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

	RRC TARIFF NO:	48		
STOMERS	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	N	mcf	\$3.7170	
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$3.9370	10/01/2002
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.5470	11/01/2002
	TDCJustice - Dalha			
33	Ν	mcf	\$3.8270	07/01/2002
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$3.3870	08/01/2002
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.2970	01/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.7300	02/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	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	N	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	Ν	mcf	\$6.1470	06/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.4370	09/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$5.1370	08/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.7370	11/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$4.8070	10/01/2003
CUSTOMER NAME	TDCJustice - Dalha	art Unit		

TARIFF CODE: DS RRC TARIFF NO: 48						
STOMERS	CONTEXTINUE AL O					
			PGA CURRENT CHARGE			
33	N TDCJustice - Dalha	mcf	\$5.0270	12/01/2003		
33	N		\$6.0670	01/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	Ν	mcf	\$5.7970	02/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$5.1970	03/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$5.3370	04/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$5.9870	05/01/2004		
	TDCJustice - Dalha			,		
	N	mcf	\$6.8570	06/01/2004		
	TDCJustice - Dalha		ç0.0570	00,01,2001		
33	Ν	mcf	\$6.3470	08/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$6.6070	07/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$5.3870	09/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$5.2570	10/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	Ν	mcf	\$6.2070	03/01/2005		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
	N	mcf	\$7.6070	11/01/2004		
	TDCJustice - Dalha		<i>,,,</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	12, 01, 2001		
33	N	mcf	\$6.8370	12/01/2004		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
	N	mcf	\$6.1970	02/01/2005		
CUSTOMER NAME			\$0.1 <i>71</i> 0	02/01/2005		
			44 04 0 0	01/01/0005		
33	N mpguatize pelka	mcf	\$6.2470	01/01/2005		
CUSTOMER NAME	TDCJustice - Dalha	art UIIIL				
33	Ν	mcf	\$7.0370	04/01/2005		

	RRC TARIFF NO:	48		
JSTOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	N	mcf	\$6.9370	05/01/2005
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	Ν	mcf	\$6.3270	06/01/2005
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$7.3770	07/01/2005
CUSTOMER NAME	TDCJustice - Dalha:	rt Unit		
33	N	mcf	\$9.2770	09/01/2005
CUSTOMER NAME	TDCJustice - Dalha:	rt Unit		
33	N	mcf	\$9.1170	12/01/2005
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$10.4670	10/01/2005
	TDCJustice - Dalha		,	
	N	maf	\$7.4270	08/01/2005
	TDCJustice - Dalha		φ <i>Γ</i> . 4270	00/01/2005
33	N	mcf	\$11.4170	11/01/2005
CUSTOMER NAME	TDCJustice - Dalha:	rt Unit		
33	N	mcf	\$9.3270	01/01/2006
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$7.4170	02/01/2006
CUSTOMER NAME	TDCJustice - Dalha:	rt Unit		
33	N	mcf	\$6.7270	03/01/2006
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$6.3670	04/01/2006
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$6.8570	08/01/2006
CUSTOMER NAME	TDCJustice - Dalha		·	-
33	N	mcf	\$6.5470	05/01/2006
CUSTOMER NAME	TDCJustice - Dalha:	rt Unit		
33	N	mcf	\$5.7370	06/01/2006
CUSTOMER NAME	TDCJustice - Dalha		·	
33	N	mcf	\$6.0170	07/01/2006
CUSTOMER NAME	TDCJustice - Dalha	rt Unit		
33	N	mcf	\$6.9270	09/01/2006
CUSTOMER NAME				

	RRC TARIFF NO:	48		
ISTOMERS				
			PGA CURRENT CHARGE	
33		mcf	\$4.2370	10/01/2006
CUSTOMER NAME	TDCJustice - Dalha			
	Ν		\$7.1870	11/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.3170	12/01/2006
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.3270	01/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.2170	02/01/2007
	TDCJustice - Dalha		,	
33	N	mcf	\$7.4270	03/01/2007
	TDCJustice - Dalha		\$1.4270	03/01/200/
		mcf	\$6.7070	04/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$7.4270	05/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$6.9970	06/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$6.9970	07/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$5.9670	08/01/2007
	TDCJustice - Dalha		<i>40.000</i>	00,01,200,
			ÅE 4290	00/01/0007
33			\$5.4370	09/01/2007
	TDCJustice - Dalha	art UIIIL		
33	N	mcf	\$6.0070	10/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	Ν	mcf	\$6.9070	11/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.2670	12/01/2007
CUSTOMER NAME	TDCJustice - Dalha	art Unit		
33	N	mcf	\$7.0470	01/01/2008
CUSTOMER NAME	TDCJustice - Dalha		,	
			40 0C70	02/01/2000
33 CUSTOMER NAME	N TDCJustice - Dalha	mcf	\$8.8670	03/01/2008

TARIFF CODE: DS RRC TARIFF NO: 48						
STOMERS	CONFTORNTAL 2		PGA CURRENT CHARGE			
33		mcf	\$7.9870	02/01/2008		
	TDCJustice - Dalha		\$7.5070	02/01/2000		
			to 1070			
	N		\$9.1270	04/01/2008		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33		mcf	\$10.4870	05/01/2008		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	Ν	mcf	\$10.6970	06/01/2008		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	Ν	mcf	\$12.2770	07/01/2008		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$8.5270	08/01/2008		
	TDCJustice - Dalha					
33	N	mcf	\$7.2370	09/01/2008		
	TDCJustice - Dalha		+ · · · · ·			
33	N	mcf	\$5.2870	10/01/2008		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$3.9070	11/01/2008		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	Ν	mcf	\$5.5270	12/01/2008		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	Ν	mcf	\$5.4770	01/01/2009		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$3.8370	02/01/2009		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$3.4070	03/01/2009		
	TDCJustice - Dalha					
33	N	mcf	\$3.2870	04/01/2009		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$3.3470	05/01/2009		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	Ν	mcf	\$3.5370	06/01/2009		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				
33	N	mcf	\$3.8470	07/01/2009		
CUSTOMER NAME	TDCJustice - Dalha	art Unit				

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			

RC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.		
ARIFF CODE: DS	RRC TARIFF N	0: 26581		
ESCRIPTION:	Distribution Sales		STATUS: A	
EFFECTIVE DATE:	11/05/2011	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 10/22/2013	
GAS CONSUMED:	N	AMENDMENT DATE:	OPERATOR NO:	
BILLS RENDERED:	Y	INACTIVE DATE:		
RATE SCHEDULE				
SCHEDULE ID	DESCRIPTION			
918	are the maximu	um applicable to Domestic consu	ions listed below, the following rates mers per meter billing cycle or for any e is available at the same location.	
	Customer Charg All Consumptic	ge \$7.86. on \$1.7913 per Mcf.		
	issuance, or s	such other period of time as may	shall not be less than 15 days after y be provided by order of the rvice is delinquent if unpaid by the	
	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 sh	nall apply to customers in the N	West Gas Cost Zone.	
	following comp (i)Cost of gas	ponents for the distribution system of a system of the sys		
		Refunds, or out of Period Adjus	tments,	
		gas withdrawn from storage, on storage gas withdrawn,		
		Gathering and Transportation Cha	arges,	
	(vi) Storage I	Deliverability Charges,		
	(viii) New tax	Capacity Charges, tes on the purchased gas or the on customer bills.	purchase transaction and not reflected	
	date, quantity		ll storage gas purchases, including the s. The company shall account for a weighted average cost basis.	
	Purchased Gas	Factor Calculation (PGF) -		
	Weighted Avera during the per	age Cost of Gas, plus additiona riod covered by the bill for sa	Gas Factor reflecting the estimated l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:	
	month's billir reflecting the	ng period, the PGF may include a	erage cost of gas for the current a pro rata portion of an amount ted WACOG and the actual WACOG during t Zone,	

RIFF CODE: DS	RRC TARIFF NO: 26581
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.

FARIFF CODE: DS RRC TARIFF NO: 26581						
KIFF CODE: DS	RRC IARIFF NO: 20001					
TE SCHEDULE						
CHEDULE ID	DESCRIPTION					
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:					
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:					
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.					
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones Actual P/S Ratio.					
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor for the review period.					
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.					
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.					
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,					
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),					
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.					
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.					
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.					
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.					

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.

RIFF CODE: DS	RRC TARIFF NO:	26581		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31986		mcf		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	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.4210	11/01/2014
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	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock			
EASONS FOR FILING				
EW?: Y RRC	DOCKET NO:	CITY ORDI	NANCE NO: 2011-R0468	
AMENDMENT (EXPLAI	N):			
OTHER (EXPLAI	N):Formerly under tari	.ff 12494		
	•			
RVICES				
TPE OF SERVICE	SERVICE DESCRIPTION			
	Residential Sales			

RC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
TARIFF CODE: DS	RRC TARIFF NO	D: 26582	
DESCRIPTION:	Distribution Sales		STATUS: A
EFFECTIVE DATE:	11/05/2011	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 10/22/2013
GAS CONSUMED:	N	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	Y	INACTIVE DATE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
919	are the maximu	m applicable to Non-Domestic c	ions listed below, the following rates onsumers per meter billing cycle or for rvice is available at the same
	Customer Charg All Consumptio	e \$15.59. n \$1.3767 per Mcf.	
	issuance, or s	such 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.
		oonents for the distribution sy	shall be computed utilizing the estem customers -
		efunds, or out of Period Adjus	tments,
		gas withdrawn from storage,	
		on storage gas withdrawn, athering and Transportation Ch	27707
	_	eliverability Charges,	arges,
		Capacity Charges,	
		tes on the purchased gas or the n customer bills.	purchase transaction and not reflected
	date, quantity	r, cost, and associated expense	ll storage gas purchases, including the s. The company shall account for a weighted average cost basis.
	Each customer Weighted Avera during the per	ge Cost of Gas, plus additiona iod covered by the bill for sa	Gas Factor reflecting the estimated l elements described in this section, id Gas Cost Zone. The PGF shall be d the following provisions shall apply:
			erage cost of gas for the current a pro rata portion of an amount
			ted WACOG and the actual WACOG during

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26582
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	the previous billing period for said Gas Cost Zone,
	(ii) The PGF shall also include a Reconciliation Factor an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.
	The Purchased Gas Factor is expressed as a formula as follows:
	(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),

CARIFF CODE: DS RRC TARIFF NO: 26582				
ATE SCHEDULE				
CHEDULE ID	DESCRIPTION			
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.			
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:			
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:			
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.			
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones Actual P/S Ratio.			
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a Disallowance Factor for the review period.			
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.			
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.			
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,			
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),			
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.			
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.			
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.			
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for			

RIFF CODE: DS	RRC TARIFF NO: 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.

		EST TEXAS GAS, INC.		
TARIFF CODE: DS	RRC TARIFF NO:	26582		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31986	Ν	mcf	\$4.7750	03/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$3.8830	09/01/2014
CUSTOMER NAME	City of Lubbock			
31986	N	mcf	\$2.8000	08/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Lubbock			
31986	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock			
REASONS FOR FILING				
NEW?: Y RRC D	OCKET NO:	CITY ORDINANCE	E NO: 2011-R0468	
AMENDMENT (EXPLAIN	1):			
OTHER (EXPLAIN): Formerly under tari	lff 12450		
ERVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			
	Commercial Sales			
OTHER TYPE DESCRI				
OTHER TYPE DESCRI	Industrial Sales			
)	Public Authority Sal	es		

OTHER TYPE DESCRIPTION

RC COID: 445 CO	MPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF NO	26583	
	stribution Sales	ORIGINAL CONTRACT DATE:	STATUS: A RECEIVED DATE: 02/07/2014
GAS CONSUMED: N	1	AMENDMENT DATE: INACTIVE DATE:	OPERATOR NO:
BILLS RENDERED: Y		INACTIVE DATE.	
RATE SCHEDULE			
<u>SCHEDULE ID</u> 900	are the maximur	m applicable to Domestic consume	ons listed below, the following rates ers per meter billing cycle or for any is available at the same location.
	Customer Charge All Consumption	e \$10.00. n \$3.76 per Mcf.	
	issuance, or su	uch other period of time as may	whall not be less than 15 days after be provided by order of the rice is delinquent if unpaid by the
	costs in a mann ensure that all	ner that will lessen monthly flu	ation of the Company's gas purchase actuations in the gas cost factor and the fully reconciled with actual costs a lost and unaccounted for gas.
	This clause sha	all apply to customers in the No	orth Gas Cost Zone.
		as Cost for said Gas Cost Zone s onents for the distribution syst	
	(i)Cost of gas	purchased,	
	(ii)Credits, Re	efunds, or out of Period Adjustm	ients,
	(iii) Cost of g	gas withdrawn from storage,	
	(iv) Interest o	on storage gas withdrawn,	
	(v) Upstream Ga	athering and Transportation Char	ges,
	(vi) Storage De	eliverability Charges,	
	(vii) Storage (Capacity Charges,	
		es on the purchased gas or the p n customer bills.	ourchase transaction and not reflected
	date, quantity	all keep accurate records of all , cost, and associated expenses. rchases and withdrawals using a	
		Factor Calculation (PGF) - bill shall include a Purchased G	as 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	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
	<pre>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:
	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:DSRRC TARIFF NO:26583				
RATE SCHEDULE				
SCHEDULE ID	DESCRIPTION			
	refunded or surcharged.			
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting			
	in the Reconciliation Component.			
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.			
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.			
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.			
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.			
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.			
	Rate Case Expense Surcharge - Rate case expenses will be recovered through a surcharge designed for a sixty month recovery period. A \$0.0984 per Mcf surcharge shall be added to each monthly billing until the approved rate case expenses are recovered.			
RCE Surcharge A	Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of			
	approximately 60 months commencing June, 2013. WTG shall file an Annual Compliance Report with the RRC Gas Services Division			

RRC COID: 4	45 COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: D	S RRC TARIFF NO: 26583
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	annually, due on or before the 30th of each June, commencing in 2014.
	The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.
RATE ADJUSTME	VT PROVISIONS

See rate schedule for the rate adjustment provision.

	RRC TARIFF NO:	26583		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	
27	N Duraciana of House	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Hansfo	ora 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	Ν	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	Environs of Lipsco	omb County		
31	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of Hemph:	ill County		
32	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Environs of 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	Ν	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	of Stratford		
3053	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated Are	ea of Stratford		
3056	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texhoma En	nvirons		
3154	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Unincorporated are	eas of Roberts County	7	
31984	N	mcf	\$3.6130	11/01/2013

	RRC TARIFF NO:	26583		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31985	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	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	City of Miami			
27	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Hansf	ord 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	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated Ar	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

ARIFF CODE: DS	RRC TARIFF NO:	26583		
STOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	
3056	N Gitte of Worksma Br	mcf	\$5.1010	03/01/2014
	City of Texhoma Er	lvirons		
3154	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Unincorporated are	as of Roberts County		
3169		mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Kerrick, Texas			
3168	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	Kerrick, Texas			
3168	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Etter, TX			
31984	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Dalhart			
31985	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Dalhart Er	virons		
31988	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canyon			
31989	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Canyon Env	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	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	ree County		
29	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Miami Envi	rons		
30	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Lipsco	omb County		
31	N	mcf	\$4.6820	09/01/2014

CARIFF CODE: DS	RRC TARIFF NO:	26583		
USTOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	
32	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.6820	09/01/2014
	N Incorporated Area		97.0020	07/01/2014
				00/01/027
22	N City of Courtier	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	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	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Miami Env			
30	N	mcf	\$4.6430	08/01/2014
	N Environs of Lipsc		94.043U	00/01/2014
31	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Environs of Hemph	111 County		
32	Ν	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	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom Env		Ŷ1.0190	00/01/2011

ARIFF CODE: DS	RRC TARIFF NO:	26583		
ISTOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	
3043	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated Are	a of Farwell		
3052	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated Are	a of Stratford		
3056	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma Er	virons		
3154	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated are	as of Roberts County	Y	
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 Er	virons		
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	rirons		
22	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Canadian &	Environs		
26	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Hansfo	ord County		
28	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Ochilt	ree County		
29	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Miami Envi		·	·
30	N	mcf	\$3.5780	11/01/2014

	RRC TARIFF NO:	26583		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
31	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Groom Env	irons		
3043	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Incorporated Area		+	,, _011
3053	- N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Unincorporated Ar		~ 5 . 5 / 6 6	11, 01, D011
3056	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	N City of Texhoma E		ç5.370U	TT/ 0T/ 2014
	-		40 EB00	11/01/0014
3154	N Unincorporated ar	mcf	\$3.5780	11/01/2014
CUSTOMER NAME		eas of Roberts County		
3168	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Etter, TX			
3169	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Dalhart			
31985	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Canyon			
31989	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Canyon En			
3053	 N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	N Unincorporated Ar		91.0020	07/01/2011

	RRC TARIFF NO:	26583		
JSTOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	
3056	N Gitu of Mouhama M	mcf	\$4.6820	09/01/2014
	City of Texhoma E			
3154		mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts Count	Y	
3168	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Etter, TX			
3169	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	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
CUSTOMER NAME	City of Canyon En	virons		
31988	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Environs of Hansf	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	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	N	mcf	\$4.8560	07/01/2014

	RRC TARIFF NO:	26583		
USTOMERS	CONTENTATO			
RRC CUSTOMER NO	N	BILLING UNIT mcf	PGA CURRENT CHARGE \$4.8560	PGA EFFECTIVE DATE 07/01/2014
	Environs of Wheel		\$4.0500	0770172014
3032	N	mcf	<u>са</u> огсо	07/01/001/
	N Dalhart Rural Dom		\$4.8560	07/01/2014
			+4 0550	0.5 /0.1 /0.0.1
3033	N Spearman Rural Do	mcf	\$4.8560	07/01/2014
CUSTOMER NAME				
3040	N	mcf.	\$4.8560	07/01/2014
	City of Groom Env			
3043	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	Ν	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	Į.	
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
	City of Dalhart		,	
31985	- N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME			Ŷ 1.0000	J., JI, 2011
31988	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	N City of Canyon	IIICL	94.020U	07/01/2014
			44 0-00	
31989	N City of Convon En	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Canyon En			
22	N	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			

	RRC TARIFF NO:	26583		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
	N Environg of Hongf	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Environs of Hansf	-		
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	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Environs of Lipsco	omb County		
31	N	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		
3032	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME			\$ 1. 0550	05/01/2014
			*4.0050	05 (01 (001 4
3033	N Spearman Rural Dou	mcf	\$4.8950	05/01/2014
	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Groom Env.	irons		
3043	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME		eas of Roberts County		, <u></u> , <u></u>
				05/01/0014
3168	N Etter TY	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Etter, TX			
3169	N 	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	mcf	\$4.8950	05/01/2014

	RRC TARIFF NO:	26583			
STOMERS					
31985	N	mcf	PGA CURRENT CHARGE \$4.8950	05/01/2014	
	N City of Dalhart E		\$4.0950	05/01/2014	
22	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Canadian a	& Environs			
26	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Miami				
27	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Environs of Hansf	ord County			
28	N	mcf	\$4.2750	10/01/2014	
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			<i>Q</i> 1.2730	10,01,2011	
31	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Environs of Hemph	Environs of Hemphill County			
32	N	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 Dome	estic			
3033	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Spearman Rural Dom	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 Are		7 2 . 2 . 0 0		
3052	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	N Incorporated Area		94.2730	T0/01/2014	
	-				
3053	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Unincorporated Are	ea of Stratford			
3056	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Texhoma E	nvirons			
3154	N	mcf	\$4.2750	10/01/2014	

ARIFF CODE: DS	RRC TARIFF NO:	26583		
JSTOMERS				
			PGA CURRENT CHARGE	
3168	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Etter, TX			
	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Dalhart			
31985	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canyon			
31989	N	mcf	\$4.2750	10/01/2014
	City of Canyon En			
		mcf	\$4.2420	04/01/2014
	City of Canadian		ý 1.212 0	04/01/2014
26	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Ochil	tree 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 Lipsc	omb County		
31	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3032	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Spearman Rural Do	mestic		
3040	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Groom Env	irons		

USTOMERS RC CUSTOMER NO 3043 CUSTOMER NAME 3052	<u>CONFIDENTIAL?</u> N	BILLING UNIT		
3043 CUSTOMER NAME		BILLING UNIT		
CUSTOMER NAME	Ν		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
		mcf	\$4.2420	04/01/2014
3052	Unincorporated Are	ea of Farwell		
		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
CUSTOMER NAME	Unincorporated are	eas of Roberts County	Y	
3168	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Dalhart Er	nvirons		
31988	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canyon Env	virons		
22	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Canadian &	Environs		
26	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Hansfo	ord County		
28	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Environs of Ochilt	cree County		
29	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Miami Envi	rons		
30	N	mcf	\$4.5000	06/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26583		
STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
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		
3032	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Dalhart Rural Dom	estic		
3033	Ν	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	irons		
3043	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Farwell		
3052	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Incorporated Area	of Stratford		
3053	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts Count	Y	
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		÷ 2 · 0 0 0 0	

RRC COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26583
REASONS FOR FILING	
NEW?: Y RRC I	OCKET NO: GUD 10235 CITY ORDINANCE NO:
AMENDMENT (EXPLAIN	۶):
OTHER (EXPLAIN	٥):
SERVICES	
TYPE OF SERVICE	SERVICE DESCRIPTION
A	Residential Sales
OTHER TYPE DESCRI	PTION

RRC COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26584
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	
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 CC	MPANY 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:
	<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:
	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	City of Canadian & Environs					
	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						

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

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:

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

WEST TEXAS GAS, INC.

	RRC TARIFF NO:			
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3053	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Stratford		
3056	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County		
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
	City of Canyon			
31989	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Miami			
27	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Environs of Wheel			·

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

USTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
3040	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	City of Groom Env	irons			
3043	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	Unincorporated Ar	ea of Farwell			
3052	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	Incorporated Area	of Stratford			
3053	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	Unincorporated Ar	ea of Stratford			
3056	Ν	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	City of Texhoma E	nvirons			
3154	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	Unincorporated ar	eas of Roberts County			
3168	Ν	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	Etter, TX				
3169	Ν	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	Kerrick, Texas				
22	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Canadian	& Environs			
26	N	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Miami				
27	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	Environs of Hansf	ord County			
28	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	Environs of Ochil	tree County			
29	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Miami Env	irons			
30	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	Environs of Lipsc	omb County			
31	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	Environs of Hemph	ill County			
32	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	Environs of Wheel	er County			
3040	N	mcf	\$4.6820	09/01/2014	

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

USTOMERS RC CUSTOMER NO 3154 CUSTOMER NAME 3168	N		PGA CURRENT CHARGE	
3154 CUSTOMER NAME 3168	N		PGA CURRENT CHARGE	
CUSTOMER NAME 3168		E		PGA EFFECTIVE DATE
3168	Unincorporated are	mcf	\$4.8950	05/01/2014
		eas of Roberts County		
CUCHONED NAME	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Dalhart			
31985	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	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Environs of Hansfe	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 Lipsco	omb County		
31	N	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	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Canadian a	Environs		
26	N	mcf	\$4.8560	07/01/2014

RRC TARIFF NO:	26584			
CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
Ν	mcf	\$4.8560	07/01/2014	
Environs of Hansfo	ord County			
Ν	mcf	\$4.8560	07/01/2014	
Environs of Ochilt	tree County			
N	mcf	\$4.8560	07/01/2014	
City of Miami Envi	irons			
N	mcf	\$4.8560	07/01/2014	
Environs of Lipsco	omb County			
N	mcf	\$4.8560	07/01/2014	
Environs of Hemph:	ill County			
N	mcf	\$4.8560	07/01/2014	
Environs of Wheele	er County			
N	mcf	\$4.8560	07/01/2014	
City of Groom Env:				
N	mcf	\$4.8560	07/01/2014	
Unincorporated Area of Farwell				
N	mcf	\$4.8560	07/01/2014	
Incorporated Area	of Stratford			
N	mcf	\$4.8560	07/01/2014	
Unincorporated Area of Stratford				
N	mcf	\$4.8560	07/01/2014	
City of Texhoma En	nvirons			
N	mcf	\$4.8560	07/01/2014	
Unincorporated are	eas of Roberts County			
N	mcf	\$4.8560	07/01/2014	
Etter, TX		,	,	
	mcf	\$4,8560	07/01/2014	
		¥1.0500	0,,01/2011	
	maf	64 9ECO	07/01/2014	
	INCI	\$4.856U	07/01/2014	
-		t. 0		
		\$4.8560	07/01/2014	
-				
N	mcf	\$4.8560	07/01/2014	
	N Environs of Hansfel N Environs of Ochili N City of Miami Envir N Environs of Lipsco N Environs of Hemphi Environs of Hemphi Environs of Wheel N City of Groom Envir N City of Groom Envir N Unincorporated Area N Unincorporated Area N Unincorporated Area N City of Texhoma Envir N City of Dalhart Envir N City of Dalhart Envir	NmcfEnvirons of Hansford CountyNmcfEnvirons of Ochiltree CountyNmcfCity of Miami EnvironsNmcfEnvirons of Lipscomb CountyNmcfEnvirons of Hemphill CountyNmcfEnvirons of Hemphill CountyNmcfEnvirons of Hemphill CountyNmcfEnvirons of Hemphill CountyNmcfCity of Groom EnvironsNmcfUnincorporated Area of FarwellNmcfUnincorporated Area of StratfordNmcfUnincorporated Area of StratfordNmcfUnincorporated areas of Roberts CountyNmcfUnincorporated areas of Roberts CountyNmcfCity of Texhoma EnvironsNmcfEtter, TXNmcfCity of DalhartNmcfCity of Dalhart Environs	Nmcf\$4.8560Environs of Hansford CountyNmcf\$4.8560Environs of Ochiltree CountyNmcf\$4.8560City of Miami EnvironsS4.8560S4.8560Environs of Lipscomb CountyNmcf\$4.8560Environs of Lipscomb CountyNS4.8560Environs of Lipscomb CountyNS4.8560Environs of Hemphill CountyNS4.8560Environs of Meeler CountyNS4.8560City of Groom EnvironsS4.8560S4.8560Unincorporated Area of FarwellNS4.8560Nmcf\$4.8560Unincorporated Area of StratfordUnincorporated Area of StratfordNmcf\$4.8560City of Texhoma EnvironsS4.8560Unincorporated areas of Roberts CountyNNmcf\$4.8560Etter, TXNMcfNmcf\$4.8560Etter, TXNMcfNmcf\$4.8560City of DalhartNS4.8560City of Dalhart EnvironsS4.8560	

TARIFF CODE: DS RRC TARIFF NO: 26584					
STOMERS					
			PGA CURRENT CHARGE		
31984		mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	City of Dalhart				
	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	City of Dalhart E	nvirons			
31988	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	City of Canyon				
31989	N	mcf	\$3.5780	11/01/2014	
CUSTOMER NAME	City of Canyon En	virons			
22	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	City of Canadian	& Environs			
26	N	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME					
27	N	mcf	\$4.2750	10/01/2014	
	Environs of Hansford County				
28	Ν	mcf	\$4.2750	10/01/2014	
CUSTOMER NAME	Environs of Ochiltree County				
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	N	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				

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS				
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3154		mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Unincorporated ar	eas of Roberts County		
3168	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Etter, TX			
3169	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Kerrick, Texas			
31984	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Dalhart			
31985	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Dalhart E	nvirons		
31988	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canyon			
31989	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Canyon En	virons		
22	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Canadian	& Environs		
26	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Miami			
27	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Hansf	ord County		
28	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Ochil	tree County		
29	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Miami Env	irons		
30	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Lipsc	omb County		
31	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Hemph	ill County		
32	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Environs of Wheel	er County		
3040	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Groom Env.	irons		
			\$4.2420	04/01/2014

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
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 Ar	ea of Stratford		
3056	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma E	nvirons		
3154	Ν	mcf	\$4.2420	04/01/2014
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 Lipsco	omb County		
31	N	mcf	\$4.5000	06/01/2014

C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE		
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		
CUSTOMER NAME	Unincorporated Ar	ea of Farwell				
3052	N	mcf	\$4.5000	06/01/2014		
CUSTOMER NAME	Incorporated Area	of Stratford				
3053	N	mcf	\$4.5000	06/01/2014		
CUSTOMER NAME	Unincorporated Ar	ea of Stratford				
3056	N	mcf	\$4.5000	06/01/2014		
CUSTOMER NAME	City of Texhoma E	nvirons				
3154	N	mcf	\$4.5000	06/01/2014		
CUSTOMER NAME	Unincorporated ar	Unincorporated areas of Roberts County				
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				
ASONS FOR FILING						

RRC COID: 445 C	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26584
SERVICES	
TYPE OF SERVICE	SERVICE DESCRIPTION
В	Commercial Sales
OTHER TYPE DESCRIP	PTION
С	Industrial Sales
OTHER TYPE DESCRIP	NICON
D	Public Authority Sales
OTHER TYPE DESCRIP	PTION

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

RIFF CODE: DS	RRC TARIFF NO: 26585
ATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.
	The Purchased Gas Factor is expressed as a formula as follows:
	(A + / -B) + C + D = E.
	Where
	A = Estimated WACOG,
	B = Estimated WACOG/Act. WACOG Difference,
	C = Reconciliation Factor, D = New Taxes,
	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.
	Reconcritation component and the Reconcritation factors for Salu Gas Cost 2008.
	A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The
	sales volumes shall be converted to the same pressure base as the purchase volumes. Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:
	Balmorhea 13.48, Kermit 13.68.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

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

See rate schedule for the rate adjustment provision.

TARIFF CODE: DS RRC TARIFF NO: 26585					
JSTOMERS					
RC CUSTOMER NO			PGA CURRENT CHARGE		
3035	N	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	WTG Rural Domestic				
31987	Ν	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	City of Lubbock En	virons			
3029	N	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	City of Kermit & E	nvirons			
3029	N	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	City of Kermit & E	nvirons			
3034	N	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	City of Imperial &	Environs			
3035	N	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	WTG Rural Domestic				
31987	N	mcf	\$4.7750	03/01/2014	
CUSTOMER NAME	City of Lubbock En	virons			
3034	N	mcf	\$3.2860	11/01/2013	
CUSTOMER NAME	City of Imperial &	Environs			
3029	N	mcf	\$2.8000	08/01/2014	
CUSTOMER NAME	City of Kermit & E	nvirons			
3034	N	mcf	\$2.8000	08/01/2014	
CUSTOMER NAME	City of Imperial &	Environs			
3035	N	mcf	\$2.8000	08/01/2014	
CUSTOMER NAME	WTG Rural Domestic				
31987	N	mcf	\$2.8000	08/01/2014	
	City of Lubbock En		+ <u>-</u>		
3029	- N	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME			¥2.0000	0270172011	
3034	N	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME	N City of Imperial &		ç2.003U	09/01/2014	
			42, 0020	00/01/0014	
3035	N	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME	WTG Rural Domestic				
31987	N	mcf	\$3.8830	09/01/2014	
CUSTOMER NAME	City of Lubbock En	virons			
3029	Ν	mcf	\$3.8960	05/01/2014	

ARIFF CODE: DS	RRC TARIFF NO:	26585		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3034	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	WTG Rural Domesti	C		
31987	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	N	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
31987	N	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	N	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	N	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	N	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
31987	N	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	WTG Rural Domesti	C		
31987	N	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Imperial		·	

RIFF CODE: DS	RRC TARIFF NO:	26585		
ISTOMERS				
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3035	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
31987	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3035	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	WTG Rural Domesti	C		
31987	N	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
CASONS FOR FILING				
W?: Y RRC I	DOCKET NO: GUD 10235	CITY ORDIN	IANCE NO:	
AMENDMENT (EXPLAI	N):			
OTHER (EXPLAI	N):			
· · · · · · · · · · · · · · · · · · ·	-			
RVICES				
PE OF SERVICE	SERVICE DESCRIPTION			
	Residential Sales			

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

RC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.				
ARIFF CODE: DS	RRC TARIFF NO: 26586			
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,			
	<pre>B = Estimated WACOG/Act. WACOG Difference,</pre>			
	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		

RIFF CODE: DS	RRC TARIFF NO: 26586
ATE SCHEDULE	
CHEDULE 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.
CE 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	TARIFF CODE: DS RRC TARIFF NO: 26586						
CUSTOMERS							
RC CUSTOMER NO		BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE			
31987	N	mcf	\$3.2860	11/01/2013			
CUSTOMER NAME	City of Lubbock E	nvirons					
3034	Ν	mcf	\$3.2860	11/01/2013			
CUSTOMER NAME	City of Imperial	& Environs					
3029	N	mcf	\$4.7750	03/01/2014			
CUSTOMER NAME	City of Kermit &	Environs					
3034	N	mcf	\$4.7750	03/01/2014			
CUSTOMER NAME	City of Imperial	& Environs					
3036	N	mcf	\$4.7750	03/01/2014			
CUSTOMER NAME	WTG Rural Commerc	ial					
31987	N	mcf	\$4.7750	03/01/2014			
	City of Lubbock E						
3029	N	mcf	\$3.2860	11/01/2013			
	City of Kermit & 1			, 01, 2010			
3036	N	mcf	\$3.2860	11/01/2013			
CUSTOMER NAME	WTG Rural Commerc		<i>y</i> 5.2000	±±, 0±, 20±3			
3029	N	mcf	\$2.8000	08/01/2014			
	N City of Kermit & 1		ş2.0000	00/01/2014			
			+0. 0				
3034	N Citerration	mcf	\$2.8000	08/01/2014			
CUSTOMER NAME	City of Imperial	& Environs					
3036	Ν	mcf	\$2.8000	08/01/2014			
CUSTOMER NAME	WTG Rural Commerc	ial					
31987	Ν	mcf	\$2.8000	08/01/2014			
CUSTOMER NAME	City of Lubbock E	nvirons					
3029	Ν	mcf	\$3.8830	09/01/2014			
CUSTOMER NAME	City of Kermit &	Environs					
3034	N	mcf	\$3.8830	09/01/2014			
CUSTOMER NAME	City of Imperial	& Environs					
3036	N	mcf	\$3.8830	09/01/2014			
CUSTOMER NAME	WTG Rural Commerc	ial					
31987	N	mcf	\$3.8830	09/01/2014			
CUSTOMER NAME	City of Lubbock E		ç5.0050	0, 01/2011			
			42 00C0	05/01/0014			
3029	N	mcf	\$3.8960	05/01/2014			

RRC COID: 445 COMPANY NAME:

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

WEST TEXAS GAS, INC.

STOMERS				
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3034	N	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3036	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	WTG Rural Commerc	ial		
31987	Ν	mcf	\$3.8960	05/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3036	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	WTG Rural Commerc	ial		
31987	Ν	mcf	\$3.2010	07/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3036	Ν	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	WTG Rural Commerc	ial		
31987	Ν	mcf	\$3.4210	11/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Imperial	& Environs		
3036	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	WTG Rural Commerc	ial		
31987	Ν	mcf	\$3.6330	10/01/2014
CUSTOMER NAME	City of Lubbock E	nvirons		
3029	Ν	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Kermit &	Environs		
3034	Ν	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Imperial	& Environs		

C CUSTOMER NO CONFIDENTIAL? BILLING UNIT FGA CURRENT CHARGE 3036 N mcf \$3.8750 CUSTOMER NAME WTG Rural Commercial			26586	RRC TARIFF NO:	RIFF CODE: DS
3036 N mcf \$3.8750 CUSTOMER NAME WTG Rural Commercial 31987 N mcf \$3.8750 CUSTOMER NAME City of Lubbock Environs \$3.8750 3029 N mcf \$3.3410 CUSTOMER NAME City of Kermit & Environs 3034 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME WTG Rural Commercial 31987 N mcf \$3.3410 CUSTOMER NAME City of Lubbock Environs ASONS FOR FILING City of Lubbock Environs AMENDMENT (EXPLAIN): OTHER (EXPLAIN): OTHER (EXPLAIN): City of Digits CITY ORDINANCE NO: VICES SERVICE DESCRIPTION FPE OF SERVICE SERVICE DESCRIPTION Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales Industrial Sales					STOMERS
CUSTOMER NAME WTG Rural Commercial 31987 N mcf \$3.8750 CUSTOMER NAME City of Lubbock Environs 3029 N mcf \$3.3410 3029 N mcf \$3.3410 S3.3410 S3.3410 S3.3410 CUSTOMER NAME City of Kermit & Environs 3034 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME WTG Rural Commercial 3036 N mcf \$3.3410 CUSTOMER NAME WTG Rural Commercial 3034 S S GUSTOMER NAME City of Lubbock Environs S	PGA EFFECTIVE DATE	PGA CURRENT CHARGE	BILLING UNIT	CONFIDENTIAL?	RC CUSTOMER NO
31987 N mcf \$3.8750 CUSTOMER NAME City of Lubbock Environs \$3.3410 3029 N mcf \$3.3410 CUSTOMER NAME City of Kermit & Environs \$3.3410 3034 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs \$3.3410 CUSTOMER NAME City of Imperial & Environs \$3.3410 CUSTOMER NAME WTG Rural Commercial \$3.3410 31987 N mcf \$3.3410 CUSTOMER NAME City of Lubbock Environs \$3.3410 CUSTOMER NAME City of Correct Environs \$3.3410 CUSTOMER NAME Correct Envite Environs	04/01/2014	\$3.8750	mcf	N	3036
CUSTOMER NAME City of Lubbock Environs 3029 N mcf \$3.3410 CUSTOMER NAME City of Kermit & Environs 3034 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME City of Lubbock Environs \$3.3410 S3.3410 CUSTOMER NAME City of Lubbock Environs \$3.3410 S3.3410 S3.3410 CUSTOMER NAME City of Lubbock Environs S3.3410 S3.3410 S3.3410 CUSTOMER NAME City of Lubbock Environs S3.3410 S3.3410 S3.3410 CUSTOMER NAME City of Lubbock Environs S3.3410 S3.3410 S3.3410 CUSTOMER NAME City of Lubbock Environs S3.3410 S3.3410 S3.3410 CUSTOMER NAME City of Lubbock Environs S3.3410 S3.3410 S3.3410 CUSTOMER NAME Commercial Sales <t< td=""><td></td><td></td><td></td><td>WTG Rural Commerci</td><td>CUSTOMER NAME</td></t<>				WTG Rural Commerci	CUSTOMER NAME
3029 N mcf \$3.3410 CUSTOMER NAME City of Kermit & Environs	04/01/2014	\$3.8750	mcf	N	31987
CUSTOMER NAME City of Kermit & Environs 3034 N mcf \$3.3410 CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME WTG Rural Commercial 3036 N mcf \$3.3410 CUSTOMER NAME WTG Rural Commercial			rons	City of Lubbock En	CUSTOMER NAME
3034Nmcf\$3.3410CUSTOMER NAMECity of Imperial & Environs	06/01/2014	\$3.3410	mcf	N	3029
CUSTOMER NAME City of Imperial & Environs 3036 N mcf \$3.3410 CUSTOMER NAME WTG Rural Commercial 31987 N mcf \$3.3410 CUSTOMER NAME City of Lubbock Environs City of Salation \$3.3410 CUSTOMER NAME City of Lubbock Environs Salation EASONS FOR FILING City of Lubbock Environs Salation EASONS FOR FILING City of Diagan City of Diagan Salation EW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: Saletion AMENDMENT (EXPLAIN): Conter (EXPLAIN): Saletion Saletion RVICES Commercial Sales Commercial Sales Saletion OTHER TYPE DESCRIPTION Conter Type DESCRIPTION Saletion Saletion			irons	City of Kermit & E	CUSTOMER NAME
3036 N mcf \$3.3410 CUSTOMER NAME WTG Rural Commercial 31987 N mcf \$3.3410 CUSTOMER NAME City of Lubbock Environs City of \$3.3410 City of \$3.3410 CUSTOMER NAME City of Lubbock Environs City of \$2.3410 EASONS FOR FILING City of Lubbock Environs City of \$2.3410 EASONS FOR FILING City of Lubbock Environs City of Dity of	06/01/2014	\$3.3410	mcf	N	3034
CUSTOMER NAME WTG Rural Commercial 31987 N mcf \$3.3410 CUSTOMER NAME City of Lubbock Environs \$3.3410 EASONS FOR FILING EASONS FOR FILING EASONS FOR FILING EW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: AMENDMENT (EXPLAIN): OTHER (EXPLAIN): CONTROL RVICES Commercial Sales Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales Industrial Sales			nvirons	City of Imperial &	CUSTOMER NAME
31987 N mcf \$3.3410 CUSTOMER NAME City of Lubbock Environs EASONS FOR FILING EASONS FOR FILING EW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: AMENDMENT (EXPLAIN): OTHER (EXPLAIN): OTHER (EXPLAIN): RVICES Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales Industrial Sales	06/01/2014	\$3.3410	mcf	N	3036
CUSTOMER NAME City of Lubbock Environs EASONS FOR FILING EW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: AMENDMENT(EXPLAIN): OTHER(EXPLAIN): OTHER(EXPLAIN): RVICES SERVICE DESCRIPTION Commercial Sales Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales Industrial Sales				WTG Rural Commerci	CUSTOMER NAME
EASONS FOR FILING EW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: AMENDMENT(EXPLAIN): OTHER(EXPLAIN): RVICES RVICES Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales	06/01/2014	\$3.3410	mcf	N	31987
EW?: Y RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO: AMENDMENT(EXPLAIN): OTHER(EXPLAIN): RVICES RVICES CPE OF SERVICE SERVICE DESCRIPTION Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales			rons	City of Lubbock En	CUSTOMER NAME
AMENDMENT(EXPLAIN): OTHER(EXPLAIN): RVICES RVICES COmmercial Sales OTHER TYPE DESCRIPTION Industrial Sales					EASONS FOR FILING
AMENDMENT(EXPLAIN): OTHER(EXPLAIN): RVICES RVICES COmmercial Sales OTHER TYPE DESCRIPTION Industrial Sales		ANCE NO:	CITY ORDI	OCKET NO: GUD 10235	EW?: Y RRC D
OTHER(EXPLAIN): RVICES RVICE SERVICE SERVICE DESCRIPTION Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales					
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Commercial Sales OTHER TYPE DESCRIPTION Industrial Sales					RVICES
OTHER TYPE DESCRIPTION Industrial Sales				SERVICE DESCRIPTION	PE OF SERVICE
Industrial Sales				Commercial Sales	
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OTHER TYPE DESCRIPTION				Industrial Sales	
				PTION	OTHER TYPE DESCRIP
Public Authority Sales				Public Authority Sal	

RRC COID: 445	COMPANY NAME: WEST TEXAS	GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26587	
DESCRIPTION:	Distribution Sales	STATUS: A
EFFECTIVE DATE:	07/25/2013 ORIGINAL CONTR	ACT DATE: RECEIVED DATE: 02/07/2014
GAS CONSUMED:	N AMENDM	IENT DATE: OPERATOR NO:
BILLS RENDERED:	Y INACTIV	/E DATE:
RATE SCHEDULE		
SCHEDULE ID	DESCRIPTION	
906	are the maximum applicable to	djustment provisions listed below, the following rates o Domestic consumers per meter billing cycle or for any which gas service is available at the same location.
	Customer Charge \$10.00. All Consumption \$3.76 per Mc1	Ē.
	issuance, or such other perio	utility service shall not be less than 15 days after od of time as may be provided by order of the l for utility service is delinquent if unpaid by the
	costs in a manner that will i ensure that all amounts bille	ed to allow collection of the Company's gas purchase lessen monthly fluctuations in the gas cost factor and ed to customers are fully reconciled with actual costs ions for excessive lost and unaccounted for gas.
	This clause shall apply to cu	astomers in the South Gas Cost Zone.
		id Gas Cost Zone shall be computed utilizing the distribution system customers -
	(ii)Credits, Refunds, or out	
	(iii) Cost of gas withdrawn f (iv) Interest on storage gas	
	(v) Upstream Gathering and Tr	
	(vi) Storage Deliverability (
	(vii) Storage Capacity Charge (viii) New taxes on the purch on elsewhere on customer bill	nased gas or the purchase transaction and not reflected
	date, quantity, cost, and ass	ate records of all storage gas purchases, including the sociated expenses. The company shall account for chdrawals using a weighted average cost basis.
	Weighted Average Cost of Gas during the period covered by	tion (PGF) - lude a Purchased Gas Factor reflecting the estimated , plus additional elements described in this section, the bill for said Gas Cost Zone. The PGF shall be .001 per Mcf, and the following provisions shall apply:
	month's billing period, the H	ated weighted average cost of gas for the current PGF may include a pro rata portion of an amount tween the estimated WACOG and the actual WACOG during for said Gas Cost Zone,

RRC COID: 445 CO	DMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26587
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone. The Purchased Gas Factor is expressed as a formula as follows:
	(A + / -B) + C + D = E.
	Where $A = \text{Estimated WACOG}$,
	B = Estimated WACOG/Act. WACOG Difference,
	C = Reconciliation Factor,
	D = New Taxes,
	E = Total PGF.
	Con Cont Decongiliation (CCD)
	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, Monard 14.68
	Menard 14.08, Natalia 14.68,
	Paint Rock 14.28,
	Somerset 14.68,
	Sonora 13.98.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26587
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the

ARIFF CODE: DS	RRC TARIFF NO: 26587
ATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	review.
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.
RCE Surcharge A	Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.
	WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.
	The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

See rate schedule for the rate adjustment provision.

TARIFF CODE: DS RRC TARIFF NO: 26587					
STOMERS					
			PGA CURRENT CHARGE		
3045	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of LaPryor				
	Ν	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 & B	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 H	Invirons			
3035	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	WTG Rural Domestic	C			
3039	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	Brady Environs				
3044	Ν	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	TGU System - Gener	cal 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 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 & B	Invirons			
3062	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	Tom Green County B	Invirons			
3063	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	Miles Environs		·		
34637	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of LaVernia				

ARIFF CODE: DS	RRC TARIFF NO:	26587		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
34638	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of LaVernia 1	Invirons		
3035	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	WTG Rural Domestic	C		
3044	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	TGU System - Gene:	ral Service		
3058	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Rocl	c Environs		
3060	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Eden Envi	rons		
3062	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Tom Green County 1	Invirons		
34637	N	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 - Gene	ral Service		
3045	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Paint Rocl	<pre>K Environs</pre>		
3059	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Sonora & D	Invirons		
3062	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	Tom Green County 1	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 E	Invirons		
3035	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	WTG Rural Domestic	1		
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	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Eden Envir	rons		
3061	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Sonora & E	Invirons		
3062	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Tom Green County E	Invirons		
3063	Ν	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 E	Invirons		
3035	N	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	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of LaPryor			
3058		mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Rock	c 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 & H	Invirons		
3062	Ν	mcf	\$5.9690	05/01/2014
	Tom Green County H	Invirons	·	
3063	N	mcf	\$5.9690	05/01/2014
	Miles Environs		+	
34637	N	mcf	\$5.9690	05/01/2014
	City of LaVernia		<i>\\\\\\\\\\\\\</i>	00,01,2011
	N	mcf	\$5.9690	05/01/2014
	City of LaVernia B		\$5.9090	05/01/2014
			46, 2060	07/01/0014
3035	N WTG Rural Domestic	mcf	\$6.3260	07/01/2014
3039		mcf	\$6.3260	07/01/2014
	Brady Environs			
	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	TGU System - Gener	cal Service		
3045	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Rock	C Environs		
3059	Ν	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 & P		,	

	RRC TARIFF NO:	26587		
USTOMERS	CONFIDENTIAL 2	BILLING UNTT	PGA CURRENT CHARGE	
3062	N	mcf	\$6.3260	07/01/2014
	Tom Green County		\$0.3200	07/01/2014
3063	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	Miles Environs			
34637		mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaVernia			
34638	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3058	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Sonora & S	Environs		
3062	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Tom Green County	Environs		
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	Environs		
3035	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
3039	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	TGU System - Gene			, .1, 2011
	N		61 7EE0	11/01/2014
3045 CUSTOMER NAME	N City of LaPryor	mcf	\$4.7550	11/01/2014
3058	Ν	mcf	\$4.7550	11/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26587		
JSTOMERS				
			PGA CURRENT CHARGE	
3059	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Eden			
	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	Ν	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Sonora &	Environs		
3062	Ν	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	Tom Green County	Environs		
3063	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3035	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	WTG Rural Domesti	с		
3039	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaPryor			
3035	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	WTG Rural Domesti	c		
3039	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	Brady Environs		·	
3044	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	N	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		+	, ,
3059	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Eden	mor	\$ 5.5 170	01/01/2011

ARIFF CODE: DS	RRC TARIFF NO:	26587		
JSTOMERS				
			PGA CURRENT CHARGE	
3060	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Eden Envir	ons		
3061	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Sonora & E	nvirons		
3062	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	Tom Green County E	nvirons		
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 E	nvirons		
3035	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	WTG Rural Domestic			
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	al 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 Rock	Environs		
3059	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Eden Envir			
3061	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Sonora & E	nvirons		
3062	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	Tom Green County E		,	,
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		¥0.3330	30, 01, 2011

RRC COID: 445	COMPANY NAME:	WEST TEXAS GAS, I	INC.	
TARIFF CODE: DS	RRC TARIFF NO:	26587		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
34638	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaVernia 1	Environs		
NEW?: Y RRC AMENDMENT (EXPLA: OTHER (EXPLA:		CITY ORDIN	ANCE NO:	
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
А	Residential Sales			
OTHER TYPE DESCR	IPTION			

RRC COID: 445 COM	MPANY NAME: WEST TEXAS GAS, INC.				
TARIFF CODE: DS	RRC TARIFF NO: 26588				
DESCRIPTION: Dist	tribution Sales STATUS: A				
EFFECTIVE DATE: 07	7/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014				
GAS CONSUMED: N					
BILLS RENDERED: Y					
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,				
	 (v) opsercam outletting and framsportation charges, (vi) Storage Deliverability Charges, (vii) 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,				

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

RIFF CODE: DS	RRC TARIFF NO: 26588
TE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.

ARIFF CODE: DS	RRC TARIFF NO: 26588
RATE SCHEDULE	
SCHEDULE ID	<u>DESCRIPTION</u> 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		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3044	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	TGU System - Gene	ral Service		
3058	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Rocl	<pre>c Environs</pre>		
3060	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Eden Envi	rons		
3062	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Tom Green County 1	Environs		
34637	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of LaVernia			
3039	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Brady Environs			
3036	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	WTG Rural Commerc:	ial		
3039	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Brady Environs			
3044	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Roc	c Environs		
3059	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Eden			
3060	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Sonora & D	Invirons		
3062	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Tom Green County 1	Invirons		
3063	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of LaVernia			

ARIFF CODE: DS	RRC TARIFF NO:	26588		
STOMERS				
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 1	Invirons		
3036	Ν	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	WTG Rural Commerc:	ial		
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 & D	Environs		
3063	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	Miles Environs			
34638	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of LaVernia 1	Environs		
3036	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	WTG Rural Commerc:	ial		
3039	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	Brady Environs			
3044	N	mcf	\$5.5180	08/01/2014
	TGU System - Gene:			
3045	N	mcf	\$5.5180	08/01/2014
	City of LaPryor		~0.0100	
3058	N	mcf	\$5.5180	08/01/2014
	City of Paint Rocl		φ 3.3100	307 017 2011
3059	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME		IIIC L	\$9.9TON	00/01/2014
	N	~~ <i>E</i>	<u>خت 100</u>	00/01/0014
3060 CUSTOMER NAME	N City of Eden Envi:	mcf	\$5.5180	08/01/2014
	-		L	00/00/000
3061	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Sonora & 1			
3062	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	Tom Green County 1	Environs		
3063	N	mcf	\$5.5180	08/01/2014

	RRC TARIFF NO:	26588		
STOMERS				
			PGA CURRENT CHARGE	
34637		mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaVernia			
34638		mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3044	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	TGU System - Gene	ral Service		
3045	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Eden Envi	rons		
3061	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Sonora &	Environs		
3062	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	Tom Green County	Environs		
3063	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
	City of LaVernia		T	
3036		mcf	\$5.9690	05/01/2014
	WTG Rural Commerc		ç5.7090	00/01/2011
3039	N		¢5 0600	05/01/2014
CUSTOMER NAME		mcf	\$5.9690	05/01/2014
			**	00/01/0014
3036		mcf	\$4.8640	09/01/2014
CUSTOMER NAME	WTG Rural Commerc			
3039	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	Brady Environs			
3044	Ν	mcf	\$4.8640	09/01/2014

ARIFF CODE: DS	RRC TARIFF NO:	26588		
ISTOMERS				
			PGA CURRENT CHARGE	
3045		mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	N	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
	City of Sonora & 1		·	
3062	N	mcf	\$4.8640	09/01/2014
	Tom Green County		+	
	N	mcf	\$4.8640	09/01/2014
	Miles Environs	liter	\$4.0040	09/01/2014
		-		
34637		mcf	\$4.8640	09/01/2014
	City of LaVernia			
34638		mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of LaVernia	Environs		
3036	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	WTG Rural Commerc	ial		
3039	N	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
	City of LaPryor	-		
3058	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME			ŶŬ. 3200	07/01/2011
	-		+c 2000	
3059		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	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Sonora &	Environs		

ARIFF CODE: DS	RRC TARIFF NO:	26588		
USTOMERS				
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 H	Invirons		
3063	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	Miles Environs			
34637	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of LaVernia H	Invirons		
3036	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	WTG Rural Commerci	al		
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	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Rock	C Environs		
3059	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Eden 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 B	Invirons		
3063	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of LaVernia		~ 1 . 7 0 5 0	10,01,2011
34638	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	N City of LaVernia H		9 4. 9090	10/01/2014
	-		61 7FF0	11 /01 /0014
3036 CUSTOMER NAME	N WTG Rural Commerci	mcf	\$4.7550	11/01/2014

	RRC TARIFF NO:	26588		
STOMERS				
			PGA CURRENT CHARGE	
3039		mcf	\$4.7550	11/01/2014
CUSTOMER NAME	Brady Environs			
3044		mcf	\$4.7550	11/01/2014
CUSTOMER NAME	TGU System - Gene:	ral Service		
3045	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of LaPryor			
3058	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Eden			
3060	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Eden Envi:	rons		
3061	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Sonora & I	Environs		
3062	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	Tom Green County 1	Environs		
3063	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	Miles Environs			
34637	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of LaVernia			
34638	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of LaVernia 1			
3036		mcf	\$5.5490	04/01/2014
	WTG Rural Commerc		Ϋ́́, Ϋ́, Ϋ́, Ϋ́, Ϋ́, Ϋ́, Ϋ́, Ϋ́,	01/01/2011
3039	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME		ilic L	\$ 5. 5490	04/01/2014
			45 5400	04/01/0014
3044		mcf	\$5.5490	04/01/2014
CUSTOMER NAME				
3045	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of LaPryor			
3058	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Paint Roc	k Environs		
3059	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Eden			

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

RRC COID: 445	COMPANY NAME: W	EST TEXAS GAS, I	INC.	
TARIFF CODE: DS	RRC TARIFF NO:	26588		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
34638	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of LaVernia E	nvirons		
REASONS FOR FILING				
AMENDMENT (EXPLAI OTHER (EXPLAI SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
В	Commercial Sales			
OTHER TYPE DESCR	IPTION			
С	Industrial Sales			
OTHER TYPE DESCR	IPTION			
D OTHER TYPE DESCR:	Public Authority Sal IPTION	es		

RC 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	4
GAS CONSUMED:	N AMENDMENT DATE: OPERATOR NO:	
BILLS RENDERED:	Y INACTIVE DATE:	
RATE SCHEDULE		
SCHEDULE ID	DESCRIPTION	
910	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 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.	d
	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.	e
	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: 26589
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 $A = \text{Estimated WACOG}$,
	B = Estimated WACOG/Act. WACOG Difference,
	C = Reconciliation Factor,
	D = New Taxes,
	E = Total PGF.
	Gas Cost Reconciliation (GCR) -
	The company shall keep accurate books and records of the Reconciliation Review and
	monthly PGF reports to the Railroad Commission of Texas shall account for the
	Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.
	A Reconciliation Review and calculation shall first determine whether the lost and
	unaccounted for gas is more or less than 5% of that metered into the system. The
	sales volumes shall be converted to the same pressure base as the purchase volumes.
	Calculations of the sales volumes furnished to its gas sales customers (from
	meters not corrected for pressure and/or temperature) shall be calculated utilizing
	the following service pressures (psia) for each listed municipality and associated
	environs:
	Cactus 13.28,
	Canadian 13.88,
	Canyon 13.45,
	Claude 13.38,
	Dalhart 13.07,
	Darrouzett 13.78,
	Farwell 13.18,
	Follett 13.68,
	Groom 13.38,
	Higgins 13.78,
	Miami 13.68,
	Mobeetie 13.78,
	Shamrock 13.88,
	Stratford 13.18,
	Texhoma 13.38,
	Texline 12.98,
	Wheeler 13.78.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of
	that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost
	of Gas and amount collected through the PGA billed on a monthly basis for said Gas

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.

ARIFF CODE: DS	RRC TARIFF NO: 26589
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	Reconciliation Factor Calculation (RFC) -
	The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting
	in the Reconciliation Component.
	The Reconciliation Component shall be reflected in a refund or surcharge on each
	customer bill, according to Gas Cost Zone, over a twelve-month period beginning
	with the first billing cycle in September following the period covered by the
	review.
	The Reconciliation Component for each month of the reconciliation period shall be
	calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for
	the applicable billing period. The result will be a monthly Reconciliation Factor,
	expressed in Mcf for each Gas Cost Zone. Any under or over collection from the
	prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on
	customer bills shall be increased or reduced by the product of the number of Mcf
	billed to the customer and the monthly Reconciliation Factor, as indicated in the
	section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas
	reconciliation period.
	-
	Recovery of Existing Purchased Gas Cost Imbalances -
	The company shall determine the amount of unrecovered purchased gas costs
	applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over-
	recovery or under-recovery in excess of \$25,000 shall be charged or credited, as
	appropriate, to the customers in each such city or rural area. Any over-recovery
	or under-recovery of less than \$25,000 in any incorporated city or rural area shall
	be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment -
	Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent
	to the various revenue related taxes, franchise fees, rentals, or other fees and
	charges imposed by regulatory or governmental authorities. This includes, but not
	limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues
	billed by Company.
RCE Surcharge A	Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to
	recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of
	approximately 60 months commencing June, 2013.
	WTG shall file an Annual Compliance Report with the RRC Gas Services Division
	annually, due on or before the 30th of each June, commencing in 2014.
	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			
		\square		
RATE ADJUSTM	RATE ADJUSTMENT PROVISIONS			
See rate sch	See rate schedule for the rate adjustment provision.			

	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	Ν	mcf	\$6.1010	03/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$6.1010	03/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3051	Ν	mcf	\$4.6130	11/01/2013
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	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	Ν	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	Ν	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$4.3020	09/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	Ν	mcf	\$4.3020	09/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$5.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.8560	07/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$3.8950	10/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$3.8950	10/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$3.1980	11/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$3.1980	11/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	N	mcf	\$5.2420	04/01/2014

LADIER CODE DO		06500		
TARIFF CODE: DS	RRC TARIFF NO:	26589		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3051	N	mcf	\$5.2420	04/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050	Ν	mcf	\$5.5000	06/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$5.5000	06/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
REASONS FOR FILING				
	DOCKET NO: GUD 1023	5 CITY ORDIN	ANCE NO:	
NEW?: Y RRC				
NEW?: Y RRC AMENDMENT (EXPLA	IN):			
AMENDMENT (EXPLA				
AMENDMENT (EXPLA				
AMENDMENT (EXPLA OTHER (EXPLA		 		

C COID: 445 C	OMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF NO	: 26590	
ESCRIPTION: D	istribution Sales		STATUS: A
EFFECTIVE DATE:	07/25/2013	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED:	Ν	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	Y	INACTIVE DATE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
911	are the maximum		ions listed below, the following rates onsumers per meter billing cycle or for cyice is available at the same
	Customer Charge All Consumption	e \$13.70. h \$2.59 per Mcf.	
	issuance, or su	ach 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 mann ensure that all	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 clause sha	all apply to customers in the N	North Gas Cost Zone.
		onents for the distribution sys	shall be computed utilizing the stem customers -
		efunds, or out of Period Adjust	ments,
		gas withdrawn from storage,	
		on storage gas withdrawn, athering and Transportation Cha	arces
	-	eliverability Charges,	ит Эср ,
		Capacity Charges,	
		es on the purchased gas or the n customer bills.	purchase transaction and not reflected
	date, quantity	-	ll storage gas purchases, including the 5. The company shall account for a weighted average cost basis.
	Each customer b Weighted Averag	ge Cost of Gas, plus additional	Gas Factor reflecting the estimated elements described in this section, d Gas Cost Zone. The PGF shall be
	determined to t	the nearest \$0.001 per Mcf, and	the following provisions shall apply:
	(i) In addition	n to the estimated weighted ave	erage cost of gas for the current
			a pro rata portion of an amount
	reflecting the	allierence between the estimat	ed WACOG and the actual WACOG during

RC COID: 445 C	OMPANY NAME: WEST TEXAS GAS, INC.
FARIFF CODE: DS	RRC TARIFF NO: 26590
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	the previous billing period for said Gas Cost Zone,
	(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.
	The Purchased Gas Factor is expressed as a formula as follows: $(\texttt{A}+/-\texttt{B})+\texttt{C}+\texttt{D}=\texttt{E}$.
	Where $A = Estimated WACOG$,
	B = Estimated WACOG/Act. WACOG Difference,
	C = Reconciliation Factor,
	D = New Taxes,
	E = Total PGF.
	Gas Cost Reconciliation (GCR) - The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.
	A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes. Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:
	Cactus 13.28, Canadian 13.88, Canyon 13.45, Claude 13.38, Dalhart 13.07, Darrouzett 13.78, Farwell 13.18, Follett 13.68, Groom 13.38, Higgins 13.78, Miami 13.68, Mobeetie 13.78, Shamrock 13.88, Stratford 13.18, Texhoma 13.38, Texline 12.98, Wheeler 13.78.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply: (i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26590
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply: (i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component. The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor,

ARIFF CODE: DS	RRC TARIFF NO: 26590
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.
RCE Surcharge A	Pursuant to the Final Order in GUD No. 10235 Consolidated, WTG is authorized to recover a total of \$457,068.12 in rate case expenses from RRC GUD No. 10235 jurisdictional customers by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.
	WTG shall file an Annual Compliance Report with the RRC Gas Services Division annually, due on or before the 30th of each June, commencing in 2014.
	The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26590		
ISTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3050	Ν	mcf	\$4.6130	11/01/2013
CUSTOMER NAME	Incorporated Area	of Cactus		
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	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			
3050	N	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	Incorporated Area		ç5 . 550	33/01/2011
3051	N	mcf	\$5.8950	05/01/2014
CUSTOMER NAME	N Unincorporated Ar		\$2.8920	05/01/2014
	_			
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	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		
3050	N	mcf	\$3.1980	11/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	N	mcf	\$3.1980	11/01/2014
CUSTOMER NAME	Unincorporated Ar		ýJ.±200	±±, 0±, 20±1
	-		62 00F0	10/01/0014
3051	N Unincorporated Ar	mcf	\$3.8950	10/01/2014
CUSTOMER NAME	Unincorporated Ar			
3050	N	mcf	\$5.2420	04/01/2014

TARIFF CODE: DS	RRC TARIFF NO:	26590		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3051	. N	mcf	\$5.2420	04/01/2014
CUSTOMER NAME	Unincorporated Ar	ea of Cactus		
3050) N	mcf	\$5.5000	06/01/2014
CUSTOMER NAME	Incorporated Area	of Cactus		
3051	. N	mcf	\$5.5000	06/01/2014
CUSTOMER NAME	Unincorporated Ar	an of Costus		
COBIONER NAME	Unincorporated Ar	ea or cactus		
REASONS FOR FILIN	_			
REASONS FOR FILIN	_		NANCE NO:	
REASONS FOR FILIN	G C DOCKET NO: GUD 10235		NANCE NO:	
REASONS FOR FILIN	G C DOCKET NO: GUD 10235 AIN):		NANCE NO:	
REASONS FOR FILIN NEW?: Y RR AMENDMENT (EXPL	G C DOCKET NO: GUD 10235 AIN):		NANCE NO:	
REASONS FOR FILIN NEW?: Y RR AMENDMENT (EXPL	G C DOCKET NO: GUD 10235 AIN):		NANCE NO:	
REASONS FOR FILIN NEW?: Y RR AMENDMENT (EXPL OTHER (EXPL	G C DOCKET NO: GUD 10235 AIN):	5 CITY ORDI	NANCE NO:	
REASONS FOR FILIN NEW?: Y RR AMENDMENT (EXPL OTHER (EXPL ERVICES	G C DOCKET NO: GUD 10235 AIN): AIN):	5 CITY ORDI	NANCE NO:	
REASONS FOR FILIN NEW?: Y RR AMENDMENT (EXPL OTHER (EXPL ERVICES TYPE OF SERVICE	G C DOCKET NO: GUD 10235 AIN): AIN): SERVICE DESCRIPTION Commercial Sales	5 CITY ORDI	NANCE NO:	
REASONS FOR FILIN NEW?: Y RR AMENDMENT (EXPL OTHER (EXPL ERVICES TYPE OF SERVICE 3	G C DOCKET NO: GUD 10235 AIN): AIN): SERVICE DESCRIPTION Commercial Sales	5 CITY ORDI	NANCE NO:	

D Public Authority Sales

OTHER TYPE DESCRIPTION

C COID: 445 CC	MPANY NAME: WEST TEXAS GAS RRC TARIFF NO: 26591		
ARIFF CODE. D3	KKC IAKIFF NO. 20001		
DESCRIPTION: Dis	tribution Sales	STATUS: A	
EFFECTIVE DATE: 0	7/25/2013 ORIGINAL CONTRACT	DATE: RECEIVED DATE: 02/0	7/2014
GAS CONSUMED: N	AMENDMENT	DATE: OPERATOR NO:	
BILLS RENDERED: Y	INACTIVE DA	TE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
RCE Surcharge A	recover a total of \$457,068.12 ir	UD No. 10235 Consolidated, WTG is authorized n rate case expenses from RRC GUD No. 10235 marge at the rate of \$0.0984/Mcf for a period ng June, 2013.	
	_	nce Report with the RRC Gas Services Division Oth of each June, commencing in 2014.	
	The report shall detail the month and show the outstanding balance.	nly collections for the rate case expense sur	charge
914	are the maximum applicable to Dom	ment provisions listed below, the following s mestic consumers per meter billing cycle or f n gas service is available at the same location	or any
	Customer Charge \$10.00. All Consumption \$3.76 per Mcf.		
	issuance, or such other period of	ity service shall not be less than 15 days a time as may be provided by order of the tutility service is delinquent if unpaid by	
	costs in a manner that will lesse ensure that all amounts billed to	to allow collection of the Company's gas pur en monthly fluctuations in the gas cost facto o customers are fully reconciled with actual for excessive lost and unaccounted for gas.	r and
	This clause shall apply to custom	ers in the South Gas Cost Zone.	
	The Purchase Gas Cost for said Ga following components for the dist (i)Cost of gas purchased,	as Cost Zone shall be computed utilizing the cribution system customers -	
	<pre>(ii)Credits, Refunds, or out of B (iii) Cost of gas withdrawn from</pre>		
	(iv) Interest on storage gas with		
	(v) Upstream Gathering and Transp		
	<pre>(vi) Storage Deliverability Charge (vii) Storage Capacity Charges,</pre>	,es,	
	(viii) New taxes on the purchased	d gas or the purchase transaction and not ref	lected
	on elsewhere on customer bills.		
	The company shall keep accurate r	records of all storage gas purchases, includi:	ng the
	date, quantity, cost, and associa	ated expenses. The company shall account for	
	storage gas purchases and withdra	wals using a weighted average cost basis.	

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

RIFF CODE: DS	RRC TARIFF NO: 26591
TE SCHEDULE	
HEDULE 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.

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

RIFF CODE: DS	RRC TARIFF NO:	26591		
JSTOMERS				
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32130	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine			
32130	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	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$4.7550	11/01/2014
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			
EASONS FOR FILING				
TEW?: Y RRC	DOCKET NO: GUD 10235	CITY ORDIN	IANCE NO:	
AMENDMENT (EXPLAI	N):			
OTHER (EXPLAI	N):			
ERVICES				
YPE OF SERVICE	SERVICE DESCRIPTION			
	Residential Sales			

RRC COID: 445 C	COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26592
EFFECTIVE DATE: GAS CONSUMED:	istribution Sales STATUS: A 07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/07/2014 N AMENDMENT DATE: OPERATOR NO: Y INACTIVE DATE:
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
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.
915	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,
	 (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

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.

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

RATE ADJUSTMENT PROVISIONS

See rate schedule for the rate adjustment provision.

FARIFF CODE: DS	RRC TARIFF NO:	26592		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32130	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Devine			
32130	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine			
32130	Ν	mcf	\$4.7550	11/01/2014
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			
REASONS FOR FILING				
NEW?: Y RRC DO	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO:	
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
B OTHER TYPE DESCRIF	Commercial Sales			
C	Industrial Sales			
OTHER TYPE DESCRIP				
	Public Authority Sale	es		
OTHER TYPE DESCRIP	-			

ARIFF CODE: DS	RRC TARIFF NO: 26593				
		(m), m), a			
	stribution Sales	STATUS: A			
EFFECTIVE DATE:	07/25/2013 ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014			
GAS CONSUMED:	AMENDMENT DATE:	OPERATOR NO:			
BILLS RENDERED:	INACTIVE DATE:				
RATE SCHEDULE					
SCHEDULE ID	DESCRIPTION				
RCE Surcharge A	Pursuant to the Final Order in GUD No. 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 Repor annually, due on or before the 30th of ea				
	The report shall detail the monthly colle and show the outstanding balance.	ections for the rate case expense surcharge			
916	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 serv issuance, or such other period of time as regulatory authority. A bill for utility due date.	s may be provided by order of the			
	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 t	he South Gas Cost Zone.			
	The Purchase Gas Cost for said Gas Cost Z following components for the distribution (i)Cost of gas purchased,				
	(ii)Credits, Refunds, or out of Period Ad				
	(iii) Cost of gas withdrawn from storage,				
	(iv) Interest on storage gas withdrawn,(v) Upstream Gathering and Transportation	Charges,			
	(vi) Storage Deliverability Charges,				
	(vii) Storage Capacity Charges,				
	(viii) New taxes on the purchased gas or on elsewhere on customer bills.	the purchase transaction and not reflected			
	The company shall keep accurate records	A all storage and purchases including the			
	date, quantity, cost, and associated expe	of all storage gas purchases, including the enses. The company shall account for			
	storage gas purchases and withdrawals usi				

RRC COID: 445 COMP	ANY 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

ARIFF CODE: DS	RRC TARIFF NO: 26593
ATE 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.

TARIFF CODE: DS RRC TARIFF NO: 26593					
CUSTOMERS					
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
3047	Ν	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Somerset	Environs			
3171	Ν	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Natalia E	nvirons			
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	Environs			
3170	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Natalia				
3171	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Natalia E	nvirons			
32131	N	mcf	\$6.0400	03/01/2014	
CUSTOMER NAME	City of Devine En	virons			
3046	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Somerset				
3170	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Natalia				
32131	N	mcf	\$4.9710	11/01/2013	
CUSTOMER NAME	City of Devine En	virons			
3046	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of Somerset		·		
3047	N	mcf	\$5.5180	08/01/2014	
	City of Somerset		,		
3170	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	City of Natalia		~S.S100		
3171	N	mcf	\$5.5180	08/01/2014	
CUSTOMER NAME	N City of Natalia E		\$ 3. 3100	00, 01/2011	
	N		\$5.5180	00/01/0014	
32131 CUSTOMER NAME	N City of Devine En	mcf	\$2.2TAN	08/01/2014	
	-		45 0500		
3046	N City of Somorgot	mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of Somerset				
3047	Ν	mcf	\$5.9690	05/01/2014	

TARIFF CODE: DS RRC TARIFF NO: 26593					
JSTOMERS	CONTENTION				
RC CUSTOMER NO 3170	<u>CONFIDENTIAL?</u>		PGA CURRENT CHARGE		
	N City of Natalia	mcf	\$5.9690	05/01/2014	
		c	*5.0000	05 (01 (001 4	
	N City of Natalia T	mcf	\$5.9690	05/01/2014	
	City of Natalia E				
32131		mcf	\$5.9690	05/01/2014	
CUSTOMER NAME	City of Devine En	virons			
3046		mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of Somerset				
3047		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	N	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of Natalia E	nvirons			
32131	N	mcf	\$4.8640	09/01/2014	
CUSTOMER NAME	City of Devine En	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	Environs			
3170	N	mcf	\$6.3260	07/01/2014	
CUSTOMER NAME	City of Natalia				
3171	N	mcf	\$6.3260	07/01/2014	
	City of Natalia E				
32131	N	mcf	\$6.3260	07/01/2014	
CUSTOMER NAME			40.0200	,,	
3046	N	mcf	\$4.7550	11/01/2014	
CUSTOMER NAME	City of Somerset	IIIC L	ų 1.7550	11/01/2011	
	N	maf	61 7EE0	11/01/2014	
3047 CUSTOMER NAME	N City of Somerset	mcf Environs	\$4.7550	11/01/2014	
	-		±	14 /04 /07 -	
3170	N City of Natalia	mcf	\$4.7550	11/01/2014	
CUSTOMER NAME	City of Natalia				
3171	Ν	mcf	\$4.7550	11/01/2014	
CUSTOMER NAME	City of Natalia E	nvirons			

ARIFF CODE: DS	RRC TARIFF NO:	26593		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32131	Ν	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Somerset 1	Environs		
3170	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia			
3171	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Somerset 1	Environs		
3170	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine En		,	

RRC COID: 445 0	COMPANY NAME: WEST TEXAS GAS, INC.			
TARIFF CODE: DS	RRC TARIFF NO: 26593			
REASONS FOR FILING				
NEW?: Y RRC I	OCKET NO: GUD 10235 CITY ORDINANCE NO:			
AMENDMENT (EXPLAIN	AMENDMENT(EXPLAIN):			
OTHER(EXPLAIN):				
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
А	Residential Sales			
OTHER TYPE DESCRIPTION				

RRC COID: 445 CC	OMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26594
DESCRIPTION: Dis	stribution Sales STATUS: A
GAS CONSUMED: N	THIS CONTROL DAME.
BILLS RENDERED: Y	Y INACTIVE DATE:
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
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.
917	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

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26594
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	storage gas purchases and withdrawals using a weighted average cost basis.
	Purchased Gas Factor Calculation (PGF) - Each customer bill shall include a Purchased Gas Factor reflecting the estimated Weighted Average Cost of Gas, plus additional elements described in this section, during the period covered by the bill for said Gas Cost Zone. The PGF shall be determined to the nearest \$0.001 per Mcf, and the following provisions shall apply:
	(i) In addition to the estimated weighted average cost of gas for the current month's billing period, the PGF may include a pro rata portion of an amount reflecting the difference between the estimated WACOG and the actual WACOG during the previous billing period for said Gas Cost Zone,
	(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone, (iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.
	The Purchased Gas Factor is expressed as a formula as follows:
	<pre>(A+/-B)+C+D=E. Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor, D = New Taxes, E = Total PGF.</pre>
	Gas Cost Reconciliation (GCR) - The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.
	A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes. Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:
	Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the

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.
	Reconciliation Factor Calculation (RFC) -

TARIFF CODE: DS RRC TARIFF NO: 26594				
AKIFF CODE: DS	RRC TARIFF NO: 26594			
RATE SCHEDULE				
SCHEDULE ID	DESCRIPTION			
<u></u>				
	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:	DS RRC TARIFF NO: 26594
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	upon collection of \$454,094, which is estimated to be a five-year period ending in June, 2016. WTG will file annually, due on the 15th of each April, a report with the RRC Gas Services Division. Each report shall detail the monthly collections for the temporary gas supply and reflect the uncollected balance remaining at the end of the previous calendar year. The initial report, due April 15, 2012, shall update the amount of rate case expenses incurred to conclude this docket. Recovery is not to exceed the approved amount of \$454,094.
RATE ADJUSTME	NT PROVISIONS

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26594		
JSTOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	
3170	N City of Natalia	mcf	\$4.9710	11/01/2013
	City of Natalia			
	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Devine En	virons		
3046	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Somerset			
3046	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Somerset	Environs		
3170	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Devine En	virons		
3047	N	mcf	\$4.9710	11/01/2013
	City of Somerset	Environs		
3171	N	mcf	\$4.9710	11/01/2013
	City of Natalia E		~ . .	, 31, 2010
3046	N	mcf	\$5.5180	08/01/2014
	City of Somerset	IIIC L	\$ 9. 9700	00/01/2011
3047		mcf	ČE E100	08/01/2014
	N City of Somerset		\$5.5180	U8/U1/2U14
			L	00/01/07
3170	N City of Natalia	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Natalia E	nvirons		
32131	Ν	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Devine En	virons		
3046	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Somerset			
3047	Ν	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Somerset	Environs		

ARIFF CODE: DS	RRC TARIFF NO:	26594		
ISTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3170	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Natalia Er	nvirons		
32131	Ν	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	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Somerset H	Invirons		
3170	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Natalia Er	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	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Natalia Er	nvirons		
32131	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Devine Env	virons		
3046	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Somerset			
3047	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Somerset H			, .
3170	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Natalia		+ - · · · · · · · · · · · · · · · · · ·	,, 2021
3171	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Natalia Er		~ .	, , , , , , , , , , , , , , , , , , ,

ARIFF CODE: DS	RRC TARIFF NO:	26594		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
32131	Ν	mcf	\$4.7550	11/01/2014
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 E	Invirons		
3170	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Natalia Er	virons		
32131	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Devine Env	virons		
3046	N	mcf	\$5.5490	04/01/2014
	City of Somerset		+	
3047	- N	mcf	\$5.5490	04/01/2014
	City of Somerset E		\$5.5490	04/01/2014
			#F F400	04/01/0014
3170	N Gitte of Natalia	mcf	\$5.5490	04/01/2014
	City of Natalia			
3171		mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Natalia Er	lvirons		
32131	N	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 E	Invirons		
3170	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia			
3171	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Natalia Er			, .
32131	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Devine Env		0.000	00,01/2011

RRC COID:	445 COMPANY NAME: WEST TEXAS GAS, INC.		
TARIFF CODE:	DS RRC TARIFF NO: 26594		
REASONS FOR F	TLING		
NEW?: Y	RRC DOCKET NO: GUD 10235 CITY ORDINANCE NO:		
AMENDMENT (EXPLAIN):		
OTHER (EXPLAIN):		
SERVICES			
TYPE OF SERVI	CE SERVICE DESCRIPTION		
В	Commercial Sales		
OTHER TYPE	DESCRIPTION		
С	Industrial Sales		
OTHER TYPE DESCRIPTION			
D	Public Authority Sales		
OTHER TYPE DESCRIPTION			

	COMPANY NAME:	WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF N	O: 26595	
DESCRIPTION: D	istribution Sales		STATUS: A
EFFECTIVE DATE:	07/25/2013	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED:	N	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	Y	INACTIVE DATE:	
	1		
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
951	are the maxim		ons listed below, the following rates nsumers per meter billing cycle or for vice is available at the same
	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 man ensure that a	nner that will lessen monthly fl	action of the Company's gas purchase uctuations in the gas cost factor and are fully reconciled with actual costs re lost and unaccounted for gas.
	This clause sh	nall apply to customers in the N	Worth Gas Cost Zone.
		Gas Cost for said Gas Cost Zone ponents for the distribution sys	
	(i)Cost of gas	s purchased,	
	(ii)Credits, H	Refunds, or out of Period Adjust	ments,
	(iii) Cost of	gas withdrawn from storage,	
		on storage gas withdrawn,	
	_	Gathering and Transportation Cha	rges,
		Deliverability Charges, Capacity Charges,	
			purchase transaction and not reflected
		on customer bills.	Farmabe chambaction and not refrected
	date, quantity	_	l storage gas purchases, including the . The company shall account for 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:
		_	rage cost of gas for the current
		ng period, the PGF may include a	

RRC COID: 445 CC	DMPANY 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 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26595
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.

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

See rate schedule for the rate adjustment provision.

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

	RRC TARIFF NO:	26595		
STOMERS				
RC CUSTOMER NO	N	mcf	PGA CURRENT CHARGE \$3.6130	PGA EFFECTIVE DATE 11/01/2013
	City of Claude & I		\$3.0130	11/01/2013
24	N	-	42 C120	11 /01 /0010
	N City of Mobeetie	mcf	\$3.6130	11/01/2013
3030		mcf	\$3.6130	11/01/2013
	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	N	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	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
23	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Higgins &		·	
	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Mobeetie		Ţ 1. C 10 U	
	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	N City of Wheeler &		ý1.0130	00/01/2014
	N		¢1 6130	00/01/2014
3030 CUSTOMER NAME	N City of Shamrock	mcf	\$4.6430	08/01/2014
	-			
3031	N Gitu of mouline	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.6430	08/01/2014

RC COID: 445 (WEST TEXAS GAS, 1	.110.	
ARIFF CODE: DS	RRC TARIFF NO:	26595		
JSTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
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	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		+	
	- N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Wheeler &		φ1.0990	05/01/2011
3030	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	N City of Shamrock	liter	\$4.0950	05/01/2014
			#4 0050	05 (01 (001 4
3031	N City of Texline	mcf	\$4.8950	05/01/2014
CUSTOMER NAME				
3042	N	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.6820	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	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Mobeetie &	Environs		
25	Ν	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	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 Darrouzett	& Environs		
3049	N	mcf	\$4.6820	09/01/2014
CUSTOMER NAME	City of Follett &		<i>¥</i> 110020	0,01,2011
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 & 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 &			
3030	- N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Shamrock	me L	¥1.0500	0,,01/2011
	-		64 0FC0	07/01/0014
3031	N City of Toylino	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		
ISTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3049	N City of Follott (mcf	\$4.8560	07/01/2014
	City of Follett &			
3055	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	- N	mcf	\$3.5780	11/01/2014
	City of Follett &		~ J . J , UU	
3055	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	N City of Texhoma	uic L	\$ 3. 3700	TT/ 0T/ 2014
		F	A4 0050	10/01/0014
14	N City of Groom	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	-			
15	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Claude & 1	Environs & Goodnight		
23	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.2750	10/01/2014

	RRC TARIFF NO:	26595		
STOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	PGA EFFECTIVE DATE
25	N Gibbo f. Mboo loos f	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	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	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Claude & I	Environs & Goodnight		
23	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Mobeetie a	& Environs		
25	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Claude & D	Environs & Goodnight		
23	N	mcf	\$4.5000	06/01/2014

ISTOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
24	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Mobeetie 8	Environs		
25	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	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	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	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				
W?:Y RRC D	OCKET NO: GUD 10235	CITY ORDI	NANCE NO: 312,198/R,20	13-2,47,071513,814
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN				

TYPE OF SERVIC	E SERVICE DESCRIPTION	
В	Commercial Sales	
OTHER TYPE	DESCRIPTION	
С	Industrial Sales	
OTHER TYPE	DESCRIPTION	
D	Public Authority Sales	
OTHER TYPE	DESCRIPTION	

RRC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.		
TARIFF CODE: DS	RRC TARIFF N	10: 26596		
	istribution Sales		STATUS: A	
EFFECTIVE DATE:	07/25/2013	ORIGINAL CONTRACT DATE: AMENDMENT DATE:	RECEIVED DATE: 02/07/2014 OPERATOR NO:	
GAS CONSUMED: BILLS RENDERED:	N	INACTIVE DATE:	OPERATOR NO:	
RATE SCHEDULE	1			
SCHEDULE ID	DESCRIPTION			
952	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.			
	<pre>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,</pre>			
	(vi) Storage I (viii) New tax	Deliverability Charges, (vii) St kes on the purchased gas or the on customer bills.	orage Capacity Charges, purchase transaction and not reflected	
	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,			
			ation Factor" an amount reflecting the In the preceding reconciliation period	

ARIFF CODE: DS RATE SCHEDULE	RRC TARIFF NO: 26596
ATE SCHEDULE	
ATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies
	specifically applied to gas costs or purchases and not otherwise reflected on the
	customer bill for said Gas Cost Zone.
	The Purchased Gas Factor is expressed as a formula as follows:
	(A + / -B) + C + D = E.
	Where $A = \text{Estimated WACOG}$,
	B = Estimated WACOG/Act. WACOG Difference,
	C = Reconciliation Factor,
	D = New Taxes,
	E = Total PGF.
	Our Cont Descentilistics (CCD)
	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,
	the most to affire at the net ballbarderonal cost of dab,
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and
	shall accrue for each month of the review period,
	(iii) The interest rate shall be the same rate as determined by the Public Utility
	Commission of Texas for refunds on customer deposits and in effect during the last
	month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for
	the period under review shall be the Reconciliation Amount, the total amount to be
	refunded/surcharged in said Gas Cost Zone.

RIFF CODE: DS	RRC TARIFF NO: 26596
KIFF CODE: D5	RC IARIFF NO: 20370
TE SCHEDULE	
CHEDULE ID	DESCRIPTION
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.

RC COID: 445 C	OMPANY NAME: WEST TEXAS GAS, INC.
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				
RC 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	Ν	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	\$3.4210	11/01/2014
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		
CASONS FOR FILING				
W?:Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	ANCE NO: TBD	
AMENDMENT (EXPLAIN	·):			
OTHER (EXPLAIN				
	,-			
RVICES				
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
TE SCHEDULE	
CHEDULE 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

	OMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26597
RATE 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,

	OMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26597
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.
RCE Surcharge 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.

RRC COID: 445 C	OMPANY NAME: W	EST TEXAS GAS, I	NC.	
TARIFF CODE: DS	RRC TARIFF NO:	26597		
CUSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3041	Ν	mcf	\$3.2860	11/01/2013
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	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	\$3.4210	11/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	N	mcf	\$3.8750	04/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
3041	Ν	mcf	\$3.3410	06/01/2014
CUSTOMER NAME	City of Balmorhea	- Reeves County		
REASONS FOR FILING				
NEW?: Y RRC DO	OCKET NO: GUD 10235	CITY ORDINA	ANCE NO: TBD	
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN):			
SERVICES				
TYPE OF SERVICE	SERVICE DESCRIPTION			
B OTHER TYPE DESCRIE	Commercial Sales			
C OTHER TYPE DESCRIP	Industrial Sales TION			
D	Public Authority Sale	29		
OTHER TYPE DESCRIP	_	<u></u>		

RRC COID: 445	COMPANY NAME:	WEST TEXAS GAS, INC.	
TARIFF CODE: DS	RRC TARIFF NO): 26598	
DESCRIPTION: D	istribution Sales		STATUS: A
EFFECTIVE DATE:	07/25/2013	ORIGINAL CONTRACT DATE:	RECEIVED DATE: 02/07/2014
GAS CONSUMED:	Ν	AMENDMENT DATE:	OPERATOR NO:
BILLS RENDERED:	Y	INACTIVE DATE:	
RATE SCHEDULE			
SCHEDULE ID	DESCRIPTION		
955	are the maximum	m applicable to Non-Domestic c	sions listed below, the following rates consumers per meter billing cycle or for crvice is available at the same
	Customer Charge All Consumption	e \$13.70. n \$2.59 per Mcf.	
	issuance, or su	uch other period of time as ma	e shall not be less than 15 days after ay be provided by order of the ervice is delinquent if unpaid by the
	costs in a mann ensure that all	ner that will lessen monthly f l amounts billed to customers	ection of the Company's gas purchase fluctuations in the gas cost factor and are fully reconciled with actual costs we lost and unaccounted for gas.
	This clause sha	all apply to customers in the	South Gas Cost Zone.
		onents for the distribution sy	e shall be computed utilizing the estem customers -
		efunds, or out of Period Adjus	stments,
		gas withdrawn from storage,	
		on storage gas withdrawn, athering and Transportation Ch	arder
	· · · •	eliverability Charges,	arges,
		Capacity Charges,	
		es on the purchased gas or the n customer bills.	e purchase transaction and not reflected
	date, quantity	, cost, and associated expense	all storage gas purchases, including the es. The company shall account for a weighted average cost basis.
	Each customer b Weighted Averag during the per:	ge Cost of Gas, plus additiona iod covered by the bill for sa	l Gas Factor reflecting the estimated al elements described in this section, and Gas Cost Zone. The PGF shall be and the following provisions shall apply:
	month's billing	g period, the PGF may include	rerage cost of gas for the current a pro rata portion of an amount uted WACOG and the actual WACOG during

RRC COID: 445 COM	PANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26598
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	the previous billing period for said Gas Cost Zone,
	(ii) The PGF shall also include a "Reconciliation Factor" an amount reflecting the customer's share of any gas cost imbalances in the preceding reconciliation period for said Gas Cost Zone,
	(iii) The PGF factor may also include an amount reflecting any new taxes or levies specifically applied to gas costs or purchases and not otherwise reflected on the customer bill for said Gas Cost Zone.
	The Purchased Gas Factor is expressed as a formula as follows:
	<pre>(A+/-B)+C+D=E. Where A = Estimated WACOG, B = Estimated WACOG/Act. WACOG Difference, C = Reconciliation Factor, D = New Taxes, E = Total PGF.</pre>
	Gas Cost Reconciliation (GCR) - The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.
	A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes. Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:
	Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),

RIFF CODE: DS	RRC TARIFF NO: 26598
TE SCHEDULE	
CHEDULE ID	DESCRIPTION
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for the period under review shall be the Reconciliation Amount, the total amount to be refunded/surcharged in said Gas Cost Zone.
	If the Reconciliation Review indicates a gas loss or gain of greater than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Purchase Gas Cost and Sales Amount on a monthly basis for said Gas Cost Zones Purchase Gas Cost amounts in excess of the 1.0526 ratio shall be disallowed by:
	1) Dividing total Purchase Volumes for the 12-month review period by the total Sales Volumes for the same period in said Gas Cost Zone.
	2) Subtracting that result from 1, which when expressed as a percentage, becomes said Gas Cost Zones "Actual P/S Ratio".
	3) Subtracting 5.26% from said Gas Cost Zones Actual P/S Ratio, results in a "Disallowance Factor" for the review period.
	4) Multiplying the Disallowance Factor by the Purchase Volumes for each month and by the WACOG for each month, for said Gas Cost Zone will result in an amount to be disallowed each month.
	5.) The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volume by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then muliplied by the WACOG to arrive at the Jurisdictional Cost of Gas. The Net Jurisdictional Cost of Gas is calculated by subtracting the Disallowed Amount calculated above.
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the rate in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for the period under review shall be the Reconciliation Amount for said Gas Cost Zone or the total amount to be refunded or surcharged.
	Reconciliation Factor Calculation (RFC) - The Reconciliation Amount for said Gas Cost Zone shall be divided by 12, resulting in the Reconciliation Component.
	The Reconciliation Component shall be reflected in a refund or surcharge on each customer bill, according to Gas Cost Zone, over a twelve-month period beginning with the first billing cycle in September following the period covered by the review.
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for

	OMPANY NAME: WEST TEXAS GAS, INC.
ARIFF CODE: DS	RRC TARIFF NO: 26598
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.
RCE Surcharge B	Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.
	WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

See rate schedule for the rate adjustment provision.

ARIFF CODE: DS	RRC TARIFF NO:	26598		
JSTOMERS				
RC CUSTOMER NO			PGA CURRENT CHARGE	
3057	N City of Daint Dog	mcf	\$4.9710	11/01/2013
	City of Paint Roc			
3037		mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Junction	& Environs		
3037	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Menard &	Environs		
3057	N	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3038	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Menard &	Environs		
3037	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Menard &	Environs		
3057	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Menard &	Environs		
3057	N	mcf	\$5.5180	08/01/2014
	City of Paint Roc			
3037	- N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME			ç5.9090	00,01/2011
3038	N	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	N City of Menard &		0404.66	05/01/2014
			t= 6	05/01/055
3057	N City of Deint Dee	mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Roc	ĸ		
3037	Ν	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	N	mcf	\$4.8640	09/01/2014

	RRC TARIFF NO:	20000		
TOMERS	CONTRACTOR	DTTT 11/2		
C CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3057	N City of Doint Dool	mcf	\$4.8640	09/01/2014
	City of Paint Rock			
3037	Ν	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Junction &	2 Environs		
3038	Ν	mcf	\$6.3260	07/01/2014
USTOMER NAME	City of Menard & H	Invirons		
3057	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Rock	Σ		
3037	Ν	mcf	\$4.7550	11/01/2014
USTOMER NAME	City of Junction &	2 Environs		
3038	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Paint Rock	5		
3037	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Junction &	Environs		
3038	N	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	N	mcf	\$5.5490	04/01/2014
	City of Paint Rock			, .
3037		mcf	\$6.3350	06/01/2014
	City of Junction &		¥0.3330	00,01/2011
3038	N	mcf	\$6.3350	06/01/2014
USTOMER NAME	N City of Menard & H		90.3300	00/01/2014
3057	N City of Daint Davi	mcf	\$6.3350	06/01/2014
USTOMER NAME	City of Paint Rock	5		
SONS FOR FILING				
?: Y RRC D	OCKET NO: GUD 10235	CITY ORDIN	NANCE NO: 81213, TBD	
MENDMENT (EXPLAIN):			

RRC COID: 445 C	COMPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26598
SERVICES	
TYPE OF SERVICE	SERVICE DESCRIPTION
В	Commercial Sales
OTHER TYPE DESCRIP	PTION
С	Industrial Sales
OTHER TYPE DESCRIP	PTION
D	Public Authority Sales
OTHER TYPE DESCRIP	PTION

RRC COID: 445 CO	MPANY NAME: WEST TEXAS GAS, INC.
TARIFF CODE: DS	RRC TARIFF NO: 26599
EFFECTIVE DATE: 0 GAS CONSUMED: N	TNACTIVE DATE.
BILLS RENDERED: Y	
RATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
950	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 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 C	COMPANY 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

RIFF CODE: DS	RRC TARIFF NO: 26599
ATE 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.

ARIFF CODE: DS	RRC TARIFF NO: 26599
ATE SCHEDULE	
SCHEDULE ID	DESCRIPTION
	The Reconciliation Component for each month of the reconciliation period shall be calculated by dividing the Reconciliation Amount by the estimated Sales Volumes for the applicable billing period. The result will be a monthly Reconciliation Factor, expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.
RCE Surcharge B	Pursuant to City ordinances, WTG is authorized to recover a total of \$185,510.42 in rate case expenses from the Cities by surcharge at the rate of \$0.0984/Mcf for a period of approximately 60 months commencing June, 2013.
	WTG shall file an Annual Compliance Report with the Cities annually, due on or before the 30th of each June, commencing in 2014. The report shall detail the monthly collections for the rate case expense surcharge and show the outstanding balance.

See rate schedule for the rate adjustment provision.

	RRC TARIFF NO:	26599		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?		PGA CURRENT CHARGE	PGA EFFECTIVE DATE
24	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Mobeetie a	& Environs		
15	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Claude & 1	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
	City of Texhoma			
14	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Groom		\$3.1010	00,01,2011
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		
24	Ν	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Mobeetie a	& Environs		
25	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$5.1010	03/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	Ν	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 TARIFF NO:	26599		
JSTOMERS				
RC CUSTOMER NO		BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
14	N City of Current	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Groom			
23	N	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Higgins &	Environs		
25	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Wheeler &	Environs		
3031	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Texline			
3048	Ν	mcf	\$3.6130	11/01/2013
CUSTOMER NAME	City of Darrouzet	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	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		
25	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$4.2750	10/01/2014
	City of Shamrock		·	
3031	N	mcf	\$4.2750	10/01/2014
	City of Texline		,	
3042	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	Incorporated Area		¥ 1.2750	10,01/2011
3048	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	N City of Darrouzet		ş4.2/5U	10/01/2014
	-		44 0770	10/01/0054
3049	N City of Follott (mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Follett &			
3055	N	mcf	\$4.2750	10/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Groom			

ARIFF CODE: DS	RRC TARIFF NO:	26599		
STOMERS				
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 & 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	& 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	N	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.6430	08/01/2014
CUSTOMER NAME	City of Texhoma			
14	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Groom			
15	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Claude &	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

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

CUSTOMERS					
	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE	
3042	N	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 & 1	Environs & Goodnight			
23	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Higgins &	Environs			
24	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Mobeetie	& Environs			
25	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Wheeler &	Environs			
3030	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Shamrock				
3031	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Texline				
3042	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	Incorporated Area	of Farwell			
3048	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Darrouzet	t & Environs			
3049	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Follett &	Environs			
3055	Ν	mcf	\$4.6820	09/01/2014	
CUSTOMER NAME	City of Texhoma				
14	Ν	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	City of Groom				
15	Ν	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	City of Claude &	Environs & Goodnight			
23	Ν	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	City of Higgins &	Environs			
24	Ν	mcf	\$4.8560	07/01/2014	
CUSTOMER NAME	City of Mobeetie	& Environs			
25	N	mcf	\$4.8560	07/01/2014	

ARIFF CODE: DS	RRC TARIFF NO:	26599		
USTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3030	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	mcf	\$4.8560	07/01/2014
CUSTOMER NAME	City of Texhoma			
14	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Groom			
15	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Claude &	Environs & Goodnight		
23	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Shamrock			
3031	N	mcf	\$3.5780	11/01/2014
	City of Texline			
3042	N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	Incorporated Area			·
3048	- N	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	N City of Darrouzet		0010.24	11/01/2011
	-		#0.5500	11/01/0014
3049	N Odtaa of Hollott s	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Follett &			
3055	Ν	mcf	\$3.5780	11/01/2014
CUSTOMER NAME	City of Texhoma			

ARIFF CODE: DS	RRC TARIFF NO:	26599		
STOMERS				
RC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
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	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Higgins &	Environs		
24	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Mobeetie	& Environs		
25	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texline			
3042	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	N	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	Ν	mcf	\$4.2420	04/01/2014
CUSTOMER NAME	City of Texhoma			
3048	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Darrouzet	t & Environs		
3049	Ν	mcf	\$4.8950	05/01/2014
CUSTOMER NAME	City of Follett &	Environs		
3055	N	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

ARIFF CODE: DS	RRC TARIFF NO:	26599		
JSTOMERS				
RRC CUSTOMER NO	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
24	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Mobeetie a	& Environs		
25	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Wheeler &	Environs		
3030	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Shamrock			
3031	Ν	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	City of Texline			
3042	N	mcf	\$4.5000	06/01/2014
CUSTOMER NAME	Incorporated Area	of Farwell		
3048	N	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			
EASONS FOR FILING				
IEW?: Y RRC DO	OCKET NO: GUD 10235	CITY ORDINA	NCE NO: 312,198/R,20	13-2,47,071513,814
AMENDMENT (EXPLAIN):			
OTHER (EXPLAIN				
	, -			
CRVICES				
	GERVICE DESCRIPTION			
YPE OF SERVICE	BERVICE DESCRIPTION			

RC COID: 445	COMPANY NAME: WEST TEXAS GAS, INC.	
ARIFF CODE: DS	RRC TARIFF NO: 26600	
ESCRIPTION:	Distribution Sales STATUS: A	
EFFECTIVE DATE:	07/25/2013 ORIGINAL CONTRACT DATE: RECEIVED DATE: 02/10/2014	4
GAS CONSUMED:	N AMENDMENT DATE: OPERATOR NO:	
BILLS RENDERED:	Y INACTIVE DATE:	
RATE SCHEDULE		
SCHEDULE ID	DESCRIPTION	
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.	
	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.	d
	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.	e
	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
KIFF CODE. D3	
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,
	D = New faxes, E = Total PGF.
	Gas Cost Reconciliation (GCR) -
	The company shall keep accurate books and records of the Reconciliation Review and monthly PGF reports to the Railroad Commission of Texas shall account for the
	Reconciliation Component and the Reconciliation Factors for said Gas Cost Zone.
	A Reconciliation Review and calculation shall first determine whether the lost and unaccounted for gas is more or less than 5% of that metered into the system. The sales volumes shall be converted to the same pressure base as the purchase volumes. Calculations of the sales volumes furnished to its gas sales customers (from meters not corrected for pressure and/or temperature) shall be calculated utilizing the following service pressures (psia) for each listed municipality and associated environs:
	Devine 14.68, Eden 14.08, Junction 14.18, LaVernia 14.68, Menard 14.08, Natalia 14.68, Paint Rock 14.28, Somerset 14.68, Sonora 13.98.
	If the Reconciliation Review indicates a gas loss or gas gain of less than 5% of that metered into the system, the following methodology shall apply:
	(i) The company shall calculate the imbalance between its Net Jurisdictional Cost of Gas and amount collected through the PGA billed on a monthly basis for said Gas Cost Zone. The Net Jurisdictional Cost of Gas shall be calculated by multiplying the Total Jurisdictional Sales Volumes by the Actual P/S Ratio to arrive at the Calculated Purchased Volume. The Calculated Purchased Volume is then multiplied by the WACOG to arrive at the Net Jurisdictional Cost of Gas,
	(ii) Interest shall be applied to each monthly imbalance for said Gas Cost Zone and shall accrue for each month of the review period,
	(iii) The interest rate shall be the same rate as determined by the Public Utility Commission of Texas for refunds on customer deposits and in effect during the last month of the audit period (June),
	(iv) The sum of the monthly imbalances, plus interest for said Gas Cost Zone for

RIFF CODE: DS	RRC TARIFF NO: 26600			
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,			

RRC COID: 445 COMPANY NAME: WEST TEXAS GAS, INC.					
ARIFF CODE: DS	RRC TARIFF NO: 26600				
RATE SCHEDULE					
SCHEDULE ID	DESCRIPTION				
	expressed in Mcf for each Gas Cost Zone. Any under or over collection from the prior month may be factored in subsequent months Reconciliation Component.				
	Each month during the reconciliation period, the PGF for each Gas Cost Zone on customer bills shall be increased or reduced by the product of the number of Mcf billed to the customer and the monthly Reconciliation Factor, as indicated in the section of PGF calculations. Any under or over collections remaining at the end of the gas reconciliation period will be carried forward to the next gas reconciliation period.				
	Recovery of Existing Purchased Gas Cost Imbalances - The company shall determine the amount of unrecovered purchased gas costs applicable to the customers served in each incorporated city or rural area immediately prior to the effectiveness of new Gas Cost Zones. Any resulting over- recovery or under-recovery in excess of \$25,000 shall be charged or credited, as appropriate, to the customers in each such city or rural area. Any over-recovery or under-recovery of less than \$25,000 in any incorporated city or rural area shall be recovered along with any Purchase Gas Costs in the applicable Gas Cost Zone.				
	Revenue Related Tax Adjustment - Each monthly bill, as adjusted above shall also be adjusted by an amount equivalent to the various revenue related taxes, franchise fees, rentals, or other fees and charges imposed by regulatory or governmental authorities. This includes, but not limited to, Gross Receipts Taxes, Municipal Taxes, Fees, or any other governmental imposition, rental fee or charge levied that is based on any portion of revenues billed by Company.				
RCE Surcharge 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		
JSTOMERS				
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 &	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	Ν	mcf	\$6.0400	03/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Junction	& Environs		
3057	N	mcf	\$4.9710	11/01/2013
CUSTOMER NAME	City of Paint Roc	k		
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	N	mcf	\$5.5180	08/01/2014
CUSTOMER NAME	City of Menard &	Environs		
3057	Ν	mcf	\$5.5180	08/01/2014
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 &	Environs		
3057	N	mcf	\$4.8640	09/01/2014
CUSTOMER NAME	City of Paint Roc	k		
3037	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Junction	& Environs		
3038	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Menard &			,, 2011
3057	N	mcf	\$6.3260	07/01/2014
CUSTOMER NAME	City of Paint Roc			<i>.,</i>
3037	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	N City of Junction		9 4. 7000	II/ UI/ ZUI7

	RRC TARIFF NO:	26600		
USTOMERS	CONFIDENTIAL?	BILLING UNIT	PGA CURRENT CHARGE	PGA EFFECTIVE DATE
3038		mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	N	mcf	\$4.7550	11/01/2014
CUSTOMER NAME	City of Paint Rock	2		
3038	N	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Menard & H	Invirons		
3057	Ν	mcf	\$4.9050	10/01/2014
CUSTOMER NAME	City of Paint Rock	2		
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 & H	Invirons		
3057	Ν	mcf	\$5.5490	04/01/2014
CUSTOMER NAME	City of Paint Rock	2		
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		mcf	\$5.9690	05/01/2014
CUSTOMER NAME	City of Paint Roch	2		
3037		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 & H	Invirons		
3057	N	mcf	\$6.3350	06/01/2014
CUSTOMER NAME	City of Paint Rock	2		
EASONS FOR FILING				
EW?: Y RRC D	OCKET NO: GUD 10235	CITY ORDI	NANCE NO: 81213, TBD	
AMENDMENT (EXPLAIN	1):			
OTHER (EXPLAIN	1):			
RVICES				