

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/					\$513,886,408
2	LNG Costs					\$1,491,508
3	191 Account Balance for Commodity Costs 2/					\$0
4	Total					\$515,377,916

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
5	Utah		120,934,642		283,502 121,218,144
6	Wyoming		3,582,525		78,450 3,660,975
7	Total Dth				124,879,119

COMMODITY RATES (GS, FS)	Current Case 24-057-16	Prior Case 24-057-09	Difference
8	Gas Cost (line 1/Total Sales Dth, line 5 + line 2/Total GS & FS Dths 3/)	\$4.25170	\$4.59173 (\$0.34003)
9	191 Account Amortization (Commodity Portion)	\$0.00000	\$0.00000 \$0.00000
10	Total Sales Unit Commodity Cost (Lines 8 + 9)	\$4.25170	\$4.59173 (\$0.34003)

COMMODITY RATES (IS)	Current Case 24-057-16	Prior Case 24-057-09	Difference
11	Gas Cost (line 1/Total Sales Dth, line 5)	\$4.23935	\$4.58119 (\$0.34184)
12	191 Account Amortization (Commodity Portion)	\$0.00000	\$0.00000 \$0.00000
13	Total Sales Unit Commodity Cost (Lines 11 + 12)	\$4.23935	\$4.58119 (\$0.34184)

COMMODITY RATES (NGV)	Current Case 24-057-16	Prior Case 24-057-09	Difference
14	Gas Cost (line 1/Total Sales Dth, line 5)	\$4.23935	\$4.58119 (\$0.34184)
15	191 Account Amortization (Commodity Portion)	\$0.00000	\$0.00000 \$0.00000
16	RIN Credit 4/	(\$1.34766)	(\$1.32550) (\$0.02216)
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)	\$2.89169	\$3.25569 (\$0.36400)

1/ EGU Exhibit 1.01, page 2, line 12, column E

2/ Amortization from Docket No. 24-057-09
See Application, paragraph 17.

3/	GS Dths	118,376,317	
	FS Dths	<u>2,359,382</u>	
	Total GS & FS Dths		120,735,699

4/	Prior RIN Proceeds, Docket No. 24-057-09	\$ (263,699)		
	Expected amortized balance	\$ 69,974		
	Amount remaining to be amortized	<u>\$ (193,725)</u>		
	New RIN Proceeds	\$ (74,383)		
	Total RIN Proceeds	\$ (268,108)	198,943	(\$1.34766)

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1 Supplier Non-Gas (SNG) Costs 1/				\$93,039,653
2 191 Account Balance for SNG Costs 2/				<u>(14,775,136)</u>
3 SNG Total Costs Recovered for Test-Year 3/				\$78,264,517
4 Supplier Non-Gas Base Cost at Current Rates				\$91,365,646
5 Amortization				<u>(14,775,136)</u>
6 SNG Total Costs Recovered at Current Rates 3/				<u>\$76,590,510</u>
7 SNG Costs Adjustment to Current Rates (Line 3 - Line 6)				\$1,674,007
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				- %

1/ EGU Exhibit 1.01, page 2, line 20, column E.

2/ Spring Pass Through SNG Amortization From Docket No. 24-057-09 (\$14,775,136)
Amortization will be adjusted in the Spring 2025 Pass Through

3/ Output of Revrun.Exe computer program dated 9/4/24

SUPPLIER NON-GAS RATE CALCULATION

SNG	(A) GS	(B) FS	(C) IS 1/ TSS	(D) TSM TSL	(E) TBF	(F) NGV	(G) Total
1 Allocated SNG Costs	\$ 90,290,912	\$ 2,060,791	\$ -	\$ 387,446	\$ 77,690	\$ 222,814	\$ 93,039,653
2 IS SNG Revenue	(49,410)	(1,128)	50,914	(212)	(43)	(122)	(0)
3 SNG Costs to Recover	\$ 90,241,502	\$ 2,059,663	\$ 50,914	\$ 387,234	\$ 77,647	\$ 222,692	\$ 93,039,653
4 Summer/Winter Differential	\$ 0.48430	\$ 0.09957	\$ -	\$ -	\$ -	\$ -	\$ -
5 Summer Forecast Throughput 2025	33,359,863	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	118,376,317	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	\$ 0.41451	\$ 0.82352	\$ -	\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.89881	\$ 0.92309	\$ -	\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17959	\$ -	\$ -	\$ 1.11938	
12 Annual Demand Rate	\$ -	\$ -	\$ -	\$ 1.74145	\$ 1.72549	\$ -	
13 Monthly Demand Rate	\$ -	\$ -	\$ -	\$ 0.14512	\$ 0.14379	\$ -	
14 Revenue Collected With Rate	\$ 90,241,636	\$ 2,059,669	\$ 50,914	\$ 387,234	\$ 77,647	\$ 222,693	\$ 93,039,793
15 Amortization of Balance 2/ 16 Summer/Winter Differential	\$ (14,338,623) \$ (0.07695)	\$ (327,263) \$ (0.01582)	\$ -	\$ (61,528)	\$ (12,337)	\$ (35,384)	
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	\$ (14,351,228)	\$ (327,156)	\$ -	\$ (62,615)	\$ (12,555)	\$ (35,706)	\$ (14,789,261)
21 Summer Total Rate	\$ 0.35053	\$ 0.69421					
22 Winter Total Rate	\$ 0.75511	\$ 0.77495					
23 Annual Total Rate			\$ 0.17959	\$ 1.45986	\$ 1.44648	\$ 0.93990	
24 Monthly Total Rate				\$ 0.12166	\$ 0.12054		
25 Summer Total Collected	\$ 11,693,633	\$ 824,471					
26 Winter Total Collected	\$ 64,196,775	\$ 908,042					
27 Annual Total Collected	\$ 75,890,407	\$ 1,732,513	\$ 50,914	\$ 324,619	\$ 65,092	\$ 186,987	\$ 78,250,532

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.733%
= $(\$0.17652 + \$0.00140) / (1 - 0.00733) = \0.17923
IS Tariff rate has an adjustment for bad debt of 0.20%
= $\$0.17923 / (1 - 0.00200) = \$ 0.17959$

2/ Spring Pass Through SNG Amortization From Docket No. 24-057-09 (Lines 15-19)

GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
Contract		Allocated GS Costs	Winter Allocation	Summer Allocation
1	MWP T-1 Transportation: Yearly	\$ 56,507,014	\$ 40,582,661	\$ 15,924,353
2	MWP T-1 Transportation: November - March	2,416,508	2,416,508	0
3	WOP No-Notice Transportation	2,005,403	1,440,256	565,147
4	Capacity Release Credits	(2,717,182)	(1,951,447)	(765,734)
5	MWOP Transportation: Yearly	146,003	104,857	41,145
6	Kern River Transportation: Yearly	2,158,809	1,550,430	608,378
7	Kern River Transportation: November - March	2,407,199	2,407,199	0
8	Kern River Transportation: December - February	1,406,131	1,406,131	0
9	Kern River Transportation: November & March	100,453	100,453	0
10	ACA (FERC)	185,688	133,359	52,329
11	MWP Commodity	300,065	215,503	84,562
12	MWOP Commodity	3,540	2,543	998
13	Kern River Commodity	76,119	54,668	21,451
14	Other Transportation Charges	2,159,896	1,551,211	608,684
15	MWP Peak Hour Service	1,289,918	1,289,918	0
16	Kern River Peak Hour Service	1,098,661	1,098,661	0
17	Aquifer Peaking Storage Demand	6,025,634	4,327,538	1,698,096
18	Spire Storage Demand	4,542,796	3,262,582	1,280,214
19	Clay Basin Storage Demand	3,623,844	2,602,601	1,021,243
20	Clay Basin Storage Capacity	3,624,059	2,602,756	1,021,303
21	Aquifer Peaking Injections Storage Commodity	39,797	28,581	11,215
22	Aquifer Peaking Withdrawals Storage Commodity	30,822	22,136	8,686
23	Spire Injections Storage Commodity	29,119	20,913	8,206
24	Spire Withdrawals Storage Commodity	18,927	13,593	5,334
25	Clay Basin Injections Storage Commodity	112,749	80,975	31,774
26	Clay Basin Withdrawals Storage Commodity	176,368	126,665	49,702
27	LNG Electricity	2,478,404	218,766	2,259,638
28	Utah SNG Costs	\$ 90,246,742	\$ 65,710,017	\$ 24,536,724
29	Winter SNG - Summer SNG	\$ 41,173,293		
30	Winter Dth	85,016,454		
31	Seasonal Cost Differential	\$ 0.48430		
32	SNG Amortization	\$ (14,338,623)	\$ (10,440,168)	\$ (3,898,455)
33	Winter SNG - Summer SNG Amortization	(6,541,713)		
34	Winter Dth	85,016,454		
35	Seasonal Cost Differential	\$ (0.07695)		
36	2025 Forecast GS Summer Usage	33,359,863	28%	
37	2024-25 Forecast GS Winter Usage	85,016,454	72%	

FIRM SALES SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
Contract		Allocated FS Costs	Winter Allocation	Summer Allocation
1	MWP T-1 Transportation: Yearly	\$ 1,305,868	\$ 648,535	\$ 657,333
2	MWP T-1 Transportation: November - March	55,845	55,845	0
3	MWP No-Notice Transportation	46,345	23,016	23,328
4	Capacity Release Credits	(62,794)	(31,185)	(31,608)
5	MWOP Transportation: Yearly	3,374	1,676	1,698
6	Kern River Transportation: Yearly	49,890	24,777	25,113
7	Kern River Transportation: November - March	55,630	55,630	0
8	Kern River Transportation: December - February	32,495	32,495	0
9	Kern River Transportation: November & March	2,321	2,321	0
10	ACA (FERC)	4,291	2,131	2,160
11	MWP Commodity	6,934	3,444	3,491
12	MWOP Overtrust Commodity	82	41	41
13	Kern River Commodity	1,759	874	885
14	Other Transportation Charges	49,915	24,789	25,126
15	MWP Peak Hour Service	16,121	16,121	0
16	Kern River Peak Hour Service	13,731	13,731	0
17	Aquifer Peaking Storage Demand	139,251	69,157	70,095
18	Spire Storage Demand	104,983	52,138	52,845
19	Clay Basin Storage Demand	83,746	41,591	42,155
20	Clay Basin Storage Capacity	83,751	41,594	42,158
21	Aquifer Peaking Injections Storage Commodity	920	457	463
22	Aquifer Peaking Withdrawals Storage Commodity	712	354	359
23	Spire Injections Storage Commodity	673	334	339
24	Spire Withdrawals Storage Commodity	437	217	220
25	Clay Basin Injections Storage Commodity	2,606	1,294	1,312
26	Clay Basin Withdrawals Storage Commodity	4,076	2,024	2,052
27	LNG Electricity	57,276	5,056	52,220
28	Utah SNG Costs	\$ 2,060,239	\$ 1,088,455	\$ 971,784
29	Winter SNG - Summer SNG	\$ 116,671		
30	Winter Dth	1,171,743		
31	Seasonal Cost Differential	\$ 0.09957		
32	SNG Amortization	\$ (327,263)	\$ (172,898)	\$ (154,365)
33	Winter SNG - Summer SNG Amortization	\$ (18,533)		
34	Winter Dth	1,171,743		
35	Seasonal Cost Differential	\$ (0.01582)		
36	2025 Forecast FS Summer Usage	1,187,639	50%	
37	2024-25 Forecast FS Winter Usage	1,171,743	50%	

SUMMARY OF RATES

COMMODITY			(A)	(B)
Class	Description		Current	Proposed
GS, FS				
1	Base Gas Cost	\$	4.59173	\$ 4.25170
2	191 Amortization	\$	-	\$ -
3	Commodity Rate	\$	4.59173	\$ 4.25170
IS				
4	Base Gas Cost	\$	4.58119	\$ 4.23935
5	191 Amortization	\$	-	\$ -
6	Commodity Rate	\$	4.58119	\$ 4.23935
NGV				
7	Base Gas Cost	\$	4.58119	\$ 4.23935
8	191 Amortization	\$	-	\$ -
9	RIN Credit	\$	(1.32550)	\$ (1.34766)
10	Commodity Rate	\$	3.25569	\$ 2.89169
SNG				
Class	Description		Current	Proposed
11	GS Base SNG Summer	\$	0.39507	\$ 0.41451
12	SNG Amortization	\$	(0.06398)	\$ (0.06398)
13	SNG Summer Rate	\$	0.33109	\$ 0.35053
14	Base SNG Winter	\$	0.88741	\$ 0.89881
15	SNG Amortization	\$	(0.14370)	\$ (0.14370)
16	SNG Winter Rate	\$	0.74371	\$ 0.75511
17	FS Base SNG Summer	\$	0.79853	\$ 0.82352
18	SNG Amortization	\$	(0.12931)	\$ (0.12931)
19	SNG Summer Rate	\$	0.66922	\$ 0.69421
20	Base SNG Winter	\$	0.91485	\$ 0.92309
21	SNG Amortization	\$	(0.14814)	\$ (0.14814)
22	SNG Winter Rate	\$	0.76671	\$ 0.77495
23	IS SNG Rate	\$	0.17949	\$ 0.17959
24	TSS TSM TSL Base SNG Annual Demand	\$	1.73896	\$ 1.74145
25	SNG Amortization	\$	(0.28159)	\$ (0.28159)
26	SNG Adder Annual	\$	1.45737	\$ 1.45986
27	SNG Adder Monthly	\$	0.12145	\$ 0.12166
28	TBF Base SNG Annual Demand	\$	1.72302	\$ 1.72549
29	SNG Amortization	\$	(0.27901)	\$ (0.27901)
30	SNG Adder Annual	\$	1.44401	\$ 1.44648
31	SNG Adder Monthly	\$	0.12033	\$ 0.12054
32	NGV Base SNG	\$	1.10836	\$ 1.11938
33	SNG Amortization	\$	(0.17948)	\$ (0.17948)
34	SNG Rate	\$	0.92888	\$ 0.93990