

TEST-YEAR GAS COST CHANGE

| COMMODITY | (A) | (B) | (C) | (D) | (E) | (F) |
|-----------|--|-----|-----|--------------|-----|----------------------|
| | | | | Average Rate | x | Dth = Total |
| 1 | Commodity Portion of Test-Year Gas Cost 1/ | | | | | \$529,089,631 |
| 2 | 191 Account Balance for Commodity Costs 2/ | | | | | \$65,379,826 |
| 3 | Total | | | | | <u>\$594,469,457</u> |

| Test-Year Sales: | Firm | + | Interruptible | = | Total Sales Dth |
|------------------|-------------|---|---------------|---|------------------|
| 4 | 114,269,823 | | 261,619 | | 114,531,442 |
| 5 | 3,673,859 | | 129,977 | | <u>3,803,836</u> |
| 6 | Total Dth | | | | 118,335,278 |

| COMMODITY RATES | Current Case 21-057-28 | Prior Case 21-057-17 | Difference |
|-----------------|---------------------------|-------------------------|------------|
| 7 | \$4.61960 | \$4.44217 | \$0.17743 |
| 8 | \$0.57020 | \$0.50038 | \$0.06982 |
| 9 | \$5.18980 | \$4.94255 | \$0.24725 |

1/ DEU Exhibit 1.1, page 2, line 9, column E

| | | | | |
|----|--|---------------------|-------------|----------------------|
| 2/ | 191 Account (October 2021) actual | \$85,936,416 | | |
| | Less: Supplier Non-Gas balance actual | <u>\$20,707,319</u> | | |
| | 191 Account Commodity Portion | \$65,229,097 | | |
| | RIN Proceed 4/ | (<u>\$76,569</u>) | | |
| | 191 Account Commodity Amortization | \$65,305,666 | 114,531,442 | \$0.57020 |
| | See Application, paragraph 15. | | | |
| 3/ | Prior RIN Proceeds, Docket No. 21-057-17 | \$ (74,160) | | |
| | Expected amortized Balance | \$ 11,916 | | |
| | Amount remaining to be amortized | <u>\$ (62,244)</u> | | |
| | New RIN Proceeds | \$ (14,325) | | |
| | Total RIN Proceeds | <u>\$ (76,569)</u> | 202,355 | (<u>\$0.37839</u>) |

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

| | (A) | (B) | (C) | (D) |
|--|---|---------|--------------|---------------------|
| | | Dth | Average Rate | Total |
| 1 | Supplier Non-Gas (SNG) Costs 1/ | | | \$86,299,919 |
| 2 | 191 Account Balance for SNG Costs 2/ | | | <u>5,372,883</u> |
| 3 | SNG Total Costs Recovered for Test-Year 3/ | | | \$91,672,802 |
| 4 | Supplier Non-Gas Base Cost at Current Rates | | | \$85,588,297 |
| 5 | Amortization | | | <u>5,372,883</u> |
| 6 | SNG Total Costs Recovered at Current Rates 3/ | | | <u>\$90,961,180</u> |
| 7 | SNG Costs Adjustment to Current Rates (Line 3 - Line 6) | | | \$711,622 |
| Adjustment for SNG contributions from: | | | | |
| 8 | IS SNG current rate | 261,619 | \$0.17652 | \$46,181 |
| 9 | IS SNG new rate | 261,619 | \$0.17652 | \$46,181 |
| 10 | Percent Change to Amortization (ln 2-ln 5)/ln 5 | | | - % |

1/ DEU Exhibit 1.1, page 2, line 16, column E.

2/ Spring Pass Through SNG Amortization From Docket No. 21-057-11 \$5,372,883
Amortization will be adjusted in the 2022 Spring Pass Through

3/ Output of Revrun.Exe computer program dated 10/26/21

SUPPLIER NON-GAS RATE CALCULATION

| SNG | (A) GS | (B) FS | (C) IS 1/ IS | (D) TSF | (E) TBF | (F) NGV | (G) Total |
|--------------------------------------|---------------|--------------|--------------------|------------|------------|------------|---------------|
| 1 Allocated SNG Costs | \$ 83,518,535 | \$ 2,086,971 | \$ - | \$ 437,981 | \$ 59,141 | \$ 197,290 | \$ 86,299,919 |
| 2 IS SNG Revenue | (45,333) | (1,133) | 46,843 | (238) | (32) | (107) | \$ 0 |
| 3 SNG Costs to Recover | \$ 83,473,202 | \$ 2,085,839 | \$ 46,843 | \$ 437,744 | \$ 59,108 | \$ 197,183 | \$ 86,299,919 |
| 4 Summer/Winter Differential | \$ 0.51615 | \$ 0.02270 | | \$ - | \$ - | \$ - | |
| 5 Summer Forecast Throughput 2021-22 | 31,002,666 | 1,424,278 | 98,842 | 28,113,925 | 2,233,309 | 114,493 | |
| 6 Winter Forecast Throughput 2021-22 | 80,662,138 | 1,213,837 | 162,777 | 26,494,809 | 1,006,264 | 87,862 | |
| 7 Total Forecast Throughput 2021-22 | 111,664,804 | 2,638,115 | 261,619 | 54,608,734 | 3,239,573 | 202,355 | |
| 8 Forecast Demand Dth | - | - | | 208,680 | 45,000 | - | |
| 9 Summer Base Rate | \$ 0.37469 | \$ 0.78021 | | \$ - | \$ - | \$ - | |
| 10 Winter Base Rate | \$ 0.89084 | \$ 0.80291 | | \$ - | \$ - | \$ - | |
| 11 Year Round Base Rates | \$ - | \$ - | \$ 0.17905 | \$ - | \$ - | \$ 0.97444 | |
| 12 Annual Demand Rate | \$ - | \$ - | | \$ 2.09768 | \$ 1.31352 | \$ - | |
| 13 Monthly Demand Rate | \$ - | \$ - | | \$ 0.17481 | \$ 0.10946 | \$ - | |
| 14 Revenue Collected With Rate | \$ 83,473,448 | \$ 2,085,838 | \$ 46,843 | \$ 437,744 | \$ 59,108 | \$ 197,183 | \$ 86,300,164 |
| 15 Amortization of Balance | \$ 5,199,719 | \$ 129,931 | \$ - | \$ 27,268 | \$ 3,682 | \$ 12,283 | |
| 16 Summer/Winter Differential | \$ 0.03215 | \$ 0.00141 | | | | | |
| 17 Summer Amortization Rate | \$ 0.02356 | \$ 0.04298 | | | | | |
| 18 Winter Amortization Rate | \$ 0.05618 | \$ 0.05319 | | | | | |
| 19 Annual Amortization Rate | | | | \$ 0.11838 | \$ 0.07376 | \$ 0.06210 | |
| 20 Amortization Collected With Rate | \$ 5,262,022 | \$ 125,779 | \$ - | \$ 24,704 | \$ 3,319 | \$ 12,566 | \$ 5,428,390 |
| 21 Summer Total Rate | \$ 0.39825 | \$ 0.82319 | | | | | |
| 22 Winter Total Rate | \$ 0.94702 | \$ 0.85610 | | | | | |
| 23 Annual Total Rate | | | \$ 0.17905 | \$ 2.21606 | \$ 1.38728 | \$ 1.03654 | |
| 24 Monthly Total Rate | | | | \$ 0.18467 | \$ 0.11561 | | |
| 25 Summer Total Collected | \$ 12,346,812 | \$ 1,172,451 | | | | | |
| 26 Winter Total Collected | \$ 76,388,658 | \$ 1,039,166 | | | | | |
| 27 Annual Total Collected | \$ 88,735,470 | \$ 2,211,617 | \$ 46,843 | \$ 462,447 | \$ 62,428 | \$ 209,749 | \$ 91,728,554 |

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.542%
= $(\$0.17652 + \$0.00120) / (1 - 0.00542) = \0.17869
IS Tariff rate has an adjustment for bad debt of 0.20%
= $\$0.17869 / (1 - 0.00200) = \$ 0.17905$

GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL

| SNG | (A) | (B) | (C) | (D) |
|------------|--|---------------------|-------------------|-------------------|
| | | Allocated GS | Winter | Summer |
| | Contract | Costs | Allocation | Allocation |
| 1 | DEQPC T-1 Transportation: Yearly | \$ 56,279,968 | \$ 40,654,373 | \$ 15,625,596 |
| 2 | DEQPC T-1 Transportation: November - March | 2,406,799 | 2,406,799 | |
| 3 | DEQPC No-Notice Transportation | 1,997,345 | 1,442,801 | 554,544 |
| 4 | Capacity Release Credits | (1,323,352) | (955,936) | (367,416) |
| 5 | DEOTP Transportation: Yearly | 156,527 | 113,068 | 43,458 |
| 6 | Kern River Transportation: Yearly | 1,301,374 | 940,060 | 361,314 |
| 7 | Kern River Transportation: November - March | 1,862,192 | 1,862,192 | |
| 8 | Kern River Transportation: December - February | 1,400,481 | 1,400,481 | |
| 9 | Kern River Transportation: November & March | 100,049 | 100,049 | |
| 10 | ACA (FERC) | 150,873 | 108,985 | 41,888 |
| 11 | QPC Commodity | 270,989 | 195,751 | 75,237 |
| 12 | DEOTP Commodity | 4,904 | 3,542 | 1,361 |
| 13 | Kern River Commodity | 93,710 | 67,692 | 26,018 |
| 14 | Other Transportation Charges | 2,743,202 | 1,981,578 | 761,624 |
| 15 | DEQPC Peak Hour Service | 1,280,412 | 1,280,412 | |
| 16 | Kern River Peak Hour Service | 1,078,299 | 1,078,299 | |
| 17 | Aquifer Peaking Storage Demand | 6,001,423 | 4,335,185 | 1,666,238 |
| 18 | Spire Storage Demand | 0 | 0 | 0 |
| 19 | Clay Basin Storage Demand | 3,609,283 | 2,607,200 | 1,002,083 |
| 20 | Clay Basin Storage Capacity | 3,609,497 | 2,607,355 | 1,002,142 |
| 21 | Aquifer Peaking Injections Storage Commodity | 48,343 | 34,921 | 13,422 |
| 22 | Aquifer Peaking Withdrawals Storage Commodity | 52,862 | 38,186 | 14,677 |
| 23 | Spire Injections Storage Commodity | 0 | 0 | 0 |
| 24 | Spire Withdrawals Storage Commodity | 0 | 0 | 0 |
| 25 | Clay Basin Injections Storage Commodity | 128,426 | 92,770 | 35,656 |
| 26 | Clay Basin Withdrawals Storage Commodity | 215,513 | 155,678 | 59,835 |
| 27 | Utah SNG Costs | \$ 83,469,118 | \$ 62,551,441 | \$ 20,917,678 |
| 28 | Winter SNG - Summer SNG | \$ 41,633,763 | | |
| 29 | Winter Dth | 80,662,138 | | |
| 30 | Seasonal Cost Differential | \$ 0.51615 | | |
| 29 | SNG Amortization | \$ 5,199,719 | \$ 3,896,650 | \$ 1,303,069 |
| 30 | Winter SNG - Summer SNG Amortization | 2,593,580 | | |
| 31 | Winter Dth | 80,662,138 | | |
| 32 | Seasonal Cost Differential | \$ 0.03215 | | |
| 33 | 2022 Forecast GS Summer Usage | 31,002,666 | 28% | |
| 34 | 2022 Forecast GS Winter Usage | 80,662,138 | 72% | |

FIRM SALES SUMMER / WINTER DIFFERENTIAL

| SNG | (A) | (B) Allocated FS Costs | (C) Winter Allocation | (D) Summer Allocation |
|------------|--|---|--|--|
| 1 | Contract | | | |
| 1 | DEQPC T-1 Transportation: Yearly | \$ 1,424,257 | \$ 655,323 | \$ 768,935 |
| 2 | DEQPC T-1 Transportation: November - March | 60,908 | 60,908 | |
| 3 | DEQPC No-Notice Transportation | 50,546 | 23,257 | 27,289 |
| 4 | Capacity Release Credits | (33,490) | (15,409) | (18,081) |
| 5 | DEOTP Transportation: Yearly | 3,961 | 1,823 | 2,139 |
| 6 | Kern River Transportation: Yearly | 32,933 | 15,153 | 17,780 |
| 7 | Kern River Transportation: November - March | 47,126 | 47,126 | |
| 8 | Kern River Transportation: December - February | 35,441 | 35,441 | |
| 9 | Kern River Transportation: November & March | 2,532 | 2,532 | |
| 10 | ACA (FERC) | 3,818 | 1,757 | 2,061 |
| 11 | QPC Commodity | 6,858 | 3,155 | 3,702 |
| 12 | DEOTP Commodity | 124 | 57 | 67 |
| 13 | Kern River Commodity | 2,371 | 1,091 | 1,280 |
| 14 | Other Transportation Charges | 69,421 | 31,942 | 37,479 |
| 15 | DEQPC Peak Hour Service | 18,258 | 18,258 | |
| 16 | Kern River Peak Hour Service | 15,376 | 15,376 | |
| 17 | Aquifer Peaking Storage Demand | 151,876 | 69,880 | 81,995 |
| 18 | Spire Storage Demand | 0 | 0 | 0 |
| 19 | Clay Basin Storage Demand | 91,339 | 42,026 | 49,312 |
| 20 | Clay Basin Storage Capacity | 91,344 | 42,029 | 49,315 |
| 21 | Aquifer Peaking Injections Storage Commodity | 1,223 | 563 | 660 |
| 22 | Aquifer Peaking Withdrawals Storage Commodity | 1,338 | 616 | 722 |
| 23 | Spire Injections Storage Commodity | 0 | 0 | 0 |
| 24 | Spire Withdrawals Storage Commodity | 0 | 0 | 0 |
| 25 | Clay Basin Injections Storage Commodity | 3,250 | 1,495 | 1,755 |
| 26 | Clay Basin Withdrawals Storage Commodity | 5,454 | 2,509 | 2,944 |
| 27 | Utah SNG Costs | \$ 2,086,267 | \$ 1,056,909 | \$ 1,029,358 |
| 28 | Winter SNG - Summer SNG | \$ 27,551 | | |
| 29 | Winter Dth | 1,213,837 | | |
| 30 | Seasonal Cost Differential | \$ 0.02270 | | |
| 29 | SNG Amortization | \$ 129,931 | \$ 65,824 | \$ 64,108 |
| 30 | Winter SNG - Summer SNG Amortization | \$ 1,716 | | |
| 31 | Winter Dth | 1,213,837 | | |
| 32 | Seasonal Cost Differential | \$ 0.00141 | | |
| 33 | 2022 Forecast FS Summer Usage | 1,424,278 | 54% | |
| 34 | 2022 Forecast FS Winter Usage | 1,213,837 | 46% | |

SUMMARY OF RATES

| COMMODITY | | (A) | (B) |
|-------------------|----------------------------|--------------|--------------|
| Class Description | | Current | Proposed |
| GS, FS, IS | | | |
| 1 | Base Gas Cost | \$ 4.44217 | \$ 4.61960 |
| 2 | 191 Amortization | \$ 0.50038 | \$ 0.57020 |
| 3 | Commodity Rate | \$ 4.94255 | \$ 5.18980 |
| NGV | | | |
| 4 | Base Gas Cost | \$ 4.44217 | \$ 4.61960 |
| 5 | 191 Amortization | \$ 0.50038 | \$ 0.57020 |
| 6 | RIN Credit | \$ (0.36648) | \$ (0.37839) |
| 7 | Commodity Rate | \$ 4.57607 | \$ 4.81141 |
| SNG | | | |
| Class Description | | Current | Proposed |
| 8 | GS Base SNG Summer | \$ 0.37355 | \$ 0.37469 |
| 9 | SNG Amortization | \$ 0.02356 | \$ 0.02356 |
| 10 | SNG Summer Rate | \$ 0.39711 | \$ 0.39825 |
| 11 | Base SNG Winter | \$ 0.88317 | \$ 0.89084 |
| 12 | SNG Amortization | \$ 0.05618 | \$ 0.05618 |
| 13 | SNG Winter Rate | \$ 0.93935 | \$ 0.94702 |
| 14 | FS Base SNG Summer | \$ 0.75994 | \$ 0.78021 |
| 15 | SNG Amortization | \$ 0.04298 | \$ 0.04298 |
| 16 | SNG Summer Rate | \$ 0.80292 | \$ 0.82319 |
| 17 | Base SNG Winter | \$ 0.93437 | \$ 0.80291 |
| 18 | SNG Amortization | \$ 0.05319 | \$ 0.05319 |
| 19 | SNG Winter Rate | \$ 0.98756 | \$ 0.85610 |
| 20 | IS SNG Rate | \$ 0.17963 | \$ 0.17905 |
| 21 | TSF Base SNG Annual Demand | \$ 1.88962 | \$ 2.09768 |
| 22 | SNG Amortization | \$ 0.11838 | \$ 0.11838 |
| 23 | SNG Adder Annual | \$ 2.00800 | \$ 2.21606 |
| 24 | SNG Adder Monthly | \$ 0.16733 | \$ 0.18467 |
| 25 | TBF Base SNG Annual Demand | \$ 1.18324 | \$ 1.31352 |
| 26 | SNG Amortization | \$ 0.07376 | \$ 0.07376 |
| 27 | SNG Adder Annual | \$ 1.25700 | \$ 1.38728 |
| 28 | SNG Adder Monthly | \$ 0.10475 | \$ 0.11561 |
| 29 | NGV Base SNG | \$ 0.96427 | \$ 0.97444 |
| 30 | SNG Amortization | \$ 0.06210 | \$ 0.06210 |
| 31 | SNG Rate | \$ 1.02637 | \$ 1.03654 |