

**TEST-YEAR GAS COST CHANGE**

<b>COMMODITY</b>		(A)	(B)	(C)	(D)	(E)	(F)
					Average Rate x	Dth	= Total
1	Commodity Portion of Test-Year Gas Cost 1/						\$554,326,832
2	LNG Costs						\$1,269,745
3	191 Account Balance for Commodity Costs 2/						\$0
4	Total						\$555,596,577

Test-Year Sales:		Firm	+	Interruptible	=	Total Sales Dth
5	Utah	120,717,104		283,502		121,000,606
6	Wyoming	3,581,769		78,450		3,660,219
7	Total Dth					124,660,825

<b>COMMODITY RATES (GS, FS)</b>		Current Case 24-057-09	Prior Case 23-057-25	Difference
8	Gas Cost (line 1/Total Sales Dth, line 5 + line 2/Total GS & FS Dths 3/)	\$4.59173	\$6.58934	(\$1.99761)
9	191 Account Amortization (Commodity Portion)	\$0.00000	\$1.95949	(\$1.95949)
10	Total Sales Unit Commodity Cost (Lines 8 + 9)	\$4.59173	\$8.54883	(\$3.95710)

<b>COMMODITY RATES (IS)</b>		Current Case 24-057-09	Prior Case 23-057-25	Difference
11	Gas Cost (line 1/Total Sales Dth, line 5)	\$4.58119	\$6.57313	(\$1.99194)
12	191 Account Amortization (Commodity Portion)	\$0.00000	\$1.95949	(\$1.95949)
13	Total Sales Unit Commodity Cost (Lines 11 + 12)	\$4.58119	\$8.53262	(\$3.95143)

<b>COMMODITY RATES (NGV)</b>		Current Case 24-057-09	Prior Case 23-057-25	Difference
14	Gas Cost (line 1/Total Sales Dth, line 5)	\$4.58119	\$6.57313	(\$1.99194)
15	191 Account Amortization (Commodity Portion)	\$0.00000	\$1.95949	(\$1.95949)
16	RIN Credit 4/	(\$1.32550)	(\$0.48096)	(\$0.84454)
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)	\$3.25569	\$8.05166	(\$4.79597)

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

2/ Amortization removed. Balance expected to be over-collected at the time the rates become effective.

3/	GS Dths	118,158,779	
	FS Dths	<u>2,359,382</u>	
	Total GS & FS Dths		120,518,161

4/	Prior RIN Proceeds, Docket No. 22-057-16	\$ (139,370)		
	Expected amortized balance	\$ 163,551		
	Amount remaining to be amortized	<u>\$ 24,181</u>		
	New RIN Proceeds	\$ (287,880)		
	Total RIN Proceeds	\$ (263,699)	198,943	(\$1.32550)

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

**SNG**

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1	Supplier Non-Gas (SNG) Costs 1/			\$91,293,628
2	191 Account Balance for SNG Costs 2/			<u>(14,775,136)</u>
3	SNG Total Costs Recovered for Test-Year 3/			\$76,518,492
4	Supplier Non-Gas Base Cost at Current Rates			\$91,844,904
5	Amortization			<u>(14,759,478)</u>
6	SNG Total Costs Recovered at Current Rates 3/			<u>\$77,085,426</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			(\$566,934)
Adjustment for SNG contributions from:				
8	IS SNG current rate	283,502	\$0.17652	\$50,044
9	IS SNG new rate	283,502	\$0.17652	\$50,044
10	Percent Change to Amortization (ln 2-ln 5)/ln 5			0.11 %

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

2/ Actual March 2024 SNG Balance (\$28,775,136)  
Expected March 2024 SNG Balance (\$14,000,000)  
(\$14,775,136)

3/ Output of Revrun.Exe computer program dated 5/13/24

**SUPPLIER NON-GAS RATE CALCULATION**

<b>SNG</b>	(A) GS	(B) FS	(C) IS 1/	(D) TSS TSM TSL	(E) TBF	(F) NGV	(G) Total
1 Allocated SNG Costs	\$ 88,587,076	\$ 2,021,452	\$ -	\$ 386,897	\$ 77,579	\$ 220,624	\$ 91,293,628
2 IS SNG Revenue	(49,377)	(1,127)	50,886	(216)	(43)	(123)	\$ 0
3 SNG Costs to Recover	\$ 88,537,699	\$ 2,020,325	\$ 50,886	\$ 386,681	\$ 77,536	\$ 220,501	\$ 91,293,628
4 Summer/Winter Differential	\$ 0.49234	\$ 0.11632		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2024-25	33,142,325	1,187,639	112,472	26,904,520	2,911,444	121,859	
6 Winter Forecast Throughput 2024-25	85,016,454	1,171,743	171,030	25,353,189	1,415,460	77,084	
7 Total Forecast Throughput 2024-25	118,158,779	2,359,382	283,502	52,257,709	4,326,904	198,943	
8 Forecast Demand Dth	-	-		222,363	45,000	-	
9 Summer Base Rate	\$ 0.39507	\$ 0.79853		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.88741	\$ 0.91485		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17949	\$ -	\$ -	\$ 1.10836	
12 Annual Demand Rate	\$ -	\$ -		\$ 1.73896	\$ 1.72302	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.14491	\$ 0.14359	\$ -	
14 Revenue Collected With Rate	\$ 88,537,990	\$ 2,020,334	\$ 50,886	\$ 386,680	\$ 77,536	\$ 220,500	\$ 91,293,927
15 Amortization of Balance	\$ (14,337,102)	\$ (327,156)	\$ -	\$ (62,616)	\$ (12,556)	\$ (35,706)	
16 Summer/Winter Differential	\$ (0.07972)	\$ (0.01883)					
17 Summer Amortization Rate	\$ (0.06398)	\$ (0.12931)	\$ -	\$ -	\$ -	\$ -	
18 Winter Amortization Rate	\$ (0.14370)	\$ (0.14814)	\$ -	\$ -	\$ -	\$ -	
19 Annual Amortization Rate	\$ -	\$ -	\$ -	\$ (0.28159)	\$ (0.27901)	\$ (0.17948)	
20 Amortization Collected With Rate	\$ (14,337,102)	\$ (327,156)	\$ -	\$ (62,616)	\$ (12,556)	\$ (35,706)	\$ (14,775,136)
21 Summer Total Rate	\$ 0.33109	\$ 0.66922					
22 Winter Total Rate	\$ 0.74371	\$ 0.76671					
23 Annual Total Rate			\$ 0.17949	\$ 1.45737	\$ 1.44401	\$ 0.92888	
24 Monthly Total Rate				\$ 0.12145	\$ 0.12033		
25 Summer Total Collected	\$ 10,973,151	\$ 794,792					
26 Winter Total Collected	\$ 63,227,737	\$ 898,387					
27 Annual Total Collected	\$ 74,200,887	\$ 1,693,179	\$ 50,886	\$ 324,064	\$ 64,980	\$ 184,794	\$ 76,518,791

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.678%  
= (\$0.17652 + \$0.00140) / ( 1 - 0.00678 ) = \$0.17913  
IS Tariff rate has an adjustment for bad debt of 0.20%  
= \$0.17913 / ( 1 - 0.00200 ) = \$ 0.17949

**GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL**

SNG	(A)	(B)	(C)	(D)
<b>Contract</b>		<b>Allocated GS Costs</b>	<b>Winter Allocation</b>	<b>Summer Allocation</b>
1	MWP T-1 Transportation: Yearly	\$ 56,426,835	\$ 40,599,687	\$ 15,827,148
2	MWP T-1 Transportation: November - March	2,413,079	2,413,079	0
3	WOP No-Notice Transportation	2,002,558	1,440,861	561,697
4	Capacity Release Credits	(3,623,637)	(2,607,244)	(1,016,393)
5	MWOP Transportation: Yearly	145,795	104,901	40,894
6	Kern River Transportation: Yearly	2,155,745	1,551,081	604,664
7	Kern River Transportation: November - March	2,403,784	2,403,784	0
8	Kern River Transportation: December - February	1,404,135	1,404,135	0
9	Kern River Transportation: November & March	100,310	100,310	0
10	ACA (FERC)	191,379	137,699	53,680
11	MWP Commodity	311,121	223,855	87,266
12	MWOP Commodity	3,540	2,547	993
13	Kern River Commodity	75,785	54,528	21,257
14	Other Transportation Charges	2,169,275	1,560,816	608,459
15	MWP Peak Hour Service	1,288,087	1,288,087	0
16	Kern River Peak Hour Service	1,097,102	1,097,102	0
17	Aquifer Peaking Storage Demand	6,017,084	4,329,353	1,687,730
18	Spire Storage Demand	4,536,350	3,263,950	1,272,400
19	Clay Basin Storage Demand	3,618,702	2,603,693	1,015,009
20	Clay Basin Storage Capacity	3,618,917	2,603,848	1,015,069
21	Aquifer Peaking Injections Storage Commodity	77,470	55,740	21,729
22	Aquifer Peaking Withdrawals Storage Commodity	77,470	55,740	21,729
23	Spire Injections Storage Commodity	26,833	19,307	7,526
24	Spire Withdrawals Storage Commodity	14,868	10,697	4,170
25	Clay Basin Injections Storage Commodity	148,869	107,113	41,756
26	Clay Basin Withdrawals Storage Commodity	217,695	156,634	61,061
27	LNG Electricity	1,623,818	218,766	1,405,052
28	<b>Utah SNG Costs</b>	<b>\$ 88,542,969</b>	<b>\$ 65,200,070</b>	<b>\$ 23,342,898</b>
29	Winter SNG - Summer SNG	\$ 41,857,172		
30	Winter Dth	85,016,454		
31	Seasonal Cost Differential	\$ 0.49234		
32	SNG Amortization	\$ (14,337,102)	\$ (10,557,361)	\$ (3,779,741)
33	Winter SNG - Summer SNG Amortization	(6,777,620)		
34	Winter Dth	85,016,454		
35	Seasonal Cost Differential	\$ (0.07972)		
36	<b>2024-25 Forecast GS Summer Usage</b>	<b>33,142,325</b>	<b>28%</b>	
37	<b>2024-25 Forecast GS Winter Usage</b>	<b>85,016,454</b>	<b>72%</b>	

**FIRM SALES SUMMER / WINTER DIFFERENTIAL**

<b>SNG</b>	<b>(A)</b>	<b>(B)</b>	<b>(C)</b>	<b>(D)</b>
		<b>Allocated FS</b>	<b>Winter</b>	<b>Summer</b>
	<b>Contract</b>	<b>Costs</b>	<b>Allocation</b>	<b>Allocation</b>
1	MWP T-1 Transportation: Yearly	\$ 1,304,015	\$ 647,614	\$ 656,400
2	MWP T-1 Transportation: November - March	55,766	55,766	0
3	MWP No-Notice Transportation	46,279	22,983	23,295
4	Capacity Release Credits	(83,742)	(41,589)	(42,153)
5	MWOP Transportation: Yearly	3,369	1,673	1,696
6	Kern River Transportation: Yearly	49,819	24,742	25,077
7	Kern River Transportation: November - March	55,551	55,551	0
8	Kern River Transportation: December - February	32,449	32,449	0
9	Kern River Transportation: November & March	2,318	2,318	0
10	ACA (FERC)	4,423	2,196	2,226
11	MWP Commodity	7,190	3,571	3,619
12	MWOP Overtrust Commodity	82	41	41
13	Kern River Commodity	1,751	870	882
14	Other Transportation Charges	50,132	24,897	25,235
15	MWP Peak Hour Service	16,098	16,098	0
16	Kern River Peak Hour Service	13,711	13,711	0
17	Aquifer Peaking Storage Demand	139,054	69,058	69,995
18	Spire Storage Demand	104,834	52,064	52,770
19	Clay Basin Storage Demand	83,628	41,532	42,096
20	Clay Basin Storage Capacity	83,633	41,535	42,098
21	Aquifer Peaking Injections Storage Commodity	1,790	889	901
22	Aquifer Peaking Withdrawals Storage Commodity	1,790	889	901
23	Spire Injections Storage Commodity	620	308	312
24	Spire Withdrawals Storage Commodity	344	171	173
25	Clay Basin Injections Storage Commodity	3,440	1,709	1,732
26	Clay Basin Withdrawals Storage Commodity	5,031	2,498	2,532
27	LNG Electricity	37,526	5,056	32,471
28	Utah SNG Costs	\$ 2,020,901	\$ 1,078,601	\$ 942,300
29	Winter SNG - Summer SNG	\$ 136,301		
30	Winter Dth	1,171,743		
31	Seasonal Cost Differential	\$ 0.11632		
32	SNG Amortization	\$ (327,156)	\$ (174,610)	\$ (152,545)
33	Winter SNG - Summer SNG Amortization	\$ (22,065)		
34	Winter Dth	1,171,743		
35	Seasonal Cost Differential	\$ (0.01883)		
36	<b>2024-25 Forecast FS Summer Usage</b>	1,187,639	50%	
37	<b>2024-25 Forecast FS Winter Usage</b>	1,171,743	50%	

**SUMMARY OF RATES**

<b>COMMODITY</b>			(A)	(B)
Class	Description		Current	Proposed
<b>GS, FS</b>				
1	Base Gas Cost	\$	6.58934	\$ 4.59173
2	191 Amortization	\$	1.95949	\$ -
3	Commodity Rate	\$	8.54883	\$ 4.59173
<b>IS</b>				
4	Base Gas Cost	\$	6.57313	\$ 4.58119
5	191 Amortization	\$	1.95949	\$ -
6	Commodity Rate	\$	8.53262	\$ 4.58119
<b>NGV</b>				
7	Base Gas Cost	\$	6.57313	\$ 4.58119
8	191 Amortization	\$	1.95949	\$ -
9	RIN Credit	\$	(0.48096)	\$ (1.32550)
10	Commodity Rate	\$	8.05166	\$ 3.25569
<b>SNG</b>				
Class	Description		Current	Proposed
11	GS Base SNG Summer	\$	0.39379	\$ 0.39507
12	SNG Amortization	\$	(0.06371)	\$ (0.06398)
13	SNG Summer Rate	\$	0.33008	\$ 0.33109
14	Base SNG Winter	\$	0.89900	\$ 0.88741
15	SNG Amortization	\$	(0.14544)	\$ (0.14370)
16	SNG Winter Rate	\$	0.75356	\$ 0.74371
17	FS Base SNG Summer	\$	0.69839	\$ 0.79853
18	SNG Amortization	\$	(0.11299)	\$ (0.12931)
19	SNG Summer Rate	\$	0.58540	\$ 0.66922
20	Base SNG Winter	\$	0.81258	\$ 0.91485
21	SNG Amortization	\$	(0.13146)	\$ (0.14814)
22	SNG Winter Rate	\$	0.68112	\$ 0.76671
23	IS SNG Rate	\$	0.17949	\$ 0.17949
24	TSS TSM TSL Base SNG Annual Demand	\$	1.86714	\$ 1.73896
25	SNG Amortization	\$	(0.30207)	\$ (0.28159)
26	SNG Adder Annual	\$	1.56507	\$ 1.45737
27	SNG Adder Monthly	\$	0.13042	\$ 0.12145
28	TBF Base SNG Annual Demand	\$	1.27665	\$ 1.72302
29	SNG Amortization	\$	(0.20654)	\$ (0.27901)
30	SNG Adder Annual	\$	1.07011	\$ 1.44401
31	SNG Adder Monthly	\$	0.08918	\$ 0.12033
32	NGV Base SNG	\$	0.84266	\$ 1.10836
33	SNG Amortization	\$	(0.13633)	\$ (0.17948)
34	SNG Rate	\$	0.70633	\$ 0.92888