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/					$559,187,330
2	LNG Costs					$2,026,942
3	191 Account Balance for Commodity Costs 2/					$ (44,711,165)
4	Total					$516,503,107

	Test-Year Sales:	Firm	+ Interruptible	= Total Sales Dth
5	Utah	123,531,814	219,710	123,751,524
6	Wyoming	3,475,390	76,770	3,552,160
7	Total Dth			127,303,684

	COMMODITY RATES (GS, FS)	Current Case 25-057-13	Prior Case 25-057-01	Difference
8	Gas Cost (line 1/Total Sales Dth, line 5 + line 2/Total GS & FS Dths 3/)	$4.53506	$4.60945	($0.07439)
9	191 Account Amortization (Commodity Portion)	($0.36130)	($0.49090)	$0.12960
10	Total Sales Unit Commodity Cost (Lines 8 + 9)	$4.17376	$4.11855	$0.05521

	COMMODITY RATES (IS)	Current Case 25-057-13	Prior Case 25-057-01	Difference
11	Gas Cost (line 1/Total Sales Dth, line 5)	$4.51863	$4.59649	($0.07786)
12	191 Account Amortization (Commodity Portion)	($0.36130)	($0.49090)	$0.12960
13	Total Sales Unit Commodity Cost (Lines 11 + 12)	$4.15733	$4.10559	$0.05174

	COMMODITY RATES (NGV)	Current Case 25-057-13	Prior Case 25-057-01	Difference
14	Gas Cost (line 1/Total Sales Dth, line 5)	$4.51863	$4.59649	($0.07786)
15	191 Account Amortization (Commodity Portion)	($0.36130)	($0.49090)	$0.12960
16	RIN Credit 4/	($1.67999)	($1.19829)	($0.48170)
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)	$2.47734	$2.90730	($0.42996)

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

2/

191 Account (July 2025) actual	$ (32,527,640)			
Less: Supplier Non-Gas balance actual	$ 12,428,499			
191 Account Commodity Portion	$ (44,956,139)			
RIN Proceed 4/	$ (244,973)			
191 Account Commodity Amortization	$ (44,711,165)	123,751,524	($0.36130)	

See Application, paragraph 17.

3/

GS Dths	121,148,232	
FS Dths	2,237,764	
Total GS & FS Dths		123,385,996

4/

Prior RIN Proceeds, Docket No. 25-057-01	$ (238,391)			
Expected amortized balance	$ 117,954			
Amount remaining to be amortized	$ (120,437)			
New RIN Proceeds	$ (124,536)			
Total RIN Proceeds	$ (244,973)	145,818	($1.67999)	

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B) Dth	(C) Average Rate	(D) Total
1	Supplier Non-Gas (SNG) Costs 1/			$94,278,494
2	191 Account Balance for SNG Costs 2/			0
3	SNG Total Costs Recovered for Test-Year 3/			$94,278,494
4	Supplier Non-Gas Base Cost at Current Rates			$93,775,145
5	Amortization 4/			(14,775,136)
6	SNG Total Costs Recovered at Current Rates 3/			$79,000,009
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			$15,278,484
	Adjustment for SNG contributions from:			
8	IS SNG current rate	219,710	$0.17652	$38,783
9	IS SNG new rate	219,710	$0.17652	$38,783
10	Percent Change to Amortization (In 2-ln 5)/ln 5			(100.00) %

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

2/ July 2025 SNG Balance $12,428,499
This balance will not be amortized.
Annual amortization will be adjusted in the spring filing.

3/ Output of Revrun.Exe computer program dated 8/19/2025

4/ Spring Pass Through SNG Amortization From Docket No. 24-057-09 ($14,775,136)

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	$ 91,262,188	$ 2,069,084	$ -	$ 599,844	$ 120,279	$ 227,099	$ 94,278,494
2	IS SNG Revenue	(38,221)	(867)	39,484	(251)	(50)	(95)	$ 0
3	SNG Costs to Recover	$ 91,223,967	$ 2,068,217	$ 39,484	$ 599,593	$ 120,229	$ 227,004	$ 94,278,494
4	Summer/Winter Differential	$ 0.52547	$ 0.17826		$ -	$ -	$ -	
5	Summer Forecast Throughput 2025-26	33,425,322	1,115,102	84,257	27,211,549	10,790,260	83,817	
6	Winter Forecast Throughput 2025-26	87,722,910	1,122,662	135,453	24,866,547	4,234,530	62,001	
7	Total Forecast Throughput 2025-26	121,148,232	2,237,764	219,710	52,078,096	15,024,790	145,818	
8	Forecast Demand Dth	-	-		218,236	57,732	-	
9	Summer Base Rate	$ 0.37250	$ 0.83480		$ -	$ -	$ -	
10	Winter Base Rate	$ 0.89797	$ 1.01306		$ -	$ -	$ -	
11	Year Round Base Rates	$ -	$ -	$ 0.17971	$ -	$ -	$ 1.55676	
12	Annual Demand Rate	$ -	$ -		$ 2.74745	$ 2.08253	$ -	
13	Monthly Demand Rate	$ -	$ -		$ 0.22895	$ 0.17354	$ -	
14	Revenue Collected With Rate	$ 91,223,474	$ 2,068,211	$ 39,484	$ 599,592	$ 120,229	$ 227,004	$ 94,277,994
15	Amortization of Balance	$ -	$ -	$ -	$ -	$ -	$ -	
16	Summer/Winter Differential	$ -	$ -					
17	Summer Amortization Rate	$ -	$ -	$ -	$ -	$ -	$ -	
18	Winter Amortization Rate	$ -	$ -	$ -	$ -	$ -	$ -	
19	Annual Amortization Rate	$ -	$ -	$ -	$ -	$ -	$ -	
20	Amortization Collected With Rate	$ -	$ -	$ -	$ -	$ -	$ -	$ -
21	Summer Total Rate	$ 0.37250	$ 0.83480					
22	Winter Total Rate	$ 0.89797	$ 1.01306					
23	Annual Total Rate			$ 0.17971	$ 2.74745	$ 2.08253	$ 1.55676	
24	Monthly Total Rate				$ 0.22895	$ 0.17354		
25	Summer Total Collected	$ 12,450,932	$ 930,887					
26	Winter Total Collected	$ 78,772,541	$ 1,137,324					
27	Annual Total Collected			$ 39,484	$ 599,592	$ 120,229	$ 227,004	
		$ 91,223,474	$ 2,068,211	$ 39,484	$ 599,592	$ 120,229	$ 227,004	$ 94,277,994

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.743%
= ($0.17652 + $0.00150) / (1 - 0.00743) = $0.17935
IS Tariff rate has an adjustment for bad debt of 0.20%
= $0.17935 / (1 - 0.00200) = $ 0.17971

GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL

SNG	(A)		(B)		(C)		(D)
	Contract		**Allocated GS Costs**		**Winter Allocation**		**Summer Allocation**
1	MWP T-1 Transportation: Yearly	$	56,789,432	$	41,120,982	$	15,668,450
2	MWP T-1 Transportation: November - March		2,346,346		2,346,346		0
3	WOP No-Notice Transportation		2,009,073		1,454,761		554,312
4	Capacity Release Credits		(1,663,573)		(1,204,586)		(458,987)
5	MWOP Transportation: Yearly		146,270		105,913		40,356
6	Kern River Transportation: Yearly		2,168,795		1,570,415		598,380
7	Kern River Transportation: November - March		2,415,208		2,415,208		0
8	Kern River Transportation: December - February		1,408,704		1,408,704		0
9	Kern River Transportation: November & March		100,636		100,636		0
10	ACA (FERC)		200,655		145,294		55,362
11	MWP Commodity		303,344		219,650		83,694
12	MWOP Commodity		3,546		2,567		978
13	Kern River Commodity		75,693		54,809		20,884
14	Other Transportation Charges		2,128,185		1,541,009		587,175
15	MWP Peak Hour Service		2,095,494		2,095,494		0
16	Kern River Peak Hour Service		1,602,500		1,602,500		0
17	Aquifer Peaking Storage Demand		6,036,661		4,371,120		1,665,541
18	Spire Storage Demand		4,551,110		3,295,439		1,255,671
19	Clay Basin Storage Demand		3,630,476		2,628,812		1,001,664
20	Clay Basin Storage Capacity		3,630,691		2,628,968		1,001,724
21	Aquifer Peaking Injections Storage Commodity		29,173		21,124		8,049
22	Aquifer Peaking Withdrawals Storage Commodit		1,553		1,125		429
23	Spire Injections Storage Commodity		28,941		20,956		7,985
24	Spire Withdrawals Storage Commodity		19,198		13,902		5,297
25	Clay Basin Injections Storage Commodity		89,895		65,093		24,803
26	Clay Basin Withdrawals Storage Commodity		164,225		118,915		45,310
27	LNG Electricity		881,568		499,673		381,895
28	Utah SNG Costs	$	91,193,804	$	68,644,832	$	22,548,972
29	Winter SNG - Summer SNG	$	46,095,859				
30	Winter Dth		87,722,910				
31	Seasonal Cost Differential	$	0.52547				
32	SNG Amortization	$	-	$	-	$	-
33	Winter SNG - Summer SNG Amortization		-				
34	Winter Dth		87,722,910				
35	Seasonal Cost Differential	$	-				
36	**2025-26 Forecast GS Summer Usage**		33,425,322		28%		
37	**2025-26 Forecast GS Winter Usage**		87,722,910		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	$	1,312,394	$	658,414	$	653,980
2	MWP T-1 Transportation: November - March		54,224		54,224		0
3	MWP No-Notice Transportation		46,429		23,293		23,136
4	Capacity Release Credits		(38,445)		(19,287)		(19,158)
5	MWOP Transportation: Yearly		3,380		1,696		1,684
6	Kern River Transportation: Yearly		50,120		25,145		24,976
7	Kern River Transportation: November - March		55,815		55,815		0
8	Kern River Transportation: December - February		32,555		32,555		0
9	Kern River Transportation: November & March		2,326		2,326		0
10	ACA (FERC)		4,637		2,326		2,311
11	MWP Commodity		7,010		3,517		3,493
12	MWOP Overtrust Commodity		82		41		41
13	Kern River Commodity		1,749		878		872
14	Other Transportation Charges		49,182		24,674		24,508
15	MWP Peak Hour Service		26,189		26,189		0
16	Kern River Peak Hour Service		20,027		20,027		0
17	Aquifer Peaking Storage Demand		139,506		69,989		69,517
18	Spire Storage Demand		105,175		52,765		52,410
19	Clay Basin Storage Demand		83,900		42,092		41,808
20	Clay Basin Storage Capacity		83,905		42,094		41,811
21	Aquifer Peaking Injections Storage Commodity		674		338		336
22	Aquifer Peaking Withdrawals Storage Commodity		36		18		18
23	Spire Injections Storage Commodity		669		336		333
24	Spire Withdrawals Storage Commodity		444		223		221
25	Clay Basin Injections Storage Commodity		2,077		1,042		1,035
26	Clay Basin Withdrawals Storage Commodity		3,795		1,904		1,891
27	LNG Electricity		20,373		11,547		8,826
28	Utah SNG Costs	$	2,068,229	$	1,134,180	$	934,050
29	Winter SNG - Summer SNG	$	200,130				
30	Winter Dth		1,122,662				
31	Seasonal Cost Differential	$	0.17826				
32	SNG Amortization	$	-	$	-	$	-
33	Winter SNG - Summer SNG Amortization	$	-				
34	Winter Dth		1,122,662				
35	Seasonal Cost Differential	$	-				
36	**2025-26 Forecast FS Summer Usage**		1,115,102		50%		
37	**2025-26 Forecast FS Winter Usage**		1,122,662		50%		

SUMMARY OF RATES

	COMMODITY			(A)		(B)
	Class	Description		Current		Proposed
	GS, FS					
1		Base Gas Cost	$	4.60945	$	4.53506
2		191 Amortization	$	(0.49090)	$	(0.36130)
3		Commodity Rate	$	4.11855	$	4.17376
	IS					
4		Base Gas Cost	$	4.59649	$	4.51863
5		191 Amortization	$	(0.49090)	$	(0.36130)
6		Commodity Rate	$	4.10559	$	4.15733
	NGV					
7		Base Gas Cost	$	4.59649	$	4.51863
8		191 Amortization	$	(0.49090)	$	(0.36130)
9		RIN Credit	$	(1.19829)	$	(1.67999)
10		Commodity Rate	$	2.90730	$	2.47734

	SNG					
	Class	Description		Current		Proposed
11	GS	Base SNG Summer	$	0.39197	$	0.37250
12		SNG Amortization	$	(0.06398)	$	-
13		SNG Summer Rate	$	0.32799	$	0.37250
14		Base SNG Winter	$	0.89382	$	0.89797
15		SNG Amortization	$	(0.14370)	$	-
16		SNG Winter Rate	$	0.75012	$	0.89797
17	FS	Base SNG Summer	$	0.80237	$	0.83480
18		SNG Amortization	$	(0.12931)	$	-
19		SNG Summer Rate	$	0.67306	$	0.83480
20		Base SNG Winter	$	0.93300	$	1.01306
21		SNG Amortization	$	(0.14814)	$	-
22		SNG Winter Rate	$	0.78486	$	1.01306
23	IS	SNG Rate	$	0.17959	$	0.17971
24	TSS TSM TSL	Base SNG Annual Demand	$	1.74198	$	2.74745
25		SNG Amortization	$	(0.28159)	$	-
26		SNG Adder Annual	$	1.46039	$	2.74745
27		SNG Adder Monthly	$	0.12170	$	0.22895
28	TBF	Base SNG Annual Demand	$	1.72601	$	2.08253
29		SNG Amortization	$	(0.27901)	$	-
30		SNG Adder Annual	$	1.44700	$	2.08253
31		SNG Adder Monthly	$	0.12058	$	0.17354
32	NGV	Base SNG	$	1.11944	$	1.55676
33		SNG Amortization	$	(0.17948)	$	-
34		SNG Rate	$	0.93996	$	1.55676