

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/							\$686,204,127
2	LNG Costs							\$1,617,633
3	191 Account Balance for Commodity Costs 2/							\$58,524,942
4	Total							\$746,346,702

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

COMMODITY RATES (GS, FS)	Current Case 22-057-20	Prior Case 22-057-16	Difference
8	\$5.97134	\$6.58934	(\$0.61800)
9	\$0.53231	\$0.53231	\$0.00000
10	Total Sales Unit Commodity Cost (Lines 8 + 9)		(\$0.61800)

COMMODITY RATES (IS)	Current Case 22-057-20	Prior Case 22-057-16	Difference
11	\$5.95723	\$6.57313	(\$0.61590)
12	\$0.53231	\$0.53231	\$0.00000
13	Total Sales Unit Commodity Cost (Lines 11 + 12)		(\$0.61590)

COMMODITY RATES (NGV)	Current Case 22-057-20	Prior Case 22-057-16	Difference
14	\$5.95723	\$6.57313	(\$0.61590)
15	\$0.53231	\$0.53231	\$0.00000
16	(\$0.39643)	(\$0.48096)	\$0.08453
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)		(\$0.53137)

1/	DEU Exhibit 1.1, page 2, line 12, column E		
2/	Amortization from Docket No. 22-057-16 Commodity amortization will be adjusted in the 2023 fall pass-through. See Application, paragraph 17.		
3/	GS Dths	112,038,555	
	FS Dths	2,589,192	
	Total GS & FS Dths		114,627,747
4/	Prior RIN Proceeds, Docket No. 22-057-16	\$ (139,370)	
	Expected amortized Balance	\$ 27,786	
	Amount remaining to be amortized	\$ (111,584)	
	New RIN Proceeds	\$ (3,290)	
	Total RIN Proceeds	\$ (114,874)	289,772 (\$0.39643)

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1	Supplier Non-Gas (SNG) Costs 1/			\$87,215,448
2	191 Account Balance for SNG Costs 2/			3,222,746
3	SNG Total Costs Recovered for Test-Year 3/			<u>\$90,438,194</u>
4	Supplier Non-Gas Base Cost at Current Rates			\$88,734,965
5	Amortization			3,222,746
6	SNG Total Costs Recovered at Current Rates 3/			<u>\$91,957,711</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			<u>(\$1,519,516)</u>
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 2023 Spring Pass Through

3/ Output of Revrun.Exe computer program dated 10/26/22

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	\$ 84,389,132	\$ 2,107,525	\$ -	\$ 462,318	\$ 62,427	\$ 194,047	\$ 87,215,448
2 IS SNG Revenue	(47,037)	(1,175)	48,613	(258)	(35)	(108)	0
3 SNG Costs to Recover	\$ 84,342,094	\$ 2,106,350	\$ 48,613	\$ 462,060	\$ 62,392	\$ 193,939	\$ 87,215,448
4 Summer/Winter Differential	\$ 0.50787	\$ 0.12701		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2023	31,228,294	1,308,506	113,370	28,317,859	2,410,776	165,561	
6 Winter Forecast Throughput 2023	80,810,261	1,280,686	157,634	26,267,167	695,829	124,211	
7 Total Forecast Throughput 2023	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	\$ 0.38648	\$ 0.75069		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.89435	\$ 0.87770		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17938	\$ -	\$ -	\$ 0.66928	
12 Annual Demand Rate	\$ -	\$ -		\$ 2.08114	\$ 1.38649	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.17343	\$ 0.11554	\$ -	
14 Revenue Collected With Rate	\$ 84,341,768	\$ 2,106,340	\$ 48,613	\$ 462,059	\$ 62,392	\$ 193,939	\$ 87,215,111
15 Amortization of Balance	\$ 3,118,309	\$ 77,876	\$ -	\$ 17,083	\$ 2,307	\$ 7,170	
16 Summer/Winter Differential	\$ 0.01878	\$ 0.00469					
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	\$ 3,118,407	\$ 77,911	\$ -	\$ 16,825	\$ 2,272	\$ 7,189	\$ 3,222,604
21 Summer Total Rate	\$ 0.40040	\$ 0.77810					
22 Winter Total Rate	\$ 0.92756	\$ 0.91053					
23 Annual Total Rate			\$ 0.17938	\$ 2.15692	\$ 1.43698	\$ 0.69409	
24 Monthly Total Rate				\$ 0.17974	\$ 0.11975		
25 Summer Total Collected	\$ 12,503,809	\$ 1,018,149					
26 Winter Total Collected	\$ 74,956,366	\$ 1,166,103					
27 Annual Total Collected	\$ 87,460,175	\$ 2,184,252	\$ 48,613	\$ 478,884	\$ 64,664	\$ 201,128	\$ 90,437,714

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

SNG	(A)	(B)	(C)	(D)
		Allocated GS	Winter	Summer
	Contract	Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 56,260,189	\$ 40,578,893	\$ 15,681,296
2	DEQPC T-1 Transportation: November - March	2,405,953	2,405,953	
3	DEQPC No-Notice Transportation	1,996,643	1,440,123	556,521
4	Capacity Release Credits	(2,357,719)	(1,700,557)	(657,163)
5	DEOTP Transportation: Yearly	156,472	112,859	43,613
6	Kern River Transportation: Yearly	1,300,916	938,314	362,602
7	Kern River Transportation: November - March	1,861,537	1,861,537	
8	Kern River Transportation: December - February	1,399,989	1,399,989	
9	Kern River Transportation: November & March	100,014	100,014	
10	ACA (FERC)	190,014	137,052	52,962
11	MWP Commodity	278,908	201,169	77,740
12	DEOTP Commodity	4,908	3,540	1,368
13	Kern River Commodity	84,818	61,177	23,641
14	Other Transportation Charges	2,387,664	1,722,155	665,509
15	DEQPC Peak Hour Service	1,279,962	1,279,962	
16	Kern River Peak Hour Service	1,209,810	1,209,810	
17	Aquifer Peaking Storage Demand	5,999,313	4,327,136	1,672,177
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	3,608,015	2,602,360	1,005,655
20	Clay Basin Storage Capacity	3,608,229	2,602,514	1,005,715
21	Aquifer Peaking Injections Storage Commodity	65,814	47,470	18,344
22	Aquifer Peaking Withdrawals Storage Commodity	65,814	47,470	18,344
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	185,678	133,925	51,754
27	LNG Electricity	2,115,489	852,412	800,653
28	Utah SNG Costs	\$ 84,336,969	\$ 62,457,986	\$ 21,416,559
29	Winter SNG - Summer SNG	\$ 41,041,427		
30	Winter Dth	80,810,261		
31	Seasonal Cost Differential	\$ 0.50787		
32	SNG Amortization	\$ 3,118,309	\$ 2,309,347	\$ 791,865
33	Winter SNG - Summer SNG Amortization	1,517,482		
34	Winter Dth	80,810,261		
35	Seasonal Cost Differential	\$ 0.01878		
36	2023 Forecast GS Summer Usage	31,228,294	28%	
37	2023 Forecast GS Winter Usage	80,810,261	72%	

FIRM SALES SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
		Allocated FS	Winter	Summer
	Contract	Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 1,423,757	\$ 704,229	\$ 719,527
2	DEQPC T-1 Transportation: November - March	60,887	60,887	
3	DEQPC No-Notice Transportation	50,528	24,993	25,536
4	Capacity Release Credits	(59,666)	(29,512)	(30,154)
5	DEOTP Transportation: Yearly	3,960	1,959	2,001
6	Kern River Transportation: Yearly	32,922	16,284	16,638
7	Kern River Transportation: November - March	47,109	47,109	
8	Kern River Transportation: December - February	35,429	35,429	
9	Kern River Transportation: November & March	2,531	2,531	
10	ACA (FERC)	4,809	2,378	2,430
11	MWP Commodity	7,058	3,491	3,567
12	DEOTP Commodity	124	61	63
13	Kern River Commodity	2,146	1,062	1,085
14	Other Transportation Charges	60,424	29,887	30,537
15	DEQPC Peak Hour Service	18,252	18,252	
16	Kern River Peak Hour Service	17,251	17,251	
17	Aquifer Peaking Storage Demand	151,823	75,096	76,727
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	91,307	45,163	46,144
20	Clay Basin Storage Capacity	91,312	45,166	46,147
21	Aquifer Peaking Injections Storage Commodity	1,666	824	842
22	Aquifer Peaking Withdrawals Storage Commodity	1,666	824	842
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	4,699	2,324	2,375
27	LNG Electricity	53,536	21,572	20,262
28	Utah SNG Costs	\$ 2,106,781	\$ 1,128,868	\$ 966,211
29	Winter SNG - Summer SNG	\$ 162,657		
30	Winter Dth	1,280,686		
31	Seasonal Cost Differential	\$ 0.12701		
32	SNG Amortization	\$ 77,876	\$ 41,728	\$ 35,716
33	Winter SNG - Summer SNG Amortization	\$ 6,013		
34	Winter Dth	1,280,686		
35	Seasonal Cost Differential	\$ 0.00469		
36	2023 Forecast FS Summer Usage	1,308,506	51%	
37	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	\$ 6.58934	\$ 5.97134
2	191 Amortization	\$ 0.53231	\$ 0.53231
3	Commodity Rate	\$ 7.12165	\$ 6.50365
IS			
4	Base Gas Cost	\$ 6.57313	\$ 5.95723
5	191 Amortization	\$ 0.53231	\$ 0.53231
6	Commodity Rate	\$ 7.10544	\$ 6.48954
NGV			
7	Base Gas Cost	\$ 6.57313	\$ 5.95723
8	191 Amortization	\$ 0.53231	\$ 0.53231
9	RIN Credit	\$ (0.48096)	\$ (0.39643)
10	Commodity Rate	\$ 6.62448	\$ 6.09311
SNG			
Class	Description	Current	Proposed
11	GS Base SNG Summer	\$ 0.38433	\$ 0.38648
12	SNG Amortization	\$ 0.01392	\$ 0.01392
13	SNG Summer Rate	\$ 0.39825	\$ 0.40040
14	Base SNG Winter	\$ 0.91359	\$ 0.89435
15	SNG Amortization	\$ 0.03321	\$ 0.03321
16	SNG Winter Rate	\$ 0.94680	\$ 0.92756
17	FS Base SNG Summer	\$ 0.75121	\$ 0.75069
18	SNG Amortization	\$ 0.02741	\$ 0.02741
19	SNG Summer Rate	\$ 0.77862	\$ 0.77810
20	Base SNG Winter	\$ 0.90016	\$ 0.87770
21	SNG Amortization	\$ 0.03283	\$ 0.03283
22	SNG Winter Rate	\$ 0.93299	\$ 0.91053
23	IS SNG Rate	\$ 0.17938	\$ 0.17938
24	TSF Base SNG Annual Demand	\$ 2.08116	\$ 2.08114
25	SNG Amortization	\$ 0.07578	\$ 0.07578
26	SNG Adder Annual	\$ 2.15694	\$ 2.15692
27	SNG Adder Monthly	\$ 0.17975	\$ 0.17974
28	TBF Base SNG Annual Demand	\$ 1.38650	\$ 1.38649
29	SNG Amortization	\$ 0.05049	\$ 0.05049
30	SNG Adder Annual	\$ 1.43699	\$ 1.43698
31	SNG Adder Monthly	\$ 0.11975	\$ 0.11975
32	NGV Base SNG	\$ 0.67962	\$ 0.66928
33	SNG Amortization	\$ 0.02481	\$ 0.02481
34	SNG Rate	\$ 0.70443	\$ 0.69409