOMER NAME</u> 31987	N	Environs		03/01/2014
<u>CUSTOMER NAME</u> 31987				
31987	WTG Rural Domestic	mcf	\$4.7750	03/01/2014
	N	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Lubbock Env		,	
3034	N	mcf	\$3.2860	11/01/2013
	City of Imperial &	Environs		
3029	N	mcf	\$2.8000	08/01/2014
	City of Kermit & En		<i>4</i> 2.0000	00,01,2011
3034	N	mcf	\$2.8000	08/01/2014
	City of Imperial &		\$2.0000	08/01/2014
			*0.0000	
3035	N WTC Dural Domostic	mcf	\$2.8000	08/01/2014
	WTG Rural Domestic			
31987	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock Env	virons		
3029	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Kermit & En	nvirons		
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 Domestic			
31987	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Lubbock Env	virons		
3029	N	mcf	\$3.8960	05/01/2014

CONFERENTATIO			
		PGA CURRENT CHARGE	
N City of Imporial	mcf	\$3.8960	05/01/2014
		\$3.8960	05/01/2014
	c		
	mcf	\$3.8960	05/01/2014
City of Lubbock E	nvirons		
Ν	mcf	\$3.2010	07/01/2014
City of Kermit &	Environs		
Ν	mcf	\$3.2010	07/01/2014
City of Imperial	& Environs		
Ν	mcf	\$3.2010	07/01/2014
WTG Rural Domesti	c		
N	mcf	\$3.2010	07/01/2014
City of Lubbock E	nvirons		
N	mcf	\$3.6330	10/01/2014
City of Kermit &	Environs		
Ν	mcf	\$3.6330	10/01/2014
City of Imperial	& Environs		
Ν	mcf	\$3.6330	10/01/2014
WTG Rural Domesti	с		
N	mcf	\$3.6330	10/01/2014
City of Lubbock E	nvirons		
Ν	mcf	\$3.8750	04/01/2014
City of Kermit & 1	Environs		
N	mcf	\$3.8750	04/01/2014
 N	mcf	\$3,8750	04/01/2014
		73.0730	01,01,2011
		60 07E0	04/01/2014
		ə 3 . 8 / 5 U	04/01/2014
-			
	mcf	\$3.3410	06/01/2014
City of Kermit & 1	Environs		
Ν	mcf	\$3.3410	06/01/2014
	City of Imperial N WTG Rural Domesti N City of Lubbock E N City of Imperial N City of Imperial N City of Lubbock E N City of Imperial N City of Imperial N City of Lubbock E N City of Kermit & N City of Kermit & N City of Imperial N City of Lubbock E N City of Lubbock E	City of Imperial & Environs N mcf WTG Rural Domestic mcf City of Lubbock Environs mcf City of Kermit & Environs mcf City of Imperial & Environs mcf City of Imperial & Environs mcf N mcf City of Imperial & Environs mcf N mcf City of Lubbock Environs mcf City of Lubbock Environs mcf City of Kermit & Environs mcf City of Imperial & Environs mcf City of Imperial & Environs mcf City of Imperial & Environs mcf City of Lubbock Environs mcf City of Lubbock Environs mcf City of Imperial & Environs mcf N mcf City of Imperial & Environs mcf N mcf City of Imperial & Environs mcf M mcf City of Imperial & Environs mcf M mcf City of Imperial & Environs mcf M mcf City of Iubbock Environs	City of Imperial & Environs N mcf \$3.8960 WTG Rural Domestic mcf \$3.8960 City of Lubbock Environs \$3.2010 City of Kermit & Environs \$3.2010 City of Imperial & Environs \$3.2010 City of Imperial & Environs \$3.2010 City of Imperial & Environs \$3.2010 City of Lubbock Environs \$3.2010 City of Lubbock Environs \$3.6330 City of Kermit & Environs \$3.6330 City of Imperial & Environs \$3.6330 N mcf \$3.6330 City of Imperial & Environs \$3.6330 N mcf \$3.6330 City of Imperial & Environs \$3.6330 N mcf \$3.6330 City of Imperial & Environs \$3.6330 N mcf \$3.8750 City of Lubbock Environs \$3.8750 N mcf \$3.8750 City of Imperial & Environs \$3.8750 N mcf \$3.8750 City of Lubbock Environs \$3.8750 N mcf \$3.8750 City of Lubb

RRC COID: 445	COMPANY NAME: WE	ST TEXAS GAS, I	NC.	
TARIFF CODE: DS	RRC TARIFF NO:	26585		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3035	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	WTG Rural Domestic			
31987	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock Env	irons		
REASONS FOR FILING				
NEW?: Y RRC I	DOCKET NO: GUD 10235	CITY ORDINA	ANCE NO:	
AMENDMENT (EXPLAI)	N):			
OTHER (EXPLAI)	N):			
ERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
A	Residential Sales			
OTHER TYPE DESCRI	PTION			

RC COID: 445 CO	OMPANY NAME: WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF NO: 26586	
ESCRIPTION: Di	stribution 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:	
ATE SCHEDULE	-	
SCHEDULE ID	DESCRIPTION	
905	Subject to applicable rate adjustment provisio are the maximum applicable to Non-Domestic con 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 s 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 collec costs in a manner that will lessen monthly flu ensure that all amounts billed to customers ar 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 We	est 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	cges,
	<pre>(vi) Storage Deliverability Charges, (vii) Storage Capacity Charges,</pre>	
	(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 G Weighted Average Cost of Gas, plus additional during the period covered by the bill for said	elements described in this section, d Gas Cost Zone. The PGF shall be
	determined to the nearest \$0.001 per Mcf, and (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	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

TARIFF CODE: DS RRC TARIFF NO: 26586			
ARIFF CODE: DS	RRC TARIFF NO: 26586		
RATE SCHEDULE			
<u>SCHEDULE ID</u>	<pre>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.</pre>		
	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 TARIFF NO:	26586		
JSTOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31987	Ν	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Lubbock Er	nvirons		
3034	Ν	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Imperial &	Environs		
3029	Ν	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Kermit & H	Invirons		
3034	N	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Imperial &	Environs		
3036	N	mcf	\$4.7750	03/01/2014
	WTG Rural Commerci		·	
31987	N	mcf	\$4.7750	03/01/2014
	City of Lubbock Er		~ .	
3029	N	mcf	\$3.2860	11/01/2013
	N City of Kermit & P		\$3.2800	11/01/2013
3036	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	WTG Rural Commerci	lal		
3029	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Kermit & H	Invirons		
3034	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Imperial &	Environs		
3036	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	WTG Rural Commerci	lal		
31987	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock Er	nvirons		
3029	N	mcf	\$3.8830	09/01/2014
CUSTOMER NAME			<i>\$</i> 3.0030	0570172011
			¢2,0020	00/01/0014
3034	N City of Imporial (mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Imperial &			
3036	N	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	WTG Rural Commerci	lal		
31987	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Lubbock Er	nvirons		
3029	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Kermit & H	Invirons		

	RRC TARIFF NO:	26586		
USTOMERS				
RRC CUSTOMER NO 3034	N	mcf	PGA CURRENT CHARGE \$3.8960	PGA EFFECTIVE DATE 05/01/2014
	City of Imperial 8		\$3.8900	05/01/2014
	N		42 00C0	05/01/2014
3036	N WTG Rural Commerc:	mcf	\$3.8960	05/01/2014
31987	N Cita of Labbarb F	mcf	\$3.8960	05/01/2014
	City of Lubbock En			
3029	N	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Kermit & 1	Environs		
3034	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Imperial a	£ 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	nvirons		
3029	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Kermit & 1	Environs		
3034	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Imperial a	& Environs		
3036	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	WTG Rural Commerc:	ial		
31987	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME				
3034	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Imperial a		~J.0730	
3036	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	N WTG Rural Commerc:		۵.0/20	04/01/2014
			to 0550	04/07/0074
31987	N City of Lubbook F	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Lubbock E			
3029	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Kermit & 1	Environs		
3034	N	mcf	\$3.3410	06/01/2014

TARIFF CODE: DS	RRC TARIFF NO:	26586		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3036	N	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 E	Invirons		
NEW?: Y RRC	DOCKET NO: GUD 10235	5 CITY ORDI	NANCE NO:	
REASONS FOR FILING NEW?: Y RRC AMENDMENT (EXPLA: OTHER (EXPLA: ERVICES	DOCKET NO: GUD 10235	5 CITY ORDI	NANCE NO:	
NEW?: Y RRC AMENDMENT(EXPLA: OTHER(EXPLA:	DOCKET NO: GUD 10235		NANCE NO:	
NEW?: Y RRC AMENDMENT(EXPLA: OTHER(EXPLA: ERVICES	DOCKET NO: GUD 10235 IN): IN):		NANCE NO:	
NEW?: Y RRC AMENDMENT(EXPLA: OTHER(EXPLA: ERVICES TYPE OF SERVICE	DOCKET NO: GUD 10235 IN): IN): SERVICE DESCRIPTION Commercial Sales		NANCE NO:	
NEW?: Y RRC AMENDMENT(EXPLA: OTHER(EXPLA: OTHER(EXPLA: ERVICES FYPE OF SERVICE	DOCKET NO: GUD 10235 IN): IN): SERVICE DESCRIPTION Commercial Sales		NANCE NO:	
NEW?: Y RRC AMENDMENT(EXPLA: OTHER(EXPLA: OTHER(EXPLA: S ERVICES TYPE OF SERVICE 3 OTHER TYPE DESCR	DOCKET NO: GUD 10235 IN): IN): SERVICE DESCRIPTION Commercial Sales IPTION Industrial Sales		NANCE NO:	

C COID: 445	DDG MADIER M	2- 265.07			
ARIFF CODE: DS	RRC TARIFF N	0: 26587			
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				
906	are the maximu	m 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.		
	1				
	Customer Charg All Consumptic	ge \$10.00. on \$3.76 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	ner that will lessen monthly f l 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 ve lost and unaccounted for gas.		
	This clause shall apply to customers in the South Gas Cost Zone.				
		oonents 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,	27707		
	_	athering and Transportation Ch Deliverability Charges,	argeb,		
		Capacity Charges,			
	(viii) New tax		purchase transaction and not reflected		
	The company sh	all keep accurate records of a	ll storage gas purchases, including the		
		r, cost, and associated expense inchases and withdrawals using	s. The company shall account for a weighted average cost basis.		
		Factor Calculation (PGF) -			
			Gas Factor reflecting the estimated		
	during the per	riod covered by the bill for sa	l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:		
	(i) To addition	in to the estimated vaished	erage dost of and for the surrent		
	month's billin reflecting the	g period, the PGF may include	erage cost of gas for the current a pro rata portion of an amount ted WACOG and the actual WACOG during		

	<pre>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</pre>
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	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,
: 1 1	Eden 14.08,
I	Junction 14.18,
J	LaVernia 14.68,
	Menard 14.08,
	Natalia 14.68,
	Paint Rock 14.28,
:	Somerset 14.68,
	Sonora 13.98.
	If the Deconciliation Deview indicates a gas loss or gas gain of loss than 5% of
	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:
	ende metered into the system, the following methodology shart 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
	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
:	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: 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

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC. TARIFF CODE: DS RRC TARIFF NO: 26587 **RATE SCHEDULE** SCHEDULE ID DESCRIPTION review. The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component. Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period. Recovery of Existing Purchased Gas Cost Imbalances -The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting overrecovery 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:	26587		
STOMERS				
			PGA CURRENT CHARGE	
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	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Brady Environs			
3061	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Sonora & D	Invirons		
3063	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Miles Environs			
34638	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of LaVernia	Invirons		
3035	N	mcf	\$6.0400	03/01/2014
	WTG Rural Domestic			,,
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 Rocl	c Environs		
3059	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME			,	
3061	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Sonora & 1		Ŷ0.0100	00/01/2017
	-		àc 0400	02/01/0014
3062	N Tom Green County 1	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Tom Green County 1			
3063	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$6.0400	03/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26587		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
34638	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of LaVernia E	Invirons		
3035	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	WTG Rural Domestic	2		
3044	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	TGU System - Gener	al Service		
3058	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Rock	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			
3035	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	WTG Rural Domestic	2		
3039	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	Brady Environs			
3044	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	TGU System - Gener	cal Service		
3045	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Paint Rock	x 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 Envir	rons		
3061	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Sonora & H	Invirons		
3062	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	Tom Green County H	Invirons		
3063	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	Miles Environs	-		, -

ARIFF CODE: DS	RRC TARIFF NO:	26587		
STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
34637	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaVernia H	Invirons		
3035	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	WTG Rural Domestic	2		
3039	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	TGU System - Gener	al Service		
3045	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Rock	Environs		
3059	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Eden			
3060	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Eden Envir	rons		
3061	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Sonora & H	Invirons		
3062	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Tom Green County H	Invirons		
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 H	Invirons		
3035	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	WTG Rural Domestic	2		
3039	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$5.9690	05/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26587		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3045		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
CUSTOMER NAME	City of Eden Envi:	rons		
3061	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Sonora & I	Environs		
3062	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	Tom Green County 1	Environs		
3063	N	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		
3035	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	WTG Rural Domestic	C		
3039	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	TGU System - Gene:	ral Service		
3045	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Eden Envi:	rons		
3061	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Sonora & I	Environs		

ARIFF CODE: DS	RRC TARIFF NO:	26587		
JSTOMERS				
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 B	Invirons		
3063	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 H	Invirons		
3058	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Rock	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 Envir	rons		
3061	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Sonora & H	Invirons		
3062	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Tom Green County H	Invirons		
3063	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Miles Environs			
34637	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaVernia H	Invirons		
3035	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	WTG Rural Domestic	C		
3039	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	TGU System - Gener	al Service		
3045	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaPryor			
3035	N	mcf	\$5.5490	04/01/2014

TARIFF CODE: DS RRC TARIFF NO: 26587						
USTOMERS						
RRC 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	N	mcf	\$5.5490	04/01/2014		
CUSTOMER NAME	Miles Environs					
34637	N	mcf	\$5.5490	04/01/2014		
CUSTOMER NAME	City of LaVernia					
34638	N	mcf	\$5.5490	04/01/2014		
CUSTOMER NAME	City of LaVernia	Environs				
3035	N	mcf	\$6.3350	06/01/2014		
CUSTOMER NAME	WTG Rural Domesti	с				
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		,			
3059	N	mcf	\$6.3350	06/01/2014		
CUSTOMER NAME	City of Eden		~ · · · · · · · · · · · · · · · · · · ·	55, 01, 2011		

ARIFF CODE: DS	RRC TARIFF NO:	26587		
USTOMERS				
RRC 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	rons		
3061	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Sonora & H	Invirons		
3062	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Tom Green County H	Invirons		
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 H	Environs		
EASONS FOR FILING				
NEW?: Y RRC I	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO:	
AMENDMENT (EXPLAIN	1):			
OTHER (EXPLAIN	1):			
ERVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			

RRC COID: 445 CON	MPANY NAME: WEST TEXAS GAS, INC.				
TARIFF CODE: DS	RRC TARIFF NO: 26588				
	Tribution Sales STATUS: A 7/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014 AMENDMENT DATE: OPERATOR NO:				
BILLS RENDERED: Y	INACTIVE DATE:				
RATE SCHEDULE					
SCHEDULE ID	DESCRIPTION				
907	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 South 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 the previous billing period for said Gas Cost Zone,				

RC COID: 445 C	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26588
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the
	customer's share of any gas cost imbalances in the preceding reconciliation period
	for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies
	specifically applied to gas costs or purchases and not otherwise reflected on the
	customer bill for said Gas Cost Zone. The Purchased Gas Factor is expressed as a
	formula as follows:
	(A+/-B)+C+D=E.
	Where
	A = Estimated WACOG,
	B = Estimated WACOG/Act. WACOG Difference,
	C = Reconciliation Factor,
	D = New Taxes,
	E = Total PGF.
	Gas Cost Reconciliation (GCR) -
	The company shall keep accurate books and records of the Reconciliation Review and
	monthly PGF reports to the Railroad Commission of Texas shall account for the
	Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.
	A Reconciliation Review and calculation shall first determine whether the lost and
	unaccounted for gas is more or less than 5% of that metered into the system. The
	sales volumes shall be converted to the same pressure base as the purchase volumes.
	Calculations of the sales volumes furnished to its gas sales customers (from
	meters not corrected for pressure and/or temperature) shall be calculated utilizing
	the following service pressures (psia) for each listed municipality and associated
	environs:
	Devine 14.68,
	Eden 14.08,
	Junction 14.18,
	LaVernia 14.68,
	Menard 14.08,
	Natalia 14.68,
	Paint Rock 14.28,
	Somerset 14.68,
	Sonora 13.98.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of
	that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost
	of Gas and amount collected through the PGA billed on a monthly basis for said Gas
	Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying
	the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the
	Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by
	the WACOG to arrive at the Net Jurisdictional Cost of Gas,

RIFF CODE: DS	RRC TARIFF NO: 26588
ATE SCHEDULE	
SCHEDULE ID	DECOTORION
SCREDULE 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		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3044	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	TGU System - Gener	al Service		
3058	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Rock	K Environs		
3060	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Eden Envir	rons		
3062	N	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	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Brady Environs			
3036	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	WTG Rural Commerci	ial		
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	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 Rock	C Environs		
3059	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Sonora & H			
3062	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Tom Green County H			
3063	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Miles Environs	inc 1	¥0.0±00	00/01/2017
34637	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	N City of LaVernia	IIIC L	\$0.0400	03/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26588				
JSTOMERS						
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE		
34638	Ν	mcf	\$6.0400	03/01/2014		
CUSTOMER NAME	City of LaVernia E	Invirons				
3036	N	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	WTG Rural Commerci	al				
3045	Ν	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	City of LaPryor					
3059	Ν	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	City of Eden					
3061	N	mcf	\$4.9710	11/01/2013		
CUSTOMER NAME	City of Sonora & E	Invirons				
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 E	Invirons				
3036	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	WTG Rural Commerci	al				
3039	Ν	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	Brady Environs					
3044	Ν	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	TGU System - General 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 Rock	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 Envir	rons				
3061	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	City of Sonora & E	Invirons				
3062	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	Tom Green County E	Invirons				
3063	N	mcf	\$5.5180	08/01/2014		
CUSTOMER NAME	Miles Environs					

ARIFF CODE: DS	RRC TARIFF NO:	26588		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
34637	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaVernia			
34638	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaVernia 1	Environs		
3044	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	TGU System - Gene:	ral Service		
3045	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Rocl	k Environs		
3059	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Eden Envi:	rons		
3061	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Sonora & D	Environs		
3062	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	Tom Green County 1	Environs		
3063	N	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 1	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	WTG Rural Commerc:	ial		
3039	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$4.8640	09/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26588		
STOMERS				
			PGA CURRENT CHARGE	
3045	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaPryor			
	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	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Sonora &	Environs		
3062	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Tom Green County	Environs		
3063	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Miles Environs		·	
34637	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3036	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	WTG Rural Commerc	ial		
3039	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME			+	
3044		mcf	\$6.3260	07/01/2014
	N TGU System - Gene		şu.320U	07/01/2014
			4C 20C0	07/01/0014
3045 CUSTOMER NAME	N City of LaPryor	mcf	\$6.3260	07/01/2014
3058	N City of Deint Dec	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	RRC TARIFF NO: 2	6588		
JSTOMERS				
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 Envi	irons		
3063	N	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 Envi	irons		
3036	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	WTG Rural Commercial			
3039	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	TGU System - General	Service		
3045	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Rock Er	nvirons		
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 Environs	5		
3061	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Sonora & Envi	irons		
3062	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Tom Green County Envi	irons		
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 Envi	irons		
3036	Ν	mcf	\$5.5490	04/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26588		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3039		mcf	\$5.5490	04/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	TGU System - Gener	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 Rock	<pre>K Environs</pre>		
3059	N	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	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Sonora & H	Invirons		
3062	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	Tom Green County H	Invirons		
3063	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of LaVernia H	Environs		
3036	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	WTG Rural Commerci	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 - Gener		·	
3045	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaPryor			, 31, 2011
3058	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Paint Rock			00/01/2014
3059	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Eden	inc L	0.000	00/01/2011

RIFF CODE: DS	RRC TARIFF NO:	26588		
JSTOMERS				
RRC 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	rons		
3061	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Sonora & E	Invirons		
3062	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Tom Green County E	Invirons		
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	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaVernia E	Invirons		
REASONS FOR FILING				
NEW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO:	
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN):			
ERVICES				
	SERVICE DESCRIPTION			
YPE OF SERVICE	SERVICE DESCRIPTION			
TYPE OF SERVICE	Commercial Sales			
OTHER TYPE DESCRIPTION	Commercial Sales			
OTHER TYPE DESCRIPTION	Commercial Sales PTION Industrial Sales			
TYPE OF SERVICE OTHER TYPE DESCRIP	Commercial Sales PTION Industrial Sales	.es		

C COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF NO): 26589	
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		
910			ions listed below, the following rates mers per meter billing cycle or for any
	part of a bill	ing cycle for which gas servic	e is available at the same location.
	Customer Charg All Consumptio	e \$10.00. n \$3.76 per Mcf.	
	The due date o	f the bill for utility service	e shall not be less than 15 days after
		uch other period of time as ma hority. A bill for utility se	y 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,
	(iii) Cost of	gas withdrawn from storage,	
		on storage gas withdrawn,	
	_	athering and Transportation Ch eliverability Charges,	arges,
	· · · -	Capacity Charges,	
	(viii) New tax		purchase transaction and not reflected
		_	ll storage gas purchases, including the
			s. The company shall account for a weighted average cost basis.
		Factor Calculation (PGF) -	Gas Factor reflecting the estimated
	Weighted Avera during the per	ge Cost of Gas, plus additiona iod covered by the bill for sa	d clas 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

	OMPANY NAME: WEST TEXAS GAS, INC.
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,
	TOT SATU 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,
	<pre>B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor,</pre>
	D = New Taxes, E = Total PGF.
	L - Iotal Ior.
	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.

RIFF CODE: DS	RRC TARIFF NO: 26589
ATE 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.
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.

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

ARIFF CODE: DS	RRC TARIFF NO:	26589		
JSTOMERS				
RC CUSTOMER NO		BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3050	N	mcf	\$4.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Cactus		
3050	N	mcf	\$6.1010	03/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	Ν	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	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	N	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	N	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:	WEST 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 Ar	ea of Cactus		
NEW?: Y RRC	DOCKET NO: GUD 10235	CITY ORDIN	ANCE NO:	
OTHER (EXPLA	IN):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
A	Residential Sales			
OTHER TYPE DESCI	RIPTION			

RRC COID: 445 CO	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26590
EFFECTIVE DATE: () GAS CONSUMED: 1	stribution Sales STATUS: A 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014 N AMENDMENT DATE: OPERATOR NO: Y INACTIVE DATE:
RATE SCHEDULE	
<u>SCHEDULE ID</u> 911	DESCRIPTION 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,
	(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 COM	IPANY NAME: WEST TEXAS GAS, INC.
TARIFF 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: $(A+/-B)+C+D=E$.
	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: 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
ATE 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.

	RRC TARIFF NO:	26590			
JSTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?		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	N	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	Ν	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	Unincorporated Area of Cactus			
3050	Ν	mcf	\$5.8560	07/01/2014	
CUSTOMER NAME	Incorporated Area	of Cactus			
3051	Ν	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	Ν	mcf	\$3.8950	10/01/2014	
CUSTOMER NAME	Unincorporated Ar	ea of Cactus			
3050	Ν	mcf	\$5.2420	04/01/2014	
CUSTOMER NAME	Incorporated Area	of Cactus			
3051	Ν	mcf	\$5.2420	04/01/2014	
CUSTOMER NAME	Unincorporated Ar	ea of Cactus			
3050	N	mcf	\$5.5000	06/01/2014	

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 Area	a of Cactus		
REASONS FOR FILING				
NEW?: Y RRC	DOCKET NO: GUD 10235	CITY ORDI	NANCE NO:	
AMENDMENT (EXPLA	IN):			
AMENDMENT (EXPLA OTHER (EXPLA				
OTHER (EXPLA				
OTHER (EXPLA	IN):			
OTHER (EXPLA SERVICES TYPE OF SERVICE	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales			
OTHER (EXPLA SERVICES TYPE OF SERVICE B OTHER TYPE DESCR	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales			
OTHER (EXPLA SERVICES TYPE OF SERVICE B OTHER TYPE DESCR C	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales <u>RIPTION</u> Industrial Sales			
OTHER (EXPLA SERVICES TYPE OF SERVICE B OTHER TYPE DESCH C OTHER TYPE DESCH	IN): SERVICE DESCRIPTION Commercial Sales RIPTION Industrial Sales RIPTION			
OTHER (EXPLA SERVICES TYPE OF SERVICE B OTHER TYPE DESCR C	IN): <u>SERVICE DESCRIPTION</u> Commercial Sales <u>RIPTION</u> Industrial Sales	25		

ARIFF CODE: DS	RRC TARIFF N	O: 26591			
		. 20001			
ESCRIPTION: Dis	stribution Sales		STATUS: A		
EFFECTIVE DATE: 0	07/25/2013	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014		
GAS CONSUMED: N	1	AMENDMENT DATE:	OPERATOR NO:		
BILLS RENDERED: Y	Z	INACTIVE DATE:			
RATE SCHEDULE					
SCHEDULE ID	DESCRIPTION				
RCE Surcharge A	recover a tota jurisdictional	al of \$457,068.12 in rate case	Consolidated, WTG is authorized to expenses from RRC GUD No. 10235 rate of \$0.0984/Mcf for a period of 3.		
		e an Annual Compliance Report w on or before the 30th of each	ith the RRC Gas Services Division June, commencing in 2014.		
	_	all detail the monthly collection outstanding balance.	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 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 ll amounts billed to customers a	llection 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	South Gas Cost Zone.		
		ponents for the distribution sy	shall be computed utilizing the stem customers -		
	(iii) Cost of	Refunds, or out of Period Adjus gas withdrawn from storage,	tments,		
		on storage gas withdrawn,	27/202		
	-	Gathering and Transportation Ch Deliverability Charges,	aryes,		
		Capacity Charges,			
		kes on the purchased gas or the on customer bills.	purchase transaction and not reflected		
			ll storage gas purchases, including the		
		y, cost, and associated expense urchases and withdrawals using a	s. The company shall account for		

RRC COID: 445 COM	PANY 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

	OMPANY NAME: WEST TEXAS GAS, INC.			
ARIFF 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				
SCHEDULE ID				
	DESCRIPTION The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review. The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.			
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.			
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.			
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.			
TGS Surcharge B	Pursuant to City Ordinance No. 08-10. This Temporary Gas Supply Surcharge will be specific to the customers of the City of Devine. This surcharge expires upon collection of \$193,403.90. The Temporary Surcharge Rate applied to Residential, Commercial, Industrial, and Public Authority Customers will be \$1.158 per Mcf. This rate will be in effect for approximately 60 months 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:	26591		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32130	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	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	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine			
REASONS FOR FILING				
	OCKET NO: GUD 10235	CITY ORDI	NANCE NO:	
AMENDMENT (EXPLAIN				
OTHER (EXPLAIN				
ERVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			

OTHER TYPE DESCRIPTION

RRC COID: 445 C	OMPANY NAME: WEST TEXAS GAS, INC.				
TARIFF CODE: DS	RRC TARIFF NO: 26592				
DESCRIPTION: Di	stribution Sales	STATUS: A			
GAS CONSUMED:	07/25/2013 ORIGINAL CONTRACT DATE: N AMENDMENT DATE: Y INACTIVE DATE:	RECEIVED DATE: 02/07/2014 OPERATOR NO:			
RATE SCHEDULE					
SCHEDULE ID	DESCRIPTION				
RCE Surcharge A	Pursuant to the Final Order in GUD No. 10235 recover a total of \$457,068.12 in rate case jurisdictional customers by surcharge at the approximately 60 months commencing June, 201	expenses from RRC GUD No. 10235 e rate of \$0.0984/Mcf for a period of			
	WTG shall file an Annual Compliance Report w annually, due on or before the 30th of each				
	The report shall detail the monthly collection and show the outstanding balance.	ions for the rate case expense surcharge			
915	Subject to applicable rate adjustment provis are the maximum applicable to Non-Domestic o any part of a billing cycle for which gas se location.	consumers 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 issuance, or such other period of time as ma regulatory authority. A bill for utility se due date.	ay be provided by order of the			
	Gas Cost Adjusment is intended to allow coll costs in a manner that will lessen monthly f ensure that all amounts billed to customers incurred, subject to limitations for excessi	fluctuations in the gas cost factor and are fully reconciled with actual costs			
	This clause shall apply to customers in the	South Gas Cost Zone.			
	The Purchase Gas Cost for said Gas Cost Zone following components for the distribution sy (i)Cost of gas purchased, (ii)Credits, Refunds, or out of Period Adjus (iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn, (v) Upstream Gathering and Transportation Ch	ystem customers - stments,			
	 (vi) Storage Deliverability Charges, (vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the on elsewhere on customer bills. 	e purchase transaction and not reflected			
	The company shall keep accurate records of a date, quantity, cost, and associated expense				

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.
	E = IOLAI 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 COMPA	NY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26592
RATE SCHEDULE	
	DECODIDETON
<u>SCHEDULE ID</u>	DESCRIPTION
C	he Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the alculated Purchased Volume. The Calculated Purchased Volume is then multiplied by he 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 hall accrue for each month of the review period,
C	iii) The interest rate shall be the same rate as determined by the Public Utility ommission of Texas for refunds on customer deposits and in effect during the last onth of the audit period (June),
t	iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for he period under review shall be the Reconciliation Amount, the total amount to be efunded/surcharged in said Gas Cost Zone.
	f the Reconciliation Review indicates a gas loss or gain of greater than 5% of hat metered into the system, the following methodology shall apply:
S	i) The company shall calculate the imbalance between its Purchase Gas Cost and ales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts n excess of the 1.0526 ratio shall be disallowed by:
) Dividing total Purchase Volumes for the 12-month review period by the total ales Volumes for the same period in said Gas Cost Zone.
) Subtracting that result from 1, which when expressed as a percentage, becomes aid Gas Cost Zones "Actual P/S Ratio".
) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor" for the review period.
b) Multiplying the Disallowance Factor by the Purchase Volumes for each month and y the WACOG for each month, for said Gas Cost Zone will result in an amount to be isallowed each month.
J P t	.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total urisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated urchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG o arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is alculated by subtracting the Disallowed Amount calculated above.
	ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and hall accrue for each month of the review period,
	iii) The interest rate shall be the rate in effect during the last month of the udit period (June),
s	iv) The sum of the monthly imbalances, plus interest for the period under review hall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be efunded or surcharged.

TARIFF CODE: DS RRC TARIFF NO: 26592				
RATE SCHEDULE				
SCHEDULE ID	DESCRIPTION			
	Reconciliation Factor Calculation (RFC) -			
	The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.			
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.			
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.			
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.			
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.			
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.			
TGS Surcharge B	Pursuant to City Ordinance No. 08-10. This Temporary Gas Supply Surcharge will be specific to the customers of the City of Devine. This surcharge expires upon collection of \$193,403.90. The Temporary Surcharge Rate applied to Residential, Commercial, Industrial, and Public Authority Customers will be \$1.158 per Mcf. This rate will be in effect for approximately 60 months 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:	26592		
STOMERS				
C 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	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	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	Ν	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	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine			
ASONS FOR FILING				
N?:Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	ANCE NO:	
AMENDMENT (EXPLAIN	i):			
OTHER (EXPLAIN	i):			

OTHER TYPE DESCRIPTION

Industrial Sales

OTHER TYPE DESCRIPTION

С

D

Public Authority Sales

OTHER TYPE DESCRIPTION

ARIFF CODE: DS	RRC TARIFF NO:	26593		
DESCRIPTION: Di	stribution Sales		STATUS: A	
EFFECTIVE DATE:	07/25/2013 ORIG	INAL 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 of jurisdictional cust	\$457,068.12 in rate case	Consolidated, WTG is authorized to expenses from RRC GUD No. 10235 rate of \$0.0984/Mcf for a period of 3.	
		Annual Compliance Report w r before the 30th of each	ith the RRC Gas Services Division June, commencing in 2014.	
	The report shall de and show the outsta		ons for the rate case expense surcharge	
916	are the maximum app	plicable 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 Charge \$10.00. All Consumption \$3.76 per Mcf.			
	issuance, or such o	other period of time as ma	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 t ensure that all amo	that will lessen monthly f ounts 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 shall a	apply to customers in the	South Gas Cost Zone.	
		ts for the distribution sy	shall be computed utilizing the stem customers -	
	(ii)Credits, Refund	ds, or out of Period Adjus	tments,	
		withdrawn from storage,		
		corage gas withdrawn, ring and Transportation Ch	arges,	
	(vi) Storage Delive			
	(vii) Storage Capac			
	(viii) New taxes or on elsewhere on cus		purchase transaction and not reflected	
	The company shall k	keep accurate records of a	ll storage gas purchases, including the	
			s. The company shall account for	
	storage gas purchas	ses and withdrawals using	a weighted average cost basis.	

RRC COID: 445 COM	PANY 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:
	<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:

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

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.			
ARIFF CODE: DS	RRC TARIFF NO: 26593		
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
	shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.		
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.		
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.		
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.		
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.		
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.		
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.		
TGS Surcharge A	Pursuant to GUD No. 10034 Final Order. This Temporary Gas Supply Surcharge will be specific to the WTG service area or areas affected by the required temporary gas supply service, which include the Environs of the Cities of Devine, Natalia, (Medina County, Texas), Environs of the City of Somerset (Medina County, Bexar County, Texas), the Rural areas of Atascosa, Bexar and Medina Counties. This surcharge per Mcf expires upon collection of \$454,094. Temporary gas supply costs shall include, but not be limited to, CNG contractor charges, trucking expenses, site and facility preparation expenses, contract labor costs, compression costs, rate case expenses, and other 3rd party expenses related to WTG providing gas		

RRC COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26593
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	service from a temporary CNG source. The Temporary Surcharge Rate applied to Residential, Commercial, Industrial, and Public Authority Customers will be \$1.156 per Mcf. This rate will be in effect for approximately 60 months until all approved temporary gas supply charges are recovered from the applicable customer classes as documented in the compliance filing for GUD 10034. This rider expires upon collection of \$454,094, which is estimated to be a five-year period ending in June, 2016. WTG will file annually, due on the 15th of each April, a report with the RRC Gas Services Division. Each report shall detail the monthly collections for the temporary gas supply and reflect the uncollected balance remaining at the end of the previous calendar year. The initial report, due April 15, 2012, shall update the amount of rate case expenses incurred to conclude this docket. Recovery is not to exceed the approved amount of \$454,094.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

	RRC TARIFF NO:	26593		
STOMERS	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3047	N	mcf	\$4.9710	11/01/2013
	City of Somerset 1		\$4.9710	11/01/2015
3171	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	N City of Natalia E		\$4.9710	11/01/2013
	-		àc 0400	02/01/0014
3046	N City of Somerset	mcf	\$6.0400	03/01/2014
		c	* C 0400	02/01/0014
3047	N City of Somerset 1	mcf	\$6.0400	03/01/2014
			*~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	00/01/0014
3170	N City of Natalia	mcf	\$6.0400	03/01/2014
	City of Natalia			
3171	N Citor of Notolio D	mcf	\$6.0400	03/01/2014
	City of Natalia En			
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
CUSTOMER NAME	City of Natalia			
32131	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Somerset 1	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 En	nvirons		
32131	N	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 1	Environs		

ARIFF CODE: DS	RRC TARIFF NO:	26593		
JSTOMERS				
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	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	N	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	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 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	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$4.9050	10/01/2014

RIFF CODE: DS	RRC TARIFF NO:	26593		
TOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32131	N	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	Environs		
3170	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine Env	virons		
3046	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset H	Environs		
3170	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine Env	virons		
CASONS FOR FILING				
EW?: Y RRC	DOCKET NO: GUD 10235	CITY ORDIN	IANCE NO:	
AMENDMENT (EXPLAI	N):			
OTHER (EXPLAI	N):			
RVICES				
PE OF SERVICE	SERVICE DESCRIPTION			
	Residential Sales			

RRC COID: 445 COM	IPANY NAME:	WEST TEXAS GAS, INC.	
TARIFF CODE: DS	RRC TARIFF N	NO: 26594	
DESCRIPTION: Dist	ribution Sales		STATUS: A
EFFECTIVE DATE: 07 GAS CONSUMED: N BILLS RENDERED: Y	/25/2013	ORIGINAL CONTRACT DATE: AMENDMENT DATE: INACTIVE DATE:	RECEIVED DATE: 02/07/2014 OPERATOR NO:
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
RCE Surcharge A	recover a tot jurisdictiona	al of \$457,068.12 in rate case e	rate of \$0.0984/Mcf for a period of
		e an Annual Compliance Report wi on or before the 30th of each J	th the RRC Gas Services Division June, commencing in 2014.
	_	all detail the monthly collectio outstanding balance.	ons for the rate case expense surcharge
917	are the maxim		ons listed below, the following rates onsumers per meter billing cycle or for rvice 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 may	shall not be less than 15 days after 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 fl	ection of the Company's gas purchase auctuations in the gas cost factor and are fully reconciled with actual costs re lost and unaccounted for gas.
	This clause s	hall apply to customers in the S	South Gas Cost Zone.
	following com (i)Cost of ga	-	stem customers -
		Refunds, or out of Period Adjust gas withdrawn from storage,	ments,
		on storage gas withdrawn,	
	· · · -	Gathering and Transportation Cha Deliverability Charges,	arges,
		e Capacity Charges,	
	(viii) New ta		purchase transaction and not reflected
		_	l storage gas purchases, including the . The company shall account for

RRC COID: 445 COI	MPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26594
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
BCHEBOLIE 1D	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

RIFF CODE: DS	RRC TARIFF NO: 26594
ATE 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.

FARIFF CODE: DS RRC TARIFF NO: 26594				
ATE 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			

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.

TARIFF CODE: DS RRC TARIFF NO: 26594					
USTOMERS	CONTETTERITAT	BILLING UNIT			
RC CUSTOMER NO	<u>CONFIDENTIAL?</u>		PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
3170 CUSTOMER NAME	N City of Natalia	mcf	\$4.9710	11/01/2013	
32131	N City of Device Fre	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Devine Env				
3046	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Somerset				
3046	Ν	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Somerset				
3047	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Somerset B	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 En	nvirons			
32131	Ν	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Devine Env	virons			
3047	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Somerset H	Environs			
3171	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Natalia En	nvirons			
3046	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of Somerset				
3047	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of Somerset H	Invirons			
3170	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of Natalia	-			
	- N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of Natalia En		φ 3.3 ±00	00,01/2011	
32131	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	N City of Devine Env		δ2.2TΩΛ	00/01/2014	
	-		#= 0.000		
3046	N City of Comparent	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of Somerset				
3047	Ν	mcf	\$5.9690	05/01/2014	

ARIFF CODE: DS	RRC TARIFF NO:	26594		
JSTOMERS				
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	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Devine Env	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 H	Environs		
3170	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Devine Env	virons		
3046	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Somerset H	Invirons		
3170	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine Env	virons		
3046	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset B	Invirons		
3170	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia En		7 2 . 9 0 0 0	, 51, 2011

ARIFF CODE: DS	RRC TARIFF NO:	26594		
JSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32131	N	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 B	Invirons		
3170	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia En	nvirons		
32131	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine Env	virons		
3046	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset H	Invirons		
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 En	nvirons		
32131	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine Env	virons		
REASONS FOR FILING				
NEW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO:	
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN):			
ERVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			
	Commercial Sales			
OTHER TYPE DESCRIP				
	Industrial Sales			
OTHER TYPE DESCRIP				
)	Public Authority Sal	Les		

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

RRC COID: 445 COM	IPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26595
RATE SCHEDULE	
SCHEDULE 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:
	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 COMPANY 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.				

	COMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26595
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.
RCE Surcharge B	Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.
	WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26595		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
23	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Higgins &	Environs		
25	Ν	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	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texline			
3048	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Darrouzet	t & 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 & 1	Environs & Goodnight		
23	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
	N	mcf	\$5.1010	03/01/2014
	City of Mobeetie a		<i>4011010</i>	00,01,2011
	- N	mcf	\$5.1010	03/01/2014
	City of Wheeler &		\$5.1010	03/01/2014
3030	N	mcf	\$5.1010	03/01/2014
	N City of Shamrock		\$2.TUTU	03/01/2014
			ÅF 1010	02/01/0014
3031	N City of Texline	mcf	\$5.1010	03/01/2014
	_			00/01/222
3042		mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Incorporated Area			
3048	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Darrouzet	t & 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			

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

STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
15	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
24	Ν	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	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Follett &	Environs		
3048	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3042	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3055	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Claude & 1	Environs & Goodnight		
23	Ν	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 a	& Environs		
25	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	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	Ν	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	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Claude &	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	& 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
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	N	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	City of Claude &	Environs & Goodnight		
23	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Higgins &	Environs		

	RRC TARIFF NO:	26595		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
24	N City of Mobootic S	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Mobeetie &			
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	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 Darrouzett	& 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	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Claude & H	Invirons & Goodnight		
23	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Mobeetie &	Environs		
25	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	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

	RRC TARIFF NO:	26595		
STOMERS	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
C CUSTOMER NO 3049	N	mcf	\$4.8560	07/01/2014
	City of Follett &		\$4.8500	07/01/2014
3055	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Claude &	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	& Environs		
	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME			ų 1. <i>273</i> 0	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	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Claude &	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		·	
25	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	N City of Shamrock	uic L	91.2120	01/01/2014
3031	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.2420	04/01/2014

STOMERS				
C CUSTOMER NO	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		mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma			
14		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	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Mobeetie	& 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 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 DESCRI	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	10: 26596	
DESCRIPTION: D	istribution Sales		STATUS: A
EFFECTIVE DATE:	07/25/2013	ORIGINAL CONTRACT DATE: AMENDMENT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED:	N	INACTIVE DATE:	OPERATOR NO:
BILLS RENDERED:	У		
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
952	are the maximu	um applicable to Domestic consum	ions listed below, the following rates mers per meter billing cycle or for any e is available at the same location.
	Customer Charg All Consumptio	ge \$10.00. on \$3.76 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 man ensure that a incurred, sub clause shall a for said Gas (nner that will lessen monthly fl ll amounts billed to customers a ject to limitations for excessiv apply to customers in the West C 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 we lost and unaccounted for gas. This Gas Cost Zone. The Purchase Gas Cost lizing the following components for the
		Refunds, or out of Period Adjust	cments,
		gas withdrawn from storage, on storage gas withdrawn, (v) (Jpstream Gathering and Transportation
	(vi) Storage I (viii) New tax	Deliverability Charges, (vii) St kes on the purchased gas or the on customer bills.	corage Capacity Charges, purchase transaction and not reflected
	date, quantity	_	ll storage gas purchases, including the s. The company shall account for a weighted average cost basis.
	Each customer Weighted Avera during the per	age Cost of Gas, plus additional riod covered by the bill for sai	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
	(ii) The PGF s	shall also include a "Reconcilia	ation Factor" an amount reflecting the in the preceding reconciliation period

RRC COID: 445 CC	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26596
RATE 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.
	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.

2 COID: 445 (COMPANY NAME: WEST TEXAS GAS, INC.
RIFF CODE: DS	RRC TARIFF NO: 26596
ATE SCHEDULE	
SCHEDULE 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.

RIFF CODE: DS	RRC TARIFF NO:	26596		
STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3041	Ν	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
ASONS FOR FILING				
W?:Y RRC I	OCKET NO: GUD 10235	CITY ORDIN	IANCE NO: TBD	
AMENDMENT (EXPLAIN	4):			
OTHER (EXPLAIN	1):			
VICES				
PE OF SERVICE	SERVICE DESCRIPTION			

RRC COID: 445 CO	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26597
GAS CONSUMED:	stribution Sales STATUS: A 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014 N AMENDMENT DATE: OPERATOR NO: Y INACTIVE DATE:
RATE SCHEDULE	
<u>SCHEDULE ID</u> 953	DESCRIPTION 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 West Gas Cost Zone.
	The Purchase Gas Cost for said Gas Cost Zone shall be computed utilizing the following components for the distribution system customers - (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

COID: 445 C	OMPANY 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),
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for

RIFF CODE: DS	RRC TARIFF NO: 26597
ATE 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,

TARIFF CODE: DS RRC TARIFF NO: 26597		
ARIFF CODE: DS	RRC TARIFF NO: 20597	
ATE SCHEDULE		
ATE 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.

STOMERS				
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	- Reeves County		
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 RRC DC	CKET NO: GUD 10235	CITY ORDIN	ANCE NO: TBD	
AMENDMENT (EXPLAIN)	:			
OTHER (EXPLAIN)	:			
VICES				
PE OF SERVICE	SERVICE DESCRIPTION			

OTHER TYPE DESCRIPTION

С

D

Public Authority Sales

Industrial Sales

OTHER TYPE DESCRIPTION

C COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.			
RIFF CODE: DS	RRC TARIFF N	0: 26598			
ESCRIPTION: I	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	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 Charg All Consumptio	ge \$13.70. on \$2.59 per Mcf.			
	issuance, or s	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 mar ensure that al	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 sh	nall apply to customers in the S	outh Gas Cost Zone.		
		Gas Cost for said Gas Cost Zone ponents for the distribution sys s purchased,			
	(ii)Credits, F	Refunds, or out of Period Adjust	ments,		
		gas withdrawn from storage,			
		on storage gas withdrawn, Gathering and Transportation Cha	rges,		
	· · · -	Deliverability Charges,			
		Capacity Charges,			
		tes on the purchased gas or the point customer bills.	purchase transaction and not reflected		
		-	l storage gas purchases, including the . The company shall account for		
	storage gas pu	urchases and withdrawals using a	weighted average cost basis.		
	Each customer Weighted Avera during the per	age Cost of Gas, plus additional riod covered by the bill for sai	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	rage cost of gas for the current pro rata portion of an amount		
	reflecting the	e difference between the estimat	ed WACOG and the actual WACOG during		

RC COID: 445 COI	MPANY 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,
	the previous string period for bard cas cose lone,
	(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.
	The Purchased Gas Factor is expressed as a formula as follows:
	(A+/-B)+C+D=E.
	Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference,
	C = Reconciliation Factor,
	D = New Taxes,
	E = Total PGF.
	Gas Cost Reconciliation (GCR) -
	The company shall keep accurate books and records of the Reconciliation Review and
	monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.
	A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes. Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:
	Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

RIFF CODE: DS	RRC TARIFF NO: 26598
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then 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
ATE 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.

ARIFF CODE: DS	RRC TARIFF NO:	26598		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3057	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Roc	k		
3037	N	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	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Menard $\&$	Environs		
3057	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3038	N	mcf	\$4.9710	11/01/2013
	City of Menard &		·	
3037	N	mcf	\$4.9050	10/01/2014
	City of Junction		+	,,,, _
3038	N	mcf	\$4.9050	10/01/2014
	City of Menard &		Ŷ 1. 2030	10,01,2011
3057	-	mcf	\$4.9050	10/01/2014
	N City of Paint Roc		\$ 4. 9030	10/01/2014
	-		ÅF F100	00/01/0014
3037	N City of Junction	mcf	\$5.5180	08/01/2014
	-			
3038	N Gitter of Managal C	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Menard &	Environs		
3057		mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	Ν	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	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Menard &	Environg		

RRC COID: 445 C	COMPANY NAME: W	EST TEXAS GAS, I	INC.	
TARIFF CODE: DS	RRC TARIFF NO:	26598		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3057	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Rock			
3037	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3038	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Menard & E	nvirons		
3057	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Rock			
3037	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3038	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Menard & E	nvirons		
3057	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Paint Rock			
3037	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3038	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Menard & E	nvirons		
3057	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Paint Rock			
REASONS FOR FILING				
NEW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO: 81213, TBD	
AMENDMENT (EXPLAIN	():			
OTHER (EXPLAIN	ī):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
B OTHER TYPE DESCRI	Commercial Sales			
C	Industrial Sales			
OTHER TYPE DESCRI				
D	Public Authority Sal	es		
OTHER TYPE DESCRI	_			

RC COID: 445 CC	MPANY NAME: WEST TEXAS GAS, INC.				
ARIFF CODE: DS	RRC TARIFF NO: 26599				
ESCRIPTION: Dis	stribution Sales	STATUS: A			
EFFECTIVE DATE: 0	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	Subject to applicable rate adjustment provisi are the maximum applicable to Domestic consum part of a billing cycle for which gas service	mers 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 service issuance, or such other period of time as may regulatory authority. A bill for utility ser due date.	y be provided by order of the			
	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 N	North Gas Cost Zone.			
	The Purchase Gas Cost for said Gas Cost Zone following components for the distribution sys				
	(i)Cost of gas purchased,				
	(ii)Credits, Refunds, or out of Period Adjust	cments,			
	(iii) Cost of gas withdrawn from storage, (iv) Interest on storage gas withdrawn,				
	(v) Upstream Gathering and Transportation Cha	arges,			
	(vi) Storage Deliverability Charges,	-			
	(vii) Storage Capacity Charges, (viii) New taxes on the purchased gas or the on elsewhere on customer bills.	purchase transaction and not reflected			
	The company shall keep accurate records of al date, quantity, cost, and associated expenses storage gas purchases and withdrawals using a	s. The company shall account for			
	Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Weighted Average Cost of Gas, plus additional during the period covered by the bill for sai determined to the nearest \$0.001 per Mcf, and	l elements described in this section, id Gas Cost Zone. The PGF shall be			
	(i) In addition to the estimated weighted ave month's billing period, the PGF may include a	a pro rata portion of an amount			
	reflecting the difference between the estimat	ted WACOG and the actual WACOG during			

RRC COID: 445 COM	MPANY NAME: WEST TEXAS GAS, INC.
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,
	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

ARIFF 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.

	COMPANY NAME: WEST TEXAS GAS, INC.			
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RATE SCHEDULE				
XATE 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			

See rate schedule for the rate adjustment provision.

TARIFF CODE: DS RRC TARIFF NO: 26599				
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
24	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Mobeetie	& Environs		
15	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
3030	N	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
	City of Wheeler &		¥011010	00,01,2011
3030	N	mcf	\$5.1010	03/01/2014
	City of Shamrock		\$ 3. 1010	05/01/2014
3031	N	mcf	\$5.1010	02/01/2014
	N City of Texline	uiC L	\$2.TUTU	03/01/2014
	-		ÅF 1010	02/01/0014
3042		mcf	\$5.1010	03/01/2014
CUSTOMER NAME				
3048	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	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			

	RRC TARIFF NO:	26599		
STOMERS	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
RC CUSTOMER NO	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Groom	liter	\$2.0120	11/01/2015
23	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Higgins &	Environs		
25	Ν	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
CUSTOMER NAME	City of Darrouzet	t & Environs		
14	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME		Environs & Goodnight	¥112700	10,01,2011
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	& Environs		
25	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$4.2750	10/01/2014
	City of Texline	-		
3042	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	N Incorporated Area		97.273U	10/01/2014
			A4 0050	10/01/0014
3048	N City of Derrouget	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Darrouzet			
3049	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom			

ARIFF CODE: DS	RRC TARIFF NO:	26599		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
15	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23	Ν	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	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	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	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	Ν	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 &	Environs & Goodnight		
23	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Mobeetie	& 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	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texline			

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	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23	Ν	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 &	Environs		
24	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		

	RRC TARIFF NO:	26599		
JSTOMERS	CONFIDENTIAL?			
RC CUSTOMER NO 3030	N	BILLING UNIT mcf	PGA CURRENT CHARGE \$4.8560	PGA EFFECTIVE DATE 07/01/2014
	N City of Shamrock	liici	\$4.0500	07/01/2014
			*4.0550	00/01/0014
3031	N City of Texline	mcf	\$4.8560	07/01/2014
3042		mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Incorporated Area			
3048	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
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	\$4.2420	04/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Claude & 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	& Environs		
25	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.2420	04/01/2014
	City of Shamrock			
3031	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texline		~ 1. <u>2</u> 120	01,01,2011
3042	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	N Incorporated Area		Y1.2120	01/01/2011
	-		ė4 0400	04/01/0014
3048	N City of Darrouget	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Darrouzet			
3049	N Citer of Fallactic	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$4.2420	04/01/2014

STOMERS				
C CUSTOMER NO	CONFIDENTIAL?		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3048 CUSTOMER NAME	N City of Darrouzet	mcf t & Environs	\$4.8950	05/01/2014
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	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Claude &	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	& 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	N	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 TARIFF	7 NO: 26599
SERVICES		
TYPE OF SERVIC	<u>SERVICE DESCRIP</u>	2TION
A	Residential Sal	les
OTHER TYPE I	DESCRIPTION	

	COMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26600
DESCRIPTION:	Distribution Sales STATUS: A
EFFECTIVE DATE:	07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/10/2014
GAS CONSUMED:	N AMENDMENT DATE: OPERATOR NO:
BILLS RENDERED:	Y INACTIVE DATE:
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
954	
954	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.
	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 South 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
	the previous billing period for said Gas Cost Zone,

RIFF CODE: DS	RRC TARIFF NO: 26600
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.
	(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 interpat rate shall be the same rate as determined by the Dublis While.
	(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

RIFF CODE: DS	RRC TARIFF NO: 26600			
TE SCHEDULE				
CHEDULE 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,			

ADIEE CODE. DC	DDC TARTER NO. 26600
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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		
USTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3038	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Menard & H	Invirons		
3037	Ν	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 & H	Invirons		
3057	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Rock	2		
3037	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Junction &	Environs		
3057	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Rock	5		
3037	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3037	N	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 & H	Invirons		
3057	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Paint Rock	5		
3037	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3038	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Rock	τ.		
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 & H	Invirons		
3057	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Rock	5		
3038	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		

RIFF CODE: DS	RRC TARIFF NO:	26600		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3057	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Rock	Σ		
3037	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3038	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Paint Rock	Σ		
3037	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Junction &	È Environs		
3038	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Rocł	2		
3037	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3038	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Menard & H	Environs		
3057	Ν	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Paint Rocł	2		
ASONS FOR FILING				
W?:Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	ANCE NO: 81213, TBD	
AMENDMENT (EXPLAIN	·):			
OTHER (EXPLAIN	-			
	,-			
RVICES				
PE OF SERVICE	SERVICE DESCRIPTION			
	Residential Sales			