

**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/					\$693,297,116
2	LNG Costs					\$946,229
3	191 Account Balance for Commodity Costs 2/					\$225,045,280
4	Total					\$919,288,625

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
5	Utah		115,586,608		271,004
6	Wyoming		3,579,004		144,250
7	Total Dth				119,580,866

COMMODITY RATES (GS, FS)	Current Case 23-057-03	Prior Case 22-057-16	Difference	
8	Gas Cost (line 1/Total Sales Dth, line 4 + line 2/Total GS & FS Dths 3/)	\$5.99225	\$6.58934	(\$0.59709)
9	191 Account Amortization (Commodity Portion)	\$1.94243	\$0.53231	\$1.41012
10	Total Sales Unit Commodity Cost (Lines 8 + 9)	\$7.93468	\$7.12165	\$0.81303

COMMODITY RATES (IS)	Current Case 23-057-03	Prior Case 22-057-16	Difference	
11	Gas Cost (line 1/Total Sales Dth, line 4)	\$5.98404	\$6.57313	(\$0.58909)
12	191 Account Amortization (Commodity Portion)	\$1.94243	\$0.53231	\$1.41012
13	Total Sales Unit Commodity Cost (Lines 11 + 12)	\$7.92647	\$7.10544	\$0.82103

COMMODITY RATES (NGV)	Current Case 23-057-03	Prior Case 22-057-16	Difference	
14	Gas Cost (line 1/Total Sales Dth, line 4)	\$5.98404	\$6.57313	(\$0.58909)
15	191 Account Amortization (Commodity Portion)	\$1.94243	\$0.53231	\$1.41012
16	RIN Credit 4/	(\$0.58164)	(\$0.48096)	(\$0.10068)
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)	\$7.34483	\$6.62448	\$0.72035

1/	DEU Exhibit 1.1, page 2, line 12, column E				
2/	191 Account (December 2022) actual	\$226,125,885			
	Less: Supplier Non-Gas balance actual	\$1,249,147			
	191 Account Commodity Portion	\$224,876,738			
	RIN Proceed 4/	(\$168,542)			
	191 Account Commodity Amortization	\$225,045,280	115,857,612	\$1.94243	
	See Application, paragraph 17.				
3/	GS Dths	112,707,644			
	FS Dths	2,589,192			
	Total GS & FS Dths	115,296,836			
4/	Prior RIN Proceeds, Docket No. 22-057-16	\$ (139,370)			
	Expected amortized Balance	\$ 46,582			
	Amount remaining to be amortized	\$ (92,788)			
	New RIN Proceeds	\$ (75,754)			
	Total RIN Proceeds	\$ (168,542)	289,772	(\$0.58164)	

**TEST-YEAR SUPPLIER NON-GAS COST CHANGE**

<b>SNG</b>	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1 Supplier Non-Gas (SNG) Costs 1/				\$87,226,780
2 191 Account Balance for SNG Costs 2/				<u>3,222,746</u>
3 SNG Total Costs Recovered for Test-Year 3/				\$90,449,526
4 Supplier Non-Gas Base Cost at Current Rates				\$89,326,398
5 Amortization				<u>3,222,746</u>
6 SNG Total Costs Recovered at Current Rates 3/				<u>\$92,549,144</u>
7 SNG Costs Adjustment to Current Rates (Line 3 - Line 6)				(\$2,099,618)
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				- %

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

2/ Spring Pass Through SNG Amortization From Docket No. 22-057-08 \$3,222,746  
Amortization will be adjusted in the next 2023 Pass Through

3/ Output of Revrun.Exe computer program dated 1/10/23

**SUPPLIER NON-GAS RATE CALCULATION**

<b>SNG</b>	(A) GS	(B) FS	(C) IS 1/	(D) TSS/TSM/TSL	(G) TBF	(H) NGV	(I) Total
1 Allocated SNG Costs	\$ 84,621,368	\$ 1,929,665	\$ -	\$ 389,005	\$ 78,002	\$ 208,740	\$ 87,226,780
2 IS SNG Revenue	(47,161)	(1,075)	48,613	(217)	(43)	(116)	\$ 0
3 SNG Costs to Recover	\$ 84,574,207	\$ 1,928,589	\$ 48,613	\$ 388,788	\$ 77,959	\$ 208,624	\$ 87,226,780
4 Summer/Winter Differential	\$ 0.51539	\$ 0.12712		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2023	31,228,294	1,308,506	113,370	24,729,460	2,410,776	165,561	
6 Winter Forecast Throughput 2023	81,479,350	1,280,686	157,634	23,212,501	695,829	124,211	
7 Total Forecast Throughput 2023	112,707,644	2,589,192	271,004	47,941,961	3,106,605	289,772	
8 Forecast Demand Dth	-	-		202,522	45,000	-	
9 Summer Base Rate	\$ 0.37780	\$ 0.68198		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.89319	\$ 0.80910		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17938	\$ -	\$ -	\$ 0.71996	
12 Annual Demand Rate	\$ -	\$ -		\$ 1.91973	\$ 1.73241	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.15998	\$ 0.14437	\$ -	
14 Revenue Collected With Rate	\$ 84,574,590	\$ 1,928,578	\$ 48,613	\$ 388,788	\$ 77,958	\$ 208,624	\$ 87,227,151
15 Amortization of Balance	\$ 3,126,485	\$ 71,295	\$ -	\$ 14,372	\$ 2,882	\$ 7,712	
16 Summer/Winter Differential	\$ 0.01905	\$ 0.00470					
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	\$ 3,140,627	\$ 77,911	\$ -	\$ 15,347	\$ 2,272	\$ 7,189	\$ 3,243,347
21 Summer Total Rate	\$ 0.39172	\$ 0.70939					
22 Winter Total Rate	\$ 0.92640	\$ 0.84193					
23 Annual Total Rate			\$ 0.17938	\$ 1.99551	\$ 1.78290	\$ 0.74477	
24 Monthly Total Rate				\$ 0.16629	\$ 0.14858		
25 Summer Total Collected	\$ 12,232,747	\$ 928,241					
26 Winter Total Collected	\$ 75,482,470	\$ 1,078,248					
27 Annual Total Collected	\$ 87,715,217	\$ 2,006,489	\$ 48,613	\$ 404,135	\$ 80,231	\$ 215,813	\$ 90,470,498

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.559%  
= (\$0.17652 + \$0.00150) / (1 - 0.00559) = \$0.17902  
IS Tariff rate has an adjustment for bad debt of 0.20%  
= \$0.17902 / (1 - 0.00200) = \$ 0.17938

**GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL**

<b>SNG</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
<b>Contract</b>	<b>Allocated GS</b>	<b>Winter</b>	<b>Summer</b>	
	<b>Costs</b>	<b>Allocation</b>	<b>Allocation</b>	
1	DEQPC T-1 Transportation: Yearly	\$ 56,394,623	\$ 40,769,171	\$ 15,625,452
2	DEQPC T-1 Transportation: November - March	2,411,702	2,411,702	
3	DEQPC No-Notice Transportation	2,001,414	1,446,876	554,539
4	Capacity Release Credits	(2,363,863)	(1,708,899)	(654,964)
5	DEOTP Transportation: Yearly	156,845	113,388	43,458
6	Kern River Transportation: Yearly	1,304,346	942,946	361,400
7	Kern River Transportation: November - March	1,873,381	1,873,381	
8	Kern River Transportation: December - February	1,418,926	1,418,926	
9	Kern River Transportation: November & March	100,253	100,253	
10	ACA (FERC)	189,338	136,877	52,460
11	MWP Commodity	272,537	197,025	75,513
12	DEOTP Commodity	4,932	3,565	1,366
13	Kern River Commodity	93,272	67,429	25,843
14	Other Transportation Charges	2,396,026	1,732,151	663,875
15	DEQPC Peak Hour Service	1,301,499	1,301,499	
16	Kern River Peak Hour Service	1,096,685	1,096,685	
17	Aquifer Peaking Storage Demand	6,013,649	4,347,426	1,666,222
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	3,616,636	2,614,563	1,002,074
20	Clay Basin Storage Capacity	3,616,851	2,614,718	1,002,133
21	Aquifer Peaking Injections Storage Commodity	65,955	47,681	18,274
22	Aquifer Peaking Withdrawals Storage Commodity	65,557	47,393	18,164
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	113,951	82,378	31,573
26	Clay Basin Withdrawals Storage Commodity	188,734	136,441	52,293
27	LNG Electricity	2,243,772	802,372	62,229
28	Utah SNG Costs	\$ 84,577,020	\$ 62,595,944	\$ 20,601,905
29	Winter SNG - Summer SNG	\$ 41,994,039		
30	Winter Dth	81,479,350		
31	Seasonal Cost Differential	\$ 0.51539		
32	SNG Amortization	\$ 3,126,485	\$ 2,313,929	\$ 761,573
33	Winter SNG - Summer SNG Amortization	1,552,357		
34	Winter Dth	81,479,350		
35	Seasonal Cost Differential	\$ 0.01905		
36	<b>2023 Forecast GS Summer Usage</b>	31,228,294	28%	
37	<b>2023 Forecast GS Winter Usage</b>	81,479,350	72%	

**FIRM SALES SUMMER / WINTER DIFFERENTIAL**

<b>SNG</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
	<b>Contract</b>	<b>Allocated FS</b>	<b>Winter</b>	<b>Summer</b>
		<b>Costs</b>	<b>Allocation</b>	<b>Allocation</b>
1	DEQPC T-1 Transportation: Yearly	\$ 1,303,270	\$ 644,633	\$ 658,637
2	DEQPC T-1 Transportation: November - March	55,734	55,734	
3	DEQPC No-Notice Transportation	46,252	22,878	23,375
4	Capacity Release Credits	(54,628)	(27,021)	(27,608)
5	DEOTP Transportation: Yearly	3,625	1,793	1,832
6	Kern River Transportation: Yearly	30,143	14,910	15,234
7	Kern River Transportation: November - March	43,294	43,294	
8	Kern River Transportation: December - February	32,791	32,791	
9	Kern River Transportation: November & March	2,317	2,317	
10	ACA (FERC)	4,376	2,164	2,211
11	MWP Commodity	6,298	3,115	3,183
12	DEOTP Commodity	114	56	58
13	Kern River Commodity	2,155	1,066	1,089
14	Other Transportation Charges	55,372	27,388	27,983
15	DEQPC Peak Hour Service	16,266	16,266	
16	Kern River Peak Hour Service	13,706	13,706	
17	Aquifer Peaking Storage Demand	138,974	68,741	70,234
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	83,580	41,341	42,239
20	Clay Basin Storage Capacity	83,585	41,343	42,241
21	Aquifer Peaking Injections Storage Commodity	1,524	754	770
22	Aquifer Peaking Withdrawals Storage Commodity	1,515	749	766
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	2,633	1,303	1,331
26	Clay Basin Withdrawals Storage Commodity	4,362	2,157	2,204
27	LNG Electricity	51,853	18,543	1,438
28	Utah SNG Costs	\$ 1,929,110	\$ 1,030,021	\$ 867,217
29	Winter SNG - Summer SNG	\$ 162,804		
30	Winter Dth	1,280,686		
31	Seasonal Cost Differential	\$ 0.12712		
32	SNG Amortization	\$ 71,295	\$ 38,067	\$ 32,050
33	Winter SNG - Summer SNG Amortization	\$ 6,017		
34	Winter Dth	1,280,686		
35	Seasonal Cost Differential	\$ 0.00470		
36	<b>2023 Forecast FS Summer Usage</b>	1,308,506	51%	
37	<b>2023 Forecast FS Winter Usage</b>	1,280,686	49%	

### SUMMARY OF RATES

<b>COMMODITY</b>			(A)	(B)
Class	Description		Current	Proposed
<b>GS, FS</b>				
1	Base Gas Cost	\$	6.58934	\$ 5.99225
2	191 Amortization	\$	0.53231	\$ 1.94243
3	Commodity Rate	\$	7.12165	\$ 7.93468
<b>IS</b>				
4	Base Gas Cost	\$	6.57313	\$ 5.98404
5	191 Amortization	\$	0.53231	\$ 1.94243
6	Commodity Rate	\$	7.10544	\$ 7.92647
<b>NGV</b>				
7	Base Gas Cost	\$	6.57313	\$ 5.98404
8	191 Amortization	\$	0.53231	\$ 1.94243
9	RIN Credit	\$	(0.48096)	\$ (0.58164)
10	Commodity Rate	\$	6.62448	\$ 7.34483
<b>SNG</b>				
Class	Description		Current	Proposed
11	GS	Base SNG Summer	\$ 0.38433	\$ 0.37780
12		SNG Amortization	\$ 0.01392	\$ 0.01392
13		SNG Summer Rate	\$ 0.39825	\$ 0.39172
14		Base SNG Winter	\$ 0.91359	\$ 0.89319
15		SNG Amortization	\$ 0.03321	\$ 0.03321
16		SNG Winter Rate	\$ 0.94680	\$ 0.92640
17	FS	Base SNG Summer	\$ 0.75121	\$ 0.68198
18		SNG Amortization	\$ 0.02741	\$ 0.02741
19		SNG Summer Rate	\$ 0.77862	\$ 0.70939
20		Base SNG Winter	\$ 0.90016	\$ 0.80910
21		SNG Amortization	\$ 0.03283	\$ 0.03283
22		SNG Winter Rate	\$ 0.93299	\$ 0.84193
23	IS	SNG Rate	\$ 0.17938	\$ 0.17938
24	TSS/TSM/TSL	Base SNG Annual Demand	\$ 2.08116	\$ 1.91973
25		SNG Amortization	\$ 0.07578	\$ 0.07578
26		SNG Adder Annual	\$ 2.15694	\$ 1.99551
27		SNG Adder Monthly	\$ 0.17975	\$ 0.16629
28	TBF	Base SNG Annual Demand	\$ 1.38650	\$ 1.73241
29		SNG Amortization	\$ 0.05049	\$ 0.05049
30		SNG Adder Annual	\$ 1.43699	\$ 1.78290
31		SNG Adder Monthly	\$ 0.11975	\$ 0.14858
32	NGV	Base SNG	\$ 0.67962	\$ 0.71996
33		SNG Amortization	\$ 0.02481	\$ 0.02481
34		SNG Rate	\$ 0.70443	\$ 0.74477