

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/					\$624,880,707
2	LNG Costs					\$1,275,176
3	191 Account Balance for Commodity Costs 2/					\$60,582,571
4	Total					<u>\$685,463,278</u>

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
5	114,917,519		271,004		115,188,523
6	3,577,538		144,250		<u>3,721,788</u>
7	Total Dth				118,910,311

COMMODITY RATES (GS, FS)	Current Case 22-057-08	Prior Case 21-057-28	Difference
8	\$5.43597	\$4.61960	\$0.81637
9	\$0.57020	\$0.57020	\$0.00000
10	<u>\$6.00617</u>	<u>\$5.18980</u>	<u>\$0.81637</u>

COMMODITY RATES (IS)	Current Case 22-057-08	Prior Case 21-057-28	Difference
11	\$5.42485	\$4.61960	\$0.80525
12	\$0.57020	\$0.57020	\$0.00000
13	<u>\$5.99505</u>	<u>\$5.18980</u>	<u>\$0.80525</u>

COMMODITY RATES (NGV)	Current Case 22-057-08	Prior Case 21-057-28	Difference
14	\$5.42485	\$4.61960	\$0.80525
15	\$0.57020	\$0.57020	\$0.00000
16	(\$0.33195)	(\$0.37839)	\$0.04644
17	<u>\$5.66310</u>	<u>\$4.81141</u>	<u>\$0.85169</u>

1/ DEU Exhibit 1.1, page 2, line 12, column E

2/ Amortization from Docket No. 21-057-28
Commodity amortization will be adjusted in the 2022 fall pass-through.
See Application, paragraph 17.

3/	GS Dths	112,038,555	
	FS Dths	<u>2,589,192</u>	
	Total GS & FS Dths		114,627,747

4/	Prior RIN Proceeds, Docket No. 21-057-28	\$ (76,569)
	Expected amortized Balance	\$ 49,105
	Amount remaining to be amortized	<u>\$ (27,464)</u>

	New RIN Proceeds	<u>\$ (68,727)</u>	
	Total RIN Proceeds	\$ (96,190)	289,772 (\$0.33195)

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1	Supplier Non-Gas (SNG) Costs 1/			\$88,613,996
2	191 Account Balance for SNG Costs 2/			<u>3,222,746</u>
3	SNG Total Costs Recovered for Test-Year 3/			\$91,836,742
4	Supplier Non-Gas Base Cost at Current Rates			\$86,272,473
5	Amortization			<u>5,372,883</u>
6	SNG Total Costs Recovered at Current Rates 3/			<u>\$91,645,356</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			\$191,386
Adjustment for SNG contributions from:				
8	IS SNG current rate	271,004	\$0.17652	\$47,838
9	IS SNG new rate	271,004	\$0.17652	\$47,838
10	Percent Change to Amortization (ln 2-ln 5)/ln 5			(40.02) %

1/ DEU Exhibit 1.1, page 2, line 20, column E.

2/ Actual March 2022 SNG Balance	(\$10,777,254)
Expected March 2022 SNG Balance	<u>(\$14,000,000)</u>
	\$3,222,746

3/ Output of Revrun.Exe computer program dated 05/02/22

SUPPLIER NON-GAS RATE CALCULATION

SNG	(A) GS	(B) FS	(C) IS 1/	(D) TSF	(E) TBF	(F) NGV	(G) Total
1 Allocated SNG Costs	\$ 85,749,303	\$ 2,141,927	\$ -	\$ 462,630	\$ 62,469	\$ 197,666	\$ 88,613,996
2 IS SNG Revenue	(46,955)	(1,173)	48,523	(253)	(34)	(108)	(0)
3 SNG Costs to Recover	\$ 85,702,349	\$ 2,140,755	\$ 48,523	\$ 462,377	\$ 62,435	\$ 197,558	\$ 88,613,996
4 Summer/Winter Differential	\$ 0.53004	\$ 0.14900	\$ -	\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2022-23	31,228,294	1,308,506	113,370	28,317,859	2,410,776	165,561	
6 Winter Forecast Throughput 2022-23	80,810,261	1,280,686	157,634	26,267,167	695,829	124,211	
7 Total Forecast Throughput 2022-23	112,038,555	2,589,192	271,004	54,585,026	3,106,605	289,772	
8 Forecast Demand Dth	-	-	-	222,022	45,000	-	
9 Summer Base Rate	\$ 0.38263	\$ 0.75310	\$ -	\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.91267	\$ 0.90210	\$ -	\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17905	\$ -	\$ -	\$ 0.68177	
12 Annual Demand Rate	\$ -	\$ -	\$ -	\$ 2.08257	\$ 1.38744	\$ -	
13 Monthly Demand Rate	\$ -	\$ -	\$ -	\$ 0.17355	\$ 0.11562	\$ -	
14 Revenue Collected With Rate	\$ 85,701,983	\$ 2,140,743	\$ 48,523	\$ 462,376	\$ 62,435	\$ 197,558	\$ 88,613,618
15 Amortization of Balance	\$ 3,118,562	\$ 77,898	\$ -	\$ 16,825	\$ 2,272	\$ 7,189	
16 Summer/Winter Differential	\$ 0.01929	\$ 0.00542	\$ -	\$ -	\$ -	\$ -	
17 Summer Amortization Rate	\$ 0.01392	\$ 0.02741	\$ -	\$ -	\$ -	\$ -	
18 Winter Amortization Rate	\$ 0.03321	\$ 0.03283	\$ -	\$ -	\$ -	\$ -	
19 Annual Amortization Rate	\$ -	\$ -	\$ -	\$ 0.07578	\$ 0.05049	\$ 0.02481	
20 Amortization Collected With Rate	\$ 3,118,562	\$ 77,898	\$ -	\$ 16,825	\$ 2,272	\$ 7,189	\$ 3,222,746
21 Summer Total Rate	\$ 0.39655	\$ 0.78051	\$ -	\$ -	\$ -	\$ -	
22 Winter Total Rate	\$ 0.94588	\$ 0.93493	\$ -	\$ -	\$ -	\$ -	
23 Annual Total Rate	\$ -	\$ -	\$ 0.17905	\$ 2.15835	\$ 1.43793	\$ 0.70658	
24 Monthly Total Rate	\$ -	\$ -	\$ -	\$ 0.17986	\$ 0.11983	\$ -	
25 Summer Total Collected	\$ 12,383,623	\$ 1,021,296	\$ -	\$ -	\$ -	\$ -	
26 Winter Total Collected	\$ 76,436,922	\$ 1,197,345	\$ -	\$ -	\$ -	\$ -	
27 Annual Total Collected	\$ -	\$ -	\$ 48,523	\$ 479,201	\$ 64,707	\$ 204,747	
	\$ 88,820,545	\$ 2,218,641	\$ 48,523	\$ 479,201	\$ 64,707	\$ 204,747	\$ 91,836,364

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	\$ 56,298,255	\$ 40,606,349	\$ 15,691,906
2	DEQPC T-1 Transportation: November - March	2,407,581	2,407,581	0
3	DEQPC No-Notice Transportation	1,997,994	1,441,097	556,897
4	Capacity Release Credits	(1,177,521)	(849,312)	(328,208)
5	DEOTP Transportation: Yearly	156,577	112,935	43,643
6	Kern River Transportation: Yearly	1,301,796	938,949	362,847
7	Kern River Transportation: November - March	1,862,797	1,862,797	0
8	Kern River Transportation: December - February	1,400,936	1,400,936	0
9	Kern River Transportation: November & March	100,081	100,081	0
10	ACA (FERC)	151,700	109,417	42,283
11	QPC Commodity	275,708	198,861	76,848
12	DEOTP Commodity	4,908	3,540	1,368
13	Kern River Commodity	88,948	64,156	24,792
14	Other Transportation Charges	2,690,167	1,940,342	749,825
15	DEQPC Peak Hour Service	1,280,828	1,280,828	0
16	Kern River Peak Hour Service	1,210,629	1,210,629	0
17	Aquifer Peaking Storage Demand	6,003,373	4,330,064	1,673,309
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	3,610,456	2,604,121	1,006,336
20	Clay Basin Storage Capacity	3,610,670	2,604,275	1,006,395
21	Aquifer Peaking Injections Storage Commodity	49,669	35,825	13,844
22	Aquifer Peaking Withdrawals Storage Commodity	49,669	35,825	13,844
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	128,539	92,711	35,827
26	Clay Basin Withdrawals Storage Commodity	218,234	157,406	60,828
27	LNG Electricity	1,975,113	1,575,427	399,685
28	Utah SNG Costs	\$ 85,697,105	\$ 64,264,836	\$ 21,432,269
29	Winter SNG - Summer SNG	\$ 42,832,567		
30	Winter Dth	80,810,261		
31	Seasonal Cost Differential	\$ 0.53004		
32	SNG Amortization	\$ 3,118,562	\$ 2,338,631	\$ 779,931
33	Winter SNG - Summer SNG Amortization	1,558,699		
34	Winter Dth	80,810,261		
35	Seasonal Cost Differential	\$ 0.01929		
36	2022-23 Forecast GS Summer Usage	31,228,294	28%	
37	2022-23 Forecast GS Winter Usage	80,810,261	72%	

FIRM SALES SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
	Contract	Allocated FS	Winter	Summer
		Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 1,424,720	\$ 704,706	\$ 720,014
2	DEQPC T-1 Transportation: November - March	60,928	60,928	0
3	DEQPC No-Notice Transportation	50,563	25,010	25,553
4	Capacity Release Credits	(29,799)	(14,739)	(15,060)
5	DEOTP Transportation: Yearly	3,962	1,960	2,003
6	Kern River Transportation: Yearly	32,944	16,295	16,649
7	Kern River Transportation: November - March	47,141	47,141	0
8	Kern River Transportation: December - February	35,453	35,453	0
9	Kern River Transportation: November & March	2,533	2,533	0
10	ACA (FERC)	3,839	1,899	1,940
11	QPC Commodity	6,977	3,451	3,526
12	DEOTP Commodity	124	61	63
13	Kern River Commodity	2,251	1,113	1,138
14	Other Transportation Charges	68,079	33,674	34,405
15	DEQPC Peak Hour Service	18,264	18,264	0
16	Kern River Peak Hour Service	17,263	17,263	0
17	Aquifer Peaking Storage Demand	151,925	75,146	76,779
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	91,369	45,193	46,175
20	Clay Basin Storage Capacity	91,374	45,196	46,178
21	Aquifer Peaking Injections Storage Commodity	1,257	622	635
22	Aquifer Peaking Withdrawals Storage Commodity	1,257	622	635
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	3,253	1,609	1,644
26	Clay Basin Withdrawals Storage Commodity	5,523	2,732	2,791
27	LNG Electricity	49,983	39,869	10,115
28	Utah SNG Costs	\$ 2,141,183	\$ 1,166,000	\$ 975,183
29	Winter SNG - Summer SNG	\$ 190,818		
30	Winter Dth	1,280,686		
31	Seasonal Cost Differential	\$ 0.14900		
32	SNG Amortization	\$ 77,898	\$ 42,420	\$ 35,478
33	Winter SNG - Summer SNG Amortization	\$ 6,942		
34	Winter Dth	1,280,686		
35	Seasonal Cost Differential	\$ 0.00542		
36	2022-2023 Forecast FS Summer Usage	1,308,506	51%	
37	2022-2023 Forecast FS Winter Usage	1,280,686	49%	

SUMMARY OF RATES

COMMODITY		(A)	(B)
Class	Description	Current	Proposed
GS, FS			
1	Base Gas Cost	\$ 4.61960	\$ 5.43597
2	191 Amortization	\$ 0.57020	\$ 0.57020
3	Commodity Rate	\$ 5.18980	\$ 6.00617
IS			
4	Base Gas Cost	\$ 4.61960	\$ 5.42485
5	191 Amortization	\$ 0.57020	\$ 0.57020
6	Commodity Rate	\$ 5.18980	\$ 5.99505
NGV			
7	Base Gas Cost	\$ 4.61960	\$ 5.42485
8	191 Amortization	\$ 0.57020	\$ 0.57020
9	RIN Credit	\$ (0.37839)	\$ (0.33195)
10	Commodity Rate	\$ 4.81141	\$ 5.66310
SNG			
Class	Description	Current	Proposed
11	GS Base SNG Summer	\$ 0.37469	\$ 0.38263
12	SNG Amortization	\$ 0.02356	\$ 0.01392
13	SNG Summer Rate	\$ 0.39825	\$ 0.39655
14	Base SNG Winter	\$ 0.89084	\$ 0.91267
15	SNG Amortization	\$ 0.05618	\$ 0.03321
16	SNG Winter Rate	\$ 0.94702	\$ 0.94588
17	FS Base SNG Summer	\$ 0.78021	\$ 0.75310
18	SNG Amortization	\$ 0.04298	\$ 0.02741
19	SNG Summer Rate	\$ 0.82319	\$ 0.78051
20	Base SNG Winter	\$ 0.80291	\$ 0.90210
21	SNG Amortization	\$ 0.05319	\$ 0.03283
22	SNG Winter Rate	\$ 0.85610	\$ 0.93493
23	IS SNG Rate	\$ 0.17905	\$ 0.17905
24	TSF Base SNG Annual Demand	\$ 2.09768	\$ 2.08257
25	SNG Amortization	\$ 0.11838	\$ 0.07578
26	SNG Adder Annual	\$ 2.21606	\$ 2.15835
27	SNG Adder Monthly	\$ 0.18467	\$ 0.17986
28	TBF Base SNG Annual Demand	\$ 1.31352	\$ 1.38744
29	SNG Amortization	\$ 0.07376	\$ 0.05049
30	SNG Adder Annual	\$ 1.38728	\$ 1.43793
31	SNG Adder Monthly	\$ 0.11561	\$ 0.11983
32	NGV Base SNG	\$ 0.97444	\$ 0.68177
33	SNG Amortization	\$ 0.06210	\$ 0.02481
34	SNG Rate	\$ 1.03654	\$ 0.70658