

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/					\$560,226,472
2	LNG Costs					\$1,573,726
3	191 Account Balance for Commodity Costs 2/					(\$59,831,962)
4	Total					\$501,968,235

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
5	Utah		121,597,879		283,502
6	Wyoming		3,584,350		78,450
7	Total Dth				125,544,181

COMMODITY RATES (GS, FS)	Current Case 25-057-01	Prior Case 24-057-16	Difference	
8	Gas Cost (line 1/Total Sales Dth, line 5 + line 2/Total GS & FS Dths 3/)	\$4.60945	\$4.25170	\$0.35775
9	191 Account Amortization (Commodity Portion)	(\$0.49090)	\$0.00000	(\$0.49090)
10	Total Sales Unit Commodity Cost (Lines 8 + 9)	\$4.11855	\$4.25170	(\$0.13315)

COMMODITY RATES (IS)	Current Case 25-057-01	Prior Case 24-057-16	Difference	
11	Gas Cost (line 1/Total Sales Dth, line 5)	\$4.59649	\$4.23935	\$0.35714
12	191 Account Amortization (Commodity Portion)	(\$0.49090)	\$0.00000	(\$0.49090)
13	Total Sales Unit Commodity Cost (Lines 11 + 12)	\$4.10559	\$4.23935	(\$0.13376)

COMMODITY RATES (NGV)	Current Case 25-057-01	Prior Case 24-057-16	Difference	
14	Gas Cost (line 1/Total Sales Dth, line 5)	\$4.59649	\$4.23935	\$0.35714
15	191 Account Amortization (Commodity Portion)	(\$0.49090)	\$0.00000	(\$0.49090)
16	RIN Credit 4/	(\$1.19829)	(\$1.34766)	\$0.14937
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)	\$2.90730	\$2.89169	\$0.01561

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

2/	191 Account (August 2024) actual	(\$53,314,828)		
	Less: Supplier Non-Gas balance actual	\$6,755,525		
	191 Account Commodity Portion	(\$60,070,353)		
	RIN Proceed 4/	(\$238,391)		
	191 Account Commodity Amortization	(\$59,831,962)	121,881,381	(\$0.49090)
	See Application, paragraph 17.			

3/	GS Dths	119,039,554		
	FS Dths	2,359,382		
	Total GS & FS Dths		121,398,936	

4/	Prior RIN Proceeds, Docket No. 24-057-09	\$ (268,108)		
	Expected amortized balance	\$ 49,188		
	Amount remaining to be amortized	\$ (218,920)		
	New RIN Proceeds	\$ (19,471)		
	Total RIN Proceeds	\$ (238,391)	198,943	(\$1.19829)

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1 Supplier Non-Gas (SNG) Costs 1/				\$92,442,630
2 191 Account Balance for SNG Costs 2/				<u>(14,775,136)</u>
3 SNG Total Costs Recovered for Test-Year 3/				<u>\$77,667,494</u>
4 Supplier Non-Gas Base Cost at Current Rates				\$93,526,395
5 Amortization				<u>(14,775,136)</u>
6 SNG Total Costs Recovered at Current Rates 3/				<u>\$78,751,259</u>
7 SNG Costs Adjustment to Current Rates (Line 3 - Line 6)				<u>(\$1,083,766)</u>
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 next Pass Through

3/ Output of Revrun.Exe computer program dated 11/25/24

SUPPLIER NON-GAS RATE CALCULATION

SNG	(A) GS	(B) FS	(C) IS 1/	(D) TSS TSM TSL	(E) TBF	(F) NGV	(G) Total
1 Allocated SNG Costs	\$ 89,707,229	\$ 2,047,294	\$ -	\$ 387,565	\$ 77,713	\$ 222,828	\$ 92,442,630
2 IS SNG Revenue	(49,408)	(1,128)	50,914	(213)	(43)	(123)	(0)
3 SNG Costs to Recover	\$ 89,657,822	\$ 2,046,166	\$ 50,914	\$ 387,352	\$ 77,671	\$ 222,705	\$ 92,442,630
4 Summer/Winter Differential	\$ 0.50185	\$ 0.13063	\$ -	\$ -	\$ -	\$ -	
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	85,679,691	1,171,743	171,030	25,353,189	1,415,460	77,084	
7 Total Forecast Throughput 2024-25	119,039,554	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	\$ 0.39197	\$ 0.80237	\$ -	\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.89382	\$ 0.93300	\$ -	\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17959	\$ -	\$ -	\$ 1.11944	
12 Annual Demand Rate	\$ -	\$ -	\$ -	\$ 1.74198	\$ 1.72601	\$ -	
13 Monthly Demand Rate	\$ -	\$ -	\$ -	\$ 0.14517	\$ 0.14383	\$ -	
14 Revenue Collected With Rate	\$ 89,658,287	\$ 2,046,162	\$ 50,914	\$ 387,352	\$ 77,670	\$ 222,705	\$ 92,443,090
15 Amortization of Balance 2/ 16 Summer/Winter Differential	\$ (14,337,936) \$ (0.08025)	\$ (327,220) \$ (0.02088)	\$ -	\$ (61,945)	\$ (12,421)	\$ (35,615)	
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	\$ (14,446,536)	\$ (327,156)	\$ -	\$ (62,615)	\$ (12,555)	\$ (35,706)	\$ (14,884,568)
21 Summer Total Rate	\$ 0.32799	\$ 0.67306					
22 Winter Total Rate	\$ 0.75012	\$ 0.78486					
23 Annual Total Rate			\$ 0.17959	\$ 1.46039	\$ 1.44700	\$ 0.93996	
24 Monthly Total Rate				\$ 0.12170	\$ 0.12058		
25 Summer Total Collected	\$ 10,941,701	\$ 799,352					
26 Winter Total Collected	\$ 64,270,050	\$ 919,654					
27 Annual Total Collected	\$ 75,211,751	\$ 1,719,007	\$ 50,914	\$ 324,737	\$ 65,115	\$ 186,998	\$ 77,558,522

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	\$ 56,524,313	\$ 40,683,836	\$ 15,840,477
2	MWP T-1 Transportation: November - March	2,417,248	2,417,248	0
3	WOP No-Notice Transportation	2,006,017	1,443,847	562,170
4	Capacity Release Credits	(2,372,954)	(1,707,953)	(665,001)
5	MWOP Transportation: Yearly	146,047	105,119	40,929
6	Kern River Transportation: Yearly	2,159,469	1,554,296	605,174
7	Kern River Transportation: November - March	2,407,936	2,407,936	0
8	Kern River Transportation: December - February	1,406,561	1,406,561	0
9	Kern River Transportation: November & March	100,483	100,483	0
10	ACA (FERC)	186,274	134,072	52,202
11	MWP Commodity	298,585	214,909	83,676
12	MWOP Commodity	3,541	2,549	992
13	Kern River Commodity	80,398	57,867	22,531
14	Other Transportation Charges	1,817,806	1,308,380	509,425
15	MWP Peak Hour Service	1,290,312	1,290,312	0
16	Kern River Peak Hour Service	1,098,997	1,098,997	0
17	Aquifer Peaking Storage Demand	6,027,478	4,338,327	1,689,152
18	Spire Storage Demand	4,544,187	3,270,715	1,273,471
19	Clay Basin Storage Demand	3,624,954	2,609,090	1,015,864
20	Clay Basin Storage Capacity	3,625,168	2,609,245	1,015,924
21	Aquifer Peaking Injections Storage Commodity	31,012	22,321	8,691
22	Aquifer Peaking Withdrawals Storage Commodity	0	0	0
23	Spire Injections Storage Commodity	29,123	20,961	8,161
24	Spire Withdrawals Storage Commodity	18,930	13,625	5,305
25	Clay Basin Injections Storage Commodity	112,765	81,164	31,602
26	Clay Basin Withdrawals Storage Commodity	189,561	136,438	53,123
27	LNG Electricity	1,888,834	710,178	1,178,656
28	Utah SNG Costs	\$ 89,663,045	\$ 66,330,523	\$ 23,332,522
29	Winter SNG - Summer SNG	\$ 42,998,001		
30	Winter Dth	85,679,691		
31	Seasonal Cost Differential	\$ 0.50185		
32	SNG Amortization	\$ (14,337,936)	\$ (10,606,854)	\$ (3,731,082)
33	Winter SNG - Summer SNG Amortization	(6,875,771)		
34	Winter Dth	85,679,691		
35	Seasonal Cost Differential	\$ (0.08025)		
36	2025 Forecast GS Summer Usage	33,359,863	28%	
37	2024-25 Forecast GS Winter Usage	85,679,691	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	\$ 1,306,267	\$ 648,733	\$ 657,534
2	MWP T-1 Transportation: November - March	55,862	55,862	0
3	MWP No-Notice Transportation	46,359	23,023	23,336
4	Capacity Release Credits	(54,839)	(27,235)	(27,604)
5	MWOP Transportation: Yearly	3,375	1,676	1,699
6	Kern River Transportation: Yearly	49,905	24,784	25,121
7	Kern River Transportation: November - March	55,647	55,647	0
8	Kern River Transportation: December - February	32,505	32,505	0
9	Kern River Transportation: November & March	2,322	2,322	0
10	ACA (FERC)	4,305	2,138	2,167
11	MWP Commodity	6,900	3,427	3,473
12	MWOP Overtrust Commodity	82	41	41
13	Kern River Commodity	1,858	923	935
14	Other Transportation Charges	42,009	20,863	21,146
15	MWP Peak Hour Service	16,126	16,126	0
16	Kern River Peak Hour Service	13,735	13,735	0
17	Aquifer Peaking Storage Demand	139,294	69,178	70,116
18	Spire Storage Demand	105,015	52,154	52,861
19	Clay Basin Storage Demand	83,772	41,604	42,168
20	Clay Basin Storage Capacity	83,777	41,606	42,171
21	Aquifer Peaking Injections Storage Commodity	717	356	361
22	Aquifer Peaking Withdrawals Storage Commodity	0	0	0
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	4,381	2,176	2,205
27	LNG Electricity	43,651	16,412	27,239
28	Utah SNG Costs	\$ 2,046,742	\$ 1,099,902	\$ 946,840
29	Winter SNG - Summer SNG	\$ 153,062		
30	Winter Dth	1,171,743		
31	Seasonal Cost Differential	\$ 0.13063		
32	SNG Amortization	\$ (327,220)	\$ (175,845)	\$ (151,375)
33	Winter SNG - Summer SNG Amortization	\$ (24,471)		
34	Winter Dth	1,171,743		
35	Seasonal Cost Differential	\$ (0.02088)		
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	\$ 4.25170	\$ 4.60945
2	191 Amortization	\$ -	\$ (0.4909)
3	Commodity Rate	\$ 4.25170	\$ 4.11855
IS			
4	Base Gas Cost	\$ 4.23935	\$ 4.59649
5	191 Amortization	\$ -	\$ (0.49090)
6	Commodity Rate	\$ 4.23935	\$ 4.10559
NGV			
7	Base Gas Cost	\$ 4.23935	\$ 4.59649
8	191 Amortization	\$ -	\$ (0.49090)
9	RIN Credit	\$ (1.34766)	\$ (1.19829)
10	Commodity Rate	\$ 2.89169	\$ 2.90730
SNG			
Class	Description	Current	Proposed
11	GS Base SNG Summer	\$ 0.41451	\$ 0.39197
12	SNG Amortization	\$ (0.06398)	\$ (0.06398)
13	SNG Summer Rate	\$ 0.35053	\$ 0.32799
14	Base SNG Winter	\$ 0.89881	\$ 0.89382
15	SNG Amortization	\$ (0.14370)	\$ (0.14370)
16	SNG Winter Rate	\$ 0.75511	\$ 0.75012
17	FS Base SNG Summer	\$ 0.82352	\$ 0.80237
18	SNG Amortization	\$ (0.12931)	\$ (0.12931)
19	SNG Summer Rate	\$ 0.69421	\$ 0.67306
20	Base SNG Winter	\$ 0.92309	\$ 0.93300
21	SNG Amortization	\$ (0.14814)	\$ (0.14814)
22	SNG Winter Rate	\$ 0.77495	\$ 0.78486
23	IS SNG Rate	\$ 0.17959	\$ 0.17959
24	TSS TSM TSL Base SNG Annual Demand	\$ 1.74145	\$ 1.74198
25	SNG Amortization	\$ (0.28159)	\$ (0.28159)
26	SNG Adder Annual	\$ 1.45986	\$ 1.46039
27	SNG Adder Monthly	\$ 0.12166	\$ 0.12170
28	TBF Base SNG Annual Demand	\$ 1.72549	\$ 1.72601
29	SNG Amortization	\$ (0.27901)	\$ (0.27901)
30	SNG Adder Annual	\$ 1.44648	\$ 1.44700
31	SNG Adder Monthly	\$ 0.12054	\$ 0.12058
32	NGV Base SNG	\$ 1.11938	\$ 1.11944
33	SNG Amortization	\$ (0.17948)	\$ (0.17948)
34	SNG Rate	\$ 0.93990	\$ 0.93996