RAILROAD COMMISSION OF TEXAS

OFFICE OF GENERAL COUNSEL

GUD NO. 10021

STATEMENT OF INTENT OF AGRITEXGAS, LP TO INCREASE RATES FOR GAS SERVICE IN ARMSTRONG, BAILEY, BORDEN, BRISCOE, CARSON, CASTRO, COCHRAN, CROSBY, DAWSON, DEAF SMITH, DICKENS, DONLEY, FLOYD, GAINES, GARZA, HALE, HALL, HOCKLEY, KENT, LAMB, LUBBOCK, LYNN, MOTLEY, OLDHAM, PARMER, POTTER, RANDALL, SWISHER, TERRY AND YOAKUM COUNTIES, TEXAS

APPEARANCES

FOR APPLICANT

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RAILROAD COMMISSION OF TEXAS

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PROPOSAL FOR DECISION

PROCEDURAL HISTORY:

Docket Established:

October 8, 2010

Final Hearing Dates:

February 2 and 14, 2012

Heard By:

John Chakales, Hearings Examiner,

Reassigned to Cecile Hanna, Hearings Examiner

Mark Brock, Technical Examiner

Suspension Order: Record Closed: PFD Circulation: Statutory Deadline: November 2, 2010 March 22, 2012 March 22, 2012 April 25, 2012

STATEMENT OF THE CASE

On October 8, 2010, AgriTexGas, LP ("AgriTex") filed with the Railroad Commission of Texas a *Statement of Intent* to establish initial rates in the environs of approximately 30 counties in the Panhandle Region of Texas. The case was docketed GUD No. 10021. After an abatement of the case to cure filing deficiencies, an *Amended Statement of Intent* to increase rates in the environs of the utility's service area was filed on October 3, 2011. AgriTex is currently charging rates inherited from Atmos West Texas when AgriTex purchased the system in approximately May 2009.

AgriTex seeks implementation of system wide rates. AgriTex's customer base includes the following jurisdictional customers: 2,239 residential, 120 small commercial, 2 industrial, and 6 public authority. AgriTex also serves approximately 4,205 agricultural or irrigation non jurisdictional customers. The Commission lacks economic regulation over these rates. The Commission, however, maintains safety regulation over the pipeline operations.

For its jurisdictional customers, AgriTex seeks a rate increase of \$175,804, which has been adjusted down by the Examiners, resulting in an increase of revenues over current rates by \$170,552, or 29.23%. Total rate base as requested by AgriTex is \$2,810,872, of which \$427,654 is allocated to the jurisdictional customers. The total net cost of service before allocations to non-jurisdictional customers is \$4,235,974. The cost of service under existing rates is \$2,889,330. The net revenue deficiency after operating revenue of \$6,188 is \$1,340,456.

In this proceeding, the company seeks approval of new uniform rates for residential, commercial, industrial and public authority customer classes, a revised gas cost adjustment clause, establishment of a line extension policy, and recovery of rate case expenses. The issue of rate case expenses has been severed into a separate docket.

Upon review of the entire record, the Examiners find that the utility's request with the Examiners' recommended adjustments and modifications are just and reasonable and recommend approval of the requested rate changes and tariff modifications.

1. Procedural History and Notice

AgriTexGas, LP acquired this primarily agricultural and irrigation gas distribution system in West Texas on May 1, 2009¹ serving approximately 30 counties in the Panhandle region. Then, on October 8, 2010 AgriTexGas, LP ("AgriTex") filed with the Railroad Commission of Texas (Commission) a *Statement of Intent* to Establish Initial Rates for Gas Service in Armstrong, Bailey, Borden, Briscoe, Carson, Castro, Cochran, Crosby, Dawson, Deaf Smith, Dickens, Donley, Floyd, Gaines, Garza, Hale, Hall, Hockley, Kent, Lamb, Lubbock, Lynn, Motley, Oldham, Parmer, Potter, Randall, Swisher, Terry and Yoakum Counties, Texas. (emphasis added) The case was docketed as GUD No. 10021. These proposed environs rates were suspended on November 2, 2010. The matter was abated for a period of time and as a result, the company extended the proposed effective date of the environs rates several times.²

Subsequently, on October 3, 2011, AgriTex filed an Amended *Statement of Intent* to Increase Rates for Gas Service in Armstrong, Bailey, Borden, Briscoe, Carson, Castro, Cochran, Crosby, Dawson, Deaf Smith, Dickens, Donley, Floyd, Gaines, Garza, Hale, Hall, Hockley, Kent, Lamb, Lubbock, Lynn, Motley, Oldham, Parmer, Potter, Randall, Swisher, Terry and Yoakum Counties, Texas. (emphasis added) This amended filing reflected an increase in rates as opposed to establishing initial rates and was based upon a full test year of data.³ AgriTex is currently charging the rates inherited from Atmos West Texas when AgriTex purchased the system in approximately May 2009.

Railroad Commission of Texas Staff intervened in this proceeding on November 4, 2011, for the limited purpose of providing evidence on a Railroad Commission of Texas Audit Section Routine Audit of AgriTexGas, LP.

Notice of the proposed increase was provided as a separate mailing for all affected customers on November 9, 2011, satisfying the requirements of 16 Tex. Admin. Code §§ 1.45, 7.230 and 7.235, Tex. Util. Code Ann. § 104.103, and Tex. Gov't. Code Ann. § 2001.052. The hearing on the merits was held on February 2, 2012 and February 14, 2012.

The following individuals testified on behalf of AgriTex in its direct case: Karl J. Nalepa, President of ReSolved Energy Consulting, LLC formerly R.J. Covington Consulting, LLC and Norman W. Smith, Partner in AgriTexGas, LP. No Rebuttal Testimony was provided by AgriTex.

Stephen H. Cooper, Advising Auditor, in the Utility Audit Section of the Gas Services Division, testified on behalf of Railroad Commission of Texas Staff, in its direct case.

The current proposed effective date of the rate increase was November 27, 2011. Thus, the statutory deadline is April 25, 2012. Tr. Vol. 1, p. 104, lns. 2 – 6

Atmos Energy Corporation sold this system of approximately 7,134 miles of pipeline and approximately 14,250 active and inactive metered customers to IBIS Gas Services, LLC in 2008. Subsequently, Gateway Properties, LLC and then AgriTexGas, LP acquired the system. (ATG Ex. 1, Direct Testimony of Karl J. Nalepa, pp. 4-5)

³ ATG Ex. 1, Direct Testimony of Karl J. Nalepa, p. 3, lns. 6 – 11

⁴ ATG Ex. 10, Affidavit of Notice to Customers from Norman W. Smith

Staff's intervention with the admission of the Audit Section's routine audit report and related compliance efforts by the utility brought to light issues related to affiliate transactions, FERC USOA nonconformance, and the lack of a Line Extension Policy. The Examiners identified other issues for development, including return on equity, capitalization of assets, representative costs of gas plant accounts, insufficiency of supporting data for rate design and depreciation amounts, revenue deficiency, cost of service allocation to non-jurisdictional customers, a delinquent P-5, Commission Organization Report and a delinquent Secretary of State registration. During the abatement period, the company worked to become compliant with these issues. The company provided testimony and evidence in support of its requested rate change and the totality of that evidence was reviewed and evaluated by the Examiners.

2. Jurisdiction

The Commission has jurisdiction over AgriTexGas, LP and over the matters at issue in this proceeding pursuant to Tex. UTIL. CODE ANN. §§ 102.001, 103.003, 103.051, 104.001, 121.051, 121.052, and 121.151 (Vernon 2007 and Supp. 2011). The statutes and rules involved in this proceeding include, but are not limited to Tex. UTIL. CODE ANN. §§ 104.101, 104.102, 104.103, 104.105, 104.106, 104.107, 104.110, 104.301, and 16 Tex. ADMIN. CODE Chapter 7.

3. Overview of Company's Rate Request

AgriTexGas delivers natural gas to the environs of 30 counties in the Panhandle region of West Texas. AgriTex is currently charging the rates inherited from Atmos when AgriTex purchased the system in 2009. Presently, all of the customers AgriTex serves are in the environs. AgriTex does not serve any customers in an incorporated area. Thus, 100% of the residential, small commercial, industrial and public authority customers served are the exclusive original jurisdiction of the Commission.

a. History of the System

Atmos Energy developed the AgriTexGas system beginning in the 1950s to serve the agricultural irrigation load in the area. Over time, various non-agricultural customers requested service as they were located near the system.⁵ Ibis Gas Services, LLC, a partnership of four entities, purchased for a total consideration of \$1,250,000 a portion of the gas pipeline system from Atmos Energy on February 29, 2008. This included approximately 7,134 miles of pipeline and approximately 14,250 active and inactive metered customers. Atmos West Texas initially held that these were irrigation assets serving irrigation customers and were therefore not reportable or the jurisdiction of the Commission. Similarly, Atmos West Texas maintained that neither the pipeline nor the customers were jurisdictional⁶ even though pipeline assets are the original jurisdiction of the Pipeline Safety Division and a portion of the customers served are

⁵ ATG Ex. 1, Direct Testimony of Karl J. Nalepa, p. 4, lns. 3 – 6

The Commission lacks economic regulation over the rate to the agriculture/irrigation customer pursuant to Tex. UTIL. CODE ANN. §§ 101.003(7)(B)(iii), 123.001, et seq., and 16 Tex. ADMIN. CODE § 7.351(d)(3), however, the Commission has safety regulation over the pipeline itself and the operation of that asset to serve right up to the downstream side of the meter, regardless of the customer of the downstream side of the meter, pursuant to Tex. UTIL. CODE ANN. § 121.001, et seq. and 16 Tex. ADMIN. CODE Chapter 8.

residential, small commercial, industrial and public authority customers located in the environs. Nevertheless, Atmos West Texas did not consider it reportable to the Commission under Tex. Util. Code Ann. § 102.051.⁷

Once the Commission discovered the sale of the utility gas plant, the Market Oversight Section of the Gas Services Division instructed Atmos West Texas to file a report under §102.051. Atmos West Texas complied but continued to assert their position that the sale was not reportable to the Commission. This report was docketed as GUD No. 10107. Included in the subject sale to Ibis were 4,759 irrigation customers, 2,321 residential customers, 121 commercial customers, 37 industrial customers and 8 public authority customers. Commission Staff suggested that Atmos West Texas request a hearing for determination of the § 102.051 applicability. No request was received and the docket was ultimately closed.

After a series of financial losses and funding issues by Ibis, two of the entities that owned a total of 75 percent of Ibis bought out the interest of the other two entities on April 30, 2009. Subsequently, the two entities that then owned Ibis sold their interest to another entity, Gateway Properties, LLC. This sale happened in May 2009 and resulted in Gateway Properties owning 100 percent of Ibis. On May 1, 2009, Ibis Gas Services, LLC sold the pipeline and other tangible assets to AgriTexGas, LP for a 60 percent ownership interest in AgriTexGas, LP. In other words, Gateway owns 100 percent of Ibis and Ibis owns 60 percent of AgriTex. The operation of the pipeline is managed by the purchasing partners. Ibis is not involved in any of the operations of AgriTex.⁸

During the time that Ibis owned the system, Ibis subcontracted with Atmos Energy to provide all field services, including meter reading, leak detection and maintenance of the system. Once AgriTex purchased the system, the company continued to subcontract with Atmos for these services through October 2009. Starting in November 2009, AgriTex began phasing in field service operations with its own staff. As of January 2010, AgriTex personnel were reading all meters and fully operating the system.

In March 2011, AgriTex requested an abatement period to file an amended statement of intent as the initial filing in October 2010 was deficient. The initial statement of intent failed to comport to Commission requirements because it did not utilize the FERC USOA and the filing did not identify the current rates for revenue deficiency purposes. At the time of the abatement, Staff had not yet intervened in the docket. From a technical standpoint, the Examiners review revealed that AgriTex used only one account, mains, for distribution plant; and three accounts, (1) office furniture, (2) transportation equipment and (3) Miscellaneous, for the remaining general plant. Moreover, the test year ending April 30, 2010, included less than 6 months of actual data because AgriTex had only been exclusively using its field personnel to read all meters and fully maintain the system since January 2010. What is more, no tariffs or line extension policy were on file with the Commission and AgriTex had not adopted the Commission's minimum standards for quality of service.

⁷ TEX. UTIL. CODE ANN. § 102.051 requires utilities to report to the Commission sales, acquisitions, or leases of a plant as an operating unit in Texas for a total consideration of more than \$1,000,000.

⁸ ATG Ex. 1, Direct Testimony of Karl J. Nalepa, p. 4, lns. 6 – 17

⁹ ATG Ex. 1, Direct Testimony of Karl J. Nalepa, p. 5, lns. 1 – 7

¹⁰ ATG Ex. 1, Direct Testimony of Karl J. Nalepa, p. 5, lns. 5 - 7

Accordingly, the request for abatement was granted conditionally upon the utility filing current tariffs, adoption of quality of service rules and developing a line extension policy. On October 3, 2011, AgriTex filed an amended statement of intent with the Commission.

Staff's intervention was granted on November 4, 2011. As previously referenced, Staff limited its intervention for the sole purpose of providing the Examiners with the results of the Commission's Audit Section's routine audit results that were completed on approximately December 16, 2011. The audit uncovered a number of issues such as the fact that AgriTex purchases it gas supply from an affiliate, Ozona Pipeline Energy Company (Ozona). Neither the October 2010, nor the October 2011, statement of intent with accompanying filings by the utility identified the affiliate transactions or included testimony providing evidence of reasonableness or necessity of the affiliate transactions, in accordance with Tex. UTIL. CODE ANN. § 104.055(b).

The record shows that the affiliate Ozona serves another affiliate, Natgas, Inc. 12 All three of these entities have common ownership or management, AgriTex, Natgas and Ozona. In addition, the record demonstrates that AgriTex's P-5, Commission's Organization Report, was delinquent and the utility's registration at the Secretary of State was inactive. As a result, on December 28, 2011, Examiner's Letter No. 18 was sent to the parties advising that the P-5 was delinquent and immediate action was necessary. On January 13, 2012, AgriTex provided evidence that the registration with the Secretary of State was reinstated to active effective January 5, 2012 13 and that the utility's P-5 was no longer delinquent on January 11, 2012 14.

b. Proposed Rate Increase

The utility's proposed rate increase is the first since AgriTex purchased the system in 2009. The utility serves approximately 2,239 residential, 120 small commercial, 2 industrial, 6 public authority and 4,205 agricultural or irrigation customers. AgriTex seeks a rate increase that would increase revenues by \$175,804, which has been adjusted down by the Examiners to \$170,552, or 29.23%. The company seeks to apply the proposed rates system wide and uniformly to the residential, commercial, industrial, and public service authority customers.

¹¹ Staff Ex. 1, Ex. SHC-1, Routine Audit No. 12-028

¹² Tr. Vol. 1, p. 75, Testimony of Norman Smith

¹³ ATG Ex. 8, Office of Secretary of State Certificate of Filing

¹⁴ ATG Ex. 7, Railroad Commission of Texas Organization Query Results

ATG Ex. 1, Direct Testimony of Karl J. Nalepa, p. 8 (At end of test year the company had 3,915 agricultural and irrigation customers, however, after the Growth Normalization Adjustment, the utility has 4,205 non jurisdictional customers).

ATG Ex. 14, KJN – 3 p. 6 of 7

Within the unincorporated areas, the company serves the following customer classes, as adjusted:

Table 1 Customer Classes and Customers Served AgriTexGas, LP

Customer Classes	Number of Customers
Residential	2,239
Commercial	120
Industrial Sales	2
Public Authority	6
Total	2,367

The following table shows the proposed rates for the general sales customers:

Table 2
Proposed Rates for General Service Customers
AgriTexGas, LP¹⁷

Customer Classes	Customer Charge	Commodity Charge
	\$/Mo.	\$/Ccf
Residential	\$14.75	\$0.1256
Commercial	\$30.00	\$0.1104
Industrial Sales	\$110.00	
First 1,000 Ccf		\$0.1098
Over 1,000 Ccf		\$0.0853
Public Authority	\$55.00	\$0.0945

In summary, AgriTex utilizes a test year ending March 31, 2011, and seeks approval of new uniform rates for residential, commercial, industrial and public authority customer classes, a revised gas cost adjustment clause, establishment of a line extension policy, and recovery of rate case expenses.

The issue of rate case expenses has been severed into a separate docket and will be considered after a Final Order is issued in this proceeding. After reviewing the record in this proceeding, the Examiners find that AgriTex has, in fact, applied approved methodologies. The Examiners find the utility's request with the Examiner recommended adjustments and modifications to be just and reasonable and recommend approval of the requested rate changes and tariff modifications.

4. Books and Records

Commission Rule 7.310 requires that utilities use the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (USOA) for all operating and reporting

¹⁷ ATG Ex. 1, Direct Testimony of Karl J. Nalepa, KJN – 1 (Update)

purposes.¹⁸ Susan Snead, Accountant, for AgriTex testified that she is responsible for maintenance of the records at the utility.¹⁹ Staff's audit revealed that the utility had not adopted the FERC USOA.²⁰ Ms. Snead testified that AgriTex is now correctly using the FERC USOA system in the utility's accounting.²¹ Furthermore, an Amended Distribution Annual Report was filed by AgriTex reflecting utilization of proper FERC USOA procedures.²²

Commission Rule § 7.503 provides that the amounts shown on the company's books and records, as well as, summaries and excerpts taken from those records shall be considered *prima facie* evidence of the amount of investment or expense reflected when introduced into evidence, and such amounts are presumed to have been reasonably incurred. Due to the discrepancies with the requirement of the FERC USOA during the course of this proceeding, the Examiners cannot recommend that AgriTex is entitled to the presumption encapsulated in Commission Rule § 7.503. Thus, AgriTex must demonstrate by a preponderance of the evidence that the amounts prescribed for the gas plant and operating expense are just and reasonable.²³ The Examiners are, however, satisfied that the evidence in this case shows that AgriTex is now conforming with the FERC USOA.

5. Railroad Commission of Texas Audit Section, Routine Audit No. 12-028

Railroad Commission Staff conducted an audit of AgriTex since this is the first rate case filed by the utility.²⁴ Staff intervened in this case for the limited purpose of making the Examiners aware of the audit and admitting the audit in the evidentiary record.²⁵ Stephen H. Cooper, Advising Auditor, testified on behalf of Staff. Mr. Cooper testified that he had direct oversight of Senior Auditor, Josh Settle, with the Fort Worth District Office, who performed the audit of AgriTex, which was filed on December 19, 2011 and identified as Audit No. 12-028.²⁶

The audit resulted in 15 violations by AgriTex, which include the following:

- 1. Annual notification is not made concerning the availability of rates and rules to customers.
- 2. The utility did not meet the requirement to notify customers that the utility cannot disconnect gas service to customers when the temperature drops to less than 32 degrees or less two days in a row. The utility failed to send out a cold weather notification in 2009, 2010, and 2011.
- 3. The utility does not send out a complete termination notice. The termination notice sent to customers is not written in both English and Spanish as required. The current notice also does not include the term "Termination Notice" or similar language.
- 4. The utility has failed to file all required tariff escalators/gas cost adjustments. The utility has not filed a GCA for its sales to jurisdictional customers since June 2009.

¹⁸ TEX. ADMIN. CODE § 7.310 (Tex. R.R. Comm'n, System of Accounts) (Commission Rule 7.310)

¹⁹ Tr. Vol. 1, p. 53, lns. 16-20, Testimony of Susan Snead

²⁰ Staff Ex. 1, Direct Testimony of Stephen H. Cooper, Ex. SHC-1, pp. 5-7

²¹ Tr. Vol. 1, p. 59, lns. 8–16, Testimony of Susan Snead

Examiners, Ex. 2

²³ 18 CFR Part 201, General Instructions, 2.E.

²⁴ Staff Ex. 1, Direct Testimony of Stephen H. Cooper, p. 2, ln. 20

²⁵ Examiners' Ex. 4, 10/31/11 letter from John Pierce Griffin to Examiners

²⁶ Staff Ex. 1, Direct Testimony of Stephen H. Cooper, p. 2, lns. 22-24 and 29-30

- 5. The utility doesn't return residential deposits automatically. AgriTex does not return deposits after the required good payment history has been established.
- 6. AgriTex does not apply interest to customer deposits. AgriTex has not applied interest to customer deposits upon the credit or return payment of these deposits to current and former customers.
- 7. The utility does not maintain an information packet for its new and existing customers.
- 8. The utility does not post the availability of rates and rules of service in its Plainview, Texas service office.
- 9. The utility does not file accurate tariffs. The utility has filed Tariff No. 24021, which states the incorrect customer charge.
- 10. The utility did not file complete tariffs. The utility has filed tariffs that do not contain all required information, i.e., gas cost adjustment provision.
- 11. The utility charges unauthorized rates. The utility applies an unauthorized 5% penalty to past due jurisdictional customer balances. This is not authorized in the current effective rates.
- 12. The utility did not charge the approved rates. The utility did not apply the correct Gas Cost Adjustment method to jurisdictional customer bills in its recovery of its actual cost of gas.
- 13. The utility did not file an accurate distribution annual report. Amounts reported in both volumes and dollars are not correct. Pages 10 through 14, 21, 22, 25, 27, 27A, 32, 33, 34, 35, plus Page 6 to reflect affiliate information need to be re-filed. Additionally, volumes were reported in Mcf at 14.73 p.s.i.a. and 13.6 p.s.i.a. instead of the required pressure base of 14.65 p.s.i.a.
- 14. The utility did not follow instructions when filing the distribution annual report. The utility has not reported its activity using the accrual method of accounting. Prior Period Adjustments (PPA) is not being recorded in the current month. They are being walked back to the period that is reflected on the PPA. The audit recommends that any PPA be applied to the current month's activity in lieu of reopening prior period records.
- 15. The utility has not filed its Line Extension Policy.

Mr. Settle concluded the audit with an Audit Recommendation that the utility change its application of Prior Period adjustments. The utility does not operate using the FERC system of accounts nor does the utility maintain a proper cross-reference between its system of accounts and FERC USOA.²⁷

All audit results and corrective action was reviewed with Norman Smith on December 16, 2011. After review of the audit results, Mr. Smith chose to remain uncommitted²⁸ with the audit results.²⁹ Procedurally, AgriTex was instructed to respond to the audit results by January 19, 2012.³⁰ The Audit Section envisions following normal procedures for compliance.³¹

²⁷ Staff Ex. 1, Direct Testimony of Stephen H. Cooper, Ex. SHC-1, pp. 5-7

After review of the audit result with a utility official representative, the representative may either agree, disagree, or remain uncommitted with the audit results.

²⁹ Staff Ex. 1, Direct Testimony of Stephen H. Cooper, Ex. SHC-1, p. 7

³⁰ Staff Ex. 1, Direct Testimony of Stephen H. Cooper, p. 3, lns. 16-20

³¹ Staff Ex. 1, Direct Testimony of Stephen H. Cooper, p. 4, lns. 4-7

AgriTex filed its response to Staff's audit on January 19, 2012.³² The utility's response and corrections are summarized, as follows: (1) Notification concerning the availability of rates and rules of service were mailed to customers in November 2012, with a copy by the utility to the Commission forthcoming; (2) Notification concerning cold weather was mailed to customers in November 2012, with a copy by the utility to the Commission forthcoming; (3) Corrected termination notices will be mailed out in February 2012; (4) Monthly gas cost adjustments are being compiled and will be electronically filed with the Commission as soon as possible with a copy by the utility forthcoming; (5) Utility is in the process of identifying customer deposits to be returned or credited with interest; (6) Utility is calculating interest on customer deposits and interest will be returned with a deposit refund or credited back to active accounts; (7) Information packets were mailed to customers in November 2011 and available in the utility's offices; (8) Rates and rules of service are posted and available in the Plainview office; (9) AgriTex is working with Staff related to the tariff, as AgriTex believes the tariff is accurate (10) Utility proposes revised tariffs to correct the gas cost provisions in each tariff; (11) Current rates have been corrected to remove the penalty provision and the correct rates as of October 2011 gas usage; (12) Gas cost adjustment method has been corrected and the correct rates have been charged beginning with October 2011 gas usage; (13) Utility has filed an amended Distribution Annual Report with the Commission; (14) AgriTex has adopted the FERC USOA and it is reflected in the amended Distribution Annual Report; and (15) AgriTex pending rate change filing proposes revised tariffs that include a line extension policy.

In a follow up letter to AgriTex, the Audit Section,³³ (1) advised the utility that a review of the 2010 Annual Report would be performed; (2) requested a copy of the actual chart of accounts used by the utility; (3) instructed the utility to revise all current tariffs on file to reflect the gas cost provision currently in force; (4) instructed the utility to refile Tariff No. 24021 to reflect the gas cost provision and to identify which rate schedule the tariff is used in conjunction with; (5) requested details on corrective action regarding the gas cost adjustment; (6) requested a report outlining the refund of unauthorized penalties; (7) requested copies of the annual notification packets, termination notices, and the cold weather notification.

Upon review of the 2010 Annual Report that AgriTex submitted in its January 19, 2012 response to the audit violations, the Audit Section notified AgriTex on February 3, 2012, that the following pages needed revisions: Page 6, regarding affiliates; Pages 21, 22, 32, and 34.34

On February 10, 2012, the Audit Section sent a supplemental follow up to AgriTex's February 6, 2012 response.³⁵ This Audit Section letter provided further instruction specific to FERC USOA accounts used by AgriTex. The Audit Section requested a copy of the termination notice and a specific report demonstrating the method for refunding the unauthorized late penalty charge.

The audit exhibits offered by Staff provided evidence related to the utility's actual accounting operations. This evidence brought to the Examiners' attention many of the alleged violations with the regulatory requirements. Neither Staff, nor the Audit Section, has requested

 $^{^{\}rm 32}$ Staff Ex. 2, January 19, 2012, letter from Karl J. Nalepa to Ed Abrahamson

³³ Staff Ex. 3
34 Staff Ex. 4
35 Staff Ex. 5

that the Examiners require or enforce compliance through this rate case proceeding. The Examiners note that the Audit Section intends to conduct a follow up inspection of the utility within a short time frame to assure that AgriTex has come into compliance.³⁶

6. Affiliate Transaction Expenses

An affiliate, Ozona Pipeline Energy Company ("Ozona"),³⁷ is the primary supplier of gas to AgriTex, which necessitates a careful review of the evidence to determine if the affiliate transaction requirements are satisfied. Section 104.055 provides that in establishing a gas utility's rates, the regulatory authority may not allow a gas utility's payment to an affiliate for the cost of service, property, right or other item or for an interest expense to be included as a capital cost or as expense related to gas utility service except to the extent that the regulatory authority finds the payment is reasonable and necessary for each item or class of items as determined by the regulatory authority. That finding must include a specific finding of the reasonableness and necessity of each item or class of items allowed. Additionally, the regulatory authority must include a finding that the price to the gas utility is not higher than the prices charged by the supplying affiliate to its other affiliates or division or to a nonaffiliated person for the same item or class of items.³⁸

Because AgriTex is requesting as part of this proceeding approval of the Gas Cost Adjustment (GCA) clause, the Commission must look at the affiliate transaction that comes through the GCA. AgriTex is affiliated with several entities by way of common ownership. These entities include Smico Pipeline, Ozona Pipeline Energy Company, and Ozona Residue Systems. Ozona purchases natural gas on behalf of AgriTex. Ozona sells gas to AgriTex at Ozona's Weighted Average Cost of Gas (WACOG) plus a \$0.05 per MMBtu margin and supplies approximately 95% of AgriTex's natural gas requirements with Atmos Energy providing the remaining 5% to delivery points not accessible by Ozona's sources. Norman W. Smith is a 10% partner in AgriTex and holds a 50% interest in Smico Pipeline, which in turn holds a 10% interest in Ozona Pipeline Energy Company and Ozona Residue Systems. Furthermore, the J. Cleo Thompson, Jr. estate and some of the family members, own 18% of AgriTex and 46.2% of Ozona Pipeline Energy Company and Ozona Residue Systems.

This ownership structure is depicted in Figure No. 1, as shown below:

³⁶ Tr. Vol. 1, p. 99, lns. 14 –20, Testimony of Stephen H. Cooper

³⁷ AgriTex refers to Ozona Pipeline Energy Company as "OPEC"

³⁸ TEX. UTIL. CODE ANN. § 104.055 (Vernon 2007 and Supp. 2011)

ATG Ex. 11, Direct Testimony of Norman W. Smith, p. 3, lns. 14-17 and p. 6, lns. 3-4

⁴⁰ ATG Ex. 11, Direct Testimony of Norman W. Smith, p. 3, lns. 12-14

Figure No. 1⁴¹
Affiliate Ownership between AgriTexGas, LP and Ozona Pipeline Energy Company

Ozona Pipeline Energy Company	OPEC	Common Ownership	ATG	AgriTexGas, LP
55% (OEC) Ozona Energy Corporation	. 30 (c. 124)		33 SN	1X TSI GP. LLC
16% James Cleo Thompson, Jr. Estate				50% Norman W. Smith
16% Darothy Thompson	5%	Norman W. Smith	10%	50% James Geo Thompson, Jr. Esta
34% Jean Christine Thompson				100%
34% Unda T Gordon				60% Ibis Gas Services, LLC
1004	8.80%	James Cleo Thompson, Jr. Estate	6%	(Partners are NOT related to OPEC)
15% Aztec Salvage Company				
10% Smico				9.50% Norman W. Smith
50% Smith Oil	18.70%	Jean Christine Thompson	6%	5% David A. Smith
49% Norman W. Smith				5% Michael N. Smith
1% S Pipeline LLC				5.50% James Cleo Thompson, Jr. Estate
100% Norman W. Smith	18,70%	Linda Thompson Gordon	6%	6% Jean Christine Thompson
100% <u>100%</u>				6% Linda Thompson Gordon
10% TX-OK Energy Lines				2% Cliff T. Milford
10% CPC Pipeline Company				
The second secon				
100%	51%		28%	1007/

In order to evaluate the affiliate transaction standard set out in § 104.055(b), an examination was conducted of Ozona's \$0.05 margin. As noted, Ozona supplies not only AgriTex but other third party customers and an affiliate distribution utility. Ozona supplies AgriTex as a marketer, never handling the gas. Ozona supplies its third party customers using its own natural gas pipeline. Geographically, the AgriTex sale occurs in the Panhandle of Texas and the other sales are in West Texas. Thus, the sales by Ozona occur in two different parts of the State. In addition, Ozona uses two different pricing mechanisms for the sale of gas. Sales to AgriTex are at its Weighted Average Cost of Gas (WACOG) plus \$0.05 per MMBtu. Ozona's sales to its other customers are at an index. The use of two different pricing mechanisms precludes a simple comparison of price.

Therefore, to accurately compare the prices of gas when two different pricing mechanisms are used requires a comparison of margins. On the one hand, the margin of the sale to AgriTex is \$0.05 per MMBtu. On the other hand, there is no clear margin or "adder" to discern what, if any, Ozona's margin is to the other customers in West Texas. The burden of

⁴¹ ATG Ex. 11, Direct Testimony of Norman W. Smith, Ex. NS-1

⁴² The evidence related to AgriTex and its suppliers was submitted under seal. After carefully considering the arguments of AgriTex and absent objection by Staff, a determination was made that the utility's supplier contracts contained information subject to protection under TRE 507, Trade Secrets (information that gives its owner an improved competitive position and whose value is substantially enhanced by secrecy). Thus, the utility provided a Code Sheet related to both suppliers and customers so that the contracts could be discussed in the proposal for decision without publicly revealing the identity of either the supplier or customer. The Examiners and persons who executed the Protective Order in this docket were privy to the identity of the specific suppliers and customers so an evaluation of the contracts could be made pursuant to § 104.055(b).

proof is clearly AgriTex's to provide testimony and evidence to support the affiliate transaction. The initial statement of intent filing didn't identify the affiliate transaction, so no supporting evidence was provided. After Railroad Commission Staff intervened and identified the affiliate gas supplier, the Examiners identified the lack of evidence to AgriTex and requested data to support the affiliate transaction. In the course of attempting to obtain pertinent data, information was requested from AgriTex on four separate occasions.

AgriTex supports the \$0.05 per MMBtu margin by maintaining that it represents, among other things, the service of acquiring the gas supply for AgriTex and for backup credit available to AgriTex. In the past, AgriTex was unable to pay its gas supply expense promptly under the terms of the agreement. Ozona carried the utility for up to 90-days⁴⁴ during a period of time until AgriTex could generate the funds to stay current with its payments. Presently, AgriTex does not need the payment carry service provided by Ozona.⁴⁵

Mr. Smith testified that because AgriTex was a new company without a credit history, the utility was unable to successfully secure a gas supply. Its owners couldn't backstop the company and obtaining a bank guarantee was expensive. Ozona was an established gas marketer in West Texas with an established credit history. Service Ozona provides to AgriTex includes an assumed market risk if AgriTex cannot perform nor provide needed capital. Ozona does not provide the assumed market risk to its other customers. And, Ozona does not purchase gas on behalf of another distribution company, like it does for AgriTex. Ozona does occasionally sell gas to another affiliated distribution company off of its West Texas System, but, it is as an alternate supply. And on the West Texas System, Ozona takes producers gas which is processed. Much of the West Texas gas is produced from Thompson wells in Crockett County.

Ozona obtains the supply to AgriTex at market pricing and generally tracks the WAHA Hub. Atmos Energy provides about 5% of the total supply directly to AgriTex in an area that Ozona doesn't have a source of supply. While Ozona's margin is \$0.05 per MMBtu, the Atmos Energy pricing margin is at \$0.20 to 0.40 per MMBtu. While the price from Atmos has no bearing on the affiliate question, it does provide a comparison of the market price for gas to AgriTex.

After careful consideration, the Examiners find that the service provided by Ozona is reasonable and necessary. The evidence demonstrates that AgriTex could not secure a natural gas supply without the assistance of Ozona. And, the service provided is different than the services Ozona provides its other customers. It is highly unlikely that the \$0.05 per MMBtu margin is unreasonable or unnecessary. Nonetheless, the problem is not that \$0.05 per MMBtu is too high, unnecessary or unjustified. The issue is answering the following question: Is Ozona's price of gas to AgriTex higher than the prices charged by the supplying affiliate to its

⁴³ Tr. Vol. 2, p. 21, lns. 14–18

⁴⁴ ATG Ex. 11, Direct Testimony of Mr. Norman W. Smith, p. 4, Ins. 22-23

⁴⁵ Tr. Vol. 2, p. 21, Ins. 20-22

⁴⁶ ATG Ex. 11, Direct Testimony of Mr. Norman W. Smith, p. 4, lns. 6-10

⁴⁷ ATG Ex. 11, Direct Testimony of Mr. Norman W. Smith, p. 4, lns. 11-12

⁴⁸ ATG Ex. 11, Direct Testimony of Mr. Norman W. Smith, p. 6, lns. 19-22

⁴⁹ ATG Ex. 11, Direct Testimony of Mr. Norman W. Smith, P. 6, lns. 20-21

⁵⁰ Tr. Vol. 1, p. 77, ln. 23 through p. 78, ln. 3

⁵¹ ATG Ex. 11, Direct Testimony of Mr. Norman W. Smith, p. 6, lns. 3-9

other affiliates or divisions or to a non-affiliated person for the same item or class of items? A review of the table below sheds light on Ozona's prices to AgriTex and the prices to Ozona's affiliate and third parties.⁵²

Table No. 3 Comparison of Ozona's Sales Prices

		Nov-11	Feb-11	Jun-11	Sep-11
Panhandle Sales:					
Sales to AgriTex		\$3.8946	\$4.4875	\$4.5860	\$3.9009
West Texas Sales t	to Ozona's Other Custo	mers:			
Customer	A	\$3.6070	\$4.2073	\$4.4025	\$3.3774
	C	\$3.5637	\$4.0926	\$4.4025	\$3.3774
	D	\$3.6120	\$4.1873		
	E - Affiliate		\$4.2580	\$3.2480	

As shown in the table, the sale to AgriTex is higher than the sale of gas to Ozona's other customers or to the affiliate. And, the difference ranges between \$0.1825 and \$0.5235 reflecting a higher price to AgriTex. In some months there was no sale to several customers on the West Texas system. Again, because of the different pricing mechanisms, a simple comparison cannot be made.

Below is a comparison of the pricing provision of Ozona's gas supply contracts. It clearly shows the pricing mechanism is different between the West Texas region and the Panhandle region. And, because of the different pricing mechanisms, the starting base amount of the supply charge will be different. Similarly, a simple comparison of sales price cannot be achieved. A reference to the previous table makes clear that 80% to 95% of Ozona's Weighted Average Sales Price (WASP) will produce different results than a Gas Daily Mid-Point WAHA/Permian Basin price as the starting point for a comparison of sales rates.

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⁵² Table developed from information contained in ATG Ex. 3

Table No. 4 - Ozona's Gas Supply Contracts

West Texas		
Supplier	Price:	Affiliate ? Yes/No
F	95% of WASP to non-affiliated pipeline purchasers	Y
G	80% of WASP	N
Н	87% of WASP	N
I	85% of WASP	N
J	87.5% of WASP	N
K	90% of WASP less 5% for Compression and Fuel	N
L	80% of WASP	N
M	90% of WASP less 10% for Compression and Fuel	N
N	90% of WASP less 10% for Compression and Fuel	N
O	90% of WASP less 10% for Compression and Fuel	N
P	87.5% of WASP	N
Q	80% of WASP	N
WASP = Weig AgriTex Exhib	chted Average Sale Price bit 20	
Panhandle		
Supplier	Price:	Affiliate? Yes/No
A	Gas Daily Mid-Point WAHA/Permian Basin plus \$0.21 per MMBtu	N
В	Gas Daily Mid-Point WAHA/Permian Basin	N
С	Gas Daily Mid-Point WAHA/Permian Basin plus \$0.10 per MMBtu	N

As the table below shows, the sales price mechanism is also different between the West Texas region and the Panhandle region. The pricing mechanism for the West Texas region has no margin identified while the Panhandle region is readily identifiable, \$0.05 per MMBtu.

Table No. 5
Ozona's Gas Sales Contracts

West Texas		
Customer	Price:	Affiliate? Yes/No
A	Bundled Negotiated Price	N.
C	Bundled Negotiated Price	
D	Bundled Negotiated Price	**************************************
E	Bundled Negotiated Price	\mathbf{Y}
Panhandle		
Customer	Price:	Affiliate? Yes/No
AgriTex	WACOG plus \$0.05 per MMBtu	X
WACOC - Wai	ghted Average Cost of Gas	

In conclusion, there is enough evidence in the record to determine that the \$0.05 per MMBtu is not higher than the prices charged by Ozona to its other affiliates or divisions or to a non-affiliated person for the same item or class of items as shown in the table below. Assuming that the WASP is the lowest sales price in any one month and 95% of WASP represents the least amount of margin available, a calculation can be made to establish the gross margin of sales to other parties by Ozona. As shown in Table 6 below, the gross margins of sales in the West Texas region for each of the sample months range from \$0.1624 to \$0.2046 per MMBtu.

This evidence establishes that the price to AgriTex by Ozona is not higher than the prices charged by Ozona to its other affiliates or divisions or to a non-affiliated person for the same item or class of items. Moreover, the evidence demonstrates that the gas supply to AgriTex by Ozona is reasonable and necessary. Consequently, the Examiners recommend that the Commission find that the services provided by Ozona are reasonable and necessary and the resulting rates are just and reasonable. Also, the Examiners recommend that the Commission find that AgriTex has met is burden to show that the price to AgriTex is not higher than the price charged by the supplying affiliate to its other affiliates or divisions or to a nonaffiliated person for the same item or class of items.

	Table No. 6	
Calculation and Comparison	of Margins Between	o Ozona's Two Regions

**************************************			Nov-11	Feb-11	Jun-11	Sep-11
Panhandle Sales:	Encaractura entransporter en esperin			a ve carra ca error er ev a ca, ev a syv		
Sales to AgriTex Ma	argin	\$	0.0500	\$ 0.0500	\$ 0.0500	\$ 0.0500
West Texas Sales to	o Ozona's	Other C	ustomers:	C/07/00/09/04/04/04/04/04/04/04/04/04/04/04/04/04/		Bu 1000000000000000000000000000000000000
Lowest Price				A. A		
	Α					
	С	\$	3.5637	\$ 4.0926		\$ 3.3774
	D					
lannahalbansa un ta saas ees eesaa saas saas aa saas a	E - Affilia	te			\$ 3.2480	
Narrowest Margin			95%	95%	95%	95%
95% of WASP		\$	3.3855	\$ 3.8879	\$ 3.0856	\$ 3.2085
Margin for West Te	xas Regior	\$	0.1782	\$ 0.2046	\$ 0.1624	\$ 0.1689

7. Firm Versus Interruptible Gas Supply

The Commission does not have a specific rule or requirement that a natural gas distribution utility obtain a firm supply of gas for its human needs customers, but when a review of the evidence showed that AgriTex did not have a firm supply for at least the human needs base load customers, the Examiners scrutinized more closely this issue of a firm or interruptible supply to AgriTex by its suppliers. In the four months selected by the Examiners as a sample, only two months had a firm supply, February and June 2011. During the other two months, November and September 2011, the total supply was interruptible. And, in the two months that firm supply was provided, only 34% was a firm supply in February and 35% was a firm supply in June. The remaining supply was an interruptible supply.

Ozona purchases gas from four suppliers for delivery to AgriTex. AgriTex has a contract for transportation service with Atmos West Texas (AWT) to deliver that supply to the different locations on the AWT's pipeline. The transportation agreement with Atmos West Texas is an interruptible transportation agreement. In the event of a curtailment upstream of the supply and transportation sources, AgriTex appears to be relying on the Commission's curtailment rule for a constant supply to its human needs customers. The inference at the hearing on the merits was that the Commission's curtailment rule "[has] sway on Texas intrastate pipelines." Yet, potentially there could be a sudden temperature drop for an extended period of time or some other unforeseen event and the upstream pipeline companies of AWT might find it necessary to curtail supply to all interruptible customers. AgriTex purchases its gas from an affiliate serving as a marketer, in turn purchasing a significant amount of the supply from another marketer.

⁵³ Tr. Vol. 2, p. 33, lns. 1-3

From a strict sense, the utility complies with the regulations, however, the Examiners are concerned that AgriTex relies upon an inference that the Commission's curtailment rule will protect its human needs customers in an emergency or cold weather situation. The Examiners believe the utility should implement a policy of obtaining a firm supply for its human needs customers to avoid this scenario.

8. Cost of Service

a. Overview of Cost of Service

As discussed above, AgriTex's initial filing contained a number of deficiencies. While the Cost of Service (COS) Model itself presented no significant issues, certain components raised some concern to the Examiners. AgriTex filed its initial filing on October 8, 2010, and its amended filing on October 3, 2011. Railroad Commission Staff moved to intervene on October 27, 2011, which left the case uncontested until intervention by Staff.

Some of the issues concerning the Examiners with the first statement of intent filing package on October 8, 2010, were the following: 1) the proposed rate of return on equity; 2) the apparent lack of adoption of the FERC USOA; 3) meters had been expensed, not capitalized; 4) original cost had not been utilized in the plant accounts; 5) lack of testimony on how the rate design and depreciation was determined; 6) current revenue was not included for determination of a revenue deficiency; 7) current tariffs, quality of service rules, line extension policy and curtailment rules were not on file with the Commission, and; 8) omission of an explanation as to whether the cost of service was allocated to the non-jurisdictional customers. Due to these deficiencies, the utility requested abatement of this docket to repair the COS filing and achieve compliance.

Those events led to the amended October 3, 2011, statement of intent filing. The Examiners made an immediate review of the October 3rd filing to ensure that the issues and problems noted in the first filing had been corrected. Based on the amended filing, the COS Model appeared to correct many of the issues. Staff then intervened and provided further evidence through the routine audit by the Audit Section of the Gas Services Division that some deficiency issues remained for the utility with regard to the Commission's rules and regulations for natural gas distribution utilities, such as the application of rates and adoption of the FERC USOA for operating purposes. As a result of the recent routine audit and responses to the audit by AgriTex, the record in this case substantiates that the utility is working diligently achieve statutory and regulatory compliance.

b. Jurisdictional vs. Non-jurisdictional Allocation

AgriTex's customer base includes 4,205 non-jurisdictional (agriculture and irrigation) customers, 63.98% to the total number of customers served, using approximately 91.73% of the total volume purchased, as can be seen in Table Numbers 8 and 9, below. The non-jurisdictional customers are an unusually high percentage of the customer base and volumes for a natural gas distribution utility. Traditionally, the Commission applies a credit to the revenue requirement for

the revenue received from non-jurisdictional or negotiated rate customers. Because of the high percentages of customers and volumes for non-jurisdictional customers, AgriTex proposes to allocate the cost of service instead of crediting the revenue requirement with revenue received from these customers. This proposal allocates the total cost of service using a mix of volumes, demand, distribution expense, and plant. The result is AgriTex has allocated \$3,475,731 (82.2%) to the non-jurisdictional customers and \$754,055 (17.8%) to the Residential, Sm. Commercial, Industrial and Public Authority customers of the total cost of service of \$4,229,786.⁵⁴

Turning to the jurisdictional customers, the \$754,055 is proposed to be allocated as follows: \$640,523 (85.0%) to residential, \$102,816 (13.6%) to Sm. Commercial, \$5,327 (0.7%) to Industrial and \$5,389 (0.7%) to Public Authority. The allocation basis is the same, a mix of volumes, demand, distribution expense, and plant. All allocations are based on this mix or a combination of these.

Much of the allocation work in this docket stemmed from the fact that AgriTex has such a large revenue influence from non-jurisdictional customers. It was important to review the allocations made by AgriTex. For example, a growth and weather normalization adjustment was made because of the decline in sales volume with both jurisdictional and non-jurisdictional customers. The growth adjustment was determined necessary by AgriTex to synchronize a full year of billing to calendar year end plant in service investment. Consequently, there was a decrease in sales by 18,836.5 Ccf or approximately one-half of one percent. In terms of dollars, the adjustment reduces base rate revenue by \$5,602.

The weather normalization adjustment was made to adjust for abnormal temperatures, which adjust only abnormal effects of heating degree days. Industrial, agriculture and irrigation customers do not receive a weather adjustment because their usage is not weather determined. For the calculation, 10 year weather data was used. Because the temperatures were warmer than normal in this region, sales were also not normal with the overall effect as an increase in test year sales.⁵⁸

c. Rate of Return

In setting a gas utility's rates, the regulatory authority shall establish the utility's overall revenues at an amount that will permit the utility an opportunity to earn a reasonable return on the utility's invested capital used and useful in providing service to the public in excess of its reasonable and necessary operating expenses. The regulatory authority may not establish a rate that yields more than a fair return on the adjusted value of the invested capital used and useful in providing service to the public.

The overall rate of return is the sum of a weighted cost of debt and return for equity. Generally, regulated utilities have several sources of capital with which to finance their utility assets: issuance of common stock and preferred stock, long-term debt, and common equity. In

⁵⁴ ATG Ex. 14, AgriTexGas COSS Model – RRC Adjusted, KJN – 3, p. 6 of 7

⁵⁵ ATG Ex. 14, AgriTexGas COSS Model – RRC Adjusted, KJN – 3, p. 6 of 7

⁵⁶ ATG Ex. 1, Direct Testimony (Update) of Karl J. Nalepa, p. 8, lns. 19 – 20

⁵⁷ ATG Ex. 1, Direct Testimony (Update) of Karl J. Nalepa, p. 9, lns. 9 - 11

⁵⁸ ATG Ex. 1, Direct Testimony (Update) of Karl J. Nalepa, p.10-13, ln. 6

this case, however, AgriTex does not have debt and does not service the debt of the partners with interest. This limited partnership services the debt of the partners through its income. The utility did not complete a detailed analysis for capital structure, debt and return on equity that is typically done in larger more complex cases. In its initial filing, AgriTex requested a Return on Equity (ROE) of 13.50 percent.

Since the lack of long term debt for AgriTex results in an atypical capital structure for the utility, the utility's consultant ultimately made a comparison to recent rate cases. ⁵⁹ This practice is established in the Commission's Gas Utility Section's Rate Review Handbook, which provides for the use of a proxy group average capital structure to be implemented in these circumstances to determine a reasonable rate of return. ⁶⁰

A review of the source data by the Examiners show the following information contained in the Table below:

Table No. 7
Comparable Companies Return on Equity

Utility	Docket No.	Requested ROE	Approved ROE	Overall ROR
T&L Gas Co	9703	13.50%	13.50%	13.50%
Universal Natural Gas	9797	14.00%	12.50%	10.24%
Bluebonnet Natural Gas	9810	14.00%	12.50%	9.27%
NatGas	9951	12.75%	12.75%	11.71%
AgriTexGas – Initial	10021	13.50%		
AgriTexGas - Revised		11.85%		

As the table above reflects, only one utility was granted a 13.50% return on equity, T&L Gas Company. Based on the size of AgriTex and its cash flow, AgriTex reduced the requested return on equity rate to 11.85%. The Examiners believe a return on equity of 11.85% is more in line with approved returns on equity by the Commission in recent rate cases for similar sized utilities. The Examiners recommend a return on equity of 11.85%, as shown by AgriTex:⁶²

Figure Number 2 below, shows the Rate of Return for AgriTexGas, LP for the test year ending March 31, 2011:

⁵⁹ ATG Ex. 2, AgriTex's Response to Examiner's RFI No. 1-24

Gas Services Division, Natural Gas Rate Review Handbook, Railroad Commission of Texas, May 2010, pp. 22-23, 24 & 29

⁶¹ Tr. Vol. 1, p. 28, ln. 25

⁶² ATG, Ex. 14, Ex. KJN-5

Figure No. 2 Rate of Return

EXHIBIT KJN - 5 (Examiners)
PAGE 1 OF 1

AgriTexGas, Inc. For the Pro Forma Test Year Ended March 31, 2011

RATE OF RETURN

Line No.	Des	scription		Proposed Rates
1	Net Operating Income/Return			
2 3	Cost of LT Dalu			Interest Rate
	Cost of LT Debt			0.00%
4	Return on Equity			11.85%
5				
6 7				
	Data Daniel C. V. B. d.			
8	Rate Base - Capitalization Structure			
9		LT Debt	\$0	0.00%
10		Common Equity at Book Value	\$5,750,000	100.00%
11		Total Invested Capital	\$5,750,000	100.00%
12				
13	.			
14	Percent Return			
15		LT Debt		0.00%
16		Common Equity at Book Value		11.85%
17		Percent Return on Rate Base	-	11.85%

d. Rate Base

AgriTex's initial statement of intent filing did not use the proper FERC accounts for gas plant. The Examiners are satisfied that the proper accounts have been used in the amended statement of intent filing. Prior to the adoption by the Commission of utilities adopting the FERC USOA, the Commission used the National Association of Regulatory Utility Commissioners (NARUC) USOA. In so far as plant accounts, the primary difference is the accounting for acquisition adjustments. In the NARUC USOA there is a specific account on the Balance Sheet for acquisition adjustments. The Acquisition Adjustment Account will effectively net the original book cost to the purchase price of an acquired system. In other words, if the book cost is \$1,000 and the acquiring price is \$800, there would be an acquisition cost of \$200. The net effect is to recognize for rate setting purposes, as well as for other reasons, the actual cost to the present owners without losing the historical original cost of the assets. In the FERC USOA, the acquisition adjustment is included in the primary gas plant account. The effect is the same, there just isn't a specific account. A reviewer of the assets would discover this adjustment upon a detailed review of the plant account.

Atmos West Texas had an original book cost of \$32,790,409.19, accumulated depreciation of \$10,765,673.74 for an original net book *cost* of \$22,024,735.45. ⁶³ The total consideration from Ibis Gas Services LLC to Atmos West Texas for the system and its customers was \$1,250,000. ⁶⁴ The resulting net book *value* acquisition adjustment is \$20,774,735.45. For

⁶³ GUD No. 10107, p. 2

⁶⁴ GUD No. 10107, p. 2

rate setting purposes the Commission has historically used the lower of original book cost less accumulated depreciation or the net book value with the acquisition adjustment. 65

As applied to this case, AgriTex included the acquisition adjustment of \$20,774,735.45 to bring down the original net book cost of \$22,024,735.45 to reflect the purchase price for a net book value of \$1,250,000. And, it is this net book value of \$1,250,000 that is the beginning basis at the date of acquisition that the recommended rates are determined. The Examiners find that this recommended calculation of rate base is just and reasonable and consistent with Commission precedent.

(i) Cash Working Capital (CWC)

AgriTex has requested a cash working capital of \$428,085, which equates to one-eighth of the utility's Operation and Maintenance expense. The Railroad Commission Handbook provides for the use of 45-days or 12.50% of operating expense. 66 AgriTex allocated the total between jurisdictional, \$78,593 and non-jurisdictional, \$349,492, equating to \$428,085.67 The Examiners find this amount of CWC is just and reasonable.

(ii) Depreciation

AgriTex did not perform a depreciation study. Instead, AgriTex is relying upon and utilizing the depreciation rates developed by Atmos West Texas. 68 The Examiners have reviewed the proposed depreciation rates and find that they are reasonable.⁶⁹ Given the expense of a CWC and depreciation study and its impact on ratepayers, the Examiners recommend accepting the utility's proposed CWC and depreciation expense.

(iii) Summary

Total rate base as requested by AgriTex is \$2,810,872, of which \$427,654 is allocated to the jurisdictional customers. 70 The total net cost of service before allocations to nonjurisdictional customers is \$4,229,786. The cost of service under existing rates is \$2,889,330. The revenue deficiency is \$1,340,456. The requested return is an increase over current rates of approximately 47.59%. After allocation to the jurisdictional customers, the increase is \$170,552 or approximately 29.23%.

⁶⁵ In GUD Nos. 9291 and 9810, the Commission included an acquisition adjustment when setting rates that, when included, lowered the original net book value to that of the purchase price to the new owner/operator.

⁶⁶ The Railroad Commission Handbook under Chapter III(E)(2) states, "The Commission prefers the use of a lead-lag study to determine working capital. If a utility does not have the means to perform or to hire a consultant to perform a lead-lag study, Commission practice is to provide for 45 days or 12.5 percent of operating expense, excluding cost of gas purchased, depreciation and taxes, plus the 13-month average amount of materials and supplies and the average prepayments."

⁶⁷ ATG Ex. 14, AgriTexGas COSS Model – RRC Adjusted, KJN – 3 p. 3 of 7

⁶⁸ ATG Ex. 1, Direct Testimony of Karl J. Nalepa (Update), p.24, lns. 18 - 20 ⁶⁹ ATG Ex. 14, AgriTexGas COSS Model – RRC Adjusted, KJN – 3 p. 6 of 7

⁷⁰ ATG Ex. 14, AgriTexGas COSS Model – RRC Adjusted, KJN – 3 p. 6 of 7

e. Current and Proposed Rates

AgriTex acquired approximately 6,572 customers from Atmos West Texas. The following table provides a breakdown by customer class:⁷¹

Table No. 8 Number of Customers and Types of Customers Served

Customer Class	# of	Percent to	Total	Percent to
	Customers	Total		Total
Residential	2,239	94.59%		
Sm. Commercial	120	5.07%		
Industrial	2	0.08%		
Public Authority	6	0.25%		
Sub-Total				
Jurisdictional			2,367	36.02%
Agriculture	35	0.83%		
Irrigation	4,170	99.17%		
Sub-Total Non-				
Jurisdictional			4,205	63.98%
Total			6,572	100.00%

The following table shows the sales volumes to the different customer classes:⁷²

Table No. 9 **Volumes of Types of Customers Served**

Customer Class	Volumes	Percent to	Total	Percent to
	Sold - Mcf	Total		Total
Residential	1,972,093	75.99%		
Sm. Commercial	567,499	21.87%		
Industrial	30,376	1.17%		
Public Authority	25,332	0.98%		
Sub-Total				
Jurisdictional			2,595,300	8.27%
Agriculture	672,403	2.34%		
Irrigation	28,117,097	97.66%		
Sub-Total Non-				
Jurisdictional			28,789,500	91.73%
Total			31,384,800	100.00%

⁷¹ ATG Ex. 1, Cost of Service Model, Customer Data ⁷² ATG Ex. 1, Cost of Service Model, COSS, Class Cost of Service Analysis

When AgriTex acquired the system from Atmos West Texas, AgriTex also acquired the existing rate structures (rate codes) of Atmos West Texas. Currently, there are six different rate codes for residential customers, three different rate codes for small commercial, one rate code for industrial and three different rate codes for public authority customers. In several instances, there is a single customer in a rate code. AgriTex proposes one rate structure for each class of customer. The following series of tables show the current rates in effect, the number of customers affected and the proposed rates by the different rate codes with a 6 Mcf, 30 Mcf, 300 Mcf and 30 Mcf comparison for Residential, Sm. Commercial, Industrial and Public Authority customers, respectively.

Table No. 10 Residential

	Base Rates						6 Mcf Calculation									
			Γ		# of	T		Τ								
		Current	P	roposed	Customers	l c	urrent	Pr	oposed	\$ Iı	ncrease	% Increase				
Residential - IH1R					1	T	******		<u>- r</u>	17 -		i o moreuse				
Customer Charge	\$	4.30	\$	14.75												
Commodity Charge																
All Ccf			\$	0.12350												
First 26 Ccf	\$	-														
Next 74 Ccf	\$	0.11866														
Next 400 Ccf	\$	0.09354														
Over 500 Ccf	\$	0.07794														
6 Mcf Calculation						\$	7.15	\$	22.16	\$	15.01	210.02%				
Residential - IL1R	***************************************				161											
Customer Charge	\$	9.95	\$	14.75		1										
Commodity Charge																
All Ccf	\$	0.09668	\$	0.12350												
6 Mcf Calculation						\$	15.75	\$	22.16	\$	6.41	40.69%				
Residential - AO1R					2											
Customer Charge	\$	9.59	\$	14.75												
Commodity Charge																
All Ccf	\$	0.11035	\$	0.12350												
6 Mcf Calculation						\$	16.21	\$	22.16	\$	5.95	36.70%				
Residential - RG1R	***********	***************************************			2											
Customer Charge	\$	10.88	\$	14.75	_											
Commodity Charge	·		-													
All Ccf	\$	0.11035	\$	0.12350												
6 Mcf Calculation			-			\$	17 50	\$	22.16	¢	4.66	26.62%				
						Ψ	17.50	Ψ	22.10	Ψ	4.00	20.0270				
Residential - IO1R					2,067						***************************************					
Customer Charge	\$	10.08	\$	14.75	,											
Commodity Charge																
All Ccf	\$	0.11035	\$	0.12350												
6 Mcf Calculation						\$	16.70	\$	22.16	\$	5.46	32.69%				
Residential - IO2R					1											
Customer Charge *	\$	-	\$	-												
Commodity Charge																
All Ccf	\$	0.11035	\$	0.12350												
6 Mcf Calculation						\$	6.62	\$	7.41	\$	0.79	11.92%				
* Multiple meter cust	ome	er					-	-		-						

Table No. 11 Sm. Commercial

			6 Mcf Calculation									
					# of							
	(Current	Pı	oposed	Customers	C	urrent	Pro	posed	\$ In	crease	% Increase
Sm. Commercial - IL1C					6							
Customer Charge	\$	15.75	\$	30.00								
Commodity Charge												
All Ccf	\$	0.09500	\$	0.10860								
30 Mcf Calculation						\$	44.25	\$	62.58	\$	18.33	41.42%
Sm. Commercial - IO1C					109		·····		· · · · · · · · · · · · · · · · · · ·			
Customer Charge	\$	18.52	\$	30.00								
Commodity Charge												
All Ccf	\$	0.09700	\$	0.10860								
30 Mcf Calculation						\$	47.62	\$	62.58	\$	14.96	31.42%
Sm. Commercial - IO2C					5							
Customer Charge *	\$	-	\$	-								
Commodity Charge												
All Ccf	\$	0.09700	\$	0.10860								
30 Mcf Calculation						\$	29.10	\$	32.58	\$	3.48	11.96%
* Multiple meter cus	tom	er										

Table No. 12 Industrial

			Bas	se Rates		6 Mcf Calculation								
					# of									
	(Current	P	roposed	Customers	Current	Proposed	\$ Increase	% Increase					
Industrial - IO1D					2									
Customer Charge	\$	106.61	\$	110.00										
Commodity Charge														
First 1000 Ccf	\$	0.09650	\$	0.10800										
Over 1000 Ccf	\$	0.07500	\$	0.08390										
300 Mcf Calculation						\$ 353.11	\$ 385.80	\$ 32.69	9.26%					

Table No. 12 Public Authority

			se Rates	6 Mcf Calculation									
					# of								
		Current	P	roposed	Customers	C	urrent	Pro	posed	\$ In	crease	% Increase	
Public Authority - IL1P										•			
Customer Charge	\$	47.22	\$	55.00	4								
Commodity Charge													
All Ccf	\$	0.09100	\$	0.09290									
30 Mcf Calculation						\$	74.52	\$	82.87	\$	8.35	11.21%	
Public Authority - IO1P					1					···			
Customer Charge *	\$	-	\$	-									
Commodity Charge													
All Ccf	\$	0.08300	\$	0.09290									
30 Mcf Calculation						\$	24.90	\$	27.87	\$	2.97	11.93%	
* Multiple meter cust	tom	er											

Table No. 13 Miscellaneous Service Charges

	During After
	Business Business
	Hours Hours
Miscellaneous Service Charges	
Blind Removed by Customer	\$ 50.00 \$ 75.00
Door Tag	\$ 11.25 \$ 16.88
Lock Fee (Cut off by Customer)	\$ 71.25 \$ 106.88
Miscellaneous	\$ 11.25 \$ 16.88
Meter Set	\$ 40.00 \$ 60.00
Meter Set - New Customer	\$ 40.00 \$ 60.00
New Customer Set Up	\$ 30.00 \$ 45.00
Reconnect Customer Request	\$ 40.00 \$ 60.00
Reconnect Delinquent	\$ 71.25 \$ 106.88
Relocate Meter - Customer Request	\$ 40.00 \$ 60.00
Reconnect Temp Cut Off	\$ 40.00 \$ 60.00
Read & Run	\$ 15.00 \$ 22.50
Reconnect Seasonal Off	\$ 40.00 \$ 60.00
Turn Off - Seasonal	\$ 30.00 \$ 45.00
Turn On Shut In	\$ 30.00 \$ 45.00
Return Check	\$ 33.00 \$ 33.00
Deposit	Not to exceed 1/6 th of the estimated annual bill, as adjusted

As previously discussed, Atmos West Texas considered these assets and customers to be non-jurisdictional to the Commission. Hence, Atmos West Texas had not included them in any rate setting proceedings. It is undeterminable how long the current rates shown above have been in effect and their history. While the increase may be substantial to some customers, attention to the rates is long overdue. Based on the evidence in the record and the reasonable approach to allocations to non-jurisdictional customers, the Examiners recommend the proposed increase.

9. Lost and Unaccounted for Gas

AgriTex has high Lost and Unaccounted for Gas (LUG).⁷³ The utility's LUG ranges from 7.5% to 31.53% depending upon the time period. This loss alone accounts for a significant financial loss to the utility. While gas cost is not included in any of the cost of service calculations, LUG in excess of 5% is not recoverable by Commission rule, 16 Tex. ADMIN. CODE Sec. 7.5525.⁷⁴ AgriTex proposes a Gas Cost Adjustment (GCA)⁷⁵ for the recovery of its gas cost.⁷⁶ AgriTex does not control the cost of gas provided to it for the consumer's consumption and therefore, qualifies for the recovery clause.

AgriTex, however, does have direct control over the loss of gas from its system. The proposed GCA Tariff provides for a limitation of recovery of LUG to 5%, in Provision B. 7. The GCA's annual calculation and reconciliation will include a credit to customers for losses of gas in excess of 5%. But, the audit results show that AgriTex has not calculated the annual reconciliation as required since becoming the operator. Nor has the utility limited recovery of gas losses to a maximum of 5%. As a result, the Examiners recommend that the utility not recover any loss of gas in excess of 5% and that the utility file its annual reconciliation report with the Commission each October to ensure compliance with this provision.

10. Tariffs

The proposed tariffs can be found in Attachment A to the Proposed Order. These tariffs, as amended by the Examiners, accurately reflect the Examiners recommendations. AgriTex is not proposing any changes to its miscellaneous service charges. However, the Examiners are suggesting several non-substantive changes to each tariff. For example, the word "Environs" has been added to each proposed tariff after each customer class rate sheet identification to reflect the fact that this docket, and the utility's request, is for environs rates. The utility does not serve an incorporated area or any incorporated customers, so, the Commission is only being asked to approve rates for the environs.

The proposed Miscellaneous Service Charges Tariff fails to address customer deposits, which are administered pursuant to 16 Tex. Admin. Code § 7.45(5). In accordance with this provision, the Examiners recommend updating the Miscellaneous Service Charge Tariff to

⁷³ Staff Ex. 1, p. 16-19 of AgriTex Audit, Audit No. 12-028

⁷⁴ 16 Tex. ADMIN. Code § 7.5525 sets the maximum allowable for a distribution system to be 5%. Any excess is not recoverable.

⁷⁵ The proposed Gas Cost Adjustment Clause Tariff is included in this filing

⁷⁶ 16 Tex. ADMIN. CODE § 7.5519 allows a gas utility subject to the original jurisdiction of the Commission a purchased gas adjustment clause in its rates to provide for the flow-through of part or all of its gas costs above or below the cost of gas contained in its rates.

⁷⁷ Staff Ex. 1, p. 4 of the narrative report of Mr. Josh Settle

⁷⁸ Staff Ex. 1, p. 4 of the narrative report of Mr. Josh Settle

ensure compliance. Specifically, the Examiners recommend the addition of a provision that provides that the utility may not collect a deposit that exceeds one sixth of the estimated annual billings as set out in § 7.45(C)(ii).

The Examiners also recommend a change in the PS Inspection Fee section of the tariffs. Under Commission rule, 16 Tex. Admin. Code § 8.201, a utility may recover the costs of administering the Pipeline Safety program under Tex. Util. Code Ann. Chapter 121, excluding costs that are fully funded by federal sources for any fiscal year. The calculation of the fee and reporting requirements that the utility must adhere to are set out in 16 Tex. Admin. Code §8.201, such as the calculation of the fee by \$0.75 for each service (service line) in service at the end of each calendar year with the report due annually to the Commission by March 15th. The Examiners are simply adding the reference of the Commission rule to each section and a non-substantive grammar change.

Finally, the Cost of Gas Adjustment Tariff should be clarified related to the interest factor under Tariff Section E. Currently, the utility proposes the following language:

If, on the average, the Company had over-collected during the period, it shall credit into the Reconciliation Account during September an amount equal to the average balance multiplied by a percentage representing interest. This percentage shall be the same interest rate percentage that is set annually by the Public Utility Commission for Over/Under Charges. If on the average, the Company had under-collected during the period, it shall debit into the Reconciliation Account during September an amount equal to the average balance multiplied by a percentage representing interest. This percentage shall be the same interest rate percentage that is set annually by the Public Utility Commission for Over/Under Charges. (emphasis added)

The Examiners recommend the following modification to the Cost of Gas Adjustment Tariff to clarify the interest factor:

...This percentage shall be the same interest rate percentage that is set annually in December, for the subsequent calendar year by the Public Utility Commission for Over/Under Charges...

AgriTex has established that the proposed customer charge and volumetric rate for each class of customer is just and reasonable, as modified by the Examiners. Thus, the Examiners recommend that the request, as modified by the Examiners, be approved by the Commission.

11. Conclusion

In this proceeding, AgriTex requested an overall revenue requirement increase of \$175,804 to its jurisdictional customers, which has been adjusted down to \$170,552 by the Examiners. The company also sought to apply the proposed rates uniformly to residential, small commercial, industrial, and public authority customer classes of its service area in the Texas Panhandle Region.

Additionally, AgriTex requested approval of a revised gas cost adjustment clause and the establishment of a line extension policy.

Upon review of the entire record, the Examiners find that the utility's request with the Examiners' recommended adjustments and modifications are just and reasonable and recommend approval of the requested rate changes and tariff modifications.

Respectfully submitted,

Cecile Hanna

Hearings Examiner

Office of General Counsel

Mark Brock

Technical Examiner Gas Services Division

ATTACHMENT A TARIFFS

AgriTexGas, LP Rate Sheet

Residential Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to general use by Residential customers for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$14.75

Multiple metered customers will be assessed a single customer charge per month.

MONTHLY COMMODITY RATE:

The price payable by each residential customer for all consumption each month shall be \$0.1235 per Ccf (Commodity Rate), subject to the Cost of Gas Adjustment and other adjustments set forth below.

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

AgriTexGas, LP

Rate Sheet

Commercial Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to Commercial type customers, including hospitals and churches, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Natural gas supplied is for the individual use of the customer at one point of delivery and shall not be resold or shared with others. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$30.00

Multiple metered customers will be assessed a single customer charge per month.

MONTHLY COMMODITY RATE:

The price payable by each commercial customer for all consumption each month shall be \$0.1086 per Ccf (Commodity Rate), subject to the Gas Cost Adjustment and other adjustments set forth below.

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

AgriTexGas, LP

Rate Sheet

Industrial Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to the sales to any industrial or commercial customer whose predominant use of natural gas is other than space heating, cooking, water heating or other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Natural gas supplied is for the individual use of the customer at one point of delivery and shall not be resold or shared with others. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$110.00

MONTHLY COMMODITY RATE:

The price payable by each industrial customer for consumption each month shall be at the following rates, subject to the Cost of Gas Adjustment and other adjustments set forth below.

Commodity Charge (\$/Ccf)

First 1,000 Ccf \$0.1080 Over 1,000 Ccf \$0.0839

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

AgriTexGas, LP

Rate Sheet

Public Authority Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to general use by Public Authority type customers, including public schools, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Natural gas supplied is for the individual use of the customer at one point of delivery and shall not be resold or shared with others. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$55.00

Multiple metered customers will be assessed a single customer charge per month.

MONTHLY COMMODITY RATE:

The price payable by each public authority customer for all consumption each month shall be \$0.0929 per Ccf (Commodity Rate), subject to the Cost of Gas Adjustment and other adjustments set forth below.

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

Rate Sheet

Miscellaneous Service Charges <u>- Environs</u>

	DURING BUSINESS HOURS	AFTER BUSINESS HOURS
Blind Removed by Customer	\$50.00	\$75.00
Emergency - Carbon Monoxide	\$ 0.00	\$ 0.0 9
Turn Off - Company Action	\$0.00	\$0.00
Emergency - Cut Line	\$0.00	\$0.00
Meter Work (All)	\$ 0.00	\$ 0.00
Door Tag	\$11.25	\$16.88
Reread - Meter Read Exception	\$ 0.00	\$0.00
Emergency - Fire	\$0.00	\$0.00
High Bill Investigation	\$0.00	\$ 0.00
Turn Off Hard Close	\$ 0.00	\$ 0.0 9
Meter Work - Index Change	\$0.00	\$0.00
System - Insulate Meter	\$0.00	\$0.00
Emergency Leak	\$0.00	\$0.00
Lock Fee (Cut Off By Customer)	\$71.25	\$106.88
Verify Meter Mfg, Model, Dials	\$0.00	\$0.00
Miscellaneous	\$11.25	\$16.88
Meter Set	\$40.00	\$60.00
Meter Set – New Customer	\$40.00	\$60.00
New Location	\$ 0.00	\$0.00
New Customer Set Up	\$30.00	\$45.00
No Gas Low Pressure	\$ 0.00	\$0.00
Periodic Maintenance Change	\$ 0.00	\$0.00
Pull Meter - Idle	\$ 0.00	\$0.00
Pull Meter - Periodic Change	\$0.00	\$0.00
System Plug Riser	\$0.00	\$0.00
Pull Meter - Other Reason	\$0.00	\$0.00
Read For Billing	\$0.00	\$0.00
Reconnect Customer Request	\$40.00	\$60.00
Reconnect Delinquent	\$71.25	\$106.88
Relocate Meter – Customer Request	\$40.00	\$60.00
Reconnect Temp Off	\$40.00	\$60.00
Reconnect Temp Off No Charge	\$0.00	\$0.00
Repair/Replace Regulator	\$0.00	\$0.00
Read & Run	\$15.00	\$22.50
Reconnect Seasonal Off	\$40.00	\$60.00
Turn Off – Seasonal	\$30.00	\$45.00
Meter Size Change	\$0.00	\$0.00
Turn On Shut In	\$30.00	\$45.00
Return Check Fee	\$33.00	\$33.00
Deposit		Not to exceed 1/6 th of the
**************************************		estimated annual bill, as
		<u>adjusted</u>

Rate Sheet

Cost of Gas Adjustment Clause - Environs

A. APPLICABILITY

Gas bills issued under rate schedules to which this Rider applies will include adjustments to reflect decreases or increases in purchased gas costs. Any such adjustments shall be filed with the appropriate regulatory authority before the beginning of the month in which the adjustment will be applied to bills.

B. DEFINITIONS

- 1. Cost of Gas The rate per billing unit or the total calculation under this clause, consisting of the commodity cost, a reconciliation component, and other purchased gas expenses.
- 2. Commodity Cost The Cost of Purchased Gas multiplied by the Purchase Sales Ratio.
- 3. Cost of Purchased Gas The estimated cost for gas purchased by the Company from its supplier or the estimated weighted average cost for gas purchased by the Company from all sources where applicable. Such cost shall include not only the purchase commodity cost of natural gas, but shall also include all reasonable fees for services such as gathering, treating, processing, transportation, capacity and/or supply reservation fees, and storage necessary for the movement of gas to the Company's city gate delivery point(s), and associated taxes.
- 4. Reconciliation Component The amount to be returned to or recovered from customers each month from October through June as a result of the Reconciliation Audit.
- 5. Reconciliation Audit An annual review of the Company's books and records for each twelve month period ending with the production month of June to determine the amount of over or under collection occurring during such twelve month period. The audit shall determine: (a) the total amount paid for gas purchased by the Company per Section B(3) Cost of Purchased Gas to provide service to its general service customers during the period, (b) the revenues received from operation of the provisions of this cost of gas clause, (c) the total amount of refunds made to customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause, and (d) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
- 6. Purchase/Sales Ratio A ratio determined by dividing the total volumes purchased for general service customers during the twelve (12) month period ending June 30 by the sum of the volumes sold to general service customers during the same period. For the purpose of this computation all volumes shall be stated at 14.65 psia. Such ratio as determined shall in no event exceed 5 percent lost and unaccounted for gas.
- 7. Reconciliation Account The account maintained by the Company to assure that over time it will neither over nor under collect revenues as a result of the operation of the cost of gas clause. Entries shall be made monthly to reflect, (a) the total amounts paid to the

Rate Sheet

Cost of Gas Adjustment Clause - Environs

Company's supplier(s) for gas applicable to general service customers as recorded on the Company's books and records (per Section B(3), (b) the revenues produced by the operation of this Cost of Gas Clause, (c) refunds, payments, or charges provided for herein or as approved by the regulatory authority, (d) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.

8. General Service Customers - those customers served under the Residential, Commercial, Industrial and Public Authority rate schedules.

C. COST OF GAS

In addition to the cost of service as provided under its general service rate schedules, the Company shall bill each general service customer for the Cost of Gas incurred during the billing period. The Cost of Gas shall be clearly identified on each customer bill.

D. DETERMINATION AND APPLICATION OF THE RECONCILIATION COMPONENT

If the Reconciliation Audit reflects either an over recovery or under recovery of revenues, such amount, plus or minus the amount of interest calculated pursuant to Section E. PAYMENT FOR FUNDS, if any, shall be divided by the general service sales volumes, adjusted for the effects of weather for the period beginning with the October billing cycle last preceding through the June billing cycle. The Reconciliation Component so determined to collect any revenue shortfall or to return any excess revenue shall be applied for a nine (9) month period beginning with the next following October billing cycle and continuing through the next following June billing cycle at which time it will terminate until a new Reconciliation Component is determined

E. PAYMENT FOR FUNDS

If, on the average, the Company had over-collected during the period, it shall credit into the Reconciliation Account during September an amount equal to the average balance multiplied by a percentage representing interest. This percentage shall be the same interest rate percentage that is set annually <u>each December</u>, for the <u>subsequent calendar year</u> by the Public Utility Commission for Over/Under Charges. If on the average, the Company had under-collected during the period, it shall debit into the Reconciliation Account during September an amount equal to the average balance multiplied by a percentage representing interest. This percentage shall be the same interest rate percentage that is set annually by the Public Utility Commission for Over/Under Charges.

Rate Sheet

Cost of Gas Adjustment Clause - Environs

F. SURCHARGE OR REFUND PROCEDURES

In the event that the rates and charges of the Company's supplier are retroactively reduced and a refund of any previous payments is made to the Company, the Company shall make a similar refund to its general service customers. Similarly, the Company may surcharge its general service customers for retroactive payments made for gas previously delivered into the system. Any surcharge or refund amount will be included in the Reconciliation Account. Refunds or charges shall be entered into the Reconciliation Account as they are collected from or returned to the customers. For the purpose of this Section F, the entry shall be made on the same basis used to determine the refund or surcharge component of the Cost of Gas and shall be subject to the calculation set forth in Section E. PAYMENT FOR FUNDS.

G. COST OF GAS STATEMENT

The Company shall file a Cost of Gas Statement with the Regulatory Authority by the beginning of each billing month. (The Company shall file such initial statement as soon as is reasonably possible). The Cost of Gas Statement shall set forth (a) the estimated Cost of Purchased Gas; (b) that cost multiplied by the Purchase/Sales Ratio; (c) the amount of the cost of gas caused by any surcharge or refund; (d) the Reconciliation Component; and (e) the Cost of Gas calculation. The statement shall include all data necessary for the Regulatory Authority to review and verify the calculation of the Cost of Gas. The date on which billing using the Cost of Gas is to begin (bills prepared) is to be specified in the statement.

H. ANNUAL RECONCILIATION REPORT

The Company shall file an Annual Reconciliation Report with the Regulatory Authority which shall include but not necessarily be limited to: 1. A tabulation of volumes of gas purchased and costs incurred listed by account or type of gas, supplier and source by month for the twelve months ending June 30. 2. A tabulation of gas units sold to general service customers and related Cost of Gas Clause revenues. 3. A description of all other costs and refunds made during the year and their effect on the Cost of Gas Clause to date. This report shall be filed concurrently with the Cost of Gas Statement for October.

AgriTexGas, LP Rate Sheet Line Extension Policy - Environs

- (A) Standards of Construction. AgriTexGas will endeavor to construct, install, operate, and maintain its plant, equipment, and lines in accordance with the provisions of such codes and standards as are generally accepted by the industry, as modified by rule or regulation of the regulatory authority or otherwise by law and in such manner to best accommodate the public and to prevent interference with service furnished by other public utilities insofar as practical.
- (B) Line Extension and construction charge. When an extension line is necessary from our existing line to the customer's property line, the first seventy-five (75) feet will be free of charge to the customer. AgriTexGas may require, on a non-discriminatory basis, prepayment, reimbursement, or adequate security for all costs (including, but not limited to, materials, labor, allocated overhead, permit costs and right-of-way acquisition costs) of extending its existing pipeline system to serve a new customer to the extent the extension would exceed the first seventy-five (75) feet. Costs referenced in this Line Extension Policy Rate Sheet are actual costs incurred by the utility and include zero mark-up. AgriTexGas will not receive or charge for any margin, profit or otherwise mark-up the actual cost of providing service.

AgriTexGas reserves the sole discretion to designate the routes of all new extensions and the construction materials and manner of fabrication and installation. AgriTexGas may, on a non-discriminatory basis, provide for refunds, credits or security releases based upon factors such as additional customers subsequently attaching, the level of sales experience through the new facility, or other criteria chosen by AgriTexGas. AgriTexGas may apply similar cost responsibility and arrangements to a customer requesting an increase in capacity of existing AgriTexGas facilities to accommodate an increase in the customer's service requirements.

ATTACHMENT B COST OF SERVICE

AgriTexGas, Inc.
Development of Proposed Rates
For the Pro Forma Test Year Ended March 31, 2011

1 Residential 2 Customer Charge 3 Single Metered Accounts 4 Multiple Metered Accounts 5 Commodity Charge 6 Total Residential 7 7 Commercial 9 Customer Charge			REVENUE	Service	Deviation
ਹ					
ర ర ర					
ŏ ŏ ₫	26,856 Bills	\$14.75	\$396,126		
ŏ ŏ ჳ	12 Bills	\$0.00	0\$		
8 3	1,972,093 CCF	\$0.1235	\$243.554		
			\$639,680	\$640,523	(\$843)
				•	
10 Single Metered Accounts	1,380 Bills	\$30.00	\$41.400		
11 Multiple Metered Accounts	60 Bills	\$0.00	0\$		
12 Commodity Charge	567,499 CCF	\$0.1086	\$61,630		
13 Total Commercial			\$103,030	\$102.816	\$214
14					
15 Industrial					
17 Customer Charge	24 Bills	\$110.00	\$2,640		
19 Commodity Charge			•		
20 First 1000 CCF	14,848 CCF	\$0.1080	\$1,604		
21 Over 1000 CCF	15,528 CCF	\$0.0839	\$1,303		
22 Total Industiral			\$5,547	\$5,327	\$220
23					
24 Public Authority					
25 Customer Charge					
26 Single Metered Accounts	60 Bills	\$55.00	\$3.300		
27 Multiple Metered Accounts	12 Bills	\$0.00	0\$		
28 Commodity Charge	25,332 CCF	\$0.0929	\$2,353		
29 Total Commercial			\$5,653	\$5,389	\$264
30					
31 Total Base Rate Revenue			\$753,910	\$754,055	(\$145)

AgriTexGas, Inc.
Typical Bill Comparisons
For the Pro Forma Test Year Ended March 31, 2011

Customer Charge \$Month					
Commodity \$/Ccf \$6.000000 \$0.12350 \$14.75 \$0.0000000 \$0.12350 \$0.000000 \$0.12350 \$0.000000 \$0.12350 \$0.000000 \$0.12350 \$0.000000 \$0.12350 \$0.000000 \$0.12350 \$0.0000000 \$0.12350 \$0.00000000000 \$0.12350 \$0.000000000000000000000000000000000	Charge	Present	Proposed	# of Cust.	% of Class
First 26 St. 12350 St. 1	1 Customer Charge \$/Month	6 28	61175	9	0.36%
First 26		00.1	9 1.		
Next 74 St. 1250 Next 74 St. 1250 Next 400 St. 1255 St. 125		000000	\$0.400E0		
Next 400 St. 1000		#0.00000 #0.41966	90.12330		
Over 500 SOUTTON Change Change TYPICAL MONTHLY BILL COMPARISON \$0.75189 \$0.75189 \$0.12350 TYPICAL MONTHLY BILL COMPARISON \$19.54 \$10.57 \$10.57 Cof \$19.54 \$10.57 \$10.69 \$10.69 100 \$67.26 \$77.94 \$10.69 \$10.61 \$50 \$67.26 \$77.94 \$10.69 \$10.69 \$650 \$650 \$657.42 \$587.04 \$29.63 Avg Ccf Use \$84.87 \$587.04 \$29.63 Charge Residential Service - IL1R \$10.78 Customer Charge \$Month \$0.76189 \$10.78 TYPICAL MONTHLY BILL COMPARISON \$9.56 \$14.75 Cord \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$22.46 \$5.34 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$6.74 50 \$52.86 \$14.19 \$6.61 50 \$52.86 \$1.43 \$1.43 50 \$52.86 \$5.0.		\$0.09354	\$0.12350		
Cost Adjustment \$/Cdf So. 76189 So. 76189 Change TYPICAL MONTHLY BILL COMPARISON \$195.44 \$22.99 \$10.65 Coff \$45.24 \$52.99 \$10.65 75 \$67.26 \$77.94 \$10.69 75 \$650 \$67.26 \$71.94 \$10.69 850 \$650 \$67.26 \$71.94 \$10.69 850 \$650 \$67.26 \$71.94 \$10.69 850 \$650 \$650.42 \$587.42 \$580.63 Avg Ccf Use \$84.87 \$89.65 \$10.78 Residential Service - IL1R \$60.76189 \$10.78 Customer Charge \$/Month \$89.95 \$14.75 Commodity \$/Cdf \$0.0668 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$5.74 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$5.34 \$5 \$5.24 \$5.34 \$5.44 \$5 \$5.66 \$5.66 \$5.66 \$5 \$5.44	_	\$0.07294	\$0.12350		
Change Change Change Change Change Cot					
Cylenge Change Fresent Proposed # of Cust Change Change Fresent Proposed # of Cust % of Cust Change Change Fresent Proposed # of Cust % of Cust Change Customer Charge \$Month \$ \$8.95 \$ \$14.75 \$ \$1.75 Customer Charge \$Month \$ \$0.76189 \$ \$0.76189 \$ \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$ \$1.75 Colspan="2">Colspan="2">Colspan="2">\$ \$1.475 \$ \$1.475 \$ \$1.415 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$ \$1.425 \$ \$2.46 \$ \$1.415		\$0.76189	\$0.76189		
Cof	10 TYPICAL MONTHLY BILL COMPARISON			Char	de
20 \$19.54 \$29.99 \$10.45 50 \$45.24 \$25.81 \$10.57 100 \$89.27 \$100.69 100 \$89.27 \$100.08 \$10.81 350 \$89.27 \$100.08 \$10.81 89.27 \$100.08 \$10.81 89.27 \$100.08 \$10.81 Charge Charge S/Month S/Ccf Commodity \$/Ccf Commodity		Present	- Proposed	(\$)	
Second		\$19.54	\$29.99	\$10.45	53.49%
\$67.26 \$77.94 \$10.69 350.27 \$100.08 \$10.81 350 550 550 550 557.42 \$587.04 \$29.63 Avg Ccf Use Customer Charge Customer Charge \$/Month Customer Charge \$0.76189 Commodity \$/Ccf Commodity \$/C		\$45.24	\$55.81	\$10.57	23.35%
100 \$89.27 \$100.08 \$10.81 350 5303.13 \$321.43 \$18.30 5557.42 \$587.04 \$29.63 5567.42 \$587.04 \$29.63 5567.42 \$587.04 \$29.63 5567.42 \$587.04 \$29.63 5567.42 \$587.04 \$29.63 5567.42 \$587.04 \$29.63 5569.63 \$510.78 5569.63 \$510.78 5569.63 \$510.78 5569.63 \$510.25 5569.63 \$514.75 5569.63 \$514.75 5569.63 \$514.85 5569.63 \$514.85 5569.63 \$514.85 5569.63 \$514.19 556		\$67.26	\$77.94	\$10.69	15.89%
Second		\$89.27	\$100.08	\$10.81	12.11%
Avg Ccf Use Secritary Charge Customer Charge \$Month Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf Cof Social Secritary Social Secrit		\$303.13	\$321.43	\$18.30	6.04%
Avg Ccf Use \$84.87 \$95.65 \$10.78 Residential Service - IL1R Customer Charge \$Month Customer Charge \$Month Customer Charge \$Month Commodity \$/Ccf Gas Cost Adjustment \$/Ccf Commodity \$/Ccf Solution \$100 Solution \$		\$557.42	\$587.04	\$29.63	5.31%
Avg Ccf Use \$84.87 \$95.65 \$10.78 Residential Service - IL1R Charge Charge Charge Charge Commodity \$/Ccf So 76189 \$0.76189 Commodity \$/Ccf So 76189 \$0.76189 Change Ccf Ccf Ccf Ccf Sc 77-12 \$53.46 Sc 74-8 Sc 74	18				
See See See See See See See See See Se					
Residential Service - IL1R Charge Present Proposed # of Cust. % Customer Charge \$/Month \$0.09668 \$0.12350 161 Commodity \$/Ccf \$0.09668 \$0.12350 Change Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 (5) TYPICAL MONTHLY BILL COMPARISON Present Proposed (5) TYPICAL MONTHLY BILL COMPARISON \$53.46 \$5.34 \$5.34 TYPICAL MONTHLY BILL COMPARISON \$50.26 \$5.32 \$5.32 TYPICAL MONTHLY BILL		\$84.87	\$92.65	\$10.78	12.71%
Charge Present Present Present # of Cust. % Customer Charge \$/Month \$9.95 \$14.75 161 Commodity \$/Ccf \$0.09668 \$0.12350 Change Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) TYPICAL MONTHLY BILL COMPARISON \$27.12 \$53.46 \$5.34 TYPICAL MONTHLY BILL COMPARISON \$53.46 \$5.34 \$5.34 TYPICAL MONTHLY BILL COMPARISON \$50.26 \$5.34 \$5.32 TYPICAL MONTHLY BILL COM	21				
Charge Present Change Cof \$0.09668 \$0.12350 Change Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) 75 \$52.24 \$55.88 \$55.90 \$55.88 \$55.84 \$57.48 \$57.48 \$57.48 \$57.48 \$55.80 \$55.90 \$55.80 \$55.80 \$55.90 \$55.80 \$55.80 \$55.80 \$55.80 \$55.80		:			
Charge Present Proposed # of Cust. % Customer Charge \$/Month \$9.95 \$14.75 161 Commodity \$/Ccf \$0.09668 \$0.12350 Change Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Ccf \$27.12 \$32.46 \$5.34 50 \$50 \$5.34 \$5.34 75 \$50 \$5.48 \$5.48 100 \$55.81 \$10.329 \$7.48 \$50 \$56.02 \$5.46 \$14.19 \$50 \$56.02 \$5.22.23		ilai service - IL1K			
Commodity \$/Ccf Commodity \$/Ccf Commodity \$/Ccf Commodity \$/Ccf Commodity \$/Ccf Commodity \$/Ccf Cas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf Ccf Ccf Ccf S27.12 \$32.46 \$5.34 \$50 \$5.44 \$5.88 \$5.80 \$5.74 \$5.88 \$5.89 \$7.48 \$7.43 \$7.43 \$81.15 \$6.50 \$5.68 \$7.48 \$7.49 \$5.68 \$5.68 \$5.69 \$7.48 \$7.49 \$7.49 \$7.40 \$		Present	Proposed	# of Cust	% of Class
Customer Charge \$/Month \$9.95 \$14.75 Commodity \$/Ccf \$0.09668 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Crant Present Present Proposed (\$) ZO \$27.12 \$32.46 \$6.14 50 \$52.88 \$59.02 \$6.14 75 \$74.34 \$81.15 \$6.81 100 \$55.81 \$103.29 \$7.48 \$50 \$568.02 \$52.23				161	6.43%
Commodity \$/Ccf \$0.09668 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Ccf \$27.12 \$32.46 \$5.34 50 \$27.12 \$5.46 \$5.44 50 \$5.8 \$5.90 \$6.14 75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$103.29 \$7.48 \$56 \$310.45 \$324.64 \$14.19 \$65 \$568.02 \$568.02 \$6.02 \$67 \$67 \$6.22 \$6.22	27 Customer Charge \$/Month	\$9.95	\$14.75		5
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) 20 \$27.12 \$32.46 \$5.34 50 \$5.88 \$590.2 \$6.14 75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$103.29 \$7.48 \$50 \$568.02 \$522.23	28 Commodity \$/Ccf	\$0.09668	\$0.12350		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Fresent Cof Change (\$) Ccf \$27.12 \$32.46 \$5.34 50 \$52.73 \$5.46 \$5.44 75 \$74.34 \$81.15 \$6.14 75 \$95.81 \$103.29 \$7.48 350 \$56.80 \$54.64 \$14.19 650 \$56.02 \$590.25 \$22.23 Avg Ccf Use \$6.216 \$6.216 \$6.22	29				
Change Change Ccf Ccf (\$) Ccf \$27.12 \$32.46 \$5.34 50 \$27.12 \$5.34 \$5.34 50 \$5.88 \$59.02 \$6.14 75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$103.29 \$7.48 350 \$56.02 \$54.64 \$14.19 650 \$568.02 \$590.25 \$22.23 Avg Ccf Use \$50.25 \$50.25 \$52.23	30 Gas Cost Adjustment \$/Ccf	\$0.76189	\$0.76189		
Cof	31 32 TYPICAL MONTHI Y BILL COMPARISON			Ç	
20 \$27.12 \$32.46 \$5.34 \$5.34 \$5.34 \$5.34 \$5.00 \$	33 Cof	tacaca O	1 0000000000000000000000000000000000000	9	
20 \$5.71 \$5.34 \$5.		Present	pasodo.4	(A)	(%)
\$52.88 \$59.02 \$6.14 1 75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$103.29 \$7.48 350 \$310.45 \$324.64 \$14.19 650 \$650 \$568.02 \$590.25 \$22.23		\$27.12	\$32.46	\$5.34	19.68%
75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$103.29 \$7.48 350 \$50.25 \$22.23 \$6.80 \$6.00		\$52.88	\$59.02	\$6.14	11.61%
100 \$95.81 \$103.29 \$7.48 350 \$310.45 \$324.64 \$14.19 650 \$568.02 \$590.25 \$22.23 Avg Ccf Use		\$74.34	\$81.15	\$6.81	9.16%
350 \$310.45 \$324.64 \$14.19 650 \$568.02 \$590.25 \$22.23 Avg Ccf Use		\$95.81	\$103.29	\$7.48	7.81%
650 \$58.02 \$590.25 \$22.23 Avg Ccf Use		\$310,45	\$324.64	\$14.19	4.57%
Avg Ccf Use		\$568.02	\$590.25	\$22.23	3.91%
AVG UCI USE 67 69 66 31 66 46 67 66 46					
		962 46	000	04	10.000

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

43

5 4 4	Residenti	Residential Service - A01R			
45					
46	Charge	Present	Proposed	# of Cust.	% of Class
47				2	0.12%
48 Customer	48 Customer Charge \$/Month	\$9.59	\$14.75		
49 Commodity \$/Ccf	s/Ccf	\$0.11035	\$0.12350		
3					
51 Gas Cost / 52	51 Gas Cost Adjustment \$/Ccf 52	\$0.76189	\$0.76189		
53 TYPICAL	53 TYPICAL MONTHLY BILL COMPARISON			Change	Jde
54	Ccf	Present	Proposed	(\$)	(%)
55	20	\$27.03	\$32.46	\$5.42	20.06%
56	50	\$53.20	\$59.02	\$5.82	10.93%
57	75	\$75.01	\$81,15	\$6,15	8.19%
58	100	\$96.81	\$103.29	\$6.47	%69'9
59	350	\$314.87	\$324.64	\$9.76	3.10%
90	650	\$576.55	\$590.25	\$13.71	2.38%
61					
62	Avg Ccf Use				
63	96	\$93.18	\$99.60	\$6.42	6.89%
64					
65					
99	Residenti	Residential Service - RG1R			
29					
89	Charge	Present	Proposed	# of Cust.	% of Class
69				2	0.13%
70 Customer	70 Customer Charge \$/Month	\$10.88	\$14.75		
71 Commodity \$/Ccf	\$/Ccf	\$0.11035	\$0.12350		
72					
73 Gas Cost / 74	73 Gas Cost Adjustment \$/Ccf 74	\$0.76189	\$0.76189		
75 TYPICAL I	75 TYPICAL MONTHLY BILL COMPARISON			Change	ge
92	Ccf	Present	Proposed	(\$)	(%)
77	20	\$28.32	\$32.46	\$4.13	14.59%
78	50	\$54.49	\$59.02	\$4.53	8.31%
79	75	\$76.30	\$81.15	\$4.86	6.36%
80	100	\$98.10	\$103.29	\$5.19	5.29%
81	350	\$316.16	\$324.64	\$8.47	2.68%
82	650	\$577.84	\$590.25	\$12.42	2.15%
83					
84	Avg Ccf Use				
85	104	\$101.96	\$107.20	\$5.24	5.14%
98					

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

90 Charge 91 92 Customer Charge \$/Month 93 Commodity \$/Ccf 94 95 Gas Cost Adjustment \$/Ccf 96 97 TYPICAL MONTHLY BILL COMPARISON 98 Ccf 99 Ccf 100 50 110 75 110 75 110 75 110 650 110 650	\$10.08 \$0.11035 \$0.76189	Proposed	# of Cust.	% of Class
22 Customer Charge \$/Month 23 Commodity \$/Ccf 44 65 Gas Cost Adjustment \$/Ccf 66 67 TYPICAL MONTHLY BILL COM 68 69 60 60 60 70 71 75 71 75 75 76 76 76 77 76 76 77 76 76 76 76 77 76 77 76 76			100	
3 Commodity \$/Ccf 4 Gas Cost Adjustment \$/Ccf 6 T TYPICAL MONTHLY BILL COM 8 Ccf 9 Ccf 9 50 1 75 1 100 3 350 4 650		41175	7,067	92.91%
6 Gas Cost Adjustment \$/Ccf 6 7 TYPICAL MONTHLY BILL COM 8 Ccf 9 Ccf 9 20 1 75 1 75 1 100 3 350 5 650		\$0.12350		
6 TYPICAL MONTHLY BILL COM 8 Ccf 9 Ccf 1 75 1 100 3 350 4 650		\$0.76189		
8 Ccf Ccf Ccf 20 S0 S0 S50 S50 S50 S50 S50 S50 S50 S50			opaca)	9
	Present	Proposed	(\$)	(%)
	\$27.52	\$32.46	\$4.93	17.92%
	\$53.69	\$59.02	\$5,33	9.92%
	\$75.50	\$81,15	\$5.66	7.49%
	397.30	\$103.29	\$5.98	6.15%
	\$315.36	\$324.64	\$9.27	2.94%
5	\$577.04	\$590.25	\$13.22	2.29%
106 Avg Ccf Use				
107 71	\$71.87	\$77.47	\$5.60	7.79%
108				
00.7	acci coinco leitachico a			
7	Negrating Scivics 1921			
112 Charge	Present	Proposed	# of Cust.	% of Class
13			-	0.04%
14 Customer Charge \$/Month	80.00	\$0.00		
15 Commodity \$/Ccf	\$0.11035	\$0.12350		
17 Gas Cost Adjustment \$/Ccf	\$0.76189	\$0.76189		
,				
19 TYPICAL MONTHLY BILL COMPARISON	IPARISON		Change	ge
I20 Ccf	Present	Proposed	(\$)	(%)
	\$17.44	\$17.71	\$0.26	1.51%
	\$43.61	\$44.27	\$0.66	1.51%
123 75	\$65.42	\$66.40	\$0.99	1.51%
124 100	\$87.22	\$88.54	\$1.32	1.51%
5 350	\$305.28	\$309.89	\$4.60	1.51%
126 650	\$566.96	\$575.50	\$8.55	1.51%
Avg				
129 70	\$60.63	\$61.55	\$0.91	1.51%
130				

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

133 134 Charge		Present	Proposed	# of Cust.	% of Class
135				9	3.20%
136 Customer Charge \$/Month		\$15.75	\$30.00		
137 Commodity \$/Ccf		\$0.09500	\$0.10860		
139 Gas Cost Adjustment \$/Ccf		\$0.76189	\$0.76189		
140					
141 TYPICAL MONTHLY BILL COMPARISON	COMPARISON	0	,	Change	
	CONTRACTOR OF THE PROPERTY OF	1103011	rioposed 872 E2	944.03	76 486/
•		61013	9447 05	9-14:00	45.20%
		\$229 97	\$247.62	#12.01 #17.65	7.53%
		\$444.20	\$465.05 \$465.05	\$21.05	%/2.7
		\$658.42	\$682.87	\$24.45	3 71%
•		\$872.64	\$900.49	\$27.85	3 19%
				1	
150 Avg Ccf Use					
		\$227.25	\$244.86	\$17.61	7.75%
152					
153					
154	Small Commercial Service - 101C	I Service - 101C			
156 Charge		Present	Proposed	# of Cust.	% of Class
157				109	95.80%
158 Customer Charge \$/Month		\$18.52	\$30.00		
139 COMMISSING A/CCI		\$0.09700	\$0.1086U		
161 Gas Cost Adiustment \$/Ccf		\$0.76189	\$0.76189		
162))	2		
163 TYPICAL MONTHLY BILL COMPARISON	COMPARISON			Change	e de
164 Ccf		Present	Proposed	(\$)	(%)
165 50		\$61.46	\$73.52	\$12.06	19.62%
166 100		\$104.41	\$117.05	\$12.64	12.11%
167 250		\$233.24	\$247.62	\$14.38	6.17%
168 500		\$447.97	\$465.25	\$17.28	3.86%
169 750		\$662.69	\$682.87	\$20.18	3.05%
170 1,000		\$877.41	\$900.49	\$23.08	2.63%
Avg					
3 414		\$373.73	\$390.00	\$16.28	4.36%
174					

AgriTexGas, Inc.
Typical Bill Comparisons
For the Pro Forma Test Year Ended March 31, 2011

Proposed # of Cust. \$0.00 \$0.10860 \$0.00 \$0.10860 \$0.00860 \$0.10860 \$0.76189 \$0.76189 \$0.76189 \$0.76189 \$0.870.49 \$0.870.84 \$1.06 \$0.08390 \$0.08390 \$0.08390 \$0.10800 \$0.08390 \$0.10800 \$0.08390 \$0.10800 \$0.08390 \$0.10800 \$0.08390 \$0.0		C	Ć		ć
Commodity & Cof		Present	Proposed	# of Cust.	% of Class
Customer Charge SMonth Sign		4	;	n	0.88%
Commodity StCrf	Customer Charge \$/Month	00.0\$	\$0.00		
Case Cost Adjustment \$/Ccf		\$0.09700	\$0.10860		
TYPICAL MONTHLY BILL COMPARISON Cof Soft Section Cof Soft Section Commodity Section First 1000 Cof First 1000 Cof Excess Cof Soft Section Soft Sec					
Cot S42 S45 S5 Change		\$0.76189	\$0.76189		
Column	TYPICAL MONTHLY BILL COMPADISON			4	ç
Commodity S/Cd				E 6	- 1
S42.94		LI ESEU	Proposed	(A)	(%)
100 585.89 587.05 51.16 500 520 52.90 500 54.29.45 54.35.25 55.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.65.8 5.80 1,000 5.60 5.80 1,000 5.80		\$42.94	\$43.52	\$0.58	1.35%
Second		\$85.89	\$87.05	\$1.16	1.35%
Secondary Secondary Secondary Secondary		\$214.72	\$217.62	\$2.90	1.35%
Avg Ccf Use Avg Ccf Use RF8-8.89 S858.89 S870.49 S11.60 Substitute Strong		\$429.45	\$435.25	\$5.80	1 35%
1,000 \$856.89 \$870.49 \$11.60 Avg Ccf Use		\$644 17	\$652.87	\$8.70	1 35%
Avg Ccf Use S78.77 S79.84 \$1.06 1 Charge		**************************************	\$870 A9	#44.60	1 250/
Avg Ccf Use \$78.77 \$79.84 \$1.06 Industrial Service - IO1D Customer Charge S/Month Commodity \$/Ccf First 1000 CCF First 1000 CCF Excess Ccf Excess Ccf Ccf Coff C)))	2	2	0.1
Industrial Service - IO1D					
STR.77 \$79.84 \$1.06 Industrial Service - IO1D					
Charge Industrial Service - IO1D Charge Present Present Proposed # of Cust % o Customer Charge \$/Month \$106.61 \$110.00 2 10 Commodity \$/Ccf \$0.09650 \$0.10800 \$0.08390 Change Excess Ccf \$0.07500 \$0.08390 Change \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$0.76189 \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$327.121 \$327.47 \$6.26 \$0.1489 TYPICAL MONTHLY BILL COMPARISON \$1.600 \$51.801.89 \$14.89 \$14.89 TYPICAL MONTHLY BILL COMPARISON \$1.800 \$1.402.79 \$19.34 \$1.500 \$0.000 \$1.800 \$1.800 \$1.800 \$2.500 \$2.200 \$2.200 \$2.200 \$0.000 \$1.800 \$1.800 \$2.200 \$2.200 \$2.200 \$2.200 \$2.200 \$2.200 \$2.200 \$2.200 \$2.200 \$2.200 \$2.20		\$78.77	\$79.84	\$1.06	1.35%
Charge Present Present Present Present Present % of Cust. % of Cus	(O				
Charge Present Proposed # of Cust. % of Cust.	_				
Charge Present Proposed # of Cust. % of Cust.		ustrial Service - 101D			
Charge Present Proposed # of Cust. % of Cust.					
Customer Charge \$/Month Commodity \$\text{SLC} f First 1000 CCF Excess Ccf Excess Ccf S0.09650 \$0.08390 \$0.07500 \$0.08390 \$0.07500 \$0.08390 Change Ccf Ccf S0.76189 S0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf S0.76189 Fresent Proposed \$0.0600 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$1.0000 \$		Present	Proposed	# of Cust.	% of Class
Customer Charge \$/Month \$106.61 \$110.00 Commodity \$/Ccf \$0.09650 \$0.10800 Excess Ccf \$0.07500 \$0.08390 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf \$321.21 \$327.47 \$6.26 500 \$321.21 \$327.47 \$6.26 500 \$532.1.21 \$544.95 \$9.14 1,000 \$1,801.89 \$1,402.79 \$19.34 2,500 \$1,801.89 \$1,825.68 \$23.79 2,500 \$2,500 \$2,20.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,807.33 \$1,204.58 \$17.25				2	100.00%
Commodity \$/Ccf \$0.09650 \$0.10800 Excess Ccf \$0.07500 \$0.08390 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Present Ccf \$327.21 \$5.26 500 \$327.47 \$6.26 500 \$51.801 \$14.89 1,000 \$1,304 \$1,307 2,500 \$1,301.89 \$1,801.89 2,500 \$2,200 \$2,200.34 2,500 \$2,200 \$2,248.58 2,500 \$2,200.34 \$2,248.58 2,500 \$1,807.33 \$1,204.58 1,266 \$1,725	2 Customer Charge \$/Month	\$106.61	\$110.00		
First 1000 CCF \$0.09650 \$0.10800 Excess Ccf \$0.07500 \$0.08390 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf \$321.21 \$327.47 \$6.26 500 \$327.21 \$54.95 \$9.14 1,000 \$1,300 \$1,307.21 \$10.32 1,500 \$1,301.89 \$1,801.89 \$10.34 2,500 \$2,500 \$2,20.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,187.33 \$1,204.58 \$17.25	3 Commodity \$/Ccf				
Excess Cof \$0.07500 \$0.08390 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Crd \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Fresent Present Proposed (\$) Change Ccf \$321.21 \$327.47 \$6.26 \$9.14 5.00 \$555.81 \$5.24 \$9.14 1,500 \$1,383.45 \$1402.79 \$19.34 2,000 \$1,383.45 \$1,825.68 \$23.79 2,500 \$2,500 \$2,200.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,204.58 \$17.25		\$0.09650	\$0.10800		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Present Change Ccf \$321.21 \$327.47 \$6.26 500 \$353.81 \$5.2747 \$6.26 500 \$955.00 \$979.89 \$14.89 1,500 \$1,801.89 \$1,825.68 \$23.74 2,000 \$1,801.89 \$1,825.68 \$23.74 Avg Ccf Use \$1,801.89 \$1,825.68 \$28.24 1,266 \$1,187.33 \$1,204.58 \$17.25		\$0.07500	\$0.08390		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed Change 250 \$327.21 \$327.47 \$6.26 500 \$532.121 \$527.47 \$6.26 500 \$549.98 \$14.89 1,500 \$1,801.89 \$14.89 2,500 \$2,200 \$2,20.34 \$2,248.58 Avg Ccf Use \$1,187.33 \$1,204.58 \$17.25					
TYPICAL MONTHLY BILL COMPARISON Ccf Ccf Ccf S521.21 \$327.47 \$6.26 500 \$573.1.21 \$327.47 \$6.26 1,000 \$913.89.55.81 \$544.95 \$9.14 1,000 \$913.89.51,383.45 \$1,402.79 \$19.34 2,000 \$1,260 \$2,220.34 \$2,248.58 \$28.24 Avg Ccf Use 1,266 \$1,187.33 \$1,204.58 \$17.25		\$0.76189	\$0.76180		
TYPICAL MONTHLY BILL COMPARISON Change S 527.47 \$6.26 \$9.4.95 \$9.4.95 \$9.4.89 \$1		2	2		
Ccf Present Proposed (\$) 250 \$321.21 \$327.47 \$6.26 500 \$555.81 \$544.95 \$9.14 1,000 \$799.89 \$14.89 1,500 \$1,383.45 \$1,402.79 \$19.34 2,500 \$1,801.89 \$1,802.68 \$23.79 2,500 \$2,220.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,187.33 \$1,204.58 \$17.25	TYPICAL MONTHLY BILL COMPARISON			Chan	ā
250 \$321.21 \$327.47 \$6.26 500 \$500 \$532.81 \$544.95 \$9.14 1,000 \$91.200 \$979.89 \$14.89 1,500 \$1,500 \$1,801.89 \$1,802.68 \$2.200 \$2,500 \$2,200 \$2,200.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,266 \$1,204.58 \$1,204.58 \$17.25		Present	Proposed	(\$)	1 -
500 \$535.81 \$544.95 \$9.14 1,000 \$965.00 \$979.89 \$14.89 1,500 \$1,383.45 \$1,402.79 \$19.34 2,000 \$1,801.89 \$1,825.68 \$23.79 2,500 \$2,220.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,187.33 \$1,204.58 \$17.25		\$321.21	\$327.47	\$6.26	1 95%
1,000 \$965.00 \$979.89 \$14.89 1,500 \$1,500 \$1,801.89 \$1,402.79 \$19.34 2,000 \$2,000 \$2,200.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,266 \$1,725		\$535.81	\$544.95	\$9 14	1 7 1%
1,500 2,000 2,500 3,1,801.89 5,220.34 5,220.34 5,224.58 5,28.24 Avg Ccf Use 1,266 3,1,187.33 5,1,204.58 5,17.25		\$965.00	88 6268	\$14.89	1 54%
2,000 \$1,801.89 \$1,825.68 \$23.79 2,500 \$2,200.34 \$2,248.58 \$28.24 Avg Ccf Use \$1,187.33 \$1,204.58 \$17.25		\$1.383.45	\$1.402.79	\$19.34	1 40%
Avg Ccf Use \$1,187.33 \$1,204.58 \$17.25		\$1,000,10 \$1,801,80	64 80E E8	600 40	2000
42,220.34 42,246.36 426.24 Avg Ccf Use \$1,187.33 \$1,204.58 \$17.25		\$0.100,100 40.000,000	00.070,10	620.00	1.32 /0
Avg Ccf Use 1,266 \$1,187.33 \$1,204.58 \$17.25		\$2,220.3 4	\$2,240.30	\$20.24	0/. /7.1
1,266 \$1,187.33 \$1,204.58 \$17.25					
1,200 \$1,204.58 \$17.25		100		1	
		\$1,187.33	\$1,204.58	\$17.25	1.45%

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

223 Charge Present Proposed # of Class % of Class 224 225 Commodity S/Cd \$47.22 \$55.00 1 259.89 225 Commodity S/Cd \$0.09100 \$0.09200 1 25.98 229 Gas Cost Adjustment \$/Cd \$0.76189 \$0.76189 \$0.76189 \$0.76189 220 Gas Cost Adjustment \$/Cd \$0.90100 \$1.0826 \$0.76189 \$0.76189 220 Gas Cost Adjustment \$/Cd \$0.00100 \$1.0826 \$0.76189 \$0.76189 220 \$0.00100 \$1.000 \$1.000 \$1.000 \$1.089 221 \$1.000 \$1.000 \$1.000 \$1.040 \$1.040 222 \$2.000 \$1.000 \$1.040 \$1.040 \$1.040 223 \$2.000 \$1.000 \$1.000 \$1.040 \$1.040 224 \$0.000 \$1.000 \$1.000 \$1.000 \$1.000 224 \$0.000 \$1.000 \$1.000 \$1.000 \$1.000 <	222	Public Authority - IL1P			
Commodity \$\text{StSC}\$ (0) 09100 \$0.09290 Commodity \$\text{StC}\$ (0) 09100 Commodity \$\text{StC}\$ (0) 09100 Commo		Present	Proposed	# of Cust.	% of Class
Controller Charge \$Month \$0.09100 \$0.09290 Commodity \$ICcf \$0.09100 \$0.09290 Gas Cost Adjustment \$ICcf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$1.97 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$1.97 TYPICAL MONTHLY BILL COMPARISON \$1.32.51 \$1.40.48 \$17.97 \$1.000 \$132.51 \$1.40.48 \$17.97 \$1.000 \$1.0	225			1	25.98%
Commodity S/Ccf \$0.09100 \$0.02290 Commodity S/Ccf \$0.76189 \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Coff Change State	226 Customer Charge \$/Month	\$47.22	\$55.00		
Continue	227 Commodity \$/Ccf 228	\$0.09100	\$0.09290		
TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) (5) (239 Gas Cost Adjustment \$/Cof	\$0.76189	\$0.76189		
Change Customer Charge \$Month \$50.08300 \$50.08300 \$50.0820 \$8.79 Customer Charge \$Month \$0.08300 \$0.08290 \$8.79 Commodity \$I/Ccf \$0.08300 \$0.08290 \$8.79 Gas Cost Adjustment \$I/Ccf \$0.08300 \$0.08290 \$8.79 TYPICAL MONTHLY BILL COMPARISON \$0.08200 \$0.08290 \$0.08290 Ccf \$55.0 \$6.08200 \$0.08290 \$8.70 Ccf \$55.0 \$6.08200 \$0.08290 \$8.70 Ccf \$55.0 \$6.08200 \$6.08200 \$8.70 Ccf \$55.0 \$6.08200 \$6.08200 \$8.70 Sco \$6.	330	00000	200		
Ccf	131 TYPICAL MONTHLY BILL COMPARISON			Char	Jae
100 \$189.86 \$97.74 \$7.88 250 \$100 \$132.51 \$140.48 \$7.97 250 \$500 \$256.70 \$8.79 1,000 \$132.51 \$140.48 \$7.97 1,000 \$132.51 \$140.48 \$7.97 250 \$473.67 \$482.40 \$8.79 1,000 \$100 \$100 1,000 \$100 1,000	.32 Ccf	Present	Proposed	(\$)	
100 \$132.51 \$140.48 \$7.97 250 \$473.67 \$266.44 \$268.70 \$8.26 500 \$473.67 \$482.40 \$8.26 1,000 \$100 \$100 \$100 \$100 1,000 \$100 \$100 \$100 232 Public Authority - IO1P Customer Charge S/Month		\$89.88	\$97.74	\$7.88	8 76%
Secondary Secondary Secondary Secondary Secondary		\$132.51	\$140.48	\$7.97	6.01%
Solution		\$260.44	\$268.70	\$8.26	3 17%
1,000 1,00		\$473.67	\$482.40	\$8.73	1 84%
1,000 \$900.11 \$909.79 \$9.68 Avg Ccf Use \$532 Public Authority - IO1P Charge Charge Charge Charge Charge Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON Fresent Ccf \$0.09290 \$0.		\$686.89	\$696.09	\$9.20	1 34%
Avg Ccf Use \$532 Public Authority - IO1P Customer Charge \$Month Customer Charge \$Month Customer Charge \$Month Customer Charge \$Month Commodity \$/Ccf So Os300 \$0.09290 Ccf \$0.76189 \$0.76189 \$0.76189 \$0.76189 Change Ccf \$0.76189 \$0.76189 \$0.76189 \$0.7		\$900.11	\$309.79	\$9.68	1.08%
Avg Ccf Use \$501.15 \$509.94 \$8.79 Public Authority - IO1P Customer Charge \$Month \$53.19 \$55.00 \$0.09290 Commodity \$/Ccf \$0.08300 \$0.09290 Commodity \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$95.43 \$97.74 \$2.31 Ccf \$95.43 \$95.74 \$2.80 \$50 \$\$75.0 \$\$4.29 \$500 \$\$892.0 \$\$968.6 \$\$969.79 \$11.71 Avg Ccf Use \$367.10 \$\$362.48 \$\$5.37					
\$501.15 \$609.94 \$8.79 Public Authority - IO1P Customer Charge Present Proposed # of Cust. % of Cust. <th< td=""><td></td><td></td><td></td><td></td><td></td></th<>					
Charge Public Authority - IO1P Customer Charge \$/Month Present Proposed # of Cust. % of Cust. Change Cha		\$501.15	\$509.94	\$8.79	1.75%
Charge Present Proposed # of Cust. % of Cust. Change	42				
Charge Present Present # of Cust. % of Cust.	43				
Charge Present Proposed # of Cust. % of Cust.	44	Public Authority - 101P			
Charge Present Proposed # of Cust. % c Customer Charge \$/Month \$53.19 \$55.00 4 7 Commodity \$/Ccf \$0.08300 \$0.09290 Change Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Ccf \$95.43 \$97.74 \$2.31 100 \$95.44 \$2.80 \$2.80 250 \$264.41 \$2.88 \$4.29 500 \$475.64 \$4898.00 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$8998.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$352.18 \$5.37	45				
Customer Charge \$/Month		Present	Proposed	# of Cust.	% of Class
Customer Charge \$/Month \$53.19 \$55.00 Commodity \$/Ccf Gas Cost Adjustment \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf 50 \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 \$260 \$250 \$475.64 \$482.40 \$6.76 \$4.29 \$6.86.86 \$6.96.09 \$1.1.71 Avg Ccf Use \$357.10 \$55.00 \$55.00 \$5.31 \$1.000 \$5.37	47			4	70.25%
Commodity \$/Ccf \$0.08300 \$0.09290 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Ccf \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 250 \$264.41 \$268.76 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37	48 Customer Charge \$/Month	\$53.19	\$55.00		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Ccf Change Ccf Ccf \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.30 250 \$264.41 \$268.76 \$4.29 500 \$266.69 \$69.60 \$6.76 750 \$686.86 \$696.09 \$6.76 750 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$352.48 \$5.37	49 Commodity \$/Ccf	\$0.08300	\$0.09290		
Change TYPICAL MONTHLY BILL COMPARISON Crit Change Crit Change Change Cof \$95.43 \$97.74 \$2.80 \$100 \$137.68 \$140.48 \$2.80 \$50 \$250 \$264.41 \$268.70 \$4.29 \$60 \$50 \$482.40 \$6.76 \$6.76 \$1,000 \$6.86 \$66.09 \$9.93 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37	50				
TYPICAL MONTHLY BILL COMPARISON Creamon Present Change Change Ccf \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.31 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37	51 Gas Cost Adjustment \$/Ccf	\$0.76189	\$0.76189		
TYPICAL MONTHLY BILL COMPARISON Change Change Change Change Change Change Change (\$) 50 \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 50 \$42.9 \$4.29 50 \$686.64 \$6.76 750 \$686.66 \$6.96.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$352.10 \$352.48 \$5.37	52				
Ccf Present Proposed (\$) 50 \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37	53 TYPICAL MONTHLY BILL COMPARISON			Char) Jge
50 \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37		Present	Proposed	(\$)	
100 \$137.68 \$140.48 \$2.80 250 250 \$264.1 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 \$Avg Ccf Use \$360 \$6.357.10 \$362.48 \$5.37		\$95.43	\$97.74	\$2.31	2.42%
250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37		\$137.68	\$140.48	\$2.80	2.03%
500 \$475.64 \$482.40 \$6.76 750 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$360 \$636.79 \$5.37		\$264.41	\$268.70	\$4.29	1.62%
750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37		\$475.64	\$482.40	\$6.76	1.42%
1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$362.48 \$5.37		\$686.86	8696.09	\$9.23	1.34%
Avg Ccf Use 360 \$5.37		\$898.08	\$909.79	\$11.71	1.30%
360 \$357.10 \$362.48 \$5.37					
		\$357.10	\$362.48	\$5.37	1.50%
	34				

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

266		Public Authority - 102P			
267					
268	Charge	Present	Proposed	# of Cust. % of Class	% of Class
269				-	3.77%
270 Custome	270 Customer Charge \$/Month	\$0.00	\$0.00		
271 Commodity \$/Ccf	ity \$/Ccf	\$0.08300	\$0.09290		
272					
273 Gas Cost	t Adjustment \$/Ccf	\$0.76189	\$0.76189		
274					
275 TYPICAL	275 TYPICAL MONTHLY BILL COMPARISON			Change	ebi
276	Ccf	Present	_Proposed_	(\$)	(%)
277	50	\$42.24	\$42.74	\$0.49	1.17%
278	100	\$84.49	\$85.48	\$0.99	1.17%
279	250	\$211.22	\$213.70	\$2.47	1.17%
280	500	\$422.45	\$427.40	\$4.95	1.17%
281	750	\$633.67	\$641,09	\$7.42	1.17%
282	1,000	\$844.89	\$854.79	\$9.90	1.17%
283					
284	Avg Ccf Use				
285	77	\$65.20	\$65.96	\$0.76	1.17%

AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

	Allocation								
Ref. # Description	Factor	Total	Residential	Commerical	Industrial	Public Authority	Agriculture	Irrigation	Total At Issue
1001 75% Volumes / 25% Demand	4	1,0000	0.0987	0.0255	0.0014	0 0014	0.0299	0.8432	0.1269
1002 Sales Volumes	2	1,0000	0.0628	0.0181	0.0010	0.0008	0.0214	0.8959	0.0827
	က	31,384,801	1,972,093	567,499	30,376	25.332	672.403	28 117 097	2.595.301
	4	6,282	2,239	120	. 7	9	36	3,879	2.367
	5	6,282	2,239	120	2	9	36	3,879	2.367
	9	21,272	2,239	564	41	28	169	18.231	2 872
1007 Customers - Weighted Meter Installations	7	7,500	2,239	156	7	80	47	5,043	2.410
1008 Customers - Weighted Regulators	80	31,843	2,239	876	104	44	263	28.317	3.263
1009 Customers - Weighted Services	o	8,310	2,239	180	6	6	54	5,819	2.437
1010 Mains & Regulators	10	907,537	89,563	23,129	1,244	1,232	27,145	765,224	115,168
1011 Meters	11	60,955	6,416	1,616	116	81	485	52,241	8,229
1012 House Regulators	12	19,363	1,362	533	63	27	160	17,219	1,984
1013 Services	13	79,840	21,512	1,729	88	86	519	55,905	23,417
1014 Total Intangible Plant	14	0	0	0	0	0	0	0	0
1015 Total Distribution Plant	15	1,206,024	148,384	30,163	1,674	1,588	30,521	993,694	181.809
1016 Total General Plant	16	943,697	119,839	23,508	1,293	1,237	23,570	774,251	145,876
1017 Total Plant in Service	17	2,149,721	268,223	53,670	2,968	2,825	54,091	1,767,944	327,685
1018 Total Rate Base	18	2,810,872	349,884	70,237	3,840	3,694	70,128	2,313,090	427.654
1019 Meters & House Regulators	19	80,318	777,7	2,149	180	107	645	69,460	10,213
1020 Mains & Services	20	960,153	108,389	24,165	1,295	1,281	26,849	798,174	135,130
1021 M & R Industrial	21	0000'0	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	
1022 M & R General	22	959	95	24	*	-	58	808	122
1023 Net Plant In Service	23	1,916,544	237,916	47,876	2,647	2,520	48,395	1,577,190	290.959
1024 Labor & Management Fees	24	1,351,890	171,675	33,676	1,852	1,772	33,765	1,109,150	208.975
1025 Direct Assignment to Residential	25	100	100	0	0	0	0	0	100
1026 Open	56	0	0	0	0	0	0	0	
1027 Open	27	0	0	0	0	0	0	· c) C
1028 Open	28	0	0	0	0	0	0	0) C
1029 Open	59	0	0	0	0	0	0	0) C
	30	1,179,591	145,132	29,502	1,638	1,553	29,852	971,914	177.824
	31	2,831,729	441,796	68,458	3,503	3,584	63,830	2,250,559	517,340
1032 Total Expenses Excluding Labor & Management Fee	32	2,072,716	365,795	49,035	2,370	2,557	43,164	1,609,795	419,757
1033 Open	33	0	0	0	0	0	0	0	0
1034 Open	34	0	0	0	0	0	0	0	0
1035 Open	35	0	0	0	0	0	0	0	0
1036 Open	36	0	0	0	0	0	0	0	C
1037 Open	37	0	0	0	0	0	0	0	
1038 Open	38	0	0	0	0	0	0	0	0
1039 Open	39	0	0	0	0	0	0	0	0
1040 Net Cost of Service	40	4,229,786	640,523	102,816	5,327	5,389	97,109	3,378,622	754,055
1041 Open	41	0	0	0	0	0	0	0	

AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

	Allocation					Public			Total
Ket. # Description	Factor	Total	Residential	Commerical	Industrial	Authority	Agriculture	Irrigation	At Issue
	-	2	က	4	5	9	7	8	
1042 75% Volumes / 25% Demand	-	100%	%18.6	2.55%	0.14%	0.14%	2.99%	84.32%	12.69%
1043 Sales Volumes	2	100%	6.28%	1.81%	0.10%	0.08%	2.14%	89.59%	8.27%
1044 Sales Volumes	က	100%	6.28%	1.81%	0.10%	%80.0	2.14%	89.59%	8.27%
1045 Customers-Billing	4	100%	35.64%	1.91%	0.03%	0.10%	0.57%	61.75%	37.68%
1046 Customers	2	100%	35.64%	1.91%	0.03%	0.10%	0.57%	61.75%	37.68%
1047 Customers - Weighted Meters	9	100%	10.53%	2.65%	0.19%	0.13%	0.80%	85.70%	13.50%
1048 Customers - Weighted Meter Installations	7	100%	29.85%	2.08%	0.10%	0.10%	0.62%	67.24%	32.14%
1049 Customers - Weighted Regulators	80	100%	7.03%	2.75%	0.33%	0.14%	0.83%	88.93%	10.25%
1050 Customers - Weighted Services	6	100%	26.94%	2.17%	0.11%	0.11%	0.65%	70.07	29.33%
1051 Mains & Regulators	10	100%	9.87%	2.55%	0.14%	0.14%	2.99%	84.32%	12 69%
1052 Meters	1	100%	10.53%	2.65%	0.19%	0.13%	0.80%	85.70%	13.50%
	12	100%	7.03%	2.75%	0.33%	0.14%	0.83%	88.93%	10.25%
	13	100%	26.94%	2.17%	0.11%	0.11%	0.65%	70.02%	29.33%
1055 Total Intangible Plant	4	%0	%00.0	%00.0	0.00%	0.00%	0.00%	0.00%	%00.0
	15	100%	12.30%	2.50%	0.14%	0.13%	2.53%	82.39%	15.08%
1057 Total General Plant	16	100%	12.70%	2.49%	0.14%	0.13%	2.50%	82.04%	15.46%
1058 Total Plant in Service	17	100%	12.48%	2.50%	0.14%	0.13%	2.52%	82.24%	15.24%
1059 Total Rate Base	18	100%	12.45%	2.50%	0.14%	0.13%	2.49%	82.29%	15.21%
	19	100%	89.6	2.68%	0.22%	0.13%	%08'0	86.48%	12.72%
1061 Mains & Services	20	100%	11.29%	2.52%	0.13%	0.13%	2.80%	83.13%	14.07%
1062 M & R Industrial	21	%0	%00'0	0.00%	0.00%	%00'0	%00'0	0.00%	0.00%
	22	100%	9.87%	2.55%	0.14%	0.14%	2.99%	84.32%	12.69%
	23	100%	12.41%	2.50%	0.14%	0.13%	2.53%	82.29%	15.18%
	24	100%	12.70%	2.49%	0.14%	0.13%	2.50%	82.04%	15.46%
	25	100%	100.00%	0.00%	%00.0	0.00%	0.00%	0.00%	100.00%
1067 Open	56	%0	%00.0	0.00%	%00'0	0.00%	0.00%	0.00%	0.00%
1068 Upen	27	%0	%00.0	0.00%	%00.0	0.00%	%00.0	0.00%	%00.0
1069 Upen	78	%0	%00:0	%00.0	%00'0	%00.0	%00'0	%00.0	0.00%
	53	%0	%00'0	%00.0	%00'0	0.00%	%00'0	%00.0	%00'0
	e 3	100%	12.30%	7.50%	0.14%	0.13%	2.53%	82.39%	15.08%
	31	100%	15.60%	2.42%	0.12%	0.13%	2.25%	79.48%	18.27%
1073 Total Expenses Excluding Labor & Management Fee	32	100%	17.65%	2.37%	0.11%	0.12%	2.08%	77.67%	20.25%
10/4 Upen	33	%0	%00.0	%00.0	%00.0	%00.0	%00'0	0.00%	%00.0
10/5 Open	34 4	%0	%00.0	%00.0	%00'0	%00.0	%00'0	0.00%	%00'0
	35	%0	%00.0	%00.0	%00.0	0.00%	0.00%	0.00%	%00.0
1077 Open	98	%0	%00.0	%00:0	0.00%	0.00%	%00.0	0.00%	%00.0
10/8 Open	37	%0	%00'0	0.00%	%00'0	0.00%	%00.0	0.00%	%00.0
10/9 Open	38	%0	%00.0	%00.0	%00:0	0.00%	%00'0	0.00%	%00'0
1080 Open	38	%0	%00'0	%00.0	%00.0	0.00%	0.00%	0.00%	%00.0
1081 Net Cost of Service	40	100%	15.14%	2.43%	0.13%	0.13%	2.30%	79.88%	17.83%
1082 Open	4	%0	%00'0	%00:0	0.00%	%00.0	%00'0	0.00%	0.00%

EXHIBIT KJN - 3 (Examiners) PAGE 3 OF 7

AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

Ref.#	Description	Allocation	Total	Residential	Commerical	Industrial	Public Authority	Agriculture	Irrigation	Total At Issue
2001	2001 Plant in Service					PARTICIPATION OF THE PARTICIPA				
2002	2002 Intangible Plant	15	0	0	0	0	0	0	0	0
2002										modelecenomon
2003	37402-Land and Land Rights	- 1	56,878	5,613	1,450	78	77	1,701	47,959	7,218
2005		- +-	37 967	3,747	696	£ 2	36	1136	22,147	3,333
2006		- +-	842,345	83,130	21,468	1.155	1.143	25.195	710.255	4,016
2007		-	959	95	24	-		29	808	122
2008		6	79,840	21,512	1,729	88	98	519	55,905	23,417
2009		9	60,955	6,416	1,616	116	81	485	52,241	8,229
2010		2	79,701	23,794	1,658	79	83	497	53,590	25,614
2012	sosou nouse regulators 38400 House Reg. Installations	သ ထ	19,363	1,362	533	63	27	160	17,219	1,984
! ;)	2	27	F	•	7	ţ	000'-	-
2013	Total Distribution Plant		1,206,024	148,384 0.12	30,163	1,674	1,588	30,521	993,694	181,809
2014	O			!						
2015		24	671,413	85,262	16,725	920	880	16,769	550,857	103,787
2016 2017	39800 Misc. & Other Equipment 39900 Other Tangible Property - Computers	24 24	214,806 57,478	27,278 7,299	5,351 1,432	294 79	282 75	5,365	176,236 47,157	33,205
2018	Total General Plant		043 607	110 820	22 500	4 203	4 227	22 570	774 964	445 076
207			160,049	890's-	60,500	1,293	1,23/	73,5/0	//4,251	145,876
2019	Total Plant in Service		2,149,721	268,223	53,670	2,968	2,825	54,091	1,767,944	327,685
2020	Q									
2021	37402-Land and Land Rights	-	0	0	0	0	0	0	0	0
2022			1,088	107	28	****	-	33	918	138
2023		-	1,573	155	40	2	2	47	1,326	200
2024			32,873	3,244	838	45	45	683	27,718	4,172
2025		- (71	7	2	0 1	0	7	09	o
2026	38000 Services	တာဖ	5,943	1,601	129	_ ′	9 1	30	4,161	1,743
2027		0 1	5,292	745	123	שם	4 (9 7	2,822	444
2029		~ 00	1,932	101	40	5 40	0 0	12	1,363	1,907
2030		- ∞	130		. 4	0	10	<u>-</u>	116	13
2031	39200 Transportation Equipment	24	149,256	18,954	3,718	205	196	3,728	122,456	23,072
2032	39800 Misc. & Other Equipment 39900 Other Tangible Property - Computers	5 4 54	16,776	2,130 1,879	418 369	23	22	419 370	13,764	2,593
2034	Т		223 477	700 00	5 705	000	706	000	10075	301.00
			711,007	oc'oc	06,10	950	304	0,090	190,734	30,/00
2035	Net Plant		1,916,544	237,916	47,876	2,647	2,520	48,395	1,577,190	290,959
2036	2036 Working Capital		400 005	107	000	G U		3	0000	() () () () () () () () () ()
2038	Material Inventory	17	420,003	60,103	10,039	976	- 4C	9,616	339,876	70,093
2039	Prepaid Expenses	17	7300	28,283	11,924	80a	970	12,018	392,796	72,804
2040		17	1,625	203	2 4	5 2	2 0	8 4	1,336	248
2041	235-Customer Deposits	25	(15,300)	(15,300)	0	0	0	0	0	(15,300)
2042	2042 Total Working Capital		894,328	111,968	22,361	1,193	1,174	21,733	735,900	136,695
2043	Total Rate Base		2 810 872	349 884	70 237	3 840	3 694	70 128	2 343 000	A27 CEA
i			*.>,	1001010	10,401	2,00	, 165,0	7,0,120	4,010,050	FC0,134

EXHIBIT KJN - 3 (Examiners)
PAGE 4 OF 7

AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

Ref. #	Description	Allocation	Total	Residential	Commerical	Industrial	Public	Agriculture	Irrination	Total
3001	3001 Operation and Maintenance Expense						7			2000
3002	3002 Distribution Expense									Sharring of
3003	Operation									electronomic
3004	Automobile Expense	15	319,961	39,367	8,002	444	421	8.097	263 629	48 234
3005	Material Costs	15	0	0	0	0	0	0		2
3006	Meters	15	0	0	0	0	0	0	0	. 0
3007	Labor	30	1,251,890	154,027	31,310	1,738	1,648	31,682	1,031,484	188,723
3008	Other Payroll Expense	30	75	6	2	0	0	2	. 62	*
3009	Repairs and Maintenance	12	50,043	6,157	1,252	69	99	1,266	41,232	7,544
3010	Supplies	15	75,252	9,259	1,882	104	66	1,904	62,004	11,344
5017	Iraining	15	19,577	2,409	490	27	26	495	16,130	2,951
3012	I raver Expenses	15	1,708	210	43	2	2	43	1,407	257
3013	Uniforms	15	733	06	18	-	*	19	604	110
3014	Contract Work	15	68,013	8,368	1,701	94	06	1.721	56.039	10.253
3015	Pilot Flyover Fee	15	20,169	2,482	504	28	27	510	16,618	3.041
3016	Pipeline Services	15	608,276	74,840	15,213	845	801	15,394	501.184	91.698
3017	Small Tools	15	15,859	1,951	397	22	21	401	13,067	2,391
3018	Total Distribution O8 M		722 707 0	20, 200						
3			4431,556	299,168	60,813	3,376	3,202	61,537	2,003,460	366,559
3019	3019 Customer Accounting & Collection									
3020	Accounting	4	69 523	077 170	1 328	ç	99	C	000	
3021	Billing Services	4	329,525	117.448	6.295	105	315	398	42,929 203 475	26,195
3022	Total Customer Accounting & Collection		300 048	440 207	7 693	107		200'-	200,410	127,104
!			010,000	177,241	C70'/	771	561	7,287	246,403	150,357
3023	3023 Advertising & Promotion	4	1,125	401	21	0	-	9	695	424
3024 /	Administrative and General Evn									
3005		;								and transmi
3023	Auto location internet Expenses	3.3	6,064	946	147	80	80	137	4,820	1,108
3020	Auto insurance	31	14,778	2,306	357	18	19	333	11,745	2,700
3000	msurance Expense Other	31	0 ;	0	0	0	0	0	0	•
3020	bank service charges	31	53	S	-	0	0	-	23	¥
3029	Workers Compensation Insurance	31	42,396	6,614	1,025	52	54	926	33,695	7,746
3030	Dues & Subscriptions	31	120	19	က	0	0	က	95	22
3031	Licenses and Fees	31	39,196	6,115	948	48	20	884	31.152	7.161
3032	Management Fee	32	100,000	17,648	2,366	114	123	2.082	27,666	20 252
3033	Meals and Entertainment	31	6,740	1,052	163	80	0	152	5,357	1.231
3034	Office Supplies	31	16,888	2,635	408	21	21	381	13,422	3,085
3035	Health Insurance	31	166,285	25,943	4,020	206	210	3,748	132,157	30,379
3030	Cleaning Services	. 3	3,505	547	85	4	4	79	2,786	640
2020	Transitional Services Assessment	F 3	0 ;	0	0	0	0	0	0	0
3030	Professional Cervices Agreement	- F	-	0 (0	0	0	0	0	0
3040	Postage and Dollings	 24	0 100	0 0	0 ;	0	0	0	0	0
3041	Fostage and Delivery Telephone Expanse		1,297	202	31	2 5	7	53	1,031	237
3042	I Ifilities	2 5	4,0,40	8,436	1,307	67	89	1,219	42,976	6,879
3043	Sad Dehts	- 5	2352	883	154	∞ ;	∞ ;	143	5,057	1,162
3044	Data Screenings	5 6	808,12	3,323	934	87	58	504	17,540	3,915
3045	Rent Expense	5 6	40,70	1,018	235	72	12	219	7,736	1,778
3046	Dallas G&A	33	93,787	177'0	81.7	42	54.	797	26,853	6,173
3047	Donation	3. 15	100	16	9 t, .	90°C	4 C	642,1	46,600	12,151
3048	Miscellaneous Expenses	31	9,638	1,504	233	12	12	217	2,660	1,761
3049	Total A&G Expenses		592,953	95,684	14,255	719	746	13,100	468,449	111,403
6										
3050	Total O&M Expenses		3,424,681	537,479	82,712	4,222	4,329	76,930	2,719,008	628,744

EXHIBIT KJN - 3 (Examiners) PAGE 5 OF 7

> AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

EXHIBIT KJN - 3 (Examiners) PAGE 6 OF 7

AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

	Allocation					Public			Total
Ref. # Description	Factor	Total	Residential	Commerical	Industrial	Authority	Agriculture	Irrigation	At Issue
5001 Return Under Existing Rates									
5002 Total Present Base Rate Revenue		2,889,330	493,986	79,647	5,156	4,714	112.339	2,193,488	583,502
ō		6,188	937	150	80	80	142	4,942	1,103
5004 Total Operating Revenue		2,895,518	494,923	79,797	5,164	4,722	112,482	2,198,431	584,606
5005 Operation and Maintenance Expenses		3 424 681	537 479	82 712	4 222	4 320	76 930	2 719 008	AAT 903
5006 Depreciation and Amortization Expense		196 950	25,358	4 800	7,22,5	250,1	000,07	464 240	20,795
5007 Taxes Other than Income Tax		150,330	23,330	660't	275	230	4,00,4	101,310	30,783
5008 Estimated Federal Income Tax		130,731	21,093	3,073	c77	212	4,384	120,965	25,403
5000 Lateract on Customer Deposits		(500,913)	(31,163)	(4,091)	96.	(27)	9,210	(280,998)	(35,124)
5010 Total Operating Expense		3 465 408	67 644	0 87 304	0 74 8 74	0 0	0 20 30	0 200 004	640 676
		0,400,480	332,130	460,10	4,0,4	7//,4	82,378	2,720,284	049,830
5011 Return		(569,981)	(57,874)	(7,597)	290	(20)	17,104	(521,854)	(65,231)
5012 Rate Base		2,810,872	349,884	70,237	3,840	3,694	70,128	2,313,090	427,654
5013 Rate of Return, Existing Rates		-20.28%	-16.54%	-10.82%	7.55%	-1.35%	24.39%	-22.56%	-15.25%
6001 Return at Claimed ROR									
6002 Rate Base		2,810,872	349,884	70,237	3,840	3,694	70,128	2,313,090	427,654
6003 Rate of Return		11.85%	11.85%	11.85%	11.85%	11.85%	11.85%	11.85%	11.85%
6004 Return		333,088	41,461	8,323	455	438	8,310	274,101	20,677
6005 Operation and Maintenance Expenses		3,424,681	537,479	82,712	4,222	4,329	76,930	2,719,008	628,744
6006 Depreciation and Amortization Expense		196,950	25,358	4,899	270	258	4,854	161,310	30,785
6007 Taxes Other than Income Tax		164,645	22,621	4,118	228	219	4,248	133,210	27,186
6008 Estimated Federal Income Tax		116,581	14,511	2,913	159	153	2,909	95,935	17,737
6009 Interest on Customer Deposits		29	59	0	0	0	0	0	29
6010 Total Cost of Service		4.235.974	641.460	102 966	5 335	5 397	97 252	3 383 564	755 158
6011 Less: Other Operating Revenue		6,188	937	150	80	8	142	4,942	1,103
			, , , , , , , , , , , , , , , , , , ,					7.7777777777777777777777777777777777777	
ouiz net cost of service		4,229,786	640,523	102,816	5,327	5,389	97,109	3,378,622	754,055
6013 Base Rate Revenue Deficiency		1,340,456	146,537	23,169	171	675	(15,230)	1,185,134	170,552
6014 Percent Increase (Decrease)		46.39%	79.66%	29.09%	3.31%	14.32%	-13.56%	54,03%	29.23%

EXHIBIT KJN - 3 (Examiners) PAGE 7 OF 7

AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

Ref. # Description	Allocation Factor	Total	Residential	Commerical	Industrial	Public	Acriculture	rojeciri	Total
7001 Return at Proposed Rates							a principal	- Independent	ancelly
7002 Total Base Rate Revenue at Proposed Rates 7003 Present Other Operating Revenue 7004 Proposed Increase in Other Operating Revenue		4,229,641 6,188 0	639,680 93 <i>7</i> 0	103,030 150 0	5,547 8 0	5,653 8 0	97,109 142 0	3,378,622 4,942 0	753,910 1,103 0
7005 Total Proposed Operating Revenue		4,235,829	640,617	103,180	5,555	5,661	97,252	3,383,564	755,013
ď		2,889,330	493,986	79,647	5,156	4,714	112,339	2,193,488	583.502
7000 Portion Increase		1,340,311	145,694	23,383	391	939	(15,230)	1,185,134	170,408
roos reicen increase(Decrease)		46.39%	29.49%	29.36%	7.58%	19.92%	-13.56%	54.03%	29.20%
7010 Operation and Maintenance Expense		3,424,681	537,479	82,712	4,222	4,329	76,930	2,719,008	628,744
7013 Taxon Other than Income Tax		196,950	25,358	4,899	270	258	4,854	161,310	30,785
7013 Estimated Endont Leasure Tax		164,639	22,608	4,120	230	222	4,248	133,210	27,180
7014 Information Conductors Control ax		116,545	14,296	2,968	216	221	2,909	95,935	17,701
7014 interest on castomer Deposits		59	29	0	0	0	0	0	. 29
7015 Total Operating Expenses		3,902,844	599,771	94,700	4,938	5,030	88,941	3,109,463	704,439
7016 Return		332,985	40,846	8,480	616	631	8,310	274,101	50,574
7017 Kate Base		2,810,872	349,884	70,237	3,840	3,694	70,128	2,313,090	427.654
7010 Paleting Parts of Partner		11.85%	11.67%	12.07%	16.06%	17.09%	11.85%	11.85%	11.83%
TO IS Relative Kate of Return		1.00	0.99	1.02	1.36	1.4	1.00	1.00	1.00

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AgriTexGas, Inc. Class Data For the Pro Forma Test Year Ended March 31, 2011

ine													Ş	TOTAL
8 -	UNADJUSTED METER COUNT	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Mar-11
7	Residential - 1H1R	9	9	9	9	9	9	9	9	9	7	G	œ	7.3
ო	Residential - 1L1R	168	169	161	166	167	169	166	172	162	162	166	161	1.989
4	Residential - A01R	2	7	2	2	2	2	2	2	2	7	2	7	24
2	Residential - RG1R	2	2	2	2	2	2	2	2	7	2	2	7	24
9	Residential - 101R	2,106	2,129	2,073	2,093	2,103	2,090	2,084	2,115	2,088	2,092	2,084	2,067	25.124
7	Residential - 102R	1	П	ч	r	Н	н		ਜ	.	 1	H	н	12
ထတ	Total Residential	2,285	2,309	2,245	2,270	2,281	2,270	2,261	2,298	2,261	2,266	2,261	2,239	27,246
10	Small Commercial - 1L1C	9	9	9	9	9	9	9	9	9	9	9	9	72
=	Small Commercial - 101C	107	107	104	107	107	106	106	106	108	109	109	109	1,285
12	Small Commercial - 102C	S	3	s	ĸ	z	ĸ	'n	Ŋ	Ŋ	5	'n	۲n	09
3	Total Small Commercial	118	118	115	118	118	117	117	117	119	120	120	120	1,417
4 5 4	Industrial - 101D	2	2	2	2	7	74	2	2	2	2	7	7	24
17	Public Authority - 1L1P	н	1	н	rd	H	н	r-f	ਜ	+4	H	H	H	12
8	Public Authority - 101P	4	4	4	4	4	ধ	4	4	4	1 4	. 4	1 4	÷ 84
19	Public Authority - 102P	1	H	-		Ħ	ч	+	***	Ħ	+	٠,		12
2 5	Total Public Authority	9	9	9	9	9	9	9	9	9	9	9	9	72
2	Agriculture - 1L1D	п	1	П	1	4	#	7	H	н	н	н	н	22
23	Agriculture -101D	53	30	27	28	28	28	29	28	56	27	27	29	336
24	Agriculture - 102D	9	9	9	9	9	ų,	9	ø	9	9	9	9	72
52 56	Total Agriculture	36	37	34	35	35	35	36	35	33	34	34	36	420
27	Irrigation - TA1I	2,067	2,094	2,175	2,212	2,203	2,155	2,114	2,168	2,050	2,078	1,995	1,914	25,225
28	Irrigation - TA2I	1,735	1,762	1,604	1,595	1,601	1,569	1,538	1,528	1,521	1,522	1,521	1,512	19,008
59	Irrigation - TF1I	38	37	45	46	44	44	44	57	36	39	33	34	497
8	Irrigation - TF2I	42	42	33	33	33	33	33	34	33	33	33	34	416
3	Irrigation - T407	429	435	413	409	416	413	412	405	400	392	387	385	4,896
33 33	Total Irrigation	4,311	4,370	4,270	4,295	4,297	4,214	4,141	4,192	4,040	4,064	3,969	3,879	50,042
8 8	Total Company	6,758	6,842	6,672	6,726	6,739	6,644	6,563	6,650	6,461	6,492	6,392	6,282	79,221

AgriTexGas, Inc. Class Data For the Pro Forma Test Year Ended March 31, 2011

						יס נוסייס סוומ יספו יסמו דומפת אמוכים, אכיי		-					TOTAL
	Apr-10	Mav-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	lan-11	Feb.11	Mar-11	12 mo Ended Mar-11
UNADJUSTED Ccf CONSUMPTION	! -	Ì				:	;					; !	.
Residential - 1H1R	668.0	221.0	234.0	147.0	114.0	134.0	215.0	671.0	1,066.0	2,157.0	674.0	612.0	6,913.0
Residential - 1L1R	7,781.1	3,553.0	3,312.0	2,101.0	2,709.3	3,045.9	3,785.0	13,840.0	24,793.3	27,620.0	20,221.7	10,508.4	123,270.6
Residential - A01R	124.0	58.0	30.0	38.0	27.0	37.0	117.0	283.0	479.0	561.0	313.0	233.0	2,300.0
Residential - RG1R	124.0	0.69	87.0	42.0	0.79	68.0	490.0	281.0	329.0	527.0	228.0	194.0	2,506.0
Residential - 101R	108,428.0	50,050.0	72,355.0	43,084.0	40,230.0	42,954.7	65,780.0	201,509.5	334,913.3	406,279.2	248,970.2	165,321.6	1,779,875.5
Residential - 102R	37.0	24.0	22.0	20.0	19.0	21.0	25.0	68.0	126.0	135.0	171.2	166.0	834.2
Total Residential	117,162.09	53,975.00	76,040.00	45,431.98	43,166.27	46,260.58	70,411.95	216,652.53	361,706.63	437,279.2	270,578.0	177,035.0	1,915,699.3
Small Commercial - 1L1C	712.0	664.0	534.0	307.1	405.3	561.2	708.0	1,930.1	3,349.3	3,923.0	3,215.0	1,462.1	17,771.2
Small Commercial - 101C	36,102.0	27,007.1	31,864.6	32,582.2	30,843.1	28,830.6	28,759.6	50,337.4	70,394.0	86,968.2	56,704.0	51,036.0	531,428.8
Small Commercial - 102C	375.0	325.0	652.0	214.0	272.0	273.0	218.0	439.0	714.0	793.0	719.0	509.0	5,503.0
Total Small Commercial	37,189.0	27,996.1	33,050.6	33,103.3	31,520.5	29,664.8	29,685.6	52,706.5	74,457.3	91,684.3	60,638.0	53,007.1	554,703.0
Industrial - 101D	2,010.3	1,073.7	1,352.5	1,148.3	1,455.8	2,399.0	2,434.3	2,970.7	4,787.0	4,749.0	3,164.2	2,830.8	30,375.8
Public Authority - 1L1P	505.3	90.0	201.0	163.2	129.0	201.0	185.0	512.0	1,357.0	1,205.0	379.0	1,459.2	6,386.8
Public Authority - 101P	1,098.0	1,407.0	22.0	204.0	216.0	386.0	421.0	1,073.0	2,710.0	6,401.0	1,988.0	1,340.0	17,266.0
Public Authority - 102P	0.0	0.0	0.0	0.0	100.0	0.0	1.0	20.0	76.0	403.0	326.0	0.0	926.0
Total Public Authority	1,603.3	1,497.0	223.0	367.2	445.0	587.0	0.708	1,605.0	4,143.0	8,009.0	2,693.0	2,799.2	24,578.8
Agriculture - 1L1D	270.5	67.0	21.2	17.2	32.0	1,303.0	14,318.2	11,523.4	9,254.0	7,885.0	1,717.0	1,542.3	47,950.7
Agriculture -101D	20,768.7	24,733.3	24,576.5	21,464.8	16,874.2	58,763.0	101,377.5	122,028.3	73,160.0	50,230.0	27,902.0	32,936.3	574,814.6
Agriculture - 102D	260.0	1,274.0	556.0	240.0	391.0	349.0	3,023.0	4,903.2	6,696.0	14,539.0	15,840.2	1,266.5	49,638.0
Total Agriculture	21,599.2	26,074.3	25,153.7	21,722.0	17,297.2	60,415.0	118,718.8	138,454.9	89,110.0	72,654.0	45,459.2	35,745.1	672,403.3
Irrigation - TA1I	616,229.3	795,859.0	2,403,045.0	2,888,767.0	3,747,335.6	868,841.7	256,342.0	112,545.4	154,195.9	192,061.0	354,292.0	1,798,836.0	14,188,349.9
Irrigation - TA2I	472,530.0	629,425.8	1,684,127.0	1,771,870.1	2,623,326.0	568,481.0	186,932.9	94,792.4	127,662.2	137,027.3	254,360.7	1,332,700.3	9,883,235.7
Irrigation - TF1!	23,832.3	5,678.0	30,550.0	38,253.5	62,349.9	10,822.0	1,882.1	4,256.6	3,643.0	2,601.5	4,521.0	29,805.0	218,194.9
Irrigation - TF2I	6,361.5	3,565.0	9,121.0	16,554.0	19,317.0	13,185.0	4,349.1	3,578.0	4,810.0	3,696.0	4,153.0	20,476.0	109,165.6
Irrigation - T407	173,866.0	231,602.6	489,297.9	524,570.0	938,816.1	350,039.0	93,728.3	111,638.4	132,310.8	87,959.4	151,208.4	433,114.3	3,718,151.1
Total Imgation	1,292,819.2	1,666,130.4	4,616,140.9	5,240,014.6	7,391,144.6	1,811,368.7	543,234.5	326,810.7	422,621.9	423,345.2	768,535.2	3,614,931.6	28,117,097.3
Total Company	1,472,383.02	1,776,746.47	4,751,960.64	5,341,787.46	7,485,029.27	1,950,695.13	765,092.06	739,200.31	956,825.79	1,037,720.77	1,151,067.63	3,886,348.82	31,314,857.37

AgriTexGas, Inc. Class Data

***************************************	TOTAL 12 mo Ended	Mar-11		864	30.147	369	460	448.355	213	480,407	1 877	74 865	1 201	77,943	5,156	1148	2 740	715	4,573		5,065	94,729	12,545	112,339	1 173 907	691,825	20,485	8,113	299,158	2,193,488	2,873,906	
		Mar-11		78	2.498	35	40	39,058	. 28	41,738	155	6.932	105	7,192	452	180	218	53	451		275	6,767	762	7,804	141.158	93,289	2,545	1,536	33,381	271,910	329,547	
		Feb-11		883	3,487	4	44	48,395	. 29	52,082	321	7.482	125	7,928	485	83	27.1	80	433		288	6,283	2,121	8,692	40.400	17,805	639	311	13,704	72,860	142,481	
		Jan-11		225	4,134	71	77	65,794	25	70,326	388	10.455	132	10,976	602	157	638	87	881		751	8,021	2,015	10,786	29.345	9,592	535	277	9,269	49,017	142,589	
		Dec-10		120	3,889	62	55	57,923	24	62,075	334	8.791	125	9,250	607	171	331	09	562		853	10,438	1,422	12,713	26,538	8,936	593	361	12,438	48,866	134,072	
		Nov-10		84	2,890	41	20	43,392	18	46,474	199	6,790	86	7,088	464	76	195	55	344		1,024	14,337	1,276	16,637	24,158	6,635	719	268	11,085	42,867	113,873	
ed March 31, 2011		Oct-10		36	1,898	23	30	28,203	13	30,202	83	4,697	11	4,857	421	64	141	23	259		1,233	13,024	1,000	15,256	34,072	13,085	481	326	9,835	57,800	108,795	
For the Pro Forma Test Year Ended March 31, 2011		Sep-10		27	1,837	14	26	25,695	12	27,611	69	4,723	82	4,874	416	99	138	53	257		257	8,472	673	9,403	77,275	39,793	1,152	686	27,721	146,930	189,490	
For the Pro Fon		Aug-10		56	1,804	13	26	25,334	12	27,215	54	4,918	82	5,054	344	59	124	61	245	į	7/	5,049	677	5,799	279,026	183,632	5,016	1,449	69,047	538,170	576,827	
		Jul-10		28	1,735	14	24	25,747	12	27,561	45	5,142	76	5,263	322	62	123	53	239	ì	7	5,514	663	6,248	205,175	124,031	3,229	1,167	39,978	373,580	413,212	
		Jun-10		38	1,803	13	28	28,794	13	30'689	99	4,961	119	5,146	337	99	108	53	227	i	1/	5,625	693	6,389	184,729	117,889	2,681	684	37,541	343,525	386,312	
		May-10		36	1,886	16	26	26,857	13	28,834	79	4,546	87	4,712	316	55	223	53	332	Ļ	c	5,684	656	6,416	72,375	44,060	756	267	19,596	137,054	177,663	
		Apr-10		84	2,285	23	33	33,163	14	35,601	83	5,428	92	5,604	390	63	198	53	344	ě	C C	5,514	587	6,197	959'65	33,077	2,137	477	15,562	110,910	159,045	
			BOOKED BASE RATE REVENUE	Residential - 1H1R	Residential - 1L1R	Residential - A01R	Residential - RG1R	Residential - 101R	Residential - 102R	Total Residential	Small Commercial - 1L1C	Small Commercial - 101C	Small Commercial - 102C	Total Small Commercial	Industrial - 101D	Public Authority - 1L1P	Public Authority - 101P	Public Authority - 102P	Total Public Authority	Apprications 1.1.10		Agriculture -101D	Agriculture - 102D	l otal Agriculture	Irrigation - TA1I	Imgation - TA2I	Irrigation - TF1I	Irrigation - TF2I	Irrigation - T407	i otal imgation	Total Company	
	Line	. S		75	9/	77	78	79	8	82	83	84	82	86 87	888	8	9	95	83	¥ %	3 8	9 !	26	0 6 6	100	101	102	103	5 5	£ 6	107	

AgriTexGas, Inc. Class Data

1.1. Proposition Proposi						For the Pro	Forma Test Year E	For the Pro Forma Test Year Ended March 31, 2011	111					able discussion
Particular Par	Line No.	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	1,00	4	7	TOTAL 12 mo Ended
Franciscommon C.2556 C.2									!)			N C	Mar-11
Small Commercial 442 313 1054 308 977 9 978 9		(2.358.6)	(1636.3)	(203 2)	(620.4)	(704 8)	io Feed	1		!				
Industrial		442.7	331.3	1 026 4	398.8	377.5	(031.0)	(1.080.1)	(5,562.4)	(3,519.5)	(5,210.3)	(2,632.8)	0.0	(23,855.3)
Public Almoring 0.0		0.0	0.0	0.0	000	2 5	920.0	0.00.0	919.3	459.6	0.0	0.0	0.0	5,018.8
Majorcillus 0.0 0.		00	00	9 0	9 6	9 6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Principle Prin			9 6	9 6	0 0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
True Company True		9 6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	00
Total Company Total Compan		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Company Total Compan		(1,915.9)	(1,305.0)	823.2	(221.6)	(417.3)	(105.2)	(148.6)	(4 643 1)	(3.050.0)	15 240 21	10 000 07		
Part RID CUSTOMER ADJUSTED Cell	**************************************					75	(100.5)	(1,40.0)	(4,045.1)	(9,009.9)	(5,210.3)	(2,632.8)	0.0	(18,836.5
Total Company														
Separate 14,801.2 23,384 4,811 4,814 4,815 4,814														Search and the
Protection Pro		114,803.5	52,338.7	75,836.8	44,811.5	42,371.5	45,628.8	69,726.8	211,090.1	358 187 1	432 068 9	267 945 2	177 035 0	1 001 044 0
Publication Color		37,631.7	28,327.4	34,077.0	33,502.2	31,897.9	30,191,4	30,222.0	53,625,8	74 916 9	01 684 3	60 620 0	17,033.0	1091,044.0
Public Authority 1,502 3 1,497 0 2,512 0 37 2,722 0 17,297 0 17,297 0 69,415 0 1,665 0 1 1,665 1,004 1,502 519 2 1,665 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,502 519 2 1,665 1,004 1,602 519 2 1,604 1,004 1,0		2,010.3	1,073.7	1,352.5	1,148.3	1,455.8	2,399.0	2 434 3	2 970 7	4 787 0	2,400,10	00,030.0	1.700,55	8.127,850
Total Company Table Tabl		1,603.3	1,497.0	223.0	367.2	445.0	587.0	607.0	1,605.0	1,103.0	4,749.0	5,104.2	2,630.8	30,375.8
Total Company 1,202,819.2 1,666,130.4 4,616,140.9 5,240,014.6 7,391,144.6 1,811,368.7 5,442,24.5 5,246,014.0 7,391,144.6		21,599.2	26,074.3	25,153.7	21.722.0	17 297 2	60 415 0	118 718 8	138 454 0	4,100	0,003.0	2,583.0	2,68.7	24,578.8
Total Company 1.470.467 1.775.441 4.782,783 5.341.565.9 7.4846119 1.950.5900 764.9424 734.5572 953.765.9 1.025.5105 1.140.4434 9.986.3469 9.986.34		1,292,819.2	1,666,130.4	4,616,140.9	5,240,014.6	7,391,144.6	1,811,368,7	543.234.5	326,810.7	422,621.9	423 345 2	45,459.2	35,745.1	672,403.3
14704671 17754415 4,782,783 5,341,565 9 7,484,6119 1,950,590 0 764,943 4 734,557 2 953,765 9 1,032,510 5 1,146,434 8 3,886,346 9 14704671 1,7754415 4,782,783 5,341,565 9 7,484,6119 1,950,590 0 764,943 4 735 5 7 1										2 1 30 1 34	3.040,034	7.000,000,0	0,108,410,0	20,117,097.3
The color of the	rotal company	1,470,467.1	1,775,441.5	4,752,783.8	11,565	7,484,611.9	1,950,590.0	764,943.4	734,557.2	953,765.9	1,032,510.5	1,148,434.8	3,886,348.8	31 296.020.8
Company Comp		ļ												
Company Comp														
65/0 55/8 159/8 63/4 60.5 86.5 87.8 123.6 57.1 0.0		(716.7)	(874.1)	(82.0)	(376.4)	(501.1)	(377.1)	(293.9)	(1.193.2)	(604.0)	(8380)	(506.8)	c	(6 363 n
Figure Company Compa		299	55.8	159.8	63.4	60.5	86.5	87.8	123.6	57.1	00	00	9 0	764.7
Public Authority 0.0		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0'0	0.0	00	9 0	9 6	7.00
Total Company		0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	00	000	9 0	9 6	9 6
00 0.0	Agricultus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	C	00		0 0	9 6	
Total Company YEAR END CUSTOMER ADJUSTED REVINUE (650.0) (618.4) 77.8 (313.0) (440.6) (290.5) (206.1) (1.069.6) (546.9) (838.0) (506.8) 0.0 (5,66.9) (650.0) (5,66.8) 0.0 0.0 (5,66.8) 0.0<	_	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	. c
YEAR END CUSTOMER ADJUSTED REVENUE (53.00) (518.4) (77.8) (313.0) (440.6) (206.1) (1,069.6) (546.9) (638.0) (506.6) 0.0 YEAR END CUSTOMER ADJUSTED REVENUE Residential Residential Section of the control of the colspan="8">Small Commercial Section of the colspan="8">5,570 4,767 5,306 5,327 5,115 4,960 4,945 7,211 9,498 51,575 41,738 Problic Authority 332 327 5,115 4,960 4,945 7,211 9,498 51,575 41,738 Public Authority 332 327 329 245 257 259 34 464 607 602 485 452 Agriculture 6,197 6,197 6,186 6,248 5,789 9,403 15,256 16,677 7,192 7,804 Agriculture 6,197 10,310 13,054 37,804 42,867 48,866 49,017 72,860 27,910 Agriculture 6,197 10,510 13,055 37,580 57,804 42,867 <td></td> <td>10 0100</td> <td></td> <td>2</td> <td>9</td>		10 0100											2	9
YEAR END CUSTOMER ADJUSTED REVENUE Age of CUSTOMER ADJUSTED REVENUE 34,884 27,359 30,607 27,184 26,714 27,234 29,908 45,281 61,471 69,489 51,575 41,738 Snall Commercial Shall Company 5,670 4,767 5,306 5,115 4,960 4,945 7,211 9,307 10,976 7,928 7,192 Industrial Industrial Industrial Authority 340 32 23 245 257 259 344 607 602 485 452 Public Authority 344 6,197 6,197 6,197 6,197 6,197 8,197 7,804 4,51 Imgation 110,910 137,054 343,525 373,580 5,799 9,403 15,256 16,637 12,713 10,786 8,692 7,804 Ingation 110,910 137,054 343,525 373,580 57,804 42,867 48,666 49,017 72,860 271,910 27,904 70,910 72,860 271,910		(0.000)	(818.4)	8.77	(313.0)	(440.6)	(290.5)	(206.1)	(1,069.6)	(546.9)	(838.0)	(506.8)	0.0	(5,601.9)
YEAR END CUSTOMER ADJUSTED REVENUE Residential 34,884 27,959 30,607 27,184 26,714 27,234 29,908 45,281 61,471 69,489 51,575 41,738 Residential 5,670 4,787 5,306 5,377 5,115 4,960 4,945 7,211 9,307 10,976 7,928 7,192 Industrial industrial 332 227 239 245 257 259 344 607 602 485 451 Agriculture 6,197 6,197 6,389 6,248 5,799 9,403 15,256 16,637 12,713 10,786 8692 7,804 Imgation 110,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910 27,910 Total Company 158,395 176,845 576,387 108,200 108,589 112,803 133,555 141,754 141,674 370,647 370,647														
34,884 27,959 30,607 27,184 26,714 27,234 29,908 45,281 61,471 69,489 51,575 41,738 5670 4,767 5,306 5,327 5,115 4,945 7,211 9,307 10,976 7,928 7,192 340 316 327 239 34 416 421 464 607 602 485 452 6,197 6,197 6,289 6,248 5,799 9,403 15,256 16,637 12,713 10,786 8,692 7,804 110,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910 2,71,910 156,395 176,845 36,363 412,899 576,337 189,200 10,85,89 112,803 112,803 112,803 112,813 112,813 112,813 112,813 112,813 112,813 112,813 112,813 112,813 112,813 112,813 112,813 <td>YEAR END CUSTOMER ADJUSTED REVENUE</td> <td></td> <td>to the second</td>	YEAR END CUSTOMER ADJUSTED REVENUE													to the second
5,670 4,767 5,306 5,327 5,115 4,660 4,945 7,211 0,141 0,340 31,72 41,738 17,928 17,928 17,928 17,928 17,928 132 344 416 421 464 607 602 465 452 139 244 5,040 110,910 137,054 345,525 373,560 538,170 146,930 57,800 42,867 48,866 49,017 72,860 27,1910 2.	Residential	34,884	27,959	30,607	27,184	26.714	27.234	29 908	15 281	61 471	007			
390 316 337 322 344 416 416 415 541 9,507 10,976 7,928 7,192 7,193 7,193 7,193 7,194		5,670	4.767	5.306	5327	5 115	090 /	4 045	10,00	14.00	904,60	6/6/10	41,738	4/4,044
Public Authority 34 32 27 23 24 410 421 464 607 602 485 452 72 239 245 257 259 245 410 42.89 607 602 485 452 452 452 452 452 452 452 452 452 45		390	316	337	333	0,00	006,		117'	708'8	10,976	7,928	7,192	78,704
Agriculture 6,197 6,416 6,389 6,289 249 259 344 562 881 433 451 1580 110,910 137,054 348,525 378,580 578,030 108,580 112,803 12,713 10,786 8,692 7,804 7,804 1158,395 176,945 366,390 412,899 576,387 108,589 112,803 133,525 141,751 141,074 325,47 9	147 Public Authority	344	333	722	3 000	1 1	0 1	174	464	/09	602	485	452	5,156
Imgation 110,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 12,713 10,786 8,692 7,804 10,786 110,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910 2, 1048 Company 158,395 176,645 386,390 412,899 576,387 189,200 108,589 112,803 133,525 141,751 141,974 326,47 9	148 Agriculture	6 107	200	177	607	242	/97	259	344	295	881	433	451	4.573
Total Company To		440,040	0.4.0	6,338	6,248	5,799	9,403	15,256	16,637	12,713	10,786	8,692	7.804	112 339
156,395 176,845 386,390 412,899 576,387 189,200 108,589 112,803 133,525 141,751 141,974 329,647		26,0	107,034	343,525	3/3,580	538,170	146,930	57,800	42,867	48,866	49,017	72,860	271,910	2,193,488
	Total Company	158,395	176,845	386,390	412,899	576,387	189.200	108.589	112 803	133 525	141 751	144 074	320 5 47	100 000

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AgriTexGas, Inc. Class Data

Class Data

Control Cont	Table Tabl						For the Pro	Class Data For the Pro Forma Test Year Ended March 31, 2011	a nded March 31, 20						
May	Column C														TOTAL
(5714) (6463) (64625) (6078) (0.00 0.0 0	Column C		Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11		Mar-11
(4.13.4)	(4574)	FEATHER Cof ADJUSTMENT													
Color Colo	Color Colo	Residential	(8,574.0)	(649.3)	(8,668.5)	0.0	0.0	0.0	34,052.3	30,423,5	31.648.7	19 031.3	(18 004 3)	2889	80 249 4
Color Colo	Color Colo	Small Commercial	(701.1)	0.0	(807.8)	0.0	0.0	0.0	0.0	3,968,8	4.340.6	2 935 7	(23161)	157.6	7 777 7
1982 1982	1982 1982	Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	00	0
00 00 00 00 00 00 00 00 00 00 00 00 00	0.0 0.0 <td>Public Authority</td> <td>(138.2)</td> <td>(82.9)</td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>188.1</td> <td>207.6</td> <td>370.7</td> <td>370.2</td> <td>(179.2)</td> <td>17.4</td> <td>753.6</td>	Public Authority	(138.2)	(82.9)	0.0	0.0	0.0	0.0	188.1	207.6	370.7	370.2	(179.2)	17.4	753.6
106,229 51,589	108.2224 51,6894 67,7823 62,782 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Agriculture	0.0	0.0	0.0	00	0.0	0.0	00	00	00	0	ì		
1,10,2,2,3 1,0,2,6,5 1,0,2,6,5 1,0,2,5 1,0,4,4 1,0,4,5 1,0,4,4 1,0,4,5 1,0,4,4 1,0,4,5 1,0,4,4	1,164.7 1,16	Irrigation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	000
166.2284 51,6884 67,1683 44,8115 42,3715 46,6288 103,7791 241,5135 388,8355 451,1002 249,940 178,0247 178,043 178,044	100,229.4 51,689.4 67,168.3 44,811.5 42,271.5 45,628.8 103,779.1 24,151.5 389,635.5 44,500.0 22,337.2 (2,76.48) (1,76.79) (2,76.48) (1,76.79) (2,76.48) (1,76.79) (2,76.48) (1,76.79)	Total Common	(3 644 0)	(0.004)	0 0 0 0		7			- 1		9	ò	3	9
1,22,2,819,2 1,54,2,3,49,49,49,49,49,49,49,49,49,49,49,49,49,	1,22,284 5,1689 4,611 4,611 4,237; 4,5028 103,793; 2415;15 389,835 451,100 249,940 178,024, 178,024, 1,322,313,422 1,344 1,344	Company of the compan	(3,410.4)	(1.32.3)	(3,270.2)	0.0	OïO	0.0	34,240.4	34,599.9	36,360.0	22,337.2	(20,499.7)	1,164.7	88,780.6
106 2084 \$1,083 46,815 42,371 42,371 42,515 389,835 45,1002 249,940 178,024.7 2,003 2,083 1,073 33,462 35,821 4,787 4,787 34,620 5,8321 9,8321 5,8321 8,831 8,	10,2294 51,884 67,882 44,815 5,482 5,282 5,382	EATHER ADJUSTED Cof													ands his distribution to the
96 500 6 28 377 4 33 489 2 33 502 2 31,897 3 30,191 4 30,222 0 47,19 0 47,10 0	36 50 5 28 377 / 33,464 2 35 50 2 2 31 687 3 30,191 0 30,222 1 51,191 0 30,222 1 41,191 0 30,222 1 41,191 0 30,222 1 41,191 0 30,223 1 31,147 2 28,000 0 31,447 2 28,000 0 31,447 2 28,000 0 31,447 0 42,147 0 <td>Residential</td> <td>106 229 4</td> <td>516894</td> <td>67 168 3</td> <td>44 R11 5</td> <td>A 271 E</td> <td>45.630.0</td> <td>100 770 1</td> <td>244 542 5</td> <td>0 200</td> <td>0.000</td> <td>0</td> <td></td> <td></td>	Residential	106 229 4	516894	67 168 3	44 R11 5	A 271 E	45.630.0	100 770 1	244 542 5	0 200	0.000	0		
2,0003 1,027,7 1,382,5 1,485,8 3,445,8 3,422,0 3,455,5 4,475,0 4,475,0 3,144,2 2,890,0 2,443,0 3,147,6 4,747,0 4,476,0 3,147,2 2,804,1 3,147,2 <th< td=""><td>2,010.3 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 2,022.0 2,070.7 1,027.4 3,027.2 1,027.4 3,027.0 3,070.7 1,027.4 3,027.2 3,070.7 3,027.0 3,070.7 3,027.2 3,047.7 <t< td=""><td>Small Commercial</td><td>36 030 6</td><td>7,000,10</td><td>22,460.3</td><td>0.1.0,44</td><td>942,371.3</td><td>43,626.8</td><td>103,779.1</td><td>241,513.5</td><td>389,835.9</td><td>451,100.2</td><td>249,940.9</td><td>178,024.7</td><td>1,972,093.4</td></t<></td></th<>	2,010.3 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 1,027.4 2,022.0 2,070.7 1,027.4 3,027.2 1,027.4 3,027.0 3,070.7 1,027.4 3,027.2 3,070.7 3,027.0 3,070.7 3,027.2 3,047.7 <t< td=""><td>Small Commercial</td><td>36 030 6</td><td>7,000,10</td><td>22,460.3</td><td>0.1.0,44</td><td>942,371.3</td><td>43,626.8</td><td>103,779.1</td><td>241,513.5</td><td>389,835.9</td><td>451,100.2</td><td>249,940.9</td><td>178,024.7</td><td>1,972,093.4</td></t<>	Small Commercial	36 030 6	7,000,10	22,460.3	0.1.0,44	942,371.3	43,626.8	103,779.1	241,513.5	389,835.9	451,100.2	249,940.9	178,024.7	1,972,093.4
1,400 1,10	1,450,037 1,474,092 1,445,072 1,445,0 1,450,04 1,527 1,450,04	Industrial	30,330.0	4.126,02	23,409.2	33,502.2	31,897.9	30,191.4	30,222.0	57,594.6	79,257.5	94,620.0	58,321.9	53,164.7	567,499.4
1,402,1 1,414,1 2,330 367,2 446,6 5,445,1 45,495,2 2,513,7 2,513,8 2,513,8 2,513,8 2,513,8 2,513,1 2,513,8 2,513,1 2,513,2 2,514,1 2,513,1 2,5	2,505,13 2,530 387,2 7,451 1,812.6 4,513.7 8,379.2 2,516.6 1,502,2819.2 2,614.3 2,530 367,2 7,297.2 1,485.0 588,0 7,851 1,812.6 1,817.6	10000000000000000000000000000000000000	2,010.3	1,0/0,1	0.705,1	1,148.3	1,455.8	2,399.0	2,434.3	2,970.7	4,787.0	4,749.0	3,164.2	2,830.8	30,375.8
2.1.389 2 2.604.43 2.515.37 2.515.37 2.517.20 17.297 2 60.415.0 118.718.8 138.454.9 89,110.0 72.654.0 46,459.1 46,450.1 112.92.819.2 72.644.0 46,459.2 73,745.1 72.644.0 46,459.2 73,745.1 76,130.1 76,140.1	1.27.3294 2.56.04.3 2.51.337 2.17220 17.2812 60.415.0 118.718.8 138.454.9 89.1100 72.654.0 45.469.2 35.745.1 1.461.053.7 1.774.709.2 4.743.507.6 5.240.014.6 1.811.388.7 1.827.834.3 326.157.1 990.125.9 1.054.847.6 1.127.335.2 3.644.931.6 1.461.053.7 1.774.709.2 4.743.507.6 5.240.014.6 1.811.388.7 1.65.881.7 422.621.9 423.345.2 7.644.75.9 3.644.931.6 1.461.053.7 1.744.709.2 4.743.507.6 5.240.014.6 1.811.388.7 5.65.7 422.621.9 422.621.9 463.46.7 3.644.931.6 3.644.931.6 1.461.053.7 1.744.709.2 4.743.507.6 5.441.6 1.606.87.7 422.621.9 423.452.6 464.87.7 464.85.7	Fubire Authority	1,465.1	1,414.1	223.0	367.2	445.0	587.0	795.1	1,812.6	4,513.7	8,379.2	2,513.8	2,816.6	25,332.3
1,292,819.2 1,666,130.4 4,616,140.9 5,240,014.6 7,391,144.6 7,391,144.6 7,811,368.7 543,234.5 326,810.7 422,621.9 422,621.9 422,621.9 422,621.9 769,157.7 769,14,367.7 76	(2,605.3) (346.8) (34.86.5) (34.86.1) (34.86.5)	Agnculture	21,599.2	26,074.3	25,153.7	21,722.0	17,297.2	60,415.0	118,718.8	138,454.9	89,110.0	72,654.0	45,459.2	35,745,1	672,403.3
(2,605.3) (346.9) (349.9)	(2,665.3) (346.9) (346.8)	Irrigation	1,292,819.2	1,666,130.4	4,616,140.9	5,240,014.6	7,391,144.6	1,811,368.7	543,234.5	326,810.7	422,621.9	423,345.2	768,535.2	3,614,931.6	28,117,097.3
(2,605.3) (346.9) (3,498.5) 0.0 0.0 14,606.1 6,526.1 5,431.4 3,060.8 (3,465.6) 233.3 (105.6) 0.0 <td>(2,665.3) (3.466.9) (3.466.5) 0.0 0.0 14,606.1 6,526.1 5,4314 3,060.8 (3,465.6) 233.3 (105.6) 0.0<!--</td--><td>Total Company</td><td></td><td>1,774,709.2</td><td>4,743,507.6</td><td>5,341,565.9</td><td>7,484,611.9</td><td>1,950,590.0</td><td>799,183.8</td><td>769,157.1</td><td>990,125.9</td><td>1,054,847.6</td><td>1,127,935.2</td><td>3,887,513.6</td><td>31,384,801.4</td></td>	(2,665.3) (3.466.9) (3.466.5) 0.0 0.0 14,606.1 6,526.1 5,4314 3,060.8 (3,465.6) 233.3 (105.6) 0.0 </td <td>Total Company</td> <td></td> <td>1,774,709.2</td> <td>4,743,507.6</td> <td>5,341,565.9</td> <td>7,484,611.9</td> <td>1,950,590.0</td> <td>799,183.8</td> <td>769,157.1</td> <td>990,125.9</td> <td>1,054,847.6</td> <td>1,127,935.2</td> <td>3,887,513.6</td> <td>31,384,801.4</td>	Total Company		1,774,709.2	4,743,507.6	5,341,565.9	7,484,611.9	1,950,590.0	799,183.8	769,157.1	990,125.9	1,054,847.6	1,127,935.2	3,887,513.6	31,384,801.4
(2,665,3) (346,9) (3,486,5) (0.0 0.0 14,606,1 6,526,1 5,431,4 3,060,8 (3,465,6) 233,3 (105,6) 0.0 </td <td>(2,605.3) (346.9)</td> <td></td>	(2,605.3) (346.9)														
(1956) (1970) (1	(105.6)	ATHER REVENUE ADJUSTMENT Residential	(2 605 3)	(346 9)	73 498 51	c	c	c	4 900	4 000		0	4		
(2/40.6) (365.2) (37.71) <	(2) 60 (3652) (3.593.1) (3.5	Small Commercial	(105.6)	0.0	(970)	0.0	9 6	o c	1,000,1	0,320.1	4.104,0	3,000.8	(3,403.5)	233.3	19,941.4
(29.6) (18.4) 0.0 0	(27.40.6) (18.4) 0.0 <t< td=""><td>Industrial</td><td>(000)</td><td>0 0</td><td>0,00</td><td>9 6</td><td>9 6</td><td>0.0</td><td>0.0</td><td>233.7</td><td>2.856</td><td>351.4</td><td>(302.8)</td><td>21.4</td><td>942.7</td></t<>	Industrial	(000)	0 0	0,00	9 6	9 6	0.0	0.0	233.7	2.856	351.4	(302.8)	21.4	942.7
CZ/40.6	(2/740.6) (365.2) (3,593.1) 0.0	Public Authority	(360)	7,847	9 6	9 6	5 6	5 6	0.00	2 ;	0.0	0.0	0.0	0.0	0.0
(2/406) (3652) (3,593.1) 0.0	(2/7406) (3652) (3,593.1) 0.0	Agriculture	(0.07)	(100)	200	0.0	0 0	0.0	80.1	44.5	50.5	40.7	(28.8)	2.8	141.6
(2/7406) (3652) (3,593.1) 0.0	(2/406) (3652) (3,593.1) 0.0	Indestion	9 0	9 6	9 6	9 6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(2/406) (3652) (3,593.1) 0.0 0.0 14,886.2 7,104.3 6,020.9 3,452.9 (3,797.2) 257.5 32,279 27,613 27,108 27,184 26,714 27,234 44,514 51,807 66,902 72,549 48,110 41,972 5,585 4,767 5,211 5,327 5,115 4,960 4,945 7,745 9,846 11,327 7,625 7,213 390 314 237 239 245 257 339 607 66,902 7,525 7,213 314 313 227 239 245 257 339 612 922 404 454 6,197 6,197 6,167 6,637 12,713 10,786 8,692 7,804 454 6,197 6,197 6,197 42,867 48,866 49,017 72,860 271,910 27,800 271,910 27,800 271,910 27,800 271,910 27,867 149,017 72,860	(2/406) (3652) (3,593.1) 0.0 0.0 14,886.2 7,104.3 6,020.9 3,452.9 (3/37.2) 257.5 32,279 27,613 27,108 27,144 27,234 44,514 51,807 66,902 72,549 48,110 41,972 5,565 4,767 5,211 5,327 5,115 4,960 4,945 7,745 9,846 11,327 7,625 7,213 390 316 337 322 344 416 421 464 607 60 4,85 422 314 318 339 389 61.2 49.45 7,745 9,846 11,713 10,786 46.4 45.4 6,197 6,197 6,218 5,799 9,403 15,256 16,637 12,713 10,786 8,692 7,804 45.4 6,197 6,197 6,228 5,799 9,403 15,256 16,637 12,713 10,786 8,692 7,806 271,910 27,804	i i ganori	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32.279 27.613 27.108 27.184 26.714 27.234 44.514 51.807 66.902 72.549 48.110 41.972 5.65 4.767 5.211 5.327 5.115 4.960 4.945 7.745 9.846 11.327 7.625 7.213 390 316 337 32.2 344 4.16 421 4.64 607 60.9 2 72.549 48.1 45.2 7.213 314 4.16 6.197 2.27 2.39 2.45 2.57 339 8.9 61.2 9.22 4.04 4.54 6.197 6.197 10.786 8.692 7.804 4.54 6.10.910 137.054 343.525 373.580 5.81.70 146.930 57.800 42.867 48.866 49.017 72.860 271.910 2.115.654 176.479 382.797 412.899 576.367 189.200 123.275 119.908 139.546 145.204 138.177 329.804 2.100 2.115.010 2.115.	32,279 27,613 27,184 26,714 27,234 44,514 51,807 66,902 72,549 48,110 41,972 5,655 4,767 5,211 5,327 5,115 4,960 4,945 7,745 9,846 11,327 7,625 7,213 390 316 327 329 245 257 339 612 98.2 485 421 6,197 6,196 313 227 257 339 12,756 16,66 902 7,804 454 454 464 607 602 485 452 452 452 452 464 607 602 485 452 452 464 607 602 485 454 454 464 607 607 602 454 <td>Total Company</td> <td>(2,740.6)</td> <td>(365.2)</td> <td>(3,593.1)</td> <td>0.0</td> <td>0.0</td> <td>0.0</td> <td>14,686.2</td> <td>7,104.3</td> <td>6,020.9</td> <td>3,452.9</td> <td>(3,797.2)</td> <td>257.5</td> <td>21,025.6</td>	Total Company	(2,740.6)	(365.2)	(3,593.1)	0.0	0.0	0.0	14,686.2	7,104.3	6,020.9	3,452.9	(3,797.2)	257.5	21,025.6
32.279 27,618 27,108 27,184 26,714 51,807 66,902 72,549 48,110 41,972 5,555 4,767 5,327 5,115 4,960 4,945 7,745 9,846 11,327 7,625 7,213 390 316 327 232 244 416 421 464 607 607 602 485 452 8,197 6,197 6,389 6,248 5,789 9,403 15,256 16,637 12,713 10,786 8,692 7,804 10,910 137,054 343,525 373,580 576,387 146,930 57,800 42,867 48,886 49,017 72,860 271,910 155,654 176,479 36,787 189,200 179,375 119,908 139,546 145,204 139,904 27,990	32.279 27,618 27,108 27,134 26,714 51,807 66,902 72,549 48,110 41,972 5,55 4,767 5,211 5,327 5,115 4,960 4,945 7,745 9,846 11,327 7,625 7,213 3,90 316 37 322 344 416 421 464 607 602 485 452 314 313 227 239 245 257 339 612 922 404 454 6,197 6,197 6,389 6,248 5,789 9,403 15,256 16,637 12,713 10,786 8,692 7,804 10,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910 2 155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804 2	ATHER ADJUSTED REVENUE		,	;										
5.65 4,767 5.211 5.327 5,115 4,960 4,945 7,745 9,846 11,327 7,625 7,213 390 316 337 322 344 416 421 464 607 662 485 452 314 313 227 239 245 257 339 698 612 922 404 454 6,197 6,196 6,348 6,799 9,403 15,256 16,637 12,713 10,786 8,692 7,804 10,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910	5,565 4,767 5,271 5,327 5,115 4,960 4,945 7,745 9,846 11,327 7,625 7,213 390 316 337 322 344 416 421 464 607 602 485 452 314 313 227 239 247 339 339 612 92 404 454 6,197 6,186 6,389 6,248 5,799 9,403 15,256 16,637 12,713 10,786 8,692 7,804 110,910 137,054 343,525 373,580 578,800 42,867 48,866 49,017 72,860 271,910 2 155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804 2	Residential	32,219	27,613	27,108	27,184	26,714	27,234	44,514	51,807	66,902	72,549	48.110	41.972	493.986
390 316 337 322 344 416 421 464 607 602 485 452 314 313 227 239 245 257 339 389 612 922 404 454 6,197 6,197 6,146 6,389 6,248 5,799 9,403 15,256 16,637 12,713 10,786 8,692 7,804 110,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 46,966 49,017 72,860 271,910 2 155,654 176,479 382,797 412,899 576,387 189,200 139,546 145,04 138,177 329,804 2	390 316 337 322 344 416 421 464 607 602 485 452 452 514 514 514 514 514 514 514 514 514 514	Small Commercial	5,565	4,767	5,211	5,327	5,115	4,960	4,945	7,745	9,846	11,327	7,625	7.213	79 647
314 313 227 239 245 257 339 389 612 922 404 454 454 6197 6,197 12,713 10,786 8,692 7,804 110,910 137,054 343,525 373,580 578,387 189,200 123,275 119,908 136,54 176,479 382,797 412,999 576,387 189,200 123,275 119,908 136,546 145,204 138,177 329,804 2	314 313 227 239 245 257 339 389 612 922 404 454 6.197 6.416 6.389 6.248 5.799 9.403 15.256 16.657 12.713 10.786 8.692 7.804 110,910 137,054 343,525 373,580 5.38,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910 155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804 2	Industrial	390	316	337	322	344	416	421	464	209	602	485	452	5 156
6.197 6.416 6.389 6.248 5.799 9.403 15,256 16,637 12,713 10,786 8,692 7,804 110,910 137,054 343,525 373,580 5.38,170 146,930 57,800 42,867 48,886 49,017 72,860 271,910 155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804	6.197 6.416 6.389 6.248 5.799 9.403 15,256 16,637 12,713 10,786 8,692 7,804 110,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910 2 155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804 2	Public Authority	314	313	227	239	245	257	339	389	612	922	404	454	4.714
110,910 137,054 343,525 373,580 538,170 146,930 57,800 42,867 48,866 49,017 72,860 271,910 2 155,654 176,479 382,787 412,889 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804 2	110,910 137,054 343,525 373,880 538,170 146,930 57,800 42,867 46,866 49,017 72,860 271,910 2 155,654 176,479 382,787 412,889 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804	Agriculture	6,197	6,416	6,389	6,248	5,799	9,403	15,256	16,637	12.713	10.786	8 692	7 804	112 339
155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804	155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,908 139,546 145,204 138,177 329,804	imgation	110,910	137,054	343,525	373,580	538,170	146,930	57,800	42,867	48,866	49,017	72,860	271,910	2,193,488
		Total Company	155,654	176,479	382,797	412,899	576,387	189,200	123,275	119,908	139,546	145,204	138,177	329,804	2,889,330

ဖ	TOTAL 12 mo Ended Mar-11	1.0000	2000	0.2062	0.0477	0.0026	0.0030	0.0554	0.6851	1.0000				0.0987	0.0014	0.0014	0.0299	0.8432	1 0000	200				0.1345	0.0329	0.0019	0.0384	0.7905	1 0000	0000				0.0628	0.0181	0.0010	0.0000	0.8959	0000	14441
PAGE 6 OF 6	12 m Mar-11 M	0.0786	2	0.0036	0.0011	0.0001	0.0001	0.0007	0.0731	0.0786																		and the second									-			
	Feb-11	0.1039		0.0230	0.0054	0.0003	0.0002	0.0042	0.0708	0.1039																														
	Jan-11	0.2421		0.1035	0.0217	0.0011	0.0019	0.0167	0.0972	0.2421																														
	Dec-10	0.0926		0.0365	0.0074	0.0004	0.0004	0.0083	0.0395	0.0926																													4	
	Nov-10	0.0695		0.0218	0.0052	0.0003	0.0002	0.0125	0.0295	0.0695																														
c. d March 31, 2011	Oct-10	0.0582		0.0076	0.0022	0.0002	0.0001	0.0086	0.0386	0.0582																														
AgriTexGas, Inc. Class Data For the Pro Forma Test Year Ended March 31, 2011	Sep-10	0.0519		0.0012	0.0008	0.0001	0.0000	0.0016	0.0402	0.0519																														
For the Pro Forn	Aug-10	0.0528		0.0003	0.0002	0.0000	0.0000	0.0001	77000	0.0528																														
	Jul-10	0.0547	0	0.0005	0.0003	0.000	0,000	0.0002		0.0547																														
	Jun-10	0.0582	000	0.000	0.000	00000	0.0000	0.0566		0.0582																														
	May-10	0.0583	0.000	0.000	0000	0000	9000.0	0.0547		0.0583																														
	Apr-10	0.0792	0.0058	0.0020	0.0001	0 0001	0.0012	0.0701		0.0792																														
		Proportional Responsibility	Residential	Small Commercial	Industrial	Public Authority	Agriculture	Irrigation		i otal Company	75% Sales Volumes /25 % Demand		Residential	Small Commercial	Public Authority	Agriculture	lrigation	() - 1-1-H	l otal Company		50% Sales Volumes /50 % Demand		Kesidential	oniai Commerciai	Public Authority	Agriculture	Irrigation	Total Company	com company		100% Sales Volumes		Kesidential	Small Commercial	Industrial	Addictifus Authority	frication		Total Company	
	Line No. 197	198 199	200	201	202	203	204	205	206	20k	209 210	211	212	213	215	216	217	0.70	220	221	222	223	224	226	227	228	229	230	233	233	234	235	230	730	730	240	241	242	243	

AgriTexGas, Inc. For the Pro Forma Test Year Ended March 31, 2011

RATE OF RETURN

Line No.	Des	Description		Proposed Rates
~	Net Operating Income/Return			
7			I	Interest
က	Cost of LT Debt			%UU U
4	Return on Equity			7.00% 11.85%
2				0/00:1-
9				
7				
∞	Rate Base - Capitalization Structure			
တ		LT Debt	\$0	%000
10		Common Equity at Book Value	\$5,750,000	100.00%
-		Total Invested Capital	\$5.750.000	100 00%
12				
13				
4	Percent Return			
15		LT Debt		%00 0
16		Common Equity at Book Value		11.85%
17		Percent Return on Rate Base	***************************************	11.85%

AgriTexGas, Inc. For the Pro Forma Test Year Ended March 31, 2011

INTEREST ON CUSTOMER DEPOSITS

Adjusted Test Year	15,300	0.19%	\$29		il, 22, 2011
Description	1 Customer Deposits	3 Current Interest Rate (1)	5 Interest on Customer Deposits (Ln. 1 times Ln. 3) 6	2	8 Note (1)9 Interest rate is per RRC, Gas Services Division,10 Gas Utilities Information Bulletin No. 919, Dated April, 22, 2011
Line No.	. ,		0		~ ~ ~

AgriTexGas, Inc. Compliance With Commission Rule 7.5414 Adjustment Calculation for Advertising Limitation

Line	a)	à	or Dool
S	Description		Amount
~	Advertising & Promotion		4
5			1,125
9			
7	Total Operating Revenue	4	4.235.974
ω ,	Less: Uncollectible Accounts		21,959
თ			
9	Total Gross Receipts	24	4.214.015
-) .)
12	12 Allowable Percentage for Advertising per Substantive Rule 7.5414	ibstantive Rule 7.5414	0.500%
73			
7	14 Calculated Allowable Advertising Expense		21,070

AgriTexGas, Inc. Plant in Service and Depreciation Rate Summary

		Service Depreciation			1,573.11	32,6	15 81.64	3 /6.36		7 17.84			1 2.34	1 1.36	.,			0.00	0.00		5.5			5,9,	_			20 18 040 45		20 19,219.33			3,057.44	15 7.465.81		၅		3,406.25		_	13 433.33	LC.		·	•	10 4 250 02
	u.	Expense Serv		593.61	858.06	17,798.0b	55.31 305.43	303.43	102.00	35.37	54 99	47.31	28.05	16.28	272.68	43.43	61.23	25.21	14.41 28.57								34.033.40						2,293.08 1 5,796.19 1			_				1,118.39						
			72	72	7,6	7,					2,433,13	2,093.28	1,240.97			1,921.50	2,709.38	1,115.63		2/	2/ 3,2	77_		2/ 3	/2/	_2/																	Ś	•	ĸ	
	Plant In Service Date Balance				5/1/2009 37,967.27		Ψ.						_		_		3/29/2011 2,70		_		79	ц) -			_	5/1/2009 1,749.47	0/24/2009 56,224.92 6/30/2009 170 165 48					9/10/2009 57,408.00	11/18/2009 28 980 96					12/31/2009 13,625.00				7			5/5/2010 25 500 10	
	Depreciation Page 1/ In Serv		;	2.26%	2.26%										2.26% 2		2.26%						_		4.06%			•	7			20.00% 9/		·		•	20.00% 12/		-				20.00% 4//		20 00%	
	Regulatory De Service Life R	_		44.25	44.25	44.25	44.25	44.25	44.25	44.25	44.25	44.25	44.25	44.25	44.25 44.25	74.25	44.23	44.25	44.25	24.63	24.63	33,33	33.33	24.63	24.63	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
	Tax Service Life	200	1	- 1	- 1	2	7	7	7	7	7	7	_ 1	~ 1	\ r	- 1	- 1	. ~	2	7	2	7	- 1	~ ^		- ເ Ω	, ro	ß	5	ທີ່	n w	າເດ	ĸ	5	ເດເ	ս	റഹ	ນເດ	·ω	5	5	ß	S	S.	2	
	Description	1	Land and Land Rights Mains-Cathodic Protection		stic	ine	ine	ine	ine	ine	ine	ine	ne S	<u> </u>	2 e	Ле	ne :	ne	ne	37800 Meas. & Reg. Sta. Eq General			lations	ulators	. Installations	Transportation Equipment	Transportation Equipment	Transportation Equipment	I ransportation Equipment	Transportation Equipment	Transportation Equipment	Transportation Equipment	ion Equipment	Transportation Equipment	Transportation Equipment	Transportation Equipment	Transportation Equipment	ion Equipment	ion Equipment	ion Equipment	on Equipment	on Equipment	on Equipment	on Equipment	on Equipment	20000 Tong and the Hand
FERC	Acct. No.	37402 Land 2004											37602 New Pipeline			37602 New Pipeline			37602 New Pipeline	37800 Meas. & Re	38000 Services	38100 Meters	38200 Meter Installations	38300 House Regulators	38400 House Reg. Installations	39200 Transportati				39200 Transportation Equipment	39200 Transportati	39200 Transportati		39200 Transportati	39200 Transportation Equipment	39200 Transportation	39200 Transportation	39200 Transportation Equipment	Transmit Occor							
	Line No.	_	- 2	က	4	2	9 1	۷ -	ω (o ;	2 7	= ;	<u>4</u> 6	<u> 4</u>	15	16	17	18	19	2 2	2 66	3 2	24	52	56	27	78	53	3 30	33 2	33	34	35	36	, e	39	40	4	42	43	44	4 4 0 4	5 t	4 /	2	9

AgriTexGas, Inc. Plant in Service and Depreciation Rate Summary

	20 20 19 19 18 18 18 18 17 17 17 17 17 17 17 17 17 17 17 17 17
281.45 3,902.14 621.39	281.45 3,902.14 621.39 1,242.78 1,312.53 108.92 302.72 8,72 (1,299.00) 1,854.79
39,021.39 6.213.90	39,021.39 6,213.90 12,427.80 13,125.31 1,089.18 3,027.19 87.16 (12,990.00) 18,547.86 1,402.19
9/15/2009	9/15/2009 9/30/2009 9/30/2009 10/21/2009 10/23/2009 10/27/2009
10.00%	10.00% 10.00% 10.00% 10.00% 10.00% 10.00%
10,00	0000 0000 0000 0000 0000 0000 0000 0000
7	~~~~~~~
& Other Equipment & Other Equipment	iipment iipment iipment iipment iipment iipment iipment iipment
Misc. & Other Eq.	Misc.
39800	39800 39800

AgriTexGas, Inc. Plant in Service and Depreciation Rate Summary

	חבור ו							-	
Line	Acct.	Tax	Requisitory	Requilatory Depreciation		1	Annual	Months	
No.	No. Description	Service Life	Service Life Service Life	Pate 1/	In Coming Date	Flant	Depreciation	=	Accumulated
		2011 2011 100	ממו גוורב דווב	Nate 1/	III Service Date	Baiance	Expense	Service	Service Depreciation
86									
66	Summary By Account								
100	37402 Land and Land Rights								
101	37600 Mains-Cathodic Protection					56,878.03	00.00		0.00
102	37601 Mains Steel					26,265.77	593.61		1.088.28
101	37602 Mains Diactio					37,967.27	858.06		1,573,11
3 5	37800 Moo 8 Do Ct To October					842,345.42	19,037.01		32 873 31
105	38000 Services					958.69	38.92		71.36
106	38100 Maters					79,840.28	3,241.52		5,942.78
107	38200 Meter betallations					60,955.06	1,828.65		3,292,34
108	38300 House Beautatons					79,701.14	3,235.87		5,932.42
109	38400 House Rea Installations					19,363.30	786.15		1,441.27
110	39200 Transportation Equipment					1,749.47	71.03		130.22
11.5	39800 Misc. & Other Equipment					671,412.56	134,282.51		149,255,77
112	39900 Other Tangible Deports.					214,806.13	21,480.61		16,775,94
113	coco Care raiging riopery - computers					57,477.89	11,495.58		14,799.90
114	Total				1	2,149,721.01	196,949,51	ı	233 176 70

_1/ Source: Atmos West Texas 2010 RRM, Schedule F-3 _2/ Ibis Pipeline System (\$1,150,000) Ref: WP-2

Page 1 of 1	TOTAL MONTHLY WEIGHT	0.24209 0.10390 0.07856 0.07856 0.05830 0.05816 0.05284 0.05284 0.05282 0.06952 0.09259 1.00000		
	NEXT HI 1.000000 - PREV	0.138191 0.000000 0.000000 0.000000 0.000000 0.000000		OCT NOV
	NEXT HI 0.861809 - PREV	0.011307 0.011307 0.000000 0.000000 0.000000 0.000000 0.000000		98 B
	NEXT HI 0.839196 - PREV / 3	0.013400 0.013400 0.000000 0.000000 0.000000 0.000000 0.000000	sponsibility	ony Inc
	NEXT HI 0.798995 - PREV /4	0.000628 0.000628 0.000628 0.000000 0.000000 0.000000 0.000000 0.000000	Proportional Responsibility	NAV JUN
	NEXT HI 0.796482 - PREV / 5	0.009045 0.009045 0.009045 0.009045 0.000000 0.000000 0.000000 0.000000 0.000000		MAR APR
	NEXT HI 0.751256 - PREV / 6	0.011223 0.011223 0.011223 0.011223 0.000000 0.000000 0.000000 0.000000 0.000000		HE B
AgriTexGas Proportional Responsibility	NEXT HI 0.683920 - PREV / 7	0.000072 0.000072 0.000072 0.000072 0.000000 0.000000 0.000000 0.000000 0.000002 0.000072		Proportional Responsibility Proportional Responsibility Proportional Responsibility Proportional Responsibility Proportional Responsibility AMA AMA AMA AMA AMA AMA AMA AM
AgriT Proportional	NEXT HI 0.683417 - PREV / 8	0.000063 0.000063 0.000063 0.000063 0.000000 0.000000 0.000063 0.000063		
	NEXT HI 0.682915 - PREV / 9	0.003462 0.003462 0.003462 0.003462 0.003462 0.000000 0.000000 0.000000 0.003462 0.003462	% of Max	1.000000 0.861809 0.796482 0.798995 0.683920 0.651759 0.653166 0.623116 0.683417 0.751256
	NEXT HI 0.651759 - PREV / 10	0.001859 0.001859 0.001859 0.001859 0.001859 0.001859 0.001859 0.000000	Avg. \$/Mcf	9.950 8.575 7.925 7.950 6.805 6.795 6.300 6.200 6.800 7.475 8.350
	NEXT HI 0.633166 - PREV / 11	0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914		JAN MAR APR MAY JUL JUL SEP OCT
	MIN LOAD 0.623116 / 12	0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926		> E
	% Max	1.000000 0.861809 0.786482 0.788995 0.683915 0.651759 0.65316 0.63316 0.63316 0.683417 0.751256	Apr 2010 - Mar 2011	7,950 7,650 6,950 7,950 7,800 7,750 7,450 7,450 7,450 7,450 7,950
	GAS COST	9.950 8.575 7.925 7.950 6.805 6.300 6.200 6.800 7.475	May 2009 - Apr 2010	11,950 9,500 8,900 7,950 5,790 5,790 5,000 4,950 6,150 7,150
	MONTH	JAN APR APR JUN JUL SEP OCT DEC		

AgriTexGas Beginning Plant Balances

Allocated AgriTexGas Original Cost	(E)	\$56,878.03	\$26,265.77	\$37,967.27	\$787,524.75	\$958.69	\$79,840.28	\$59,751.31	\$79,701,14	\$19,363.30	\$1,749.47					\$1,150,000.00
NBV 02/29/08	(D)	\$5.33	529,208.07	764,972.37	15,867,209.95 _1/	19,315.82	1,608,638.32	1,203,881.66	1,605,834.84	390,135.64	35,248.76	0.00	00.00	(79.31)	00.00	\$22,024,371.45
Reserve Balance 02/29/08	(O)	\$56,878.03	4,832.83	825,611.33	7,013,510.24	212,200.86	1,152,319.21	702,768.24	(797,978.73)	1,566,419.05	13,176.30	2,940.00	3,645.00	79.31	9,272.07	\$10,765,673.74 \$22,024,371.45
Cost Balance 02/29/08	(B)	\$56,883.36	534,040.90	1,590,583.70	22,880,720.19	231,516.68	2,760,957.53	1,906,649.90	807,856.11	1,956,554.69	48,425.06	2,940.00	3,645.00	0.00	9,272.07	\$32,790,045.19
FERC Account	(A)	37402 Land Rights	37600 Mains-Cathodic Protection	37601 Mains-Steel	37602 Mains-Plastic	37800 Meas. & Reg. Sta. Eq-General	38000 Services	38100 Meters	38200 Meter Installations	38300 House Regulators	38400 House Reg. Installations	39400 Tools, Shop, & Garage Equip.	39606 NGE Equipment	39701 Comm. EquipMobile Radios	39906 Oth Tang Prop-PC Hardware.	Total

Source: Col. (B), (C) & (D) August 11, 2011 Atmos Report of Sale Under Tex. Util. Code § 102.051 __1/ Atmos Energy typo error reported \$ 5,867,209.95.

BEFORE THE RAILROAD COMMISSION OF TEXAS

STATEMENT OF INTENT OF AGRITEXGAS, LP TO **INCREASE** RATES FOR GAS SERVICE ARMSTRONG, BAILEY, BORDEN. BRISCOE, CARSON, CASTRO, COCHRAN, CROSBY, DAWSON, DEAF SMITH, DICKENS, DONLEY, FLOYD, GARZA, HALE, HALL, HOCKLEY, KENT, LAMB, LUBBOCK, LYNN, MOTLEY, OLDHAM, PARMER. POTTER, RANDALL, SWISHER, TERRY AND YOAKUM COUNTIES, **TEXAS**

GAS UTILITIES DOCKET NO. 10021

PROPOSED ORDER

Notice of Open Meeting to consider this Order was duly posted with the Secretary of State within the time period provided by law pursuant to Tex. Gov't Code Ann. Chap 551, et seq. (Vernon 2008 & Supp. 2011). The Railroad Commission adopts the following findings of fact and conclusions of law and orders as follows:

FINDINGS OF FACT

- 1. AgriTexGas, LP ("AgriTex") is a gas utility as that term is defined Tex. UTIL. CODE ANN. §101.003(7) (Vernon 2007 & Supp. 2011) and §121.001(2007).
- 2. The Commission has jurisdiction over AgriTex and over the matters at issue in this proceeding pursuant to Tex. Util. Code Ann. §§ 102.001, 103.003, 103.051, 104.001, 121.051, 121.052, and 121.151 (Vernon 2007 and Supp. 2011). The statutes and rules involved in this proceeding include, but are not limited to Tex. Util. Code Ann. §§104.101, 104.102, 104.103, 104.105, 104.106, 104.107, 104.110, 104.301, and 16 Tex. Admin. Code Chapter 7.
- 3. AgriTex operates its regulated activities through approximately 30 counties in the Panhandle Region of Texas.
- 4. AgriTex serves unincorporated residential, small commercial, industrial, and public authority customers that are within the original jurisdiction of the Railroad Commission of Texas ("Commission").

- 5. AgriTex also serves agricultural and irrigation customers that are specifically exempt from economic regulation by the Commission, in accordance with Tex. UTIL. CODE ANN. §§ 101.003(7)(B)(iii), 123.001, et seq., and 16 Tex. ADMIN. CODE § 7.351(d)(3), however, the Commission maintains safety jurisdiction over the pipeline operations, pursuant to Tex. UTIL. CODE ANN. §§ 121.001, et seq., and 16 Tex. ADMIN. CODE Chapter 8.
- 6. On October 8, 2010, AgriTexGas, LP filed a *Statement of Intent* to establish initial rates and related tariffs.
- 7. On October 3, 2011, AgriTexGas, LP filed an Amended *Statement of Intent* to increase rates and related tariffs.
- 8. Notice of the proposed increase was provided as a separate mailing for all affected customers on November 9, 2011, satisfying the requirements of 16 Tex. ADMIN. CODE §§1.45, 7.230 and 7.235, Tex. UTIL. CODE ANN. § 104.103, and Tex. Gov't. Code Ann. § 2001.052.
- 9. AgriTex requested approval of uniform rates for its residential, commercial, industrial and public authority customer classes throughout the unincorporated areas of its service area.
- 10. AgriTex seeks an increase in revenues of approximately \$170,552 from customers in the unincorporated areas within the original jurisdiction of the Commission.
- 11. The proposed rate increase would increase the company's revenues from the unincorporated areas by 29.23% within the original jurisdiction of the Commission.
- 12. The test year in this case was the 12-month period ending March 31, 2011.
- 13. AgriTex seeks approval of a revised gas cost adjustment clause (GCA) for the unincorporated service areas.
- 14. AgriTex requests establishment of a line extension policy.
- 15. AgriTex requests recovery of rate case expenses, which have been severed into a separate docket.
- 16. The implementation of the proposed rates was suspended on November 2, 2010.
- 17. The docket was abated for a period of time and the company extended the proposed effective date of the environs rates.

- 18. Commission Staff intervened in this proceeding on November 4, 2011, for the limited purpose of providing evidence on a Railroad Commission of Texas Audit Section Routine Audit No. 12-028 of AgriTexGas, LP.
- 19. Notice of the Hearing was given to all parties entitled to notice and the hearing on the merits in this matter was held on February 2, 2012, and February 14, 2012.
- 20. AgriTex is currently charging the rates inherited from Atmos when AgriTex purchased the system in 2009, and all of AgriTex's customers are located in the environs.

Books and Records

- 21. The preponderance of the credible evidence demonstrates that AgriTex failed to maintain its books and records in accordance with Federal Energy Regulatory Commission (FERC) Uniform System of Accounts (USOA) and Commission Rule 7.310 prior to the filing of the October 8, 2010, Statement of Intent.
- 22. AgriTex is not entitled to the presumption of Commission Rule 7.503 allowing amounts shown on the company's books and records, as well as, summaries and excerpts taken from those records to be *prima facie* evidence of the amount of investment or expense reflected and reasonably incurred.
- 23. AgriTex is currently in compliance with the FERC USOA.

Audit Section, Railroad Commission of Texas, Routine Audit No. 12-028

- 24. Josh Settle, Railroad Commission of Texas Senior Auditor, Fort Worth District Office, performed an audit of AgriTex, which was filed on December 19, 2011 and identified as Audit No. 12-028.
- 25. The audit resulted in 15 violations by AgriTex.
- 26. All audit results and corrective action was reviewed with Norman Smith on December 16, 2011.
- 27. The Audit Section intends to complete the audit process and ensure compliance through agency procedures and does not require enforcement or compliance of the cited violations through this rate case proceeding.

Affiliate Transaction Expenses

28. AgriTexGas, LP is an affiliate to Ozona Energy Pipeline Company ("Ozona") and NatGas, Inc.

- 29. There is common ownership and management between AgriTexGas, LP, Ozona Energy Pipeline Company and NatGas, Inc.
- 30. AgriTexGas, LP receives its supply of natural gas for resale from Ozona Energy Pipeline Company in the Panhandle of Texas.
- NatGas, Inc. receives a supply of natural gas from Ozona Energy Pipeline Company on Ozona's pipeline system in West Texas.
- 32. Ozona Energy Pipeline Company supplies over 95 percent of AgriTexGas, LP's supply.
- 33. Ozona Energy Pipeline Company supply to NatGas Inc. is an alternate supply.
- 34. Ozona Energy Pipeline Company acts as a marketer to AgriTexGas, LP and does not physically handle the gas delivered to AgriTexGas, LP.
- 35. Ozona Energy Pipeline Company owns and operates a pipeline system which delivers gas sold to NatGas, Inc.
- 36. Ozona Energy Pipeline Company purchases natural gas and sells natural gas to third party purchasers on its West Texas pipeline system.
- 37. Ozona Energy Pipeline Company does not have other transactions in the Panhandle of Texas.
- 38. Ozona Energy Pipeline Company charges AgriTexGas, LP its Weighted Average Cost of Gas (WACOG) plus \$0.05 per MMBtu for the gas delivered to AgriTexGas, LP.
- 39. Ozona Energy Pipeline Company charges its other affiliate, NatGas Inc. and its third party purchasers, a bundled price for natural gas.
- 40. Ozona has provided the service of backup available credit to AgriTex.
- 41. AgriTex could not secure a natural gas supply without the assistance of Ozona.
- 42. The expenses of Ozona Energy Pipeline Company, an affiliate of AgriTex, are reasonable and necessary for the provision of natural gas service provided by the company.
- 43. The price charged by Ozona Energy Pipeline Company to AgriTex is not higher than the price charged by Ozona to its affiliates and other nonaffiliated persons for the provision of natural gas service for the same item or class of items.

Firm Versus Interruptible Gas Supply

- 44. Ozona purchases gas from four suppliers for delivery to AgriTex, and the utility has not demonstrated that it has a firm supply for the human needs base load customers.
- 45. The utility should be directed to implement a policy requiring a firm supply at all times for its human needs customers.

Cost of Service

- 46. It is just and reasonable that AgriTex use a growth adjustment to compensate for customer growth.
- 47. It is just and reasonable that AgriTex use a weather normalization adjustment to adjust for normal weather temperatures.
- 48. It is just and reasonable to use 10-year weather data for the weather normalization adjustment.
- 49. It is reasonable not to use a weather normalization adjustment for industrial, agriculture and irrigation customers.
- 50. An 11.85 percent return on equity is just and reasonable.
- 51. The original book cost of the system when IBIS Gas Services, LLC acquired the assets ultimately owned and operated by AgriTex was \$32,790,409.19.
- 52. The accumulated depreciation of the system when IBIS Gas Services, LLC acquired the assets ultimately owned and operated by AgriTex was \$10,765,63.74.
- 53. The original net book cost of the system when IBIS Gas Services, LLC acquired the assets ultimately owned and operated by AgriTex was \$22,024,735.45.
- 54. The total consideration from IBIS Gas Services, LLC to Atmos West Texas was \$1,250,000.
- 55. An acquisition adjustment of \$20,774,735.45 is just and reasonable.
- 56. It is just and reasonable to calculate the cost of service on a system wide basis.
- 57. It is just and reasonable to allocate the cost of service between jurisdictional and non-jurisdictional customers.
- 58. The system wide cash working capital of \$428,085 is just and reasonable.

- 59. The depreciation rates proposed by AgriTex are just and reasonable.
- 60. The proposed system wide rate base of \$2,810,872 is just and reasonable.
- 61. It is just and reasonable to allocate \$427,654 of the system wide rate base to the jurisdictional customers for rate setting purposes.
- 62. The proposed system wide cost of service of \$4,229,786 is just and reasonable.
- 63. After allocation to the jurisdictional customers, a cost of service of \$754,055 is just and reasonable.
- 64. The system wide cost of service under current rates of \$2,889,330 is just and reasonable.
- 65. A revenue deficiency of \$1,340,456 is just and reasonable.
- 66. After allocation to the jurisdictional customers, a revenue deficiency of \$170,552 is just and reasonable.
- 67. A \$14.75 customer charge and a \$0.12350 per Ccf commodity charge for residential customers is just and reasonable.
- 68. A \$30.00 customer charge and a \$0.10860 per Ccf commodity charge for small commercial customers is just and reasonable.
- 69. A \$110.00 customer charge and a \$0.10800 per Ccf for the first 1,000 Ccf and \$0.08390 per Ccf for all over 1,000 Ccf commodity charge for industrial customers is just and reasonable.
- 70. A \$55.00 customer charge and a \$0.09290 per Ccf commodity charge for public authority customers is just and reasonable.
- 71. The proposed Gas Cost Adjustment Clause is just and reasonable.
- 72. It is just and reasonable for AgriTex to use an interest rate equal to that set by the Public Utility Commission each December for Over/Under Charges for the subsequent year's calculations of any over or under collections under the Gas Cost Adjustment clause.
- 73. The proposed Miscellaneous Service Charges in the attached tariff are just and reasonable.
- 74. The proposed Line Extension Policy in the attached tariff is reasonable.

Tariffs

- 75. It is reasonable to reference on the tariffs the applicability to the environs for the Residential, Small Commercial, Industrial and Public Authority service.
- 76. It is reasonable that each tariff containing the PS Inspection Fee reference the 16 Tex. ADMIN. CODE § 8.201.
- 77. It is reasonable that the utility's deposit policy state that the utility may not collect a deposit that exceeds one sixth of the estimated annual billings as set out in § 7.45(C)(ii).
- 78. It is reasonable that the utility recover the approved cost of service of \$4,229,786, of which \$754,055 is applicable to the jurisdictional customers.
- 79. It is just and reasonable that the rates and design for each jurisdictional customer class identified in Attachment A, recover the \$754,055 as follows:

a. Residential

Customer Charge:

\$14.75

Commodity Charge:

\$0.1235 per Ccf

b. Small Commercial

Customer Charge:

\$30.00

Commodity Charge:

\$0.1086 per Ccf

c. Industrial

Customer Charge:

\$110.00

Commodity Charge:

\$0.1080 per Ccf for the 1st 1,000

Ccf

\$0.0839 Per Ccf over 1,000 Ccf

d. Public Authority

Customer Charge:

\$55.00

Commodity Charge:

\$0.0929 per Ccf

CONCLUSIONS OF LAW

- 1. AgriTexGas, LP is a "Gas Utility" as defined in Tex. Util. Code Ann. §101.003(7) (Vernon 2007 & Supp. 2011) and §121.001(2007) and is therefore subject to the jurisdiction of the Railroad Commission of Texas (Commission).
- 2. The Commission has jurisdiction over AgriTexGas, LP and its *Statement of Intent* (original and amended statement of intent) under Tex. Util. Code Ann.

- \$\ 102.001, 103.022, 103.054, & 103.055, 104.001, and 104.201 (Vernon 2007 and Supp. 2011).
- 3. Under TEX. UTIL. CODE ANN. §102.001 (Vernon 2007 and Supp. 2011), the Commission has exclusive original jurisdiction over the rates and services of a gas utility that distributes natural gas in areas outside of a municipality and over the rates and services of a gas utility that transmits, transports, delivers, or sells natural gas to a gas utility that distributes the gas to the public.
- 4. This Statement of Intent was conducted in accordance with the requirements of the Gas Utility Regulatory Act (GURA), and the Administrative Procedure Act, Tex. Gov't Code Ann. §§2001.001-2001.902 (Vernon 2008 and Supp. 2011) (APA).
- 5. Tex. Util. Code Ann. §104.107 (Vernon 2007 and Supp. 2011) provides the Commission's authority to suspend the operation of the schedule of proposed rates for 150 days from the date the schedule would otherwise go into effect.
- 6. The proposed rates constitute a major change as defined by Tex. UTIL. CODE ANN. §104.101 (Vernon 2007 and Supp. 2011).
- 7. In accordance with Tex. Util. Code Ann. §104.103 (Vernon 2007 and Supp. 2011), 16 Tex. Admin. Code Ann. §§ 7.230 and 7.235, adequate notice was properly provided.
- 8. In accordance with Tex. Util. Code Ann. §104.102 (Vernon 2007 and Supp. 2011), 16 Tex. Admin. Code Ann. §§ 7.205 and 7.210, AgriTexGas, LP filed its Statement of Intent to change gas distribution rates.
- 9. AgriTexGas, LP failed to meet its burden of proof in accordance with the provisions of Tex. Util. Code Ann. §104.008 (Vernon 2007 and Supp. 2011) on the elements of its requested rate increase identified in this order.
- 10. The revenue, rates, rate design, and service charges proposed by AgriTexGas, LP are not found to be just and reasonable. The proposed revenue, rates, rate design, and service charges are unreasonably preferential, prejudicial, or discriminatory, and are not sufficient, equitable, and consistent in application to each class of consumer, as required by Tex. UTIL. CODE ANN. §104.003 (Vernon 2007 and Supp. 2011).
- 11. The revenue, rates, rate design, and service charges proposed by AgriTexGas, LP, as amended by the Commission and identified in the schedules attached to this order, are just and reasonable, are not unreasonably preferential, prejudicial, or discriminatory, and are sufficient, equitable, and consistent in application to each class of consumer, as required by Tex. Util. Code Ann. (Vernon 2007 and Supp. 2011).

- 12. In accordance with the stated purpose of the Texas Utilities Code, Subtitle A, expressed under Tex. Util. Code Ann. §101.002 (Vernon 2007 and Supp. 2011), the Commission has assured that the rates, operations, and services established in this docket are just and reasonable to customers and to the utilities.
- 13. The overall revenues as established by the findings of fact and attached schedules are reasonable; fix an overall level of revenues for AgriTexGas, LP that will permit the company a reasonable opportunity to earn a reasonable return on its invested capital used and useful in providing service to the public over and above its reasonable and necessary operating expenses, as required by Tex. Util. Code Ann. § 104.051 (Vernon 2007 and Supp. 2011); and otherwise comply with Chapter 104 of the Texas Utilities Code Annotated.
- 14. The revenue, rates, rate design, and service charges proposed will not yield to AgriTexGas, LP more than a fair return on the adjusted value of the invested capital used and useful in rendering service to the public, as required by Tex. Util. Code Ann. §104.052 (Vernon 2007 and Supp. 2011).
- 15. The rates established in this docket comport with the requirements of Tex. Util. Code Ann. §104.053 (Vernon 2007 and Supp. 2011) and are based upon the adjusted value of invested capital used and useful, where the adjusted value is a reasonable balance between the original cost, less depreciation, and current cost, less adjustment for present age and condition.
- 16. In accordance with Tex. UTIL. CODE ANN. § 104.054 (Vernon 2007 and Supp. 2011) and Tex. ADMIN. CODE § 7.5252, book depreciation and amortization was calculated on a straight line basis over the useful life expectancy of AgriTexGas' property and facilities.
- 17. The rates established in this case comply with the affiliate transaction standard set out in Tex. Util. Code Ann. § 104.055 (Vernon 2007 and Supp. 2011). Namely, in establishing a gas utility's rates, the regulatory authority may not allow a gas utility's payment to an affiliate for the cost of a service, property, right or other item or for an interest expense to be included as capital cost or an expense related to gas utility service expect to the extent that the regulatory authority finds the payment is reasonable and necessary for each item or class of items as determined by the regulatory authority. That finding must include (1) a specific finding of reasonableness and necessity to each class of items allowed; and (2) a finding that the price to the gas utility is not higher than the prices charged by the supplying affiliate to its other affiliates or divisions or to a nonaffiliated person for the same item or class of items.
- 18. In this proceeding, AgriTexGas, LP has the burden of proof under Tex. UTIL. CODE ANN. §104.008 (Vernon 2007 and Supp. 2011) to show that the proposed rate changes are just and reasonable.

- 19. Rate case expenses for GUD No. 10021 will be considered by the Commission in accordance with Tex. UTIL. CODE ANN. §104.008 (Vernon 2007 and Supp. 2011), and 16 Tex. ADMIN. CODE §7.5530 (2008), in a separate proceeding.
- 20. It is reasonable for the Commission to allow AgriTexGas, LP to include a Purchased Gas Adjustment Clause in its rates to provide for the recovery of all of its gas costs, in accordance with 16 Tex. ADMIN. CODE § 7.5519.
- 21. All expenses for lost and unaccounted for gas in excess of 5.0 percent shall be disallowed, consistent with Tex. ADMIN. CODE § 7.5519.
- 22. AgriTexGas, LP is required by 16 Tex. ADMIN. CODE §7.315 to file electronic tariffs incorporating rates consistent with this Order within thirty days of the date of this Order.
- 23. AgriTexGas, LP is required by 16 Tex. ADMIN. Code § 7.310 to utilize the Federal Energy Regulatory Commission's (FERC) Uniform System of Accounts (USOA) prescribed for natural gas companies.
- 24. Under TEX. UTIL. CODE ANN. §§ 102.101, 102.003, and 102.202, the Commission has the authority to prescribe the records, reports and forms for reports to be kept by a utility.

IT IS THEREFORE ORDERED that AgriTexGas, LP's proposed schedule of rates is hereby **DENIED**.

IT IS FURTHER ORDERED that the rates, rate design, and service charges established in the findings of fact and conclusions of law and shown on the attached Schedules for AgriTexGas, LP are APPROVED.

IT IS FURTHER ORDERED that, in accordance with 16 Tex. Admin. Code §7.315, within 30 days of the date this Order is signed, AgriTexGas, LP shall electronically file tariffs and rate schedules with the Gas Services Division. The tariffs shall incorporate rates, rate design, and service charges consistent with this Order, as stated in the findings of fact and conclusions of law and shown on the attached Schedules and Tariffs.

IT IS FURTHER ORDERED THAT AgriTexGas, LP SHALL NOT recover more than its gas cost, limited the recovery of lost and unaccounted for gas losses to a maximum of 5% and file an annual reconciliation report as provided in the GCA Clause as set out in the attached tariffs.

IT IS FURTHER ORDERED THAT AgriTexGas, LP SHALL implement a policy of requiring a firm gas supply at all times for its human needs customers.

GUD No. 10021 Proposed Order Page 11

IT IS FURTHER ORDERED THAT AgriTexGas, LP SHALL implement a policy of requiring a firm gas supply at all times for its human needs customers.

IT IS FURTHER ORDERED that all proposed findings of fact and conclusions of law not specifically adopted in this Order are hereby **DENIED**.

IT IS ALSO ORDERED that all pending motions and requests for relief not previously granted or granted herein are hereby **DENIED**.

This Order will not be final and effective until 20 days after a party is notified of the Commission's order. A party is presumed to have been notified of the Commission's order three days after the date on which the notice is actually mailed. If a timely motion for rehearing is filed by any party at interest, this order shall not become final and effective until such motion is overruled, or if such motion is granted, this order shall be subject to further action by the Commission. Pursuant to Tex. Gov't Code Ann. §2001.146(e), the time allotted for Commission action on a motion for rehearing in this case prior to its being overruled by operation of law, is hereby extended until 90 days from the date the order is served on the parties.

SIGNED this 24th day of April, 2012.

	RAILROAD COMMISSION OF TEXAS
	CHAIRMAN BARRY T. SMITHERMAN
	COMMISSIONER DAVID PORTER
ATTEST:	
SECRETARY	_

ATTACHMENT A TARIFFS

Rate Sheet

Residential Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to general use by Residential customers for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$14.75

Multiple metered customers will be assessed a single customer charge per month.

MONTHLY COMMODITY RATE:

The price payable by each residential customer for all consumption each month shall be \$0.1235 per Ccf (Commodity Rate), subject to the Cost of Gas Adjustment and other adjustments set forth below.

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

Rate Sheet

Commercial Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to Commercial type customers, including hospitals and churches, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Natural gas supplied is for the individual use of the customer at one point of delivery and shall not be resold or shared with others. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$30.00

Multiple metered customers will be assessed a single customer charge per month.

MONTHLY COMMODITY RATE:

The price payable by each commercial customer for all consumption each month shall be \$0.1086 per Ccf (Commodity Rate), subject to the Gas Cost Adjustment and other adjustments set forth below.

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

Rate Sheet

Industrial Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to the sales to any industrial or commercial customer whose predominant use of natural gas is other than space heating, cooking, water heating or other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Natural gas supplied is for the individual use of the customer at one point of delivery and shall not be resold or shared with others. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$110.00

MONTHLY COMMODITY RATE:

The price payable by each industrial customer for consumption each month shall be at the following rates, subject to the Cost of Gas Adjustment and other adjustments set forth below.

Commodity Charge (\$/Ccf)

First 1,000 Ccf

\$0.1080

Over 1,000 Ccf

\$0.0839

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

Rate Sheet

Public Authority Service - Environs

APPLICATION OF SCHEDULE

This schedule is applicable to general use by Public Authority type customers, including public schools, for heating, cooking, refrigeration, water heating and other similar type uses. This schedule is not available for service to premises with an alternative supply of natural gas. Natural gas supplied is for the individual use of the customer at one point of delivery and shall not be resold or shared with others. Service under this schedule shall be furnished in accordance with the Company's General Rules and Regulations.

MONTHLY RATE

MONTHLY CUSTOMER CHARGE:

\$55.00

Multiple metered customers will be assessed a single customer charge per month.

MONTHLY COMMODITY RATE:

The price payable by each public authority customer for all consumption each month shall be \$0.0929 per Ccf (Commodity Rate), subject to the Cost of Gas Adjustment and other adjustments set forth below.

COST OF GAS ADJUSTMENT:

The customer's bill shall be adjusted upward (downward) based on the Company's Cost of Gas Adjustment Clause.

TAXES:

The Company shall collect from customers on each monthly bill an amount equal to the taxes, fees and other charges imposed by regulatory or governmental authorities.

PS INSPECTION FEE:

The Company shall pass on the Pipeline Safety Inspection Fee in an amount determined by the Commission for each service line reported to be in service at the end of each calendar year, pursuant to Texas Utilities Code § 121.211 and Texas Administrative Code § 8.201 of the Commission's Rules and Regulations.

RATE CASE EXPENSE SURCHARGE:

The Company shall recover approved rate case expenses through a surcharge on each customer's bill. The surcharge will be collected on a per Ccf basis from customers on each monthly bill.

OTHER SURCHARGES:

The Company shall collect from customers on each monthly bill other surcharges as authorized by federal, state and local regulatory authorities in accordance with applicable statutes, laws, regulations, ordinances, orders, rules, contracts, or agreements.

PAYMENT:

Rate Sheet

Miscellaneous Service Charges - Environs

DURING BUSINESS HOURS	AFTER BUSINESS HOURS
\$50.00	\$75.00
\$11.25	\$16.88
\$71.25	\$106.88
\$11.25	\$16.88
\$40.00	\$60.00
\$40.00	\$60.00
\$30.00	\$45.00
\$40.00	\$60.00
\$71.25	\$106.88
\$40.00	\$60.00
\$40.00	\$60.00
\$15.00	\$22.50
\$40.00	\$60.00
\$30.00	\$45.00
\$30.00	\$45.00
\$33.00	\$33.00
	Not to exceed 1/6 th of the
	estimated annual bill, as
	adjusted
	\$50.00 \$11.25 \$71.25 \$11.25 \$40.00 \$40.00 \$30.00 \$40.00 \$71.25 \$40.00 \$40.00 \$15.00 \$40.00 \$30.00 \$30.00

Rate Sheet

Cost of Gas Adjustment Clause - Environs

A. APPLICABILITY

Gas bills issued under rate schedules to which this Rider applies will include adjustments to reflect decreases or increases in purchased gas costs. Any such adjustments shall be filed with the appropriate regulatory authority before the beginning of the month in which the adjustment will be applied to bills.

B. DEFINITIONS

- 1. Cost of Gas The rate per billing unit or the total calculation under this clause, consisting of the commodity cost, a reconciliation component, and other purchased gas expenses.
- 2. Commodity Cost The Cost of Purchased Gas multiplied by the Purchase Sales Ratio.
- 3. Cost of Purchased Gas The estimated cost for gas purchased by the Company from its supplier or the estimated weighted average cost for gas purchased by the Company from all sources where applicable. Such cost shall include not only the purchase commodity cost of natural gas, but shall also include all reasonable fees for services such as gathering, treating, processing, transportation, capacity and/or supply reservation fees, and storage necessary for the movement of gas to the Company's city gate delivery point(s), and associated taxes.
- 4. Reconciliation Component The amount to be returned to or recovered from customers each month from October through June as a result of the Reconciliation Audit.
- 5. Reconciliation Audit An annual review of the Company's books and records for each twelve month period ending with the production month of June to determine the amount of over or under collection occurring during such twelve month period. The audit shall determine: (a) the total amount paid for gas purchased by the Company per Section B(3) Cost of Purchased Gas to provide service to its general service customers during the period, (b) the revenues received from operation of the provisions of this cost of gas clause, (c) the total amount of refunds made to customers during the period and any other revenues or credits received by the Company as a result of relevant gas purchases or operation of this Cost of Gas Clause, and (d) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.
- 6. Purchase/Sales Ratio A ratio determined by dividing the total volumes purchased for general service customers during the twelve (12) month period ending June 30 by the sum of the volumes sold to general service customers during the same period. For the purpose of this computation all volumes shall be stated at 14.65 psia. Such ratio as determined shall in no event exceed 5 percent lost and unaccounted for gas.
- 7. Reconciliation Account The account maintained by the Company to assure that over time it will neither over nor under collect revenues as a result of the operation of the cost of gas clause. Entries shall be made monthly to reflect, (a) the total amounts paid to the

Rate Sheet

Cost of Gas Adjustment Clause - Environs

Company's supplier(s) for gas applicable to general service customers as recorded on the Company's books and records (per Section B(3), (b) the revenues produced by the operation of this Cost of Gas Clause, (c) refunds, payments, or charges provided for herein or as approved by the regulatory authority, (d) an adjustment, if necessary, for lost and unaccounted for gas during the period in excess of five (5) percent of purchases.

8. General Service Customers - those customers served under the Residential, Commercial, Industrial and Public Authority rate schedules.

C. COST OF GAS

In addition to the cost of service as provided under its general service rate schedules, the Company shall bill each general service customer for the Cost of Gas incurred during the billing period. The Cost of Gas shall be clearly identified on each customer bill.

D. DETERMINATION AND APPLICATION OF THE RECONCILIATION COMPONENT

If the Reconciliation Audit reflects either an over recovery or under recovery of revenues, such amount, plus or minus the amount of interest calculated pursuant to Section E. PAYMENT FOR FUNDS, if any, shall be divided by the general service sales volumes, adjusted for the effects of weather for the period beginning with the October billing cycle last preceding through the June billing cycle. The Reconciliation Component so determined to collect any revenue shortfall or to return any excess revenue shall be applied for a nine (9) month period beginning with the next following October billing cycle and continuing through the next following June billing cycle at which time it will terminate until a new Reconciliation Component is determined

E. PAYMENT FOR FUNDS

If, on the average, the Company had over-collected during the period, it shall credit into the Reconciliation Account during September an amount equal to the average balance multiplied by a percentage representing interest. This percentage shall be the same interest rate percentage that is set annually each December, for the subsequent calendar year by the Public Utility Commission for Over/Under Charges. If on the average, the Company had under-collected during the period, it shall debit into the Reconciliation Account during September an amount equal to the average balance multiplied by a percentage representing interest. This percentage shall be the same interest rate percentage that is set annually by the Public Utility Commission for Over/Under Charges.

AgriTexGas, LP Rate Sheet Cost of Gas Adjustment Clause - Environs

F. SURCHARGE OR REFUND PROCEDURES

In the event that the rates and charges of the Company's supplier are retroactively reduced and a refund of any previous payments is made to the Company, the Company shall make a similar refund to its general service customers. Similarly, the Company may surcharge its general service customers for retroactive payments made for gas previously delivered into the system. Any surcharge or refund amount will be included in the Reconciliation Account. Refunds or charges shall be entered into the Reconciliation Account as they are collected from or returned to the customers. For the purpose of this Section F, the entry shall be made on the same basis used to determine the refund or surcharge component of the Cost of Gas and shall be subject to the calculation set forth in Section E. PAYMENT FOR FUNDS.

G. COST OF GAS STATEMENT

The Company shall file a Cost of Gas Statement with the Regulatory Authority by the beginning of each billing month. (The Company shall file such initial statement as soon as is reasonably possible). The Cost of Gas Statement shall set forth (a) the estimated Cost of Purchased Gas; (b) that cost multiplied by the Purchase/Sales Ratio; (c) the amount of the cost of gas caused by any surcharge or refund; (d) the Reconciliation Component; and (e) the Cost of Gas calculation. The statement shall include all data necessary for the Regulatory Authority to review and verify the calculation of the Cost of Gas. The date on which billing using the Cost of Gas is to begin (bills prepared) is to be specified in the statement.

H. ANNUAL RECONCILIATION REPORT

The Company shall file an Annual Reconciliation Report with the Regulatory Authority which shall include but not necessarily be limited to: 1. A tabulation of volumes of gas purchased and costs incurred listed by account or type of gas, supplier and source by month for the twelve months ending June 30. 2. A tabulation of gas units sold to general service customers and related Cost of Gas Clause revenues. 3. A description of all other costs and refunds made during the year and their effect on the Cost of Gas Clause to date. This report shall be filed concurrently with the Cost of Gas Statement for October.

Rate Sheet Line Extension Policy - Environs

- (A) Standards of Construction. AgriTexGas will endeavor to construct, install, operate, and maintain its plant, equipment, and lines in accordance with the provisions of such codes and standards as are generally accepted by the industry, as modified by rule or regulation of the regulatory authority or otherwise by law and in such manner to best accommodate the public and to prevent interference with service furnished by other public utilities insofar as practical.
- (B) Line Extension and construction charge. When an extension line is necessary from our existing line to the customer's property line, the first seventy-five (75) feet will be free of charge to the customer. AgriTexGas may require, on a non-discriminatory basis, prepayment, reimbursement, or adequate security for all costs (including, but not limited to, materials, labor, allocated overhead, permit costs and right-of-way acquisition costs) of extending its existing pipeline system to serve a new customer to the extent the extension would exceed the first seventy-five (75) feet. Costs referenced in this Line Extension Policy Rate Sheet are actual costs incurred by the utility and include zero mark-up. AgriTexGas will not receive or charge for any margin, profit or otherwise mark-up the actual cost of providing service.

AgriTexGas reserves the sole discretion to designate the routes of all new extensions and the construction materials and manner of fabrication and installation. AgriTexGas may, on a non-discriminatory basis, provide for refunds, credits or security releases based upon factors such as additional customers subsequently attaching, the level of sales experience through the new facility, or other criteria chosen by AgriTexGas. AgriTexGas may apply similar cost responsibility and arrangements to a customer requesting an increase in capacity of existing AgriTexGas facilities to accommodate an increase in the customer's service requirements.

ATTACHMENT B COST OF SERVICE

AgriTexGas, Inc.
Development of Proposed Rates
For the Pro Forma Test Year Ended March 31, 2011

Residential Residential Residential Succession Sugar Metered Accounts Sugar Metered	NS EN	RATE CLASS	BILLING	PROPOSED RATES	PROPOSED REVENUE	Cost of Service	Deviation
Customer Charge 26,856 Bills \$14.75 \$396,126 Nultiple Metered Accounts 1,972,093 CCF \$0.1235 \$243,554 Total Residential 1,972,093 CCF \$0.1235 \$639,680 \$8 Commercial Customer Charge 1,380 Bills \$50.00 \$41,400 \$60 \$81 \$60.00 \$61,630 \$6	-	Residential					
Single Metered Accounts 26,856 Bills \$14.75 \$396,126 \$100 \$1	7	Customer Charge					
Multiple Metered Accounts 12 Bills \$0.00 \$0 Commodity Charge 1,972,093 CCF \$0.1235 \$2243,554 Total Residential \$0.1236 \$0.1236 \$6243,654 \$8.00 Commodity Charge \$0.00 \$0 \$0 \$0 Single Metered Accounts \$0.00 \$0 \$0 \$0 Multiple Metered Accounts \$0.00 \$0.1086 \$61,630 \$1 Commodity Charge Forthold Charge \$0.1086 \$103,030 \$1 Industrial Commodity Charge \$1,604 \$1,604 \$1,604 First 1000 CCF 15,528 CCF \$0.0839 \$1,303 Commodity Charge 15,528 CCF \$0.0839 \$1,303 Public Authority Customer Charge \$0.00 \$0 \$0 Public Metered Accounts Commodity Charge \$0.00 \$0 \$0 Multiple Metered Accounts Commodity Charge \$0.00 \$0 \$0.00 Multiple Metered Accounts \$0.00 \$0.00	က	Single Metered Accounts	26,856 Bills	\$14.75	\$396,126		
Commodity Charge 1,972,093 CCF \$0.1235 \$243,554 \$639,680	4	Multiple Metered Accounts	12 Bills	\$0.00	0\$		
Commercial Customer cial Customer Charge Commercial Customer Charge \$30.00 \$41,400 \$61,400 \$61,630 \$71,000 \$61,630 \$71,000 \$71,000 \$71,000 \$71,000 \$71,004 <	2	Commodity Charge		\$0.1235	\$243,554		
Commercial Customer Charge 1,380 Bills 830.00 \$41,400 Single Metered Accounts 60 Bills \$0.00 \$61,400 Multiple Metered Accounts 567,499 CCF \$0.1086 \$61,630 Commodity Charge \$103,030 \$103,030 Customer Charge \$24 Bills \$110.00 \$2,640 Customer Charge \$0.1080 \$1,604 Commodity Charge \$1,528 CCF \$0.0839 \$1,504 First 1000 CCF \$0.0839 \$1,504 Fotal Industrial \$5,547 \$6,647 Customer Charge \$60 Bills \$6,040 Single Metered Accounts \$60 Bills \$6,0839 Multiple Metered Accounts \$60 Bills \$6,000 Single Metered Accounts \$60 Bills \$6,000 Commodity Charge \$6,000 \$2,353 Total Commercial \$6,000 \$2,353 Total Base Rate Revenue \$753,910 \$753,910	9	Total Residential			\$639,680	\$640,523	(\$843)
Commercial Commercial \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,400 \$41,500 \$41,500 \$41,503	7				•		
Customer Charge 1,380 Bills Single Metered Accounts \$41,400 \$41,400 Multiple Metered Accounts 60 Bills \$0.00 \$61,400 \$61,630 Commodity Charge Total Commercial \$103,030 \$103,030 \$103,030 Industrial 24 Bills \$110.00 \$2,640 Commodity Charge \$14,848 \$2,640 \$1,604 First 1000 CCF \$0.0839 \$1,604 Over 1000 CCF \$0.0839 \$1,303 Total Industrial \$5,528 \$2,640 Customer Charge \$60 Bills \$5,547 Customer Charge \$60 Bills \$5,500 Single Metered Accounts \$60 Bills \$60.0929 Multiple Metered Accounts \$60 Bills \$60.0929 Commodity Charge \$60 Bills \$60.0929 Single Metered Accounts \$60.0929 \$2,332 Commodity Charge \$60.0929 \$2,353 Total Commercial \$7,553	æ	Commercial					
Single Metered Accounts 1,380 Bills \$30.00 \$41,400 Multiple Metered Accounts 60 Bills \$0.00 <td< td=""><td>6</td><td>Customer Charge</td><td></td><td></td><td></td><td></td><td></td></td<>	6	Customer Charge					
Multiple Metered Accounts 60 Bills \$0.00 \$0 Commodity Charge 567,499 CCF \$0.1086 \$61,630 Total Commercial \$103,030 \$103,030 Industrial 24 Bills \$110.00 \$2,640 Customer Charge 14,848 CCF \$0.1080 \$1,604 Commodity Charge \$1,528 CCF \$0.0839 \$1,303 Public Authority \$5,547 \$5,547 Customer Charge Single Metered Accounts \$5,547 Customer Charge \$60 Bills \$5,500 Single Metered Accounts \$0.0029 \$2,3300 Multiple Metered Accounts \$0.0029 \$2,3330 Total Commercial \$6,653 \$2,333 Total Commercial \$5,653 \$5,653 Total Base Rate Revenue \$7753,910	9	Single Metered Accounts	1,380 Bills	\$30.00	\$41,400		
Commodity Charge	7	Multiple Metered Accounts	60 Bills	\$0.00	0\$		
Total Commercial \$103,030 \$103,030 \$100 Industrial	12	Commodity Charge		\$0.1086	\$61,630		
Industrial 24 Bills \$110.00 \$2,640 Customer Charge Customer Charge \$1,604 \$1,604 Commodity Charge First 1000 CCF \$1,604 \$1,604 First 1000 CCF 15,528 CCF \$0.0839 \$1,303 Fublic Authority \$5,547 \$5,547 Public Authority Customer Charge \$3,300 Single Metered Accounts \$0.0929 \$2,353 Multiple Metered Accounts \$0.00 \$0 Commodity Charge \$0.0929 \$2,353 Total Commercial \$5,653 Total Base Rate Revenue \$7753,910 \$7753,910	13	Total Commercial			\$103,030	\$102.816	\$214
Industrial 24 Bills \$110.00 \$2,640 Customer Charge Commodity Charge \$1,604 \$1,604 First 1000 CCF 15,528 CCF \$0.0839 \$1,303 First 1000 CCF \$0.0839 \$1,303 First 1000 CCF \$0.0839 \$1,303 First 1000 CCF \$1,303 \$2,547 Public Authority \$2,300 \$3,300 Customer Charge \$0.081ls \$5,547 Single Metered Accounts \$0.0929 \$2,353 Commodity Charge \$0.0929 \$2,353 Total Commercial \$5,55,00 \$5,553 Total Base Rate Revenue \$7,553,910 \$7,553,910	4				•		
Customer Charge 24 Bills \$110.00 \$2,640 Commodity Charge 14,848 CCF \$0.0839 \$1,604 First 1000 CCF 15,528 CCF \$0.0839 \$1,303 Over 1000 CCF 50.0839 \$1,303 \$5,547 Public Authority Customer Charge 60 Bills \$5,547 Customer Charge 5ingle Metered Accounts \$0.00 \$0 Multiple Metered Accounts \$0.00 \$0 \$0 Commodity Charge \$0.0929 \$2,353 \$2,353 Total Commercial \$5,532 \$0.09 \$5,553 Total Base Rate Revenue \$7,553,910 \$7,553,910	15	Industrial					
Commodity Charge \$1,604 First 1000 CCF \$0.0839 \$1,604 Over 1000 CCF \$0.0839 \$1,303 Total Industiral \$5,547 Public Authority 60 Bills \$5,500 Customer Charge 60 Bills \$0.00 Single Metered Accounts \$0.00 \$0 Multiple Metered Accounts \$0.00 \$0 Commodity Charge \$0.00 \$0 Total Commercial \$5,332 \$0.0 \$5,653 Total Base Rate Revenue \$7,553,910 \$7,553,910	17	Customer Charge		\$110.00	\$2.640		
First 1000 CCF \$1,604 Over 1000 CCF \$0.0839 \$1,604 Over 1000 CCF \$0.0839 \$1,303 Total Industiral \$5,547 Public Authority 60 Bills \$55,00 Customer Charge \$0.00 \$0 Single Metered Accounts \$0.00 \$0 Multiple Metered Accounts \$0.00 \$0 Commodity Charge \$0.00 \$0 Total Commercial \$5,332 \$0 Total Base Rate Revenue \$753,910 \$755,910	19	Commodity Charge					
Over 1000 CCF \$0.0839 \$1,303 Total Industiral \$5,547 Public Authority \$3,300 Customer Charge 60 Bills \$55.00 \$3,300 Single Metered Accounts 12 Bills \$0.00 \$0 Commodity Charge 25,332 CCF \$0.0929 \$2,353 Total Commercial \$5,653 \$5,653 Total Base Rate Revenue \$7753,910 \$7753,910	20	First 1000 CCF	14,848 CCF	\$0.1080	\$1.604		
Public Authority \$5,547 Public Authority \$5,547 Customer Charge 60 Bills \$55.00 \$3,300 Single Metered Accounts 12 Bills \$0.00 \$0 Commodity Charge 25,332 CCF \$0.0929 \$2,353 Total Commercial \$5,653 \$5,653 Total Base Rate Revenue \$753,910 \$7	7	Over 1000 CCF		\$0.0839	\$1,303		
Public Authority Customer Charge 60 Bills \$55.00 \$3,300 Single Metered Accounts 12 Bills \$0.00 \$0 Multiple Metered Accounts 25,332 CCF \$0.0929 \$2,353 Commodity Charge Total Commercial \$5,653 Total Base Rate Revenue \$755,910 \$7	22	Total Industiral			\$5,547	\$5,327	\$220
Public Authority Customer Charge 60 Bills \$55.00 \$3,300 Single Metered Accounts 12 Bills \$0.00 \$0 Multiple Metered Accounts 25,332 CCF \$0.0929 \$2,353 Commodity Charge Total Commercial \$5,653 Total Base Rate Revenue \$755,910 \$7	23						
Customer Charge Customer Charge \$3,300 \$3,300 Single Metered Accounts 12 Bills \$0.00 \$0 Multiple Metered Accounts 25,332 CCF \$0.0929 \$2,353 Commodity Charge Total Commercial \$5,653 Total Base Rate Revenue \$755,910 \$7	24	Public Authority					
Single Metered Accounts 60 Bills \$5.00 \$3.300 Multiple Metered Accounts 12 Bills \$0.00 \$0 Commodity Charge 25,332 CCF \$0.0929 \$2,353 Total Commercial \$5,653 \$5,653 Total Base Rate Revenue \$755,910 \$7	22	Customer Charge					
Multiple Metered Accounts 12 Bills \$0.00 \$0 Commodity Charge 25,332 CCF \$0.0929 \$2,353 Total Commercial \$5,653 Total Base Rate Revenue \$753,910 \$7	56	Single Metered Accounts		\$55.00	\$3,300		
Commodity Charge \$2,353 Commodity Charge \$2,353 Total Commercial \$5,653 Total Base Rate Revenue \$753,910 \$7	27	Multiple Metered Accounts		\$0.00	0\$		
Total Base Rate Revenue \$5,653	78	Commodity Charge		\$0.0929	\$2,353		
Total Base Rate Revenue	53	Total Commercial			\$5,653	\$5,389	\$264
\$753,910	20						
	31	Total Base Rate Revenue			\$753,910	\$754,055	(\$145)

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

Customer Charge \$Month \$4.30 \$14.75 6 0.36% Commodity \$VCcf \$0.00000 \$0.12350 \$1.7350	Charge	Present	Desodoil	# of Cust.	% of Class
Commodity \$/Ccf		\$4.30	\$14.75	9	
First 26					
Next 74 St. 11866 St. 12350		\$0,00000	\$0.12350		
Nard 400 \$0.09354 \$0.12350		\$0.11866	\$0.12350		
Over 500 S0.07794 S0.1250		\$0.09354	\$0.12350		
Change Change Change Change Change Change Color	_	\$0.07794	\$0.12350		
TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$)		\$0.76189	\$0.76189		
Cof	9 10 TYPICAL MONTHLY BILL COMPARISON			Cha	e C
Second State	11 Ccf	Present	Proposed	(\$)	
Secondary Seco		\$19.54	\$29.99	\$10.45	53.49%
No. 100 \$10.69		\$45.24	\$55.81	\$10.57	23.35%
100 \$89.27 \$100.08 \$10.81 350 \$550 \$5303.13 \$321.43 \$18.30 550 \$557.42 \$587.04 \$29.63		\$67.26	\$77.94	\$10.69	
350 \$50.13 \$557.42 \$587.04 \$595.63 Avg Ccf Use Residential Service - IL.1R Residential Service - IL.1R Charge Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf Ccf Ccf Ccf Ccf Scott Adjustment \$/Ccf Scott Adjustment \$/Ccf Scott Adjustment \$/Ccf Scott Adjustment \$/Ccf Avg Ccf Use \$50.76189 \$50.76189 \$50.76189 Ccf Ccf Ccf Scott Adjustment \$/Ccf Scott Adjustment \$		\$89.27	\$100.08	\$10.81	12.11%
Avg Ccf Use Residential Service - IL1R Charge Charge Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Cof 50 50 50 50 50 50 50 50 50 5		\$303.13	\$321.43	\$18.30	6.04%
Avg Ccf Use \$84.87 \$95.65 \$10.78 Residential Service - IL1R Customer Charge \$Month \$99.95 \$14.75 \$10.78 Commodity \$/Ccf \$0.09668 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.34 \$5.35 \$5.34 \$5.34 \$5.35 \$5.34 \$5.34 \$5.35 \$5.34 \$5.36 \$5.34 \$5.36 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.34 \$5.35 \$5.35 \$5.34 \$5.35 \$5.		\$557.42	\$587.04	\$29.63	5.31%
Residential Service - IL1R Residential Service - IL1R Charge					
See See See See See See See See See Se		1	•	!	
Charge Present Proposed # of Cust. %		\$84.87	\$95.65	\$10.78	12.71%
Charge Residential Service - IL1R Customer Charge \$/Month Present Proposed # of Cust. % Commodity \$/Ccf \$0.09668 \$0.12350 161 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Ccf \$20 \$5.34 \$5.34 50 \$52.88 \$59.02 \$6.14 75 \$74.34 \$103.29 \$7.48 75 \$74.34 \$103.29 \$7.48 350 \$568.02 \$56.02 \$5.22.23 Avg Ccf Use \$568.02 \$500.25 \$22.23	- . 9				
Charge Present Proposed # of Cust. % Customer Charge \$/Month \$9.95 \$14.75 161 Commodity \$/Ccf \$0.09668 \$0.12350 Change Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Present \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$2.712 \$5.246 \$5.34 TYPICAL MONTHLY BILL COMPARISON \$5.7712 \$5.246 \$5.34 TYPICAL MONTHLY BILL COMPARISON \$5.7712 \$5.246 \$5.34 TYPICAL MONTHLY BILL COMPARISON \$5.7712 \$5.246 \$5.34 50 \$5.02 \$5.02 \$6.14 \$5.34 50 \$5.02 \$5.02 \$5.34 \$5.34 50 \$5.02 \$5.02 \$5.22.23 Avg Ccf Use \$5.02 \$5.02 \$5.22.23		ial Service - IL1R			
Charge Present Proposed # of Cust. % Counted charge \$/Month \$9.95 \$14.75 161 Commodity \$/Ccf \$0.09668 \$0.12350 161 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Ccf \$20 \$27.12 \$5.34 \$5.34 50 \$52.78 \$59.02 \$6.14 \$6.81 100 \$350 \$310.45 \$7.48 \$7.48 350 \$56.02 \$50.25 \$22.23 Avg Ccf Use \$568.02 \$590.25 \$22.23					
Commodity \$/Ccf Cas Cost Adjustment \$/Ccf Ccf Ccf Ccf Ccf Ccf Sccott Adjustment \$/Ccf Ccf Ccf Sccott Adjustment \$/Ccf Ccf Sccott Adjustment \$/Ccf Ccf Sccott Adjustment \$/Ccf Sccott Adjustment \$/Ccf Ccf Sccott Adjustment \$/Ccf Sccott Adjustment \$/		Present	Proposed	# of Cust.	% of Class
Customer Charge \$Month \$9.95 \$14.75 Commodity \$/Ccf \$0.09668 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Ccf \$20 \$52.46 \$5.34 50 \$50.25 \$6.14 75 \$50.25 \$6.14 75 \$50.25 \$50.25 Avg Ccf Use				161	6.43%
Commodity \$/Ccf \$0.09668 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) 20 \$27.12 \$32.46 \$5.34 50 \$50.85.02 \$6.14 75 \$74.34 \$61.15 \$6.81 100 \$56.81 \$103.29 \$7.48 350 \$310.45 \$524.64 \$14.19 650 \$568.02 \$590.25 \$22.23 Avg Ccf Use \$50.25 \$22.23	?7 Customer Charge \$/Month	\$9.95	\$14.75		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Present Proposed (\$) 20 \$27.12 \$32.46 \$5.34 50 \$52.88 \$59.02 \$6.14 75 \$74.34 \$103.29 \$6.81 100 \$350 \$310.45 \$74.8 \$14.19 650 \$568.02 \$50.25 \$22.23 Avg Ccf Use \$50.25 \$22.23	8 Commodity \$/Ccf	\$0.09668	\$0.12350		
TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON Cof Sof \$57.12 \$32.46 \$5.34 50 \$52.88 \$50.25 \$6.14 75 \$74.34 \$103.29 \$7.14 856.80 \$50.25 \$52.23 Avg Cof Use	Section Cost Adjustment Clark	00101	70,400		
TYPICAL MONTHLY BILL COMPARISON Change S5.34 \$6.14 \$7.48 \$7.49 \$7.49 \$7.49 </td <td>das cost Aujustineir e/oci</td> <td>\$0.70109</td> <td>\$0.70 los</td> <td></td> <td></td>	das cost Aujustineir e/oci	\$0.70109	\$0.70 los		
Ccf Present Proposed (\$) 20 \$27.12 \$32.46 \$5.34 50 \$52.88 \$5.902 \$6.14 75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$103.29 \$7.48 350 \$310.45 \$324.64 \$14.19 650 \$568.02 \$590.25 \$22.23 Avg Ccf Use \$560.25 \$22.23	2 TYPICAL MONTHLY BILL COMPARISON			Char	ge
20 \$5.34 50 \$5.34 50 \$5.34 75 \$5.88 \$59.02 \$6.14 75 \$74.34 \$81.15 \$6.14 100 \$95.81 \$110.29 \$7.48 350 \$50.25 \$72.23 Avg Ccf Use	3 Ccf	Present	Proposed	(8)	
50 \$52.88 \$59.02 \$6.14 75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$110.29 \$7.48 350 \$310.45 \$324.64 \$14.19 650 \$568.02 \$590.25 \$22.23		\$27.12	\$32.46	\$5.34	19.68%
75 \$74.34 \$81.15 \$6.81 100 \$95.81 \$103.29 \$7.48 350 \$310.45 \$324.64 \$14.19 650 \$568.02 \$590.25 \$22.23 Avg Ccf Use \$60.25 \$60.25 \$60.25		\$52.88	\$59.02	\$6.14	11.61%
100 \$95.81 \$103.29 \$7.48 350 \$310.45 \$324.64 \$14.19 650 \$50.25 \$568.02 \$590.25 \$22.23 Avg Ccf Use		\$74.34	\$81.15	\$6.81	9.16%
350 \$310.45 \$324.64 \$14.19 650 8560.25 \$522.23 Avg Ccf Use		\$95.81	\$103.29	\$7.48	7.81%
650 \$568.02 \$590.25 \$22.23 Avg Ccf Use		\$310.45	\$324.64	\$14.19	4.57%
Avg Cof Use		\$568.02	\$590.25	\$22.23	3.91%
Avg Ccf Use					
				,	

AgriTexGas, Inc.
Typical Bill Comparisons
For the Pro Forma Test Year Ended March 31, 2011

Charge Charge Present Proposed # of Cust % Commodity \$/Ccf \$0.11035 \$14.75 \$2.00	•				
Customer Charge \$Month \$0.11035 \$0.12350 Gas Cost Adjustment \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf Charge		Present	Proposed	# of Cust.	% of Clas
Commodity \$/Ccf Cof Charge Cof Charge Cof Charge Cof Charge Cof Charge Commodity \$/Ccf Commodity \$/Ccf Commodity \$/Ccf Cof Charge Commodity \$/Ccf Co				2	0.12%
Commodity \$/Ccf	Customer Charge \$/Month	\$9.59	\$14.75		
Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change TYPICAL MONTHLY BILL COMPARISON Present Proposed (5) Ccf Ccf \$27.03 \$53.246 \$5.42 50 \$57.01 \$81.15 \$6.15 50 \$53.246 \$5.82 15 50 \$57.01 \$81.15 \$6.15 50 \$53.44.87 \$81.03 \$6.47 50 \$576.55 \$590.25 \$13.71 Avg Ccf Use \$93.18 \$99.60 \$6.42 Customer Charge \$Month \$10.08 \$14.75 \$2 Commodity \$/Ccf \$0.76189 \$0.12360 \$6.42 TYPICAL MONTHLY BILL COMPARISON \$10.08 \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$2.00.7536 \$6.1736 \$6.10.236 Ccf \$0.76189 \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$7.60.00 \$6.10.236 \$6.10.236 \$0 \$6.00.7236 \$6.10.236 \$6.10.236 \$0	Commodity \$/Ccf	\$0.11035	\$0.12350		
Present Proposed (\$) \$27.03 \$32.46 \$5.42 2 \$53.20 \$59.02 \$5.82 1 \$75.01 \$81.15 \$6.15 \$96.81 \$103.29 \$6.47 \$314.87 \$324.64 \$9.76 \$516.55 \$590.25 \$13.71 \$93.18 \$99.60 \$6.42 \$10.88 \$14.75 \$0.76189 \$0.76189 Present Proposed (\$) \$52.49 \$59.25 \$76.30 \$81.15 \$93.46 \$84.13 11 \$58.49 \$59.25 \$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$577.84 \$590.25 \$12.42	Social Adia stances	00137 00	76490		
## Change Change S27.03	Cas cost Adjustricing Acci	80.70.08	\$0.70 los		
Present Proposed (\$) \$27.03 \$32.46 \$5.42 2 \$53.20 \$59.02 \$5.82 1 \$75.01 \$81.15 \$6.15 \$96.81 \$103.29 \$6.47 \$314.87 \$324.64 \$9.76 \$576.55 \$590.25 \$13.71 \$93.18 \$99.60 \$6.42 \$10.88 \$14.75 \$0.11035 \$0.12350 \$0.76189 \$0.76189 \$72.49 \$59.24 \$4.13 11 \$58.49 \$59.60 \$5.49 \$59.60 \$5.49 \$59.60 \$5.49 \$5.19 \$577.84 \$590.25 \$12.42	TYPICAL MONTHLY BILL COMPARISON			Chan	
\$27.03 \$32.46 \$5.42 2 \$53.20 \$59.02 \$5.82 1 \$95.81 \$115 \$6.15 \$96.81 \$1103.29 \$6.47 \$314.87 \$324.64 \$9.76 \$576.55 \$590.25 \$113.71 \$93.18 \$99.60 \$6.42 \$10.88 \$14.75 \$0.11035 \$0.12350 \$0.76189 \$0.76189 \$58.32 \$58.02 \$4.13 11 \$58.49 \$59.02 \$4.53 14.86 \$98.10 \$103.29 \$5.19 \$316.16 \$334.64 \$8.47 \$577.84 \$590.25 \$12.42		Present	Proposed	(\$)	
\$53.20 \$59.02 \$5.82 1 \$95.01 \$81.15 \$6.15 \$96.81 \$103.29 \$6.47 \$314.87 \$324.64 \$9.76 \$5314.87 \$324.64 \$9.76 \$531.8 \$599.60 \$6.42 \$10.81 Present Proposed # of Cust. % of the control of t		\$27.03	\$32.46	\$5.42	20.06%
\$96.81 \$81.15 \$6.15 \$96.81 \$103.29 \$6.47 \$314.87 \$324.64 \$9.76 \$576.55 \$590.25 \$13.71 Residential Service - RG1R Present Proposed # of Cust % of		\$53.20	\$59.02	\$5.82	10.93%
\$96.81 \$103.29 \$6.47 \$314.87 \$324.64 \$9.76 \$576.55 \$590.25 \$113.71 Residential Service - RG1R Present Proposed # of Cust % of \$0.11035 \$0.12350 \$0.76189 \$0.76189 Present Proposed (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$)		\$75.01	\$81.15	\$6.15	8.19%
\$93.18 \$99.60 \$6.42 \$93.18 \$99.60 \$6.42 Present Proposed # of Cust. % of \$0.11035 \$0.12350 \$0.76189 \$0.76189 Present Proposed (\$) (\$) (\$58.32 \$590.25 \$4.13 \$1.88 \$14.75 \$2.832 \$5.449 \$5.902 \$4.53 \$5.449 \$5.903 \$5.19 \$5.16.16 \$5.90.25 \$5.12.42		\$96.81	\$103.29	\$6.47	6.69%
\$93.18 \$99.60 \$6.42 Residential Service - RG1R Present Proposed # of Cust. % of \$10.88 \$14.75 \$10.88 \$14.75 \$10.76189 \$0.76189 \$0.76189 \$1.76189		\$314.87	\$324.64	\$9.76	3.10%
\$93.18 \$99.60 \$6.42 Residential Service - RG1R Present Proposed # of Cust. % o		\$576.55	\$590.25	\$13.71	2.38%
\$93.18 \$99.60 \$6.42 Residential Service - RG1R Present Proposed # of Cust. % o \$10.88 \$14.75 \$0.11035 \$0.12350 \$0.76189 \$0.76189 Present Proposed (\$) \$28.32 \$2.46 \$4.13 11 \$54.49 \$59.02 \$4.53 \$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$3316.16 \$334.64 \$8.47 \$577.84 \$590.25 \$12.42					
\$93.18 \$99.60 \$6.42 Present Proposed # of Cust. % of the control of the contro					
Present Proposed # of Cust. % \$10.88		\$93.18	\$99.60	\$6.42	6.89%
Present Proposed # of Cust. % \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					
## of Cust. % 10.10.2		dential Service - RG1R			
# of Cust. % 5 10.88		to the best of the second of t	***************************************		
\$0.10.88 \$14.75 \$0.11035 \$0.12350 \$0.76189 \$0.76189 \$0.76189 \$0.76189 \$28.32 \$32.46 \$4.13 7 \$54.49 \$59.02 \$4.53 \$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	Charge	Present	Proposed	# of Cust.	% of Class
\$10.88 \$14.75 \$0.11035 \$0.12350 \$0.76189 \$0.76189 Present Proposed (\$) \$28.32 \$32.46 \$4.13 1 \$54.49 \$59.02 \$4.53 \$76.30 \$181.15 \$4.86 \$98.10 \$103.29 \$5.19 \$316.16 \$334.64 \$8.47 \$577.84 \$590.25 \$12.42				2	0.13%
\$0.76189 \$0.76189 Present Proposed (\$) \$28.32 \$32.46 \$4.13 1 \$54.49 \$59.02 \$4.53 \$76.30 \$10.329 \$5.19 \$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	Customer Charge \$/Month	\$10.88	\$14.75		
\$0.76189 \$0.76189 Change \$28.32 \$32.46 \$4.13 1 \$54.49 \$59.02 \$4.53 \$4.53 \$59.0 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$577.84 \$590.25 \$12.42	Commodity \$/Ccf	\$0.11035	\$0.12350		
Change Present Proposed (\$) \$28.32 \$32.46 \$4.13 75.00 \$59.02 \$4.53 \$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$577.84 \$590.25 \$12.42	Gas Cost Adjustment \$/Ccf	\$0.76189	\$0.76189		
Change Present Proposed (\$) \$28.32 \$32.46 \$4.13 1 \$54.49 \$59.02 \$4.53 \$76.30 \$81.15 \$4.53 \$5.19 \$103.29 \$5.19 \$577.84 \$590.25 \$12.42				i	
Fresent Proposed (\$) \$28.32 \$32.46 \$4.13 7 \$54.49 \$59.02 \$4.53 \$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	I TPICAL MONIHLY BILL COMPARISON		1	Chan	- 1
\$28.32 \$32.46 \$4.13 1 \$54.49 \$59.02 \$4.53 \$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	Ccf	Present	Proposed	(\$)	(%)
\$54.49 \$59.02 \$4.53 \$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	20	\$28.32	\$32.46	\$4.13	14.59%
\$76.30 \$81.15 \$4.86 \$98.10 \$103.29 \$5.19 \$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	20	\$54.49	\$59.02	\$4.53	8.31%
\$98.10 \$103.29 \$5.19 \$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	75	\$76.30	\$81.15	\$4.86	6.36%
\$316.16 \$324.64 \$8.47 \$577.84 \$590.25 \$12.42	100	\$98.10	\$103.29	\$5.19	5.29%
\$577.84 \$590.25 \$12.42	350	\$316.16	\$324.64	\$8.47	2.68%
	650	\$577.84	\$590.25	\$12.42	2.15%
	Avg Ccf Use				
	300				

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

Customer Charge \$Month Commodity \$/Ccf Charge Charge Charge Commodity \$/Ccf Commodity	OR				
Customer Charge \$Month \$10.08 \$14.75		Present	Proposed	# of Cust.	% of Class
Continuedity \$/Ccf				2.067	92.91%
Commodity \$/Ccf \$0.1035 \$0.12350	92 Customer Charge \$/Month	\$10.08	\$14.75	·	
Commodity \$/Ccf	93 Commodity \$/Ccf 94	\$0.11035	\$0.12350		
TYPICAL MONTHLY BILL COMPARISON Cof	35 Gas Cost Adjustment \$/Ccf	\$0.76189	\$0.76189		
TYPICAL MONTHLY BILL COMPARISON Ccf Customer Charge \$\frac{8.27}{5.5}\$ \frac{5.2}{5.5.6}\$ \frac{5.246}{5.50.0}\$ Customer Charge \$\frac{5.0}{7.1}\$ \frac{5.27}{5.50.0}\$ \frac{5.21}{5.5.6}\$ \frac{5.246}{5.5.6}\$ S75.50 \$\frac{5.246}{5.5.6}\$ \frac{5.246}{5.5.1.0}\$ Avg Ccf Use Customer Charge \$\frac{5.0}{7.1}\$ \frac{5.77}{5.7.47}\$ Customer Charge \$\frac{5.0}{5.0}\$ \frac{5.0}{5.0.76189}\$ TYPICAL MONTHLY BILL COMPARISON Present Proposed Ccf Commodity \$\frac{5.0}{5.0}\$ \frac{5.42}{5.56.5}\$ \frac{5.26}{5.56.5}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.42}{5.56.5}\$ \frac{5.26}{5.56.5}\$ Avg Ccf Use Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Avg Ccf Use Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Avg Ccf Use Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Avg Ccf Use Solutions \$\frac{5.0}{5.0}\$ \frac{5.0}{5.0}\$ \frac{5.5}{5.0}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Solutions \$\frac{5.0}{5.0}\$ \frac{5.75}{5.0}\$ Avg Ccf Use	96				
Ccf	37 TYPICAL MONTHLY BILL COMPARISON			Change	ge
20 \$27.52 \$32.46 75 \$6.02 75 \$73.69 \$59.02 75 \$73.60 \$81.15 100 \$97.30 \$103.29 350 \$81.15 80.02 8315.36 \$323.464 \$50.25 845.77.04 \$590.25 877.04 \$590.25 877.04 \$590.25 877.04 \$590.25 877.04 \$590.25 877.04 \$590.25 877.04 \$590.25 877.47 877.4		Present	Proposed	(\$)	(%)
\$53.69 \$59.02 75 \$75.50 \$81.15 100 \$97.30 \$103.29 350 \$315.36 \$324.64 650 Avg Ccf Use Charge Charge Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON STATE SEG. 40		\$27.52	\$32.46	\$4.93	17.92%
TS STS STS STS		\$53.69	\$59 02	\$5.33	%26 6
100 \$97.30 \$103.29 350 \$315.36 \$315.36 \$324.64 650 \$\$315.36 \$324.64 650 \$\$77.04 \$590.25 Avg Ccf Use Charge Charge Charge Charge Residential Service - IO2R Charge Charge Residential Service - IO2R Commodity \$/Ccf Commodity \$/Ccf Gas Cost Adjustment \$/Ccf Ccf Ccf Ccf Ccf Ccf Ccf Ccf		\$75.50	\$81.15	\$5.66	7 49%
Signor Signor Signor		\$97.30	\$103.29	\$5.98	6 15%
Avg Ccf Use Residential Service - IO2R Customer Charge Commodity \$/Ccf Solve \$0.00 \$0.12350 \$0.76189 \$0.76189 \$0.76189 \$0.76189 \$0.76189 \$0.76189 \$17.71 \$0.76189 \$17.71 \$0.76189 \$17.71 \$0.76189 \$17.71 \$0.76 \$17.71 \$0.76 \$17.71 \$0.76 \$0.77		\$315.36	\$324.64	\$9.27	2 94%
Avg Ccf Use T1 Residential Service - IO2R		\$577.04	\$590.25	\$13.22	2.29%
Avg Ccf Use 7.1 Residential Service - IO2R Charge Solutions \$0.00 \$0.00 \$0.00 \$0.1035 \$0.12350 \$0.76189 \$0	15				
Charge					
Charge		\$71.87	\$77.47	\$5.60	7.79%
Charge Residential Service - IO2R Customer Charge \$/Month \$0.00 \$0.00 Commodity \$/Ccf \$0.11035 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Present Ccf \$17.74 \$17.71 50 \$43.61 \$44.27 75 \$65.42 \$66.40 100 \$87.22 \$88.54 \$350 \$56.96 \$575.50 Avg Ccf Use \$60.63 \$575.50	38				
Charge Present Proposed # of					
Charge Present Proposed # of Customer Charge \$/Month \$0.00 \$0.00 \$0.00 Commodity \$/Ccf \$0.11035 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed Ccf \$17.74 \$17.71 50 \$43.61 \$44.27 75 \$65.42 \$66.40 100 \$87.22 \$88.54 \$50 \$305.28 \$309.89 650 \$56.96 \$575.50 Avg Ccf Use \$60.63 \$61.55		ential Service - IO2R			
Commodity \$/Month \$0.00 \$0.00 \$0.00 Commodity \$/Ccf \$0.11035 \$0.12350 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.761		C		70.0	6
Customer Charge \$/Month Commodity \$/Ccf Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf 20 \$17.74 \$17.74 \$44.27 75 00 \$88.54 \$88.54 \$88.54 \$88.54 \$70 Avg Ccf Use \$60.00 \$60.		IIIDCD L	rioposed	# Of CUST.	70 OI CIASS
Commodity \$/Ccf Gas Cost Adjustment \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf \$17.44 \$17.71 50 \$41.27 75 \$65.42 \$66.40 100 \$88.54 350 \$88.54 350 \$88.54 70 \$80.63 \$61.55	3 4 Customer Charge \$Month	9	6	-	0.04%
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed Ccf \$17.74 \$17.71 50 \$43.61 \$44.27 75 \$65.42 \$66.40 100 \$87.22 \$88.54 350 \$305.28 \$309.89 650 \$566.96 \$575.50 70 \$60.63 \$61.55	5 Commodity \$/Ccf	\$0.11035	\$0.12350		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf \$17.74 \$17.71 20 \$417.71 \$44.27 75 \$65.42 \$66.40 100 \$87.22 \$88.54 350 \$305.28 \$309.89 650 \$566.96 \$575.50 Avg Ccf Use \$60.63 \$61.55	9				
TYPICAL MONTHLY BILL COMPARISON Ccf 20 817.74 \$17.71 50 843.61 \$44.27 75 865.42 \$66.40 100 887.22 \$88.54 350 850.58 \$309.89 650 Avg Ccf Use Avg Ccf Use \$60.63 \$61.55	7 Gas Cost Adjustment \$/Ccf	\$0.76189	\$0.76189		
Cof Proposed Cof Comparison Present Proposed Cof Comparison \$17.71 \$17.44 \$17.71 \$17.7	O TYPICAL MONTH WALL COMMANDE			į	
20 \$17.71 50 \$417.71 50 \$417.71 75 \$65.42 \$66.40 100 \$87.22 \$88.54 350 \$80.52 \$88.54 650 \$56.96 \$575.50 Avg Ccf Use \$60.63 \$61.55	STITICAL MONTHLI BILL COMPANISON			Cnange	
50 \$17.44 \$17.71 50 \$44.27 75 \$65.42 \$66.40 100 \$86.54 \$68.54 350 \$8.54 350 \$80.54 350 \$80.54 350 \$80.54 350 \$80.54 360.69 \$575.50 Avg Ccf Use \$60.63 \$61.55		HIDOD! L	rioposed	(e)	70/
75 \$42.01 100 \$65.42 \$66.40 100 \$87.22 \$88.54 350 \$305.28 \$309.89 650 \$575.50 Avg Ccf Use \$60.63 \$61.55		\$17.44 843.64	644.07	\$0.20	1.01%
100 \$80.42 \$88.54 350 \$305.28 \$309.89 650 \$566.96 \$575.50 Avg Ccf Use \$60.63 \$61.55		440.01 465.42	77.44°	00.04	1.51%
350 \$305.28 \$309.89 650 \$575.50 Avg Ccf Use \$60.63 \$61.55		\$87.22	\$88.54	81.33	151%
650 \$575.50 Avg Ccf Use \$60.63 \$61.55		\$305.28	\$309.89	\$4.60	151%
Avg Ccf Use \$60.63 \$61.55		\$566 96	\$575.50	\$8.55	1.51%
Avg Ccf Use \$60.63 \$61.55))	2
70 \$61.55					
	9 20	\$60.63	\$61.55	\$0.91	1.51%
	0				

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

Small Commercial Service - IO1C Sp. 17.5	133 135 135 136 Customer Charg 137 Commodity \$/Cs 138 Gas Cost Adjus 140 141 TYPICAL MON' 142	Charge \$/Month	Present	Proposed	# of Cust.	% of Class
Construct Charge \$Month S15.75 \$30.00 6 6 6 6 6 6 6 6 6	135 136 Customer Charg 137 Commodity \$/Ci 138 139 Gas Cost Adjus 140 141 142 143	\$/Month	1000	richosan	# Ol Cust.	70 Of Class
Commodity \$/Ccf	136 Customer Charg 137 Commodity \$/Cs 138 139 Gas Cost Adjus 140 141 TYPICAL MON 142	s \$/Month			•	3 200/
Commodity \$/Ccf \$0.09500 \$0.10860 Commodity \$/Ccf \$0.09500 \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) \$1.000 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) \$1.000 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) \$1.000 Customer Charge \$/Month \$18.52 \$24.86 \$17.61 Customer Charge \$/Month \$18.52 \$30.00 Customer Charge \$/Month \$18.52 \$31.06 Customer Charge \$/Month \$18.52 \$11.06 Customer Charge \$/Month \$18.52 \$11.06 Customer Charge \$/Month \$11.00 \$11.30 Customer Charge \$/Month \$11.30 \$11.20 Customer Charge \$/Month \$11.30 \$11.20 Customer Charge \$/Month \$11.30 \$11.30 Charge \$/Month \$11.30	137 Commodity \$/C/ 138 Gas Cost Adjus: 140 TYPICAL MON: 142		\$15.75	\$30.00	•	0.20
Commodity \$/Ccf	139 Gas Cost Adjusi 140 141 TYPICAL MON 142 143		\$0.09500	\$0.10860		
TYPICAL MONTHLY BILL COMPARISON Present Proposed (5)	139 Gas Cost Adjusi 140 141 TYPICAL MON 142 143					
TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) 50 5.85.59 5.73.52 5.14.93 5.00 5.85.59 5.73.52 5.14.93 5.00 5.20.97 5.24.95	141 TYPICAL MON ⁻ 142 ————————————————————————————————————	nent \$/Ccf	\$0.76189	\$0.76189		
TYPICAL MONTHLY BILL COMPARISON Present Proposed (5)	141 TYPICAL MON 142 143					
CCf	142 143 144	HLY BILL COMPARISON			Char	de
Small Commercial Service - IO1C	143 144	Çď	Present	Proposed	(\$)	
100 \$10144 \$117.05 \$15.61 250 5209 97 \$247.62 \$17.65 500 \$6444.20 \$465.25 \$21.05 500 \$65842 \$562.87 \$24.45 1,000 \$872.64 \$900.49 \$27.85 Avg Ccf Use	144	50	\$58.59	\$73.52	\$14.93	25 48%
250 5250 57 527.62 \$17.65 500 5.00 5.00 5.00 5.00 5.00 5.00 5.		100	\$101 44	\$117.05	\$15.61	15.39%
Small Commercial Service - IO1C	145	250	\$229.97	\$247.62	\$17.65	7 67%
Avg Ccf Use Small Commercial Service - IO1C Charge Customer Charge \$Month Commodity \$NCcf Gas Cost Adjustment \$NCcf TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL TOMPORED TYPICAL TYPICA	146	200	\$444 20	\$465.25	\$21.05	4 74%
Avg Ccf Use Small Commercial Service - IO1C Charge Charge Charge Charge Charge Charge Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY 5/Ccf 50 50 50 50 50 50 50 50 50 5	147	750	\$658.42	\$682.87	\$24 45	3 71%
Avg Ccf Use Small Commercial Service - IO1C Charge Customer Charge \$\text{Small Commercial Service} - IO1C Customer Charge \$\text{sMonth} \text{Small Commercial Service} - IO1C Customer Charge \$\text{sMonth} \text{\$\text{\$\text{\$0.09700}} \text{\$\text{\$0.10860}} \text{\$\text{\$\text{\$0.10860}} \text{\$\text{\$0.10860}} \text{\$\text{\$0.10860}} \text{\$\text{\$0.10860} \text{\$\text{\$0.10860}} \text{\$\text{\$0.10860} \text{\$\text{\$0.10860}} \text{\$\text{\$0.10860} \text{\$\text{\$0.10860}} \text{\$\text{\$0.10860} \text{\$\text{\$0.10860}} \text{\$\text{\$0.10860} \$\text{\$0.	148	1,000	\$872.64	\$900.49	\$27.85	3 19%
Avg Ccf Use \$227.25 \$244.86 \$17.61 Small Commercial Service - IO1C Charge Charge Charge Charge Charge Commodity \$/Ccf So.09700 \$0.10860 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Fresent Proposed # of Cust. %o \$0.09700 \$0.10860 \$0.76189 \$0.76189 \$1.000 \$11.000 \$17.28 \$233.24 \$247.62 \$12.64 \$250 \$444.97 \$250 \$444.97 \$250 \$444.97 \$250 \$444.97 \$323.28 \$3390.00 \$16.28 \$444.97 \$333.73 \$3390.00 \$16.28 \$444.97 \$353.73 \$3590.00 \$16.28 \$17.61 \$1.000 \$16.28 \$17.61 \$1.000 \$16.28 \$17.61 \$1.000 \$16.28 \$17.61 \$1.000 \$16.28 \$17.61 \$1.000 \$16.28 \$17.61 \$1.000 \$16.28 \$17.68 \$	149				2	
Small Commercial Service - IO1C		vg Ccf Use				
Small Commercial Service - IO1C		247	\$227.25	\$244 BG	\$17.61	7 75%
Charge	152	:	21:17	20.11.00	- -	901.1
Charge	153					
Customer Charge \$/Month \$18.52 \$30.00 109 Commodity \$/Ccf \$0.09700 \$0.10860 Commodity \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON S60.407.6189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON S60.409.700 S60.409.7000 S60.4000 S60.4000 S60.4000 S60.400	154	Small Comm	ercial Service - 101C			
Customer Charge # of Cust. % Customer Charge \$/Month \$18.52 \$30.00 Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON Ccf 50 \$61.46 \$73.52 \$12.06 100 \$104.41 \$117.05 \$12.84 250 \$500 \$662.69 \$682.87 \$20.18 1,000 \$17.28 \$447.97 \$465.25 \$17.28 \$447.	155					
Commodity \$/Ccf So. Ost Adjustment \$/Ccf So. Ost Adjustment \$/Ccf So. Ost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf So So \$61.46 \$73.52 \$12.06 \$100 \$104.41 \$117.05 \$17.28 \$447.97 \$662.69 \$862.87 \$20.18 \$17.00 \$16.28	156	Charge	Present	Proposed	# of Cust	% of Class
Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON Ccf 50 50 50 50 \$50.09700 \$0.10860 Change Ccf 63 \$10.76189 \$0.76189 \$0.76189 Change Ccf 70 \$100 \$100 \$100 \$117.05 \$12.64 \$233.24 \$247.62 \$117.08 \$447.97 \$465.25 \$17.28 \$500.49 \$23.08 Avg Ccf Use S373.73 \$330.00 \$16.28	157				109	95.80%
Commodity \$/Ccf	158 Customer Charg	: \$/Month	\$18.52	\$30.00		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Present Change 50 \$61.46 \$73.52 \$12.64 250 \$100 \$10.44 \$117.05 \$12.64 250 \$447.97 \$465.25 \$17.28 750 \$662.69 \$682.87 \$20.18 1,000 \$877.41 \$900.49 \$23.08 Avg Ccf Use \$373.73 \$3890.00 \$16.28	159 Commodity \$/Cc		\$0.09700	\$0,10860		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Ccf Ccf Change (\$) 50 \$61.46 \$73.52 \$12.06 100 \$104.41 \$117.05 \$12.64 250 \$233.24 \$247.62 \$14.38 500 \$447.97 \$465.25 \$17.28 750 \$662.69 \$682.87 \$20.18 1,000 \$877.41 \$900.49 \$23.08 Avg Ccf Use \$373.73 \$390.00 \$16.28	091					
TYPICAL MONTHLY BILL COMPARISON Ccf Ccf S0 \$61.46 \$73.52 \$12.06 100 \$104.41 \$117.05 \$12.64 \$250 \$447.97 \$465.25 \$17.28 \$662.69 \$682.87 \$20.18 \$1,000 \$16.28	161 Gas Cost Adjusti	nent \$/Ccf	\$0.76189	\$0.76189		
TYPICAL MONTHLY BILL COMPARISON Ccf Ccf 50 \$61.46 \$13.52 \$12.06 \$100 \$104.41 \$117.05 \$12.64 \$233.24 \$247.62 \$14.38 \$500 \$500.49 \$500.49 \$500.49 \$500.49 \$500.49 \$500.49 \$500.49 \$500.49 \$500.49 \$500.49	162					
Ccf Present Proposed (\$) 50 \$61.46 \$73.52 \$12.06 100 \$104.41 \$117.05 \$12.64 250 \$233.24 \$247.62 \$14.38 500 \$447.97 \$465.25 \$17.28 750 \$662.69 \$682.87 \$20.18 1,000 \$877.41 \$900.49 \$23.08 Avg Ccf Use \$373.73 \$390.00 \$16.28	163 TYPICAL MONT	1LY BILL COMPARISON			Chan	ge
50 \$6146 \$73.52 \$12.06 100 \$104.41 \$117.05 \$12.64 250 \$233.24 \$247.62 \$14.38 500 \$447.97 \$465.25 \$17.28 750 \$662.69 \$682.87 \$20.18 1,000 \$877.41 \$900.49 \$23.08 Avg Ccf Use \$3373.73 \$390.00 \$16.28	164	Ccf	Present	Proposed_	(\$)	
100 \$104.41 \$117.05 \$12.64 250 \$233.24 \$247.62 \$14.38 500 \$447.97 \$465.25 \$17.28 750 \$662.69 \$682.87 \$20.18 1,000 \$877.41 \$900.49 \$23.08 414 \$313.73 \$330.00 \$16.28	165	90	\$61.46	\$73.52	\$12.06	19.62%
250 \$233.24 \$247.62 \$14.38 500 \$1.28 500 \$1.28 500 \$1.28 500 \$1.28 500 \$1.000 \$	991	100	\$104.41	\$117.05	\$12.64	12 11%
500 \$447.97 \$465.25 \$17.28 750 \$662.69 \$682.87 \$20.18 1,000 \$877.41 \$900.49 \$23.08 Avg Ccf Use \$373.73 \$390.00 \$16.28	167	250	\$233.24	\$247.62	\$14.38	6 17%
750 \$662.69 \$682.87 \$20.18 1,000 \$877.41 \$900.49 \$23.08 Avg Ccf Use \$373.73 \$390.00 \$16.28	89	200	\$447.97	\$465 25	\$17.28	3 86%
1,000 \$877.41 \$900.49 \$23.08 Avg Ccf Use \$3373.73 \$390.00 \$16.28	69	750	\$662.69	\$682.87	\$20.18	3.05%
Avg Ccf Use \$3373.73 \$390.00 \$16.28	70	1,000	\$877.41	\$900.49	\$23.08	2.63%
Avg Ccf Use \$3373.73 \$380.00 \$16.28						i
414 \$373.73 \$390.00 \$16.28		rg Ccf Use				
		414	\$373.73	\$390 00	\$16.28	4.36%

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

177 Charge Present Proposed # of C 178 Charge Present Proposed # of C 180 Customer Charge \$Month \$0.09700 \$0.00860 181 Commodity \$Ccf \$0.09700 \$0.00860 182 Gas Cost Adjustment \$Ccf \$0.09700 \$0.00860 183 Gas Cost Adjustment \$Ccf \$0.09700 \$0.00860 184 Ccf ComPARISON Present Proposed \$0.00860 185 TYPICAL MONTHLY BILL COMPARISON \$0.09700 \$0.00860 185 TYPICAL MONTHLY BILL COMPARISON \$0.09700 185 TYPICAL MONTHLY BILL COMPARISON \$0.09650 186 Ccf Compact \$0.00850 187 Total Compact \$0.00850 188 Cch \$0.00850 \$0.00850 189 Ccf Ccf \$0.00850 \$0.00850 189 Ccf \$0.00850 \$0.00850 180 Ccf \$0.00850 \$0.00850 180 Ccf \$0.00850 \$0.00850 180 Total Compact \$0	176	Small Co	Small Commercial Service - 102C			
Customer Charge \$/Month So Cost Adjustment \$/Ccf Commodity \$/Ccf Avg Ccf Use So Cost Adjustment \$/Ccf Commodity \$/Ccf First 1000 CCF Excess Ccf So Cost Adjustment \$/Ccf So Cost Adjustment \$/C	177	Charge	Present	Proposed	# of Cust.	% of Class
Continuedity \$/Ccf	179				5	0.99%
Commodity \$/Ccf	180 Customer	Charge \$/Month	\$0.00	\$0.00		
TYPICAL MONTHLY BILL COMPARISON Present Proposed 50,76189		ty */Cof	\$0.09700	\$0.10860		
TYPICAL MONTHLY BILL COMPARISON Ccf 50 50 50 50 50 50 50 50 50 50		Adjustment \$/Ccf	\$0.76189	\$0.76189		
TYPICAL MONTHLY BILL COMPARISON TYPICAL MONTHLY BILL COMPARISON Coff Commodity \$1.00 Coff Comparison Fresent Proposed \$87.05 \$870.49 \$81.00 \$1.00	184					
Ccf	185 TYPICAL	MONTHLY BILL COMPARISON		•	Change	ge
S42.94 \$43.52 50	98	Ccf	Present	Proposed	(\$)	(%)
100 \$65.89 \$87.05 \$277.62 \$250 \$5.04 7 \$5.05 \$5.05 \$6.05 \$7.05 \$7.00 \$85.88 \$870.49 \$1.000 \$85.88 \$870.49 \$1.000 \$8.000 \$1.00	87	90	\$42.94	\$43.52	\$0.58	1.35%
250 \$217.62 \$ 500 \$429.45 \$435.25 \$ 500 \$429.45 \$435.25 \$ 1,000 \$8644.17 \$652.87 \$ 1,000 \$8644.17 \$652.87 \$ 8662.87 \$856.89 \$870.49 \$1 Rubstrial Service - IO1D Charge Customer Charge \$/Month Commodity \$/Ccf First 1000 CCF First 1000 CCF First 1000 CCF First 1000 CCF First 2000 CCF First 2000 S90.08390 Ccf Ccf Ccf Ccf S0.09650 \$0.10800 S1.383.45 \$1.402.79 \$1.1000 S1.383.45 \$1.402.79 \$1.1000 S1.383.45 \$1.402.79 \$1.1000 S1.383.45 \$1.402.79 \$1.1000 S1.383.45 \$1.204.58 \$1.206.58 \$1.1000 S1.206.34 \$2.248.58 \$1.206.58 \$1.1000 S1.206.34 \$2.248.58 \$1.206.58 \$1.1000 S1.206.34 \$1.206.58 \$1.1000 S1.206.34 \$2.248.58 \$1.206.58 \$1.1000 S1.206.34 \$2.248.58 \$1.206.58 \$1.1000 S1.206.34 \$1.206.58 \$1.1000 S1.206.34 \$1.206.58 \$1.1000 S1.206.34 \$1.206.58 \$1.1000 S1.206.34 \$1.206.34 \$1.206.58 \$1.1000 S1.206.34 \$1.206.58 \$1.1000 S1.206.34 \$1.206.34 \$1.206.58 \$1.1000 S1.206.34 \$	88	100	\$85.89	\$87.05	\$1.16	1.35%
Second	89	250	\$214.72	\$217.62	\$2.90	1.35%
Avg Ccf Use Avg Ccf Use Avg Ccf Use S78.77 \$79.84 \$1 Industrial Service - IO1D Charge Charge Customer Charge \$Month Commodity \$/Ccf First 1000 CcF Excess Ccf Excess Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf S0.07500 \$0.0830 Ccf S327.74 \$544.95 \$1 S00 \$555.81 \$554.95 \$1 S00 \$550 \$0.1080 \$1,500 \$1,383.45 \$1,402.79 \$11,266 S1.187.33 \$1,204.58 \$11.266 S1.187.33 \$1,204.58 \$11.266	06	200	\$429.45	\$435.25	\$5.80	1.35%
Avg Ccf Use Avg Ccf Use S78.77 \$79.84 \$100 Ccf Customer Charge \$Month Commodity \$/Ccf First 1000 CcF Excess Ccf Excess Ccf Gas Cost Adjustment \$/Ccf Ccf S0.09650 \$0.10800 S1.000 \$1,383.45 \$1,402.79 \$11,200 S1.000 \$1,383.45 \$1,402.79 \$11,200 S1.000 \$1,383.45 \$1,402.79 \$11,200 S1.000 \$2,200 \$2,203.4 \$2,248.58 \$1,206.50 \$2,200 S1.266 \$1,187.33 \$1,204.58 \$1,204.58 \$1,206.50 \$2,200 S1.266 \$1,187.33 \$1,204.58 \$1,204.58 \$1,206.50 \$2,200 S1.266 \$1,187.33 \$1,204.58 \$1,204.58 \$1,206.50 \$2,200 S1.266 \$1,206.50 \$2,200.50 \$2,20	91	750	\$644.17	\$652.87	\$8.70	1.35%
Avg Ccf Use STB.77 ST9.84 S Charge Customer Charge \$Month Commodity \$/Ccf First 1000 CCF Excess Ccf Excess Ccf Ccf S0.09650 \$0.10800 S0.09650 \$0.10800 S0.09650 \$0.10800 S0.09650 \$0.08390 S0.09650 \$0.08390 S0.09650 \$0.08390 S0.09650 \$0.08390 S0.09650 \$0.08390 S0.09650 \$0.08390 Ccf S0.09650 \$0.09690 S0.09690 \$0.08390 S0.09690 \$0.08390 S0.09690 \$0.09690 S0.09690 S0.096	92	1,000	\$858.89	\$870.49	\$11.60	1.35%
Avg Ccf Use \$78.77 \$79.84 \$ Charge Customer Charge First 1000 CCF Excess Ccf Excess Ccf Ccf S0.09650 \$0.10800 \$0.07500 \$0.08390 \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf Ccf S327.47 \$\$1 \$1.000 \$1.383.45 \$1.402.79 \$11 \$1.500 \$1.500 \$1.800 \$1.800.89 \$1.825.68 \$2.500 \$2.500 \$2.500 \$2.20.34 \$2.248.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.33 \$1.204.58 \$1.187.30	93					
STB.77 \$79.84 \$10.00	94	Avg Ccf Use				
Charge Present Proposed # of C	95	92	\$78.77	\$79.84	\$1.06	1.35%
Charge Present Proposed # of C	96					
Charge	97					
Customer Charge \$/Month \$106.61 \$110.00 Commodity \$/Ccf First 1000 CCF	98	snpul	trial Service - 101D			
Charge Present Proposed # of C Customer Charge \$/Month \$106.61 \$110.00 Commodity \$/Ccf \$0.09650 \$0.10800 First 1000 CCF \$0.07500 \$0.08390 Excess Ccf \$0.07500 \$0.08390 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed Ccf \$327.47 \$1.500 \$553.81 \$544.95 \$1.1000 \$1,500 \$1,383.45 \$1,402.79 \$1.1 \$2,000 \$2,500 \$2,20.34 \$2,248.58 \$2.248.58 \$1.26.68 Avg Ccf Use \$1,266 \$1,187.33 \$1,204.58 \$1.	66					
Customer Charge \$/Month Commodity \$/Ccf First 1000 CCF So. 09650 \$0.10800 So. 07500 \$0.08390 So. 075189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf Ccf So. 07500 \$0.08390 So. 075189 So. 075189 So. 075189 So. 075	00	Charge	Present	Proposed	# of Cust.	% of Class
Customer Charge \$/Month	01				2	100.00%
Commodity \$/Ccf First 1000 CCF First 1000 CCF Excess Ccf So. 09650 \$0.10800 So. 07500 \$0.08390 Gas Cost Adjustment \$/Ccf So. 07500 \$0.08390 TYPICAL MONTHLY BILL COMPARISON Ccf So. 07500 \$0.08390 So. 075189 \$0.76189 So. 76189 Fresent Proposed So. 075189 \$0.76189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So. 076189 So.	02 Customer	Charge \$/Month	\$106.61	\$110.00		
First 1000 CCF Excess Ccf \$0.07500 \$0.08300 Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf \$327.21 \$327.47 \$\$ 500 \$5321.21 \$327.47 \$\$ 1,000 \$51,383.45 \$1,402.79 \$11,500 2,000 \$1,383.45 \$1,402.79 \$11,500 \$1,260 \$2,20.34 \$2,248.58 \$21,760.70 \$1,266 \$1,266 \$1,187.33 \$1,204.58 \$11,87.39	ပိ	y \$/Ccf				
Excess Ccf \$0.07500 \$0.06330 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf \$321.21 \$327.47 \$1.000 \$500 \$5321.21 \$544.95 \$1.100 \$1,000 \$1,383.45 \$1,402.79 \$1.200 \$2,500 \$2,200.34 \$2,248.58 \$2.248.58 Avg Ccf Use \$1,187.33 \$1,204.58 \$1.204.58		00 CCF	\$0.09650	\$0.10800		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf \$321.21 \$327.47 \$1 250 \$531.21 \$327.47 \$1 500 \$553.81 \$544.95 \$1 1,000 \$965.00 \$979.89 \$1 1,500 \$1,383.45 \$1,402.79 \$1 2,000 \$2,500 \$2,20.34 \$2,248.58 \$2 Avg Ccf Use \$1,266 \$1,187.33 \$1,204.58 \$1		Cof	\$0.07500	\$0.08390		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Ccf \$327.47 \$1 Ccf \$327.47 \$5 \$500 \$55.8.81 \$544.95 \$1 \$600 \$979.89 \$1 \$7,000 \$1,383.45 \$1,402.79 \$1 \$2,000 \$2,200.34 \$2,248.58 \$2 \$2,500 \$2,220.34 \$2,248.58 \$1 Avg Ccf Use \$1,855.33 \$1,204.58 \$1	90					
TYPICAL MONTHLY BILL COMPARISON Ccf Ccf 250 \$321.21 \$327.47 \$1,000 \$1,300 \$1,383.45 \$1,402.79 \$1,500 \$2,500 \$2,200.34 \$2,220.34 \$2,248.58 \$1,266 \$1,266	07 Gas Cost	Adjustment \$/Ccf	\$0.76189	\$0.76189		
Cof \$321.21 \$327.47 \$\$ 250 \$5321.21 \$327.47 \$\$ 500 \$5321.21 \$327.47 \$\$ 1,000 \$565.00 \$979.89 \$1,1500 \$1,360 \$1,383.45 \$1,402.79 \$1,200 \$2,500 \$2,200.34 \$2,248.58 \$2,200.34 \$1,266 \$1,26	OG TYPICAL	MONTH! Y BILL COMPABISON			2040	9
250	10		Droson	_ posououd	(e)	1/0/
\$535.81 \$544.95 \$1.000 \$535.81 \$544.95 \$1.000 \$1.000 \$95.00 \$979.89 \$1.500 \$1.600 \$1.402.79 \$2.000 \$1.801.89 \$1.825.68 \$2.500 \$2.500 \$1.801.89 \$1.220.34 \$2.248.58 \$1.266 \$1.266 \$1.266 \$1.260 \$1.187.33 \$1.204.58 \$1.266	11	250	\$321.24	4377 A7	90 90	1 050
1,000 \$905.01 \$973.03 \$1,204.58 \$ Avg Ccf Use \$1,266 \$1,266 \$1,204.58 \$1,20	2	500	\$525 81	\$544 OF	\$0.20 \$0.14	1 71%
1,500 \$1,383.45 \$1,402.79 2,000 \$1,801.89 \$1,825.68 2,500 \$2,220.34 \$2,248.58 Avg Ccf Use \$1,187.33 \$1,204.58	. <u> </u>	1 000	\$965 OO	\$070.89	414.89	1 5/4
2,500 \$1,802.79 \$1,825.68 \$2,200.34 \$2,248.58 Avg Ccf Use \$1,873.33 \$1,204.58	7	1.500	\$1 383 AF	\$1,402.79	\$10.34	7 40%
2,500 \$2,200.34 \$2,248.58 Avg Ccf Use \$1,187.33 \$1,204.58	· u	000 6	94 600 10	61,102.13	9 6	.40%
2,200.34 \$2,248.58 Avg Ccf Use \$1,187.33 \$1,204,58	2 9	000,4	80.1 Uo,1 &	\$1,023.00	\$20.78 \$00.03	1.32%
Avg Ccf Use 1,266 \$1,187.33 \$1,204.58	2 /	2,500	\$2,220.34	\$2,246.58	\$28.24	1.2 <i>1</i> %
1,266 \$1,187.33 \$1,204.58	. 20	Avg Ccf Use				
	61	1,266	\$1,187,33	\$1,204.58	\$17.25	1.45%
	Š	-)		2
	221					

AgriTexGas, Inc. Typical Bill Comparisons For the Pro Forma Test Year Ended March 31, 2011

Customer Charge \$Month	777		יים ביים ביים ביים			
Customer Charge \$Month \$47.22 \$55.00 1 2 Commodity \$Ccf \$0.09100 \$0.09290 Commodity \$Ccf \$0.09100 \$0.09290	223 224	Charge	Present	Proposed	# of Cust.	% of Class
TYPICAL MONTHLY BILL COMPARISON S0.76189 S0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (5) Commodity \$/Ccf S1.797 S250.44 S7.87 S8.797 S250.44 S7.87 S8.797 S250.44 S7.87 S8.797 S250.44 S7.87 S8.797 S8.88 S8.797 S9.20 S	225 226 Customer Ch	arge \$/Month	\$47.22	\$55.00	_	25.98%
TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Change (\$)	227 Commodity \$ 228	/Ccf	\$0.09100	\$0.09290		
TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) Cf Cf Cf Cf Cf Cf Cf C	229 Gas Cost Ad	ustment \$/Ccf	\$0.76189	\$0.76189		
Present Proposed (\$)	230 231 TYPICAL MC	NTHI Y BILL COMPARISON			, red	g
Solution	232	Cof	Present	Proposed	<u> </u>	(%)
100 \$132.51 \$140.48 \$7.97 250 \$48.240 \$8.26 500 \$473.67 \$8.26 500 \$473.67 \$8.26 1,000 \$9.00.11 \$909.79 \$9.08 532 Public Authority - IO1P Charge	233	50	\$89.86	\$97.74	\$7.88	8 76%
See See See See See See See See See Se	234	100	\$132.51	\$140.48	26.72	6.01%
Second Service	235	250	\$260.44	\$268.70	\$8.26	3 17%
Avg Ccf Use \$666.89 \$696.09 \$9.20	236	200	\$473.67	\$482.40	\$8.73	1 84%
Avg Ccf Use \$500.11 \$909.79 \$9.68 Avg Ccf Use \$501.15 \$509.94 \$8.79 Charge Charge Month \$53.19 \$53.10 \$50.09290 Commodity \$1/Ccf \$0.08300 \$0.09290 Commodity \$1/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$0.09290 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$0.76189 \$0.76189 TYPICAL MONTHLY BILL TOMP \$0.761	237	750	\$686.89	\$696.09	\$9.20	1.34%
Avg Ccf Use \$501.15 \$509.94 \$8.79 Public Authority - IO1P Charge	238	1,000	\$900.11	\$909.79	\$9.68	1.08%
Avg Ccf Use \$501.15 \$509.94 \$8.79 Customer Charge S/Month \$53.19 \$53.19 \$55.00 Commodity \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON \$0.08300 \$0.09290 TYPICAL MONTHLY BILL COMPARISON \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$0.09290 \$0.76189 TYPICAL MONTHLY BILL COMPARISON \$0.76189 \$0.76189 TYPICAL MONTHLY BILL TYPICAL BIL	539					
Second Register Second Register Second Register	240	Avg Ccf Use				
Charge Present Proposed # of Cust. % of Cust	241	532	\$501.15	\$509.94	\$8.79	1.75%
Charge Public Authority - IO1P Charge Present Proposed # of Cust. % c	242					
Charge Public Authority - IO1P Customer Charge \$/Month \$53.19 \$55.00 Commodity \$/Ccf \$0.08300 \$0.09290 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) 50 \$595.43 \$97.74 \$2.31 50 \$500 \$250 \$5.264.41 \$2.68.70 \$4.29 500 \$250 \$5.64.41 \$268.70 \$4.29 500 \$5.64.41 \$268.70 \$4.29 500 \$5.60 \$5.80 500 \$	243					
Charge Present Proposed # of Cust. % Customer Charge \$/Month \$53.19 \$55.00	44		ublic Authority - 101P			
Customer Charge \$fMonth \$53.19 \$55.00 4 7 7 Commodity \$fCcf \$0.08300 \$0.09290	45					
Commodity \$\text{scf} & \$53.19 & \$55.00 \\ Commodity \$\text{Commodity} & \$0.08300 & \$0.09290 \\ Gas Cost Adjustment \$\text{Ccf} & \$0.76189 & \$0.76189 \\ Coff Commodity \$\text{Ccf} & \$0.76189 & \$0.76189 \\ Change Coff Company \$\text{Ccf} & \$0.76189 & \$0.76189 \\ Change Coff Coff Company \$\text{Ccf} & \$0.76189 & \$0.76189 \\ Change Coff Coff Coff Coff Coff Coff Coff Cof	46	Charge	Present	Proposed	# of Cust.	% of Class
Commodity \$\infty\$/Ccf	47				4	70.25%
Commodity \$/Ccf \$0.08300 \$0.09290 Cas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) \$0.76189	48 Customer Chi	arge \$/Month	\$53.19	\$55.00		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Ccf Change Change 50 \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$990.79 \$11.71 Avg Ccf Use \$357.10 \$352.48 \$5.37	49 Commodity \$/	Ccf	\$0.08300	\$0.09290		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) 50 \$95.43 \$97.74 \$2.80 250 \$137.68 \$140.48 \$2.80 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$690.79 \$11.71 Avg Ccf Use \$357.10 \$352.48 \$5.37	.50					
TYPICAL MONTHLY BILL COMPARISON Present Present Change Ccf \$95.43 \$97.74 \$2.31 50 \$137.68 \$140.48 \$2.31 250 \$264.41 \$268.70 \$4.29 500 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$352.48 \$5.37	251 Gas Cost Adji	ustment \$/Ccf	\$0.76189	\$0.76189		
TYPICAL MONTHLY BILL COMPARISON Change Change Change Change Change Change Change (\$) 50 \$96.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 50 \$429 \$4.29 50 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$352.48 \$5.37	52					
Ccf Present Proposed (\$) 50 \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$899.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37	53 TYPICAL MO	NTHLY BILL COMPARISON			Chan	e de
50 \$95.43 \$97.74 \$2.31 100 \$137.68 \$140.48 \$2.80 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$6.96.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$352.48 \$5.37	54	Ccf	Present	Proposed	(\$)	(%)
100 \$137.68 \$140.48 \$2.80 250 250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$6.86.86 \$696.09 \$9.23 1,000 \$890.08 \$909.79 \$11.71 \$Avg Ccf Use \$360 \$6.357.10 \$362.48 \$5.37	.55	50	\$95.43	\$97.74	\$2.31	2.42%
250 \$264.41 \$268.70 \$4.29 500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$899.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37	56	100	\$137.68	\$140.48	\$2.80	2.03%
500 \$475.64 \$482.40 \$6.76 750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$362.48 \$5.37	57	250	\$264.41	\$268.70	\$4.29	1.62%
750 \$686.86 \$696.09 \$9.23 1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$357.10 \$362.48 \$5.37 1	58	500	\$475.64	\$482.40	\$6.76	1.42%
1,000 \$898.08 \$909.79 \$11.71 Avg Ccf Use \$362.48 \$5.37	59	750	\$686.86	\$696.09	\$9.23	1.34%
Avg Ccf Use \$357.10 \$362.48 \$5.37	09	1,000	\$838.08	\$909.79	\$11.71	1.30%
Avg Cci Use 360 360 \$5.37	10	A. i.e. O and I.e.				
\$357.10 \$362.48 \$5.37	70.	Avg Cci Use	!			
04	5 63	360	\$357.10	\$362.48	\$5.37	1.50%
	40					

AgriTexGas, Inc.
Typical Bill Comparisons
For the Pro Forma Test Year Ended March 31, 2011

267 Charge Present Proposed # of Class % of Class 268 270 Customer Charge \$/Month \$0.00 \$0.00 1 3.77% 271 Commodity \$/Ccf \$0.08300 \$0.09290 1 3.77% 272 Commodity \$/Ccf \$0.08300 \$0.09290 1 1 273 Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 Change 274 Ccf \$0.76189 \$0.76189 Change 275 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) (%) 276 Ccf \$42.24 \$42.74 \$0.49 1.17% 276 50 \$84.49 \$85.48 \$0.99 1.17% 280 500 \$427.40 \$4.95 1.17% 281 750 \$844.89 \$854.79 \$9.90 1.17% 282 1,000 \$65.96 \$0.76 1.17% 1.17% 283 77 77 77 777 <t< th=""><th>266</th><th>Public</th><th>Public Authority - 102P</th><th></th><th></th><th></th></t<>	266	Public	Public Authority - 102P			
Customer Charge \$/Month \$0.000	267					
Charge \$/Month \$0.00 \$0.00	268	Charge	Present	Proposed	# of Cust.	% of Class
Coustomer Charge \$/Month	269				-	3.77%
Commodity \$/Ccf Gas Cost Adjustment \$/Ccf Gas Cost Adjustment \$/Ccf TYPICAL MONTHLY BILL COMPARISON Ccf 50 \$42.24 \$42.24 \$42.74 \$0.99 \$250 \$24.1.22 \$42.1.	270 Custom	er Charge \$/Month	\$0.00	\$0.00		
Gas Cost Adjustment \$/Ccf \$0.76189 \$0.76189 TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$)	271 Commo	dity \$/Ccf	\$0.08300	\$0.09290		
Gas Cost Adjustment \$/Ccf	272					
TYPICAL MONTHLY BILL COMPARISON Present Proposed (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$) (\$)	273 Gas Co:	st Adjustment \$/Ccf	\$0.76189	\$0.76189		
Change Col	274	•				
Ccf Present Proposed (\$) 50 \$42.24 \$42.74 \$0.49 100 \$64.49 \$85.48 \$0.99 250 \$213.70 \$2.47 500 \$422.45 \$427.40 \$4.95 750 \$633.67 \$641.09 \$7.42 Avg Ccf Use \$65.20 \$65.96 \$0.76	275 TYPICA	L MONTHLY BILL COMPARISON			Chan	ge
50 \$42.24 \$42.74 \$0.49 100 \$84.49 \$85.48 \$0.99 250 \$211.22 \$213.70 \$2.47 500 \$422.45 \$427.40 \$4.95 70 \$633.67 \$641.09 \$7.42 Avg Ccf Use \$65.20 \$65.96 \$0.76	276	ÇĞ	Present	Proposed _	(\$)	(%)
100 \$84.49 \$85.48 \$0.99 250 \$211.22 \$213.70 \$2.47 500 \$422.45 \$427.40 \$4.95 77 \$6.99	277	90	\$42.24	\$42.74	\$0.49	1.17%
250 \$213.70 \$2.47 500 \$422.45 \$427.40 \$4.95 750 \$633.67 \$641.09 \$7.42 1,000 \$844.89 \$854.79 \$9.90 Avg Ccf Use \$65.20 \$65.96 \$0.76	278	100	\$84.49	\$85.48	\$0.99	1.17%
500 \$422.45 \$427.40 \$4.95 750 750 \$65.367 \$641.09 \$7.42 1,000 \$844.89 \$854.79 \$9.90 Avg Ccf Use 77 \$65.20 \$65.96 \$0.76	279	250	\$211.22	\$213.70	\$2.47	1.17%
750 \$633.67 \$641.09 \$7.42 1,000 \$844.89 \$854.79 \$9.90 Avg Ccf Use \$65.20 \$65.96 \$0.76	280	200	\$422.45	\$427.40	\$4.95	1.17%
1,000 \$844.89 \$854.79 \$9.90 Avg Ccf Use \$65.20 \$65.96 \$0.76	281	750	\$633.67	\$641.09	\$7.42	1.17%
Avg Ccf Use \$65.20 \$65.96 \$0.76	282	1,000	\$844.89	\$854.79	\$9.90	1.17%
Avg Ccf Use \$65.20 \$65.96 \$0.76	283					
77 \$65.20 \$65.96 \$0.76	284	Avg Ccf Use				
	285	77	\$65.20	\$65.96	\$0.76	1.17%

	1 - 17-								
Ref # Description	Factor	Total	Desidential	Common	le interior	Public	Accident	a di se incide	Total
-	1 4200	Lotar	Nesidel iliai	COMMISSION	mousilial	Authority	Agriculture	irrigation	At Issue
1001 75% Volumes / 25% Demand	-	1.0000	0.0987	0.0255	0.0014	0.0014	0.0299	0.8432	0.1269
1002 Sales Volumes	2	1.0000	0.0628	0.0181	0.0010	0.0008	0.0214	0 8959	0.0827
1003 Sales Volumes	ო	31,384,801	1,972,093	567,499	30,376	25.332	672.403	28 117 097	2 595 301
1004 Customers-Billing	4	6,282	2,239	120	8	9	36	3,879	2.367
1005 Customers	52	6,282	2,239	120	2	9	98	3.879	2.367
	9	21,272	2,239	564	41	28	169	18.231	2.872
	7	2,500	2,239	156	7	80	47	5.043	2.410
1008 Customers - Weighted Regulators	æ	31,843	2,239	876	401	4	263	28.317	3.263
1009 Customers - Weighted Services	6	8,310	2,239	180	6	6	75	5.819	2.437
1010 Mains & Regulators	10	907,537	89,563	23,129	1,244	1,232	27.145	765,224	115.168
1011 Meters	=	60,955	6,416	1,616	116	81	485	52.241	8 229
1012 House Regulators	12	19,363	1,362	533	83	27	160	17.219	1.984
1013 Services	13	79,840	21,512	1,729	88	86	519	55,905	23.417
1014 Total Intangible Plant	4	0	0	0	0	0	0		0
1015 Total Distribution Plant	15	1,206,024	148,384	30,163	1,674	1,588	30,521	993,694	181,809
	16	943,697	119,839	23,508	1,293	1,237	23,570	774,251	145,876
1017 Total Plant in Service	17	2,149,721	268,223	53,670	2,968	2,825	54,091	1,767,944	327,685
1018 Total Rate Base	18	2,810,872	349,884	70,237	3,840	3,694	70,128	2,313,090	427.654
1019 Meters & House Regulators	19	80,318	11.17	2,149	180	107	645	69,460	10,213
	20	960,153	108,389	24,165	1,295	1,281	26,849	798,174	135,130
	21	0.000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0
1022 M & R General	22	696	95	24	-	-	29	808	122
	23	1,916,544	237,916	47,876	2,647	2,520	48,395	1,577,190	290,959
1024 Labor & Management Fees	24	1,351,890	171,675	33,676	1,852	1,772	33,765	1,109,150	208,975
1025 Direct Assignment to Residential	25	100	100	0	0	0	0	0	100
	56	0	0	0	0	0	0	0	0
	27	0	0	0	0	0	0	0	0
1028 Open	28	0	0	0	0	0	0	0	0
1029 Open	59	0	0	0	0	0	0	0	0
	90	1,179,591	145,132	29,502	1,638	1,553	29,852	971,914	177,824
		2,831,729	441,796	68,458	3,503	3,584	63,830	2,250,559	517,340
1032 Total Expenses Excluding Labor & Management Fee		2,072,716	365,795	49,035	2,370	2,557	43,164	1,609,795	419,757
	33	0	0	0	0	0	0	0	0
	*	0	0	0	0	0	0	0	0
	35	0	0	0	0	0	0	0	0
	38	0	0	0	0	0	0	0	0
1037 Open	37	0	0	0	0	0	0	0	0
	88	0	0	0	0	0	0	0	0
1039 Open	39	0	0	0	0	0	0	0	0
1040 Net Cost of Service	40	4,229,786	640,523	102,816	5,327	5,389	97,109	3,378,622	754,055
1041 Open	14	0	0	0	0	0	0	0	O

Ref. # Description	Factor	Total	Residential	Commerical	Industrial	Authority	Agriculture	Irrigation	Attsue
	-	2	3	4	5	9	7	8	
	_	100%	%28.6	2.55%	0.14%	0.14%	2.99%	84.32%	12.69%
	2	100%	6.28%	1.81%	0.10%	%80.0	2.14%	89.59%	8.27%
	က	100%	6.28%	1.81%	0.10%	0.08%	2.14%	89.59%	8.27%
	4	100%	35.64%	1.91%	0.03%	0.10%	0.57%	61.75%	37.68%
	S	100%	35.64%	1.91%	0.03%	0.10%	0.57%	61.75%	37.68%
	9	100%	10.53%	2.65%	0.19%	0.13%	0.80%	85.70%	13.50%
1048 Customers - Weighted Meter Installations	7	100%	29.85%	2.08%	0.10%	0.10%	0.62%	67.24%	32.14%
	80	100%	7.03%	2.75%	0.33%	0.14%	0.83%	88.93%	10.25%
1050 Customers - Weighted Services	G	100%	26.94%	2.17%	0.11%	0.11%	0.65%	70.02%	29.33%
1051 Mains & Regulators	10	100%	9.87%	2.55%	0.14%	0.14%	2.99%	84.32%	12.69%
1052 Meters	Ξ	100%	10.53%	2.65%	0.19%	0.13%	0.80%	85.70%	13.50%
	12	100%	7.03%	2.75%	0.33%	0.14%	0.83%	88.93%	10.25%
1054 Services	13	100%	26.94%	2.17%	0.11%	0.11%	0.65%	70.02%	29.33%
1055 Total Intangible Plant	4	%0	%00:0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	15	100%	12.30%	2.50%	0.14%	0.13%	2.53%	82.39%	15.08%
1057 Total General Plant	16	100%	12.70%	2.49%	0.14%	0.13%	2.50%	82.04%	15.46%
1058 Total Plant in Service	17	100%	12.48%	2.50%	0.14%	0.13%	2.52%	82.24%	15.24%
1059 Total Rate Base	18	100%	12.45%	2.50%	0.14%	0.13%	2.49%	82.29%	15.21%
1060 Meters & House Regulators	19	100%	%89'6	2.68%	0.22%	0.13%	0.80%	86.48%	12.72%
1061 Mains & Services	70	100%	11.29%	2.52%	0.13%	0.13%	2.80%	83.13%	14.07%
1062 M & R Industrial	21	%0	%00.0	0.00%	0.00%	0.00%	%00.0	0.00%	0.00%
	22	100%	8.87%	2.55%	0.14%	0.14%	2.99%	84.32%	12.69%
1064 Net Plant In Service	23	100%	12.41%	2.50%	0.14%	0.13%	2.53%	82.29%	15.18%
	54	100%	12.70%	2.49%	0.14%	0.13%	2.50%	82.04%	15.46%
1066 Direct Assignment to Residential	22	100%	100.00%	0.00%	%00.0	%00'0	0.00%	0.00%	100.00%
1067 Open	56	%0	%00.0	0.00%	0.00%	%00'0	%00.0	0.00%	%00.0
1068 Open	27	%0	%00:0	%00.0	%00'0	%00.0	%00.0	%00'0	%00.0
Togs Open	78	%0	%00:0	%00.0	%00'0	0.00%	%00.0	0.00%	%00.0
10/0 Open	53	%0	0.00%	%00'0	%00.0	%00'0	0.00%	0.00%	0.00%
	8	100%	12.30%	2.50%	0.14%	0.13%	2.53%	82.39%	15.08%
1072 Total Distribution & Customer Related Expenses		100%	15.60%	2.42%	0.12%	0.13%	2.25%	79.48%	18.27%
10/3 Total Expenses Excluding Labor & Management Fee		100%	17.65%	2.37%	0.11%	0.12%	2.08%	77.67%	20.25%
10/4 Open	33	%0	%00.0	%00:0	%00.0	%00:0	%00:0	%00.0	%00'0
10/5 Open	35	%0	%00:0	0.00%	0.00%	%00.0	0.00%	0.00%	%00'0
10/6 Open	32	%0	%00.0	0.00%	0.00%	%00.0	%00:0	0.00%	%00.0
1077 Open	98	%0	%00:0	0.00%	%00.0	%00.0	0.00%	%00.0	0.00%
10/8 Open	37	%0	%00.0	0.00%	0.00%	%00.0	0.00%	0.00%	00.00
10/9 Open	88	%0	%00.0	%00:0	0.00%	0.00%	0.00%	%00.0	0.00%
1080 Open	စ္တ	%0	%00.0	%00.0	0.00%	0.00%	0.00%	0.00%	%00.0
1061 Net Cost of Service	4 0	100%	15.14%	2.43%	0.13%	0.13%	2.30%	79.88%	17.83%
1062 Open	41	%0	0.00%	%00.0	%00.0	0.00%	0.00%	%00:0	0.00%

EXHIBIT KJN - 3 (Examiners)
PAGE 3 OF 7

AgriTexGas, Inc. Class Cost of Service Analysis For the Pro Forma Test Year Ended March 31, 2011

Ref. #	Description	Allocation	Total	Residential	Commerical	Industrial	Public Authority	Agriculture	Irrigation	Total At Issue
200	2001 Plant in Service		****	***************************************				X		
2002	2002 Intangible Plant	51	0	0	0	0	0	0	0	0
2002										
2003	3740Z-Land and Land Rights 37600 Mains-Cathodic Protection	- +	56,878	5,613	1,450	78 36	77	1,701	47,959	7,218
2005			37,967	3,747	896	25	52	1.136	32.014	4 818
2006		-	842,345	83,130	21,468	1,155	1,143	25,195	710,255	106,895
2002			656	95	24	-	-	29	808	122
2008		o ∢	79,840	21,512	1,729	88	98	519	55,905	23,417
2003	38200 Meters	1 0	60,935 70,704	6,416	1,616	116	83	485	52,241	8,229
2017		~ 00	19,701	1362	1,008	6/ E9	83 77	1697	53,590	25,614
2012		ο ∞	1,749	123	§ 4	3 °	2 2	41	1,556	179
2013	Total Distribution Plant		1,206,024	148,384	30,163	1,674	1,588	30,521	993,694	181,809
2014	General Plant			0.12						
2015	,	24	671,413	85,262	16,725	920	880	16,769	550,857	103,787
2016		24	214,806	27,278	5,351	294	282	5,365	176,236	33,205
2017	39900 Other Tangible Property - Computers	24	57,478	7,299	1,432	79	75	1,436	47,157	8,885
2018	Total General Plant		943,697	119,839	23,508	1,293	1,237	23,570	774,251	145,876
2019	Total Plant in Service		2,149,721	268,223	53,670	2,968	2,825	54,091	1,767,944	327,685
2020	2020 Accumulated Depreciation			,		,	,	,		,
707		-	0	0	0	0	0	0	0	0
2022		,	1,088	107	5.28	- -	Ψ.	33	918	138
2023	37603 Mains - Steel		5/6,1 579.00	155	040	7 4	7 4	74	1,326	7, 177
2024		- +	32,8/3	3,244	838	4 € ⊂	4	983	09	2,1,4
2026		- o:	5 943	1 601	129	ò 1~	9 40	39	4 161	1 743
2027		တ	3,292	347	87	- φ	. 4	26	2.822	444
2028		7	5,932	1,771	123	9	9	37	3,989	1,907
2029		80	1,441	101	40	S	7	12	1,282	148
2030		œ	130	o	4	0	0	-	116	13
2031	39200 Transportation Equipment	24	149,256	18,954	3,718	205	196	3,728	122,456	23,072
2033	39900 Other Tangible Property - Computers	7 75	14,800	1,879	369	20 62	22 19	370	12,142	2,288
2034	Total Accumulated Depreciation		233,177	30,307	5,795	320	304	5,696	190,754	36,726
2035	Net Plant		1,916,544	237,916	47,876	2,647	2,520	48,395	1,577,190	290,959
2036	2036 Working Capital									
2037			428,085	67,185	10,339	528	541	9,616	339,876	78,593
2038		17	477,617	59,593	11,924	629	628	12,018	392,796	72,804
2039	Prepaid Expenses	17	2,300	287	57	n	m	58	1,892	351
2041		72	(15,300)	(15,300)	•	4 0	۰ 0	Ŧ °	0000	(15,300)
2042	2042 Total Working Capital		894,328	111,968	22,361	1,193	1,174	21,733	735,900	136,695
2043	2043 Total Date Baco		0.000	340 884	726 07	2 840	2 604	70 128	2 313 090	A27 554
7	Ioldi Kale Dase		7,010,012	348,004	10,631	3,040	+c0'0	10,160	4,010,000	T-00, 134
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EXHIBIT KJN - 3 (Examiners)
PAGE 4 OF 7

Ref.#	Description	Factor	Total	Residential	Commerical	Industrial	Public Authority	Agriculture	Irrigation	l otal At Issue
3001	3001 Operation and Maintenance Expense									
3002	3002 Distribution Expense									
3003	ŏ									
3004	Automobile Expense	15	319,961	39,367	8,002	444	421	8,097	263,629	48,234
3008	Material Costs	t) 1	0 0	0 0	0 0	0 (0 0	0 (0 (0 (
3007	l abor	2 8	1 251 800	0 007	2 2 2	7	0,0	0 00 70	0 100 1	0 001
3008	Other Payroll Expense	3 8	068,162,1	770,461	915,15	1,738	,048 8	31,682	1,031,484	188,723
3008	Repairs and Maintenance	3 5	50.043	6.157	1.252	9	ာမှ	1 266	41 232	7 544
3010	Supplies	15	75.252	9.259	1.882	<u> 5</u>	3 8	1904	62 004	11 344
3011	Training	51	19,577	2,409	490	27	56	495	16.130	2.951
3012	Travel Expenses	15	1,708	210	43	7	7	43	1.407	257
3013	Uniforms	15	733	96	18	****	-	19	909	110
3014	Contract Work	15	68,013	8,368	1,701	22	8	1.721	56.039	10.253
3015	Pilot Flyover Fee	15	20,169	2,482	504	28	27	510	16,618	3 041
3016	Pipeline Services	15	608,276	74,840	15,213	845	801	15,394	501,184	91,698
3017	Small Tools	15	15,859	1,951	397	22	21	401	13,067	2,391
3018	Total Distribution O&M		2,431,556	299,168	60,813	3,376	3,202	61,537	2,003,460	366,559
3019	3019 Customer Accounting & Collection									
3020	Accounting	•	60 623	077.40	4 220	۶	99	800	7.000	404
3021	Piling Services	1 4	329,525	117,448	6,295	77 105	90 315	398 1,888	42,929 203,475	26,195 124,162
3022	Total Customer Accounting & Collection		399,048	142,227	7,623	127	381	2,287	246.403	150.357
								•	•	•
3023	3023 Advertising & Promotion	4	1,125	401	21	0	-	9	695	424
3024	3024 Administrative and General Exp.									
3025	Computer and Internet Expenses	31	6,064	946	147	00	∞	137	4,820	1,108
3026	Auto Insurance	31	14,778	2,306	357	18	19	333	11,745	2,700
3027	Insurance Expense Other	34	0	0	0	0	0	0	0	0
3028	Bank Service Charges	ક	59	S	~	0	0		23	2
8059	Workers Compensation Insurance	F 3	42,396	6,614	1,025	52	54	926	33,695	7,746
3031	Licenses and East		120	13	က	0 ;	o (e 1	38	22
3033	Management Fee	3 6	39,190	0,113	25 c	\$ 4 6	, S	884	351,15	1,161
3033	Meals and Entertainment	3 5	6 740	17,046	2,366	4 0	571	2,082	999//	20,252
3034	Office Supplies		16.888	2,002	. 54 . 58	, <u>,</u>	2.5	381	13,422	3.085
3035	Health Insurance	31	166,285	25,943	4.020	206	210	3.748	132,157	30.379
3036	Cleaning Services	31	3,505	547	. 85	4	4	62	2,786	640
3037	Legal Fees	31	0	0	0	0	0	0	0	0
3038	Transitional Services Agreement	31	0	0	0	0	0	0	0	0
3039	Professional Fees - Other	. 33	0	0	0 ;	0	0	0	0	0
3040	Fostage and Delivery Telephone Expense	5 8	1,297	202	31	2 1	~ 5	29	1,031	237
3042	Littlifes	2 5	6.362	0,450	1,307	۵ ۵	χ ^α	912,1	42,976	9,8/9
3043	Bad Debts	. 4	21,959	3.325	53.4	28	78 C	504	17,540	3 915
3044	Drug Screenings	31	9,734	1,519	235	12	12	219	7.736	1.778
3045	Rent Expense	31	33,787	5,271	817	4	43	762	26,853	6,173
3046	Dalias G&A	32	000'09	10,589	1,419	69	74	1,249	46,600	12,151
3047	Donation Microffeeding Exercise		100	16	2	0 (0 9	7 7	79	18
0±06	Miscellalredus Expenses	J	9,638	1,504	233	12	12	217	099'/	1,761
3049	Total A&G Expenses		592,953	95,684	14,255	719	746	13,100	468,449	111,403
3050	Total O&M Expenses		1 474 681	617 470	82 742	4 222	4 320	76 930	2 719 008	PAZ 809
,			1,00,000	ř.	41 1,40	777'4	4,040	Ace'o I	000,611,4	T- 1,020

EXHIBIT KJN - 3 (Examiners)
PAGE 5 OF 7

Ref. #	Description	Factor	Total	Residential	Commerical	Industrial	Public Authority	Agriculture	Irrigation	Total At Issue
3051	3051 Depreciation Expense									
3052	37402-Land and Land Rights	-	С	c	c	c	c	c	•	•
3053		_	594	25.0	3,5	· -	-	5 6	0 70	•
3054	37601 Mains - Steel	-	858	82	22		- +-	92	100	0 0
3055		-	19,037	1.879	485	26	- 92	64	16.052	100
3056		-	39	4	-	20	2	5	33	#'y
3057	38000 Services	o	3,242	873	02	4	4	7	220	061
3058		9	1,829	192	44	· "	. 2	15	1 567	747
3059		7	3,236	996	29	· m	l m	20 20	2 176	1 040
3060	38300 House Regulators	80	786	55	22	က		9	569	
3061	38400 House Reg. Installations	80	71	2	2	0	· C	· -	£	
3062	39200 Transportation Equipment	24	134,283	17,052	3,345	184	176	3.354	110 171	20 757
3063	39800 Misc. & Other Equipment	24	21,481	2,728	535	58	28	536	17,624	3 320
3064	39900 Other Tangible Property - Computers	24	11,496	1,460	286	16	15	287	9,431	1.777
3065	Total Depreciation Expense		196,950	25,358	4,899	270	258	4,854	161,310	30,785
3066 1	3066 Taxes Other Than Income									
3067	Payroll Taxes	24	102,449	13.010	2.552	140	134	2 550	84 053	15 227
3068	Property Taxes	17	3.756	469	76	e re	ž «	2,73 20	2000	10,001
3069	Pipeline Safety Fee	17	0	0	, 0	o c	9 6	2	600,0	70
3070	Gas Utility Tax		0	0	0	0	0	0	o c	S C
3071	Gross Margin Tax		44,546	7,614	1,228	79	73	1,730	33,822	8,994
3072	Total Taxes Other Than Income		150,751	21,093	3,873	225	212	4,384	120,965	25,403
3073 4	3073 431-Interest on Customer Deposits	25	29	29	0	0	0	0	0	29
3074 T	3074 Total Oper. Exp. Before Inc. Tax		3,772,411	583,959	91,485	4,718	4,799	86,168	3,001,282	684,961
4001 C	4001 Other Operating Revenue	9	,							
4002 7	4002 Acct. 407 - Fulletted Discounts	3 ;	0	0	0	0	0	0	0	0
2001	ACAT. 400 - IMISC. DEI VICE REVEILUES	40	6,188	937	150	&	ω	142	4,942	1,103
4004	4004 Total Other Operating Revenue		6,188	937	150	8	8	142	4,942	1,103

EXHIBIT KJN - 3 (Examiners) PAGE 6 OF 7

	Allocation					Dishin			
Ref. # Description	Factor	Total	Residential	Commerical	Industrial	Authority	Agriculture	Irrigation	At Issue
5001 Return Under Existing Rates								8	
5002 Total Present Base Rate Revenue		2,889,330	493,986	79,647	5,156	4,714	112,339	2,193,488	583,502
ō		6,188	937	150	∞	80	142	4,942	1,103
5004 Total Operating Revenue		2,895,518	494,923	79,797	5,164	4,722	112,482	2,198,431	584,606
5005 Operation and Maintenance Expenses		3,424,681	537,479	82,712	4,222	4,329	76.930	2.719.008	628.744
5006 Depreciation and Amortization Expense		196,950	25,358	4,899	270	258	4,854	161,310	30,785
5007 Taxes Other than Income Tax		150,751	21,093	3,873	225	212	4,384	120,965	25,403
5008 Estimated Federal Income Tax		(306,913)	(31,163)	(4,091)	156	(27)	9,210	(280,998)	(35,124)
=		58	58	0	0	0	0	0	29
5010 Total Operating Expense		3,465,498	552,796	87,394	4,874	4,772	95,378	2,720,284	649,836
5011 Return		(569,981)	(57,874)	(7,597)	290	(20)	17,104	(521,854)	(65,231)
5012 Rate Base		2,810,872	349,884	70,237	3,840	3,694	70,128	2,313,090	427.654
5013 Rate of Return, Existing Rates		-20.28%	-16.54%	-10.82%	7.55%	-1.35%	24.39%	-22.56%	-15.25%
6001 Return at Claimed ROR									
6002 Rate Base		2,810,872	349,884	70,237	3,840	3.694	70.128	2.313.090	427.654
6003 Rate of Return		11.85%	11.85%	11.85%	11.85%	11.85%	11.85%	11.85%	11,85%
6004 Return		333,088	41,461	8,323	455	438	8,310	274,101	50.677
6005 Operation and Maintenance Expenses		3,424,681	537,479	82,712	4,222	4,329	76,930	2,719,008	628,744
6006 Depreciation and Amortization Expense		196,950	25,358	4,899	270	258	4,854	161,310	30,785
6007 Taxes Other than Income Tax		164,645	22,621	4,118	228	219	4,248	133,210	27,186
6008 Estimated Federal Income Tax		116,581	14,511	2,913	159	153	2,909	95,935	17,737
budy interest on Customer Deposits		29	58	0	0	0	0	0	29
6010 Total Cost of Service		4,235,974	641,460	102,966	5,335	5.397	97,252	3.383.564	755 158
6011 Less: Other Operating Revenue		6,188	937	150	8	∞.	142	4,942	1,103
6012 Net Cost of Service		4,229,786	640,523	102,816	5,327	5,389	97,109	3,378,622	754,055
6013 Base Rate Revenue Deficiency 6014 Percent Increase (Decrease)		1,340,456 46.39%	146,537 29.66%	23,169 29.09%	171 3.31%	675 14.32%	(15,230) -13.56%	1,185,134 54.03%	170,552 29.23%
									-

EXHIBIT KJN - 3 (Examiners) PAGE 7 OF 7

Ref.# Description	Allocation Factor	Total	Residential	Commerical	Industrial	Public Authority	Aariculture	Irrigation	Total
vol retuil at Proposed Kates							7		2000
7002 Total Base Rate Revenue at Proposed Rates 7003 Present Other Operating Revenue 7004 Proposed Increase in Other Operating Revenue		4,229,641 6,188 0	639,680 937 0	103,030 150 0	5,547 8 0	5,653 8 0	97,109	3,378,622 4,942	753,910 1,103
7005 Total Proposed Operating Revenue		4,235,829	640,617	103,180	5,555	5,661	97,252	3.383.564	755 013
æ		2,889,330	493,986	79.647	5.156	4 714	112 330	2 103 488	
7009 Percent increase 7009 Percent increase/(Decrease)		1,340,311 46.39%	145,694 29.49%	23,383 29.36%	391	939	(15,230) -13.56%	1,185,134	170,408 29,20%
7010 Operation and Maintenance Expense 7011 Depreciation and Amortization Expense		3,424,681	537,479	82,712	4,222	4,329	76,930	2,719,008	628,744
7012 Taxes Other than Income Tax		164,639	22.608	4,899	270	258	4,854	161,310	30,785
7013 Estimated Federal Income Tax 7014 Interest on Customer Deposite		116,545	14,296	2,968	216	221	4,248 2,909	133,210 95,935	27.180
		67	67	0	0	0	0	0	29
7015 Total Operating Expenses		3,902,844	599,771	94,700	4,938	5,030	88,941	3,109,463	704,439
7016 Return 7017 Rate Base 7018 Rate of Return 7019 Relative Rate of Return		332,985 2,810,872 11.85% 1.00	40,846 349,884 11.67% 0.99	8,480 70,237 12.07% 1.02	616 3,840 16.06% 1.36	631 3,694 17.09%	8,310 70,128 11.85%	274,101 2,313,090 11.85%	50,574 427,654 11.83%

EXHIBIT KJN - 4 (Examiners) PAGE 1 OF 6

AgriTexCas, Inc. Class Data For the Pro Forma Test Year Ended March 31, 2011

	45510	A to	4	7				;					12 mo Ended
UNADJUSTED METER COUNT	21-17	way-io	July-10	Jul-100	OL-BNA	Sep-10	Og-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	Mar-11
Residential - 1H1R	9	9	9	9	9	vo	G	ve	v	,	ų	ų	
Residential - 1L1R	168	169	161	166	167	169	341	17.3	163	, 51	י פ		5,000
Residential - A01R	2	2	,	,	,	,	,	į		707	007	TOT	808.
Residential - RG1R		, (4 1	1 (7	7	7	7	7	7	7	- 24
Desidential 404D	7	7	7	7	7	7	2	2	2	2	7	7	24
Kesidenial - 101K	2,106	2,129	2,073	2,093	2,103	2,090	2,084	2,115	2,088	2,092	2,084	2,067	25.124
Residential - 102R	-	1	-	1	-	**1		н	-				12
Fotal Residential	2,285	2,309	2,245	2,270	2,281	2,270	2,261	2,298	2,261	2,266	2,261	2,239	27,246
Small Commercial - 1L1C	ø	9	9	9	vo	v	ų	u	ų	·		(
Small Commercial - 101C	107	107	104	107	107	106	301	o 400	9 0	0 0	٥ و	.	7, 200,
Small Commercial - 102C	S	Ŋ	S	<u>د</u>		V1		ğ	901	F03	507	507	1,285
Total Small Commercial	118	118	115	118	118	117	117	117	119	120	120	120	1,417
Industrial - 101D	8	2	2	2	7	2	7	2	2	2	7	7	24
Public Authority - 1L1P	H	н	1	н	H	H	H	•	-	۳	,	٠	
Public Authority - 101P	4	4	4	4	4	4	4	1 4	1 4	+ =	• •		7 0
Public Authority - 102P		н	H	***	-				٠.	٠.	, -		÷ ;
Total Public Authority	9	9	9	9	9	9	9	9	9	9	9	9	72
Agriculture - 1L1D	H	##	н	H	н	н	**	н	H	н	н	-	12
Agriculture -101D	29	30	27	28	28	28	29	78	56	27	27	52	336
Agriculture - 102D	9	9	9	9	9	9	9	9	9	ý	9	¥.	7.2
Total Agriculture	98	37	34	35	35	35	36	35	33	34	34	36	420
Irrigation - TA1I	2,067	2,094	2,175	2,212	2,203	2,155	2.114	2.168	2.050	2.078	1 995	1 914	25 225
Irrigation - TA2I	1,735	1,762	1,604	1,595	1,601	1,569	1.538	1.528	1.521	1 522	1 531	1,512	19.008
Irrigation - TF11	38	37	45	46	4	4	4	57	36	30	, ,	37	467
Irrigation - TF2I	42	42	33	33	33	33	33	34	33	1 6	88	1 75	416
Imgation - T407	429	435	413	409	416	413	412	405	400	392	387	38.5	4 896
Total Imgation	4,311	4,370	4,270	4,295	4,297	4,214	4,141	4,192	4,040	4,064	3,969	3,879	50,042
Total Company	6,758	6,842	6,672	6,726	6,739	6,644	6,563	6,650	6.461	6 492	6.392	6 282	79 224

AgriTexGas, Inc. Class Data

						For the Pro	Ciass Data Forma Test Year En	For the Pro Forma Test Year Ended March 31, 2011	11					nd risk de side de sid
9														TOTAL
2 0		Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	lan-11	Feb. 11	Mor. 11	12 mo Ended
	UNADJUSTED Ccf CONSUMPTION	-	•			9		: ; }	2	3		-		
38	Residential - 1H1R	0.899	221.0	234.0	147.0	114.0	134.0	215.0	671.0	1,066.0	2,157.0	674.0	612.0	6,913.0
39	Residential - 1L1R	7,781.1	3,553.0	3,312.0	2,101.0	2,709.3	3,045.9	3,785.0	13,840.0	24,793.3	27,620.0	20,221.7	10,508.4	123,270.6
4	Residential - A01R	124.0	58.0	30.0	38.0	27.0	37.0	117.0	283.0	479.0	561.0	313.0	233.0	2,300,0
17	Residential - RG1R	124.0	0.69	87.0	42.0	67.0	0.89	490.0	281.0	329.0	527.0	228.0	194.0	2,506.0
42	Residential - 101R	108,428.0	50,050.0	72,355.0	43,084.0	40,230.0	42,954.7	65,780.0	201,509.5	334,913.3	406,279.2	248,970.2	165,321.6	1,779,875.5
43	Residential - 102R	37.0	24.0	22.0	20.0	19.0	21.0	25.0	68.0	126.0	135.0	171.2	166.0	834.2
4 q	Total Residential	117,162.09	53,975.00	76,040.00	45,431.98	43,166.27	46,260.58	70,411.95	216,652.53	361,706.63	437,279.2	270,578.0	177,035.0	1,915,699.3
46	Small Commercial - 1L1C	712.0	664.0	534.0	307.1	405.3	561.2	708.0	1,930.1	3,349.3	3.923.0	3.215.0	1.462.1	17,771.2
47	Small Commercial - 101C	36,102.0	27,007.1	31,864.6	32,582.2	30,843.1	28,830.6	28,759.6	50,337.4	70,394.0	86.968.2	56.704.0	51.036.0	531 428 8
48	Small Commercial - 102C	375.0	325.0	652.0	214.0	272.0	273.0	218.0	439.0	714.0	793.0	719.0	0.605	5 503 0
49	Total Small Commercial	37,189.0	27,996.1	33,050.6	33,103.3	31,520.5	29.664.8	29.685.6	52 706 5	74 457 3	91 684 3	60 638 0	53 007 1	554 703 0
20							•							
5 23	Industrial - IO1D	2,010.3	1,073.7	1,352.5	1,148.3	1,455.8	2,399.0	2,434.3	2,970.7	4,787.0	4,749.0	3,164.2	2,830.8	30,375.8
23	Public Authority - 1L1P	505.3	90.0	201.0	163.2	129.0	201.0	185.0	512.0	1.357.0	1,205.0	379 0	1 459 2	8 386 8
22	Public Authority - 101P	1,098.0	1,407.0	22.0	204.0	216.0	386.0	421.0	1.073.0	2.710.0	6.401.0	1 988 0	1 340 0	17 266.0
55	Public Authority - 102P	0.0	0.0	0.0	0.0	100.0	0.0	1.0	20.0	76.0	403.0	326.0	0.0	926.0
26	Total Public Authority	1,603.3	1,497.0	223.0	367.2	445.0	587.0	607.0	1.605.0	4.143.0	8 009 0	2 693 0	2 799 2	24 578 8
22		•	•		f		!	!				200014	7.00.1.7	200
58	Agriculture - 1L1D	270.5	67.0	21.2	17.2	32.0	1,303.0	14,318.2	11,523.4	9,254.0	7,885.0	1,717.0	1,542.3	47,950.7
29	Agriculture -101D	20,768.7	24,733.3	24,576.5	21,464.8	16,874.2	58,763.0	101,377.5	122,028.3	73,160.0	50,230.0	27,902.0	32,936.3	574,814.6
9	Agriculture - 102D	2,000	1,274.0	556.0	240.0	391.0	349.0	3,023.0	4,903.2	0.969,9	14,539.0	15,840.2	1,266.5	49,638.0
62	Total Agriculture	21,599.2	26,074.3	25,153.7	21,722.0	17,297.2	60,415.0	118,718.8	138,454.9	89,110.0	72,654.0	45,459.2	35,745.1	672,403.3
63	Imgation - TA1	616,229.3	795,859.0	2,403,045.0	2,888,767.0	3,747,335.6	868,841.7	256.342.0	112.545.4	154.195.9	192.061.0	354.292.0	1 798 836.0	14 188 349 9
99	Imgation - TA2I	472,530.0	629,425.8	1,684,127.0	1,771,870.1	2,623,326.0	568,481.0	186,932.9	94,792.4	127,662.2	137,027.3	254.360.7	1.332.700.3	9.883.235.7
65	Imigation - TF1	23,832.3	5,678.0	30,550.0	38,253.5	62,349.9	10,822.0	1,882.1	4,256.6	3,643.0	2,601.5	4,521.0	29.805.0	218.194.9
99	Irrigation - TF2I	6,361.5	3,565.0	9,121.0	16,554.0	19,317.0	13,185.0	4,349.1	3,578.0	4,810.0	3,696.0	4,153.0	20,476.0	109,165.6
29	Irrigation - T407	173,866.0	231,602.6	489,297.9	524,570.0	938,816.1	350,039.0	93,728.3	111,638.4	132,310.8	87,959.4	151,208.4	433,114.3	3,718,151.1
89 69 89 69	Total Imgation	1,292,819.2	1,666,130.4	4,616,140.9	5,240,014.6	7,391,144.6	1,811,368.7	543,234.5	326,810.7	422,621.9	423,345.2	768,535.2	3,614,931.6	28,117,097.3
20	Total Company	1,472,383.02	1,776,746.47	4,751,960.64	5,341,787.46	7,485,029.27	1,950,695.13	765,092.06	739,200.31	956,825.79	1,037,720.77	1,151,067,63	3,886,348.82	31,314,857,37
7														

Class Data For the Pro Forma Test Year Ended March 31, 2011

						FOI ME PIO PO	FOR THE PTO POINTS 1631 TEST COLOR MAICH ST, 2011	ad match 31, 2011						TOTAL
Line					:	;					44	400	12. Mar 11	12 mo Ended
Š.		Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	06-10	Nov-10	Dec 10		-		
	BOOKED BASE RATE REVENUE													Anna Samuella
	Residential - 1H1R	28	36	38	28	56	27	36	8	120	225	83	78	864
76	Residential - 1L1R	2,285	1,886	1,803	1,735	1,804	1,837	1,898	2,890	3,889	4,134	3,487	2,498	30,147
11	Residential - A01R	23	16	13	14	13	14	23	41	62	71	44	32	369
. 82	Residential - RG1R	33	56	28	24	56	56	30	20	55	77	44	40	460
62	Residential - 101R	33,163	26,857	28,794	25,747	25,334	25,695	28,203	43,392	57,923	65,794	48,395	39,058	448,355
8	Residential - 102R	14	13	13	12	12	12	13	18	24	25	29	28	213
18	Total Residential	35,601	28,834	30,689	27,561	27,215	27,611	30,202	46,474	62,075	70,326	52,082	41,738	480,407
83							;	;	•		ç	,	111	1 977
8	Small Commercial - 1L1C	83	79	99	45	24	69	83	199	334	388	321	551	1,011
\$	Small Commercial - 101C	5,428	4,546	4,961	5,142	4,918	4,723	4,697	6,790	8,791	10,455	7,482	6,932	74,865
82	Small Commercial - 102C	92	87	119	76	82	82	77	98	125	132	125	105	1,201
8 !	Total Small Commercial	5,604	4,712	5,146	5,263	5,054	4,874	4,857	7,088	9,250	10,976	7,928	7,192	77,943
87				î	ť	240	416	*23	454	203	603	485	457	5.156
& &	industrial - 101D	390	316	33/	377	344	410	174	i i	à	3	}	!	} ;
8 8	Public Authority - 1L1P	93	55	99	62	59	99	64	94	171	157	82	180	1,148
6	Public Authority - 101P	198	223	108	123	124	138	141	195	331	638	271	218	2,710
92	Public Authority - 102P	53	53	53	53	61	53	53	55	9	87	80	53	715
93	Total Public Authority	344	332	227	239	245	257	259	344	562	881	433	451	4,573
95 g	American de monte de 100	ŭ	25	7	7	77	757	1.233	1.024	853	751	288	275	5,065
2 6	Agriculture - 1010	25.23	707 3	117	5 514	5 049	8 477	13.024	14.337	10.438	8.021	6,283	6,767	94,729
9 6	Agriculture - 1015	+1c'c	3,004 65,6	5,025	563	677	673	1.000	1.276	1,422	2,015	2,121	762	12,545
86	Total Agriculture	6.197	6,416	6,389	6,248	5,799	9,403	15,256	16,637	12,713	10,786	8,692	7,804	112,339
66)					į				000	345	40,400	141 158	1 173 907
100	Irrigation - TA1I	959'65	72,375	184,729	205,175	970'6/7	5/7'//	34,072	CT,42	000,03	C+C,C2	oot/ot	001,11	1, 100, 100, 100, 100, 100, 100, 100, 1
101	Irrigation - TA2i	33,077	44,060	117,889	124,031	183,632	39,793	13,085	6,635	8,936	9,592	17,805	687'56	520,180
102	Irrigation - TF1!	2,137	756	2,681	3,229	5,016	1,152	481	719	593	535	639	2,545	20,485
103	Irrigation - TF2	477	267	684	1,167	1,449	686	326	268	361	772	311	1,536	8,113
104	Irrigation - T407	15,562	19,596	37,541	39,978	69,047	27,721	9,835	11,085	12,438	9,269	13,704	33,381	299,158
105	Total Imgation	110,910	137,054	343,525	373,580	538,170	146,930	57,800	42,867	48,866	49,017	72,860	2/1,910	2,193,486
5 7	Total Company	159,045	177,663	386,312	413,212	576,827	189,490	108,795	113,873	134,072	142,589	142,481	329,547	2,873,906
108														-*************************************

AgriTexGas, Inc. Class Data For the Pro Forma Test Year Ended March 31, 2011

					For the Pro F	oma Test Year Er	For the Pro Forma Test Year Ended March 31, 2011	Ξ					TOTAL
Line No.	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	Jan-11	Feb-11	Mar-11	12 mo Ended Mar-11
YEAR	(3 950 6)	(4 636 3)	16 806)	(620.4)	(794 8)	(631.8)	(685.1)	(5,562.4)	(3,519.5)	(5,210.3)	(2,632.8)	0.0	(23,855.3)
	442.7	3343	1 026 4	398.8	377.5	526.6	536.5	919.3	459.6	0.0	0.0	0.0	5,018.8
	7.7	5.00	1020	0.00	00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
	2 6	9 6	9 6	2 0	9 0	00	0.0	00	0.0	0.0	0.0	0.0	0.0
	9 6	200	0.0	00	00	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
115 Agriculure 116 Irrigation	00	0.0	0.0	0.0	0.0	0.0	0.0	0:0	0.0	0.0	0.0	0.0	0.0
		10 11 11	0 000	(9.600)	(447.9)	(105.2)	(148.6)	(4 643 1)	(3 059 9)	(5.210.3)	(2.632.8)	0.0	(18,836.5)
118 Total Company	(1,915.9)	(0.505.0)	7.679	(0.122)	(2112)	120.71	(a.o.r.)	7. 2. 2. 1.	7				
119 120													00.8±0.43.±000.±0.00
YEAR		6	0 000 11	2 170 17	3 274 6	45.678.8	69 776 B	211 090 1	358 187 1	432,068.9	267,945.2	177,035.0	1,891,844.0
	114,803.5	52,338.7	8.958,67	44,811.5	0.175,24	40,020.0	30,720,0	52 625 8	74 916 9	91 684 3	60,638.0	53,007.1	559,721.8
	37,631.7	28,327.4	34,077.0	33,502.2	6.780,15	20,191.4	3,434.9	2,020,00	4 787 0	4 749 0	3 164 2	2.830.8	30,375.8
124 Industrial	2,010.3	1,073.7	1,352.5	1,148.3	1,400.0	7,588.0	2,404.2	4,070.7	0.00	0.000	0 603 0	2 799 2	24 578 8
125 Public Authority	1,603.3	1,497.0	223.0	367.2	445.0	0.786	0.700	0.000,1	2.00	0,003.0	45,450.2	35 745 1	672 403 3
	21,599.2	26,074.3	25,153.7	21,722.0	17,297.2	60,415.0	118,718.8	138,454.9	0.011,68	12,034.0	7.60,403.2	3614 021 6	28 117 097 3
	1,292,819.2	1,666,130.4	4,616,140.9	5,240,014.6	7,391,144.6	1,811,368.7	543,234.5	326,810.7	477,621.9	4.23,343.2	7.000,000.7	0	0, 10, 11, 10, 11, 10, 11, 11, 11, 11, 1
						0 000 000	1 010 104	724 657 2	053 765 0	1 032 510 5	1 148 434 8	3 886 348 8	31 296,020.8
129 Total Company	1,470,467.1	1,775,441.5	4,752,783.8	5,341,565.9	7,484,511.9	0.086,068,1	104,945.4	2,100,401	200,100.0	2,202,202,			
130													A. A. A. A. A. A.
YEAR		;	Š	4 000	4	17 1767	(203 0)	(1 103 2)	(604.0)	(838.0)	(506.8)	0.0	(6,363.2)
133 Residential	(7.16.7)	(8/4.1)	(82.0)	(3/0.4)	(301.1)	(1.7.5)	(533.9)	473.67	57.4	00) C	00	761.2
134 Small Commercial	2.99	55.8	159.8	63.4	60.5	0.00	0.70	143.0	5	9 6	9 0	00	00
135 Industrial	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9 6	9 6	200	000
136 Public Authority	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9 6	9 0	9 6	9 0	00
137 Agriculture	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0 0	2 6	9 6	9 6	0
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	o,	2	2	3	
139	(0.033)	(A 818 A)	77.8	(313.0)	(440 6)	(290.5)	(206.1)	(1,069.6)	(546.9)	(838.0)	(506.8)	0.0	(5,601.9)
	(200.0)	(F-5) (5)											
141													
143 YEAR END CUSTOMER ADJUSTED REVENUE									3	007	24 676	A1 738	474 044
	34,884	27,959	30,607	27,184	26,714	27,234	29,908	45,281	1/4/10	004,00	1000	200	70,707
	5,670	4,767	5,306	5,327	5,115	4,960	4,945	7,211	9,307	9/6/01	976'	761'/	10,0
	390	316	337	322	344	416	421	464	209	209	£ 5	704	0 0
	344	332	227	239	245	257	259	344	295	881	433	451	5,0,4
	6.197	6.416	6,389	6,248	5,799	9,403	15,256	16,637	12,713	10,786	8,692	7,804	112,339
	110,910	137,054	343,525	373,580	538,170	146,930	57,800	42,867	48,866	49,017	72,860	271,910	2,193,488
					100	000 007	400 500	442 000	122 575	141 751	141 974	329 547	2 868 305
51 Total Company	158,395	176,845	386,390	412,899	576,387	189,200	106,589	112,003	رغاريان ا	(0),11,			

EXHIBIT KJN - 4 (Examiners) PAGE 5 OF 6

0 Forma Test Year Ended Ma Sep-10 3 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	10 May-10 Jun-10 Jul-10 11 (649.3) (8,668.5) 0.0 12 0.0 (607.8) 0.0 13 0.0 (607.8) 0.0 14 0.0 0.0 0.0 15 0.0 0.0 0.0 16 0.0 0.0 0.0 17 1,774,709.2 4,743,507.6 5,341,565.9 7, 18 0.0 0.0 0.0 18 0.0 0.0 0.0 19 0.0 0.0 0.0 0.0 19 0.0 0.0 0.0 0.0 0.0 19 0.0 0.0 0.0 0.0 0.0 19 0.0 0.0 0.0 0.0 0.0 19 0.0 0.0 0.0 0.0 0.0 0.0 19 0.0 0.0 0.0 0.0 0.0 0.0 0.0 19 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	Nov-10 30,423.5 31 3,968.8 4 0.0 0.0 0.0 0.0	0		TOTAL
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WEATHER Corr ADJUSTNENT (6,574.0) (646.3) (8,686.5) 0.0	(649.3) (8,686.5)	£ 4	,	Feb-11 Mar-11	
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Scalar Commercial (7011) 0.0 (607.6) 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	1) 0.0 (607.8) 0.0 0	4		(16,004.3) 503.7	7 777 7
Public Authority 138 2 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0		'n,	-	months.
Public Authority (138.2) (82.9) 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.	2) (829) 0.0 <td></td> <td></td> <td></td> <td></td>				
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WEATHER ADJUSTED REVENUE 32,279 27,613 27,108 27,184 26,714 27,234 44,514 5 Residential 32,279 27,613 27,108 27,184 26,714 27,234 4,514 5,945 Small Commercial 5,565 4,767 5,211 5,327 5,115 4,960 4,945 Industrial 390 316 337 322 344 416 421 Position Authority 314 313 227 339 245 257 339 Annicitium 6,197 6,166 6,389 6,248 5,789 9,403 15,256	27,613 27,108 27,184 26,714 27,234 4,767 5,211 5,327 5,115 4,960 316 337 322 344 416		6,020.9 3,452.9	(3,797.2) 257.5	5 21,025.6
WEATHER ADJUSTED REVENUE 32,279 27,613 27,108 27,184 26,714 27,234 44,514 5545 4,945 4,15 4,945 4,15 4,945 4,15 4,945 4,15 4,21 3,13 3,22 3,42 3,13 3,13 3,13 3,13 3,13 3,13 3,13 3,13 3,14 3,13 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,14 4,	27,613 27,108 27,184 26,714 27,234 4,767 5,211 5,327 5,115 4,960 316 337 322 344 416				****
Residential 32,279 27,613 27,108 27,184 26,714 27,234 44,514 51 Small Commercial 5,565 4,767 5,211 5,327 5,115 4,960 4,945 Industrial 390 316 337 322 344 416 421 Publicational Authority 313 227 257 339 245 257 339 Anniculture 6,197 6,16 6,389 6,246 5,789 9,403 15,256 15,256	27,613 27,108 27,184 26,714 27,234 4,767 5,211 5,327 5,115 4,960 316 337 322 344 416 201 201 201 201 201				
Small Commercial 5,565 4,767 5,211 5,327 5,115 4,960 4,945 Industrial 390 316 337 322 344 416 421 Poblish Authority 314 313 227 245 257 339 Anniculture 6,197 6,416 6,389 6,248 5,789 9,403 15,256 1	4,767 5,211 5,327 5,115 4,960 316 337 322 344 416		66,902 72,549	48,110 41,972	-
Industrial 390 316 337 322 344 416 421 1041strial 391 313 322 34 416 421 339 Public Authority 313 227 239 245 257 339 Authority 6416 6,389 6,248 5,799 9,403 15,256 16	316 337 322 344 416				
Production 314 313 227 239 245 257 339 6.248 5,799 9,403 15,256 16 Annicitine	F3C 34C		607 602	485 45	un la lacta
Annicultural 6.197 6.416 6.389 6.248 5,799 9,403 15,256	313 227 239 245 251				
	6 416 6 389 6 248 5 799 9.403				112,339
Transition	137,054 343,525 373,580 53		48,866 49,017	72,860 271,910	
				126 177 329 804	2 889 330
195 Total Company 155,654 176,479 382,797 412,899 576,387 189,200 123,275 119,508	176,479 382,797 412,899 576,387 189,200		139,340 (43,204		

EXHIBIT KJN - 4 (Examiners) PAGE 6 OF 6

	12 mo Ended Mar-11	1.0000	0.2062	0.0477	0.0026	0.0030	0.0554	0.6851	1.0000			0.0987	0.0255	0.0014	0.0014	0.8432	0000	0000.1			0 4246	0.0329	0.0018	0.0019	0.7905	000	1.000			0.0628	0.0181	0.0010	0.0214	0.8959	1,0000	
	12 mc								T		w/80.ata03.at80	Terretorio	Lauria III la fu I	ettie ta tot.	# 11 m/mmm/m																		-			
	Mar-11	0.0786	0.0036	0.0011	0.0001	0.0001	0.0007	0.0731	0.0786								1	11								ŀ	П								•	н
	Feb-11	0.1039	0.0030	0.0054	0.0003	0.0002	0.0042	0.0708	0.1039																											
	Jan-11	0.2421	0 1035	0.1033	0.0011	0.0019	0.0167	0.0972	0 2421																											
	Dec-10	0.0926	39000	0.0024	0000	0000	0.0083	0.0395	0.0926																										,	
	Nov-10	0.0695	0,000	0.0218	0.0032	0.000	0.0125	0.0295	0.0695																											
I March 31, 2011	Oct-10	0.0582	1	0.0076	0.0022	0.0002	0.0086	0.0396	0.0500	70000																										
AgriTexGas, Inc. Class Data For the Pro Forma Test Year Ended March 31, 2011	Sep-10	0.0519	•	0.0012	0.0008	0.000	0.0000	0.0482	0.0540	6,000																										
A For the Pro Form	Aug-10	0.0528		0.0003	0.0002	0.000	0.000	0.0522	0000	07:070																										
	Jul-10	0.0547		0.0005	0.0003	0.0000	0.0000	0.0537		0.0547																										
	Jun-10	0.0582		0.0008	0.0004	0.0000	0.0000	0.0566		0.0582																										
	May-10	0.0583		0.0017	60000	0.0000	0.0000	0.0547		0.0583																										
	Apr-10	0.0792		0.0058	0.0020	0.0001	0.0001	0.0012		0.0792																										
		Proportional Responsibility	Topolitonal Nesponstalin	Residential	Small Commercial	Industrial	Public Authority	Agriculture		Total Company	75% Cales Volumes 125 % Demand		Residential	Small Commercial	Industrial Dublic Authority	Agriculture	Irrigation		lotal Collipainy		50% Sales Volumes /50 % Demand	Residential	Small Commercial	Industrial	Public Audionity Apriculture	Irrigation	Total Company		100% Sales Volumes		Residential	Small Commercial	Public Authority	Agriculture	mgation	Total Company
	Line	197	199	200	201	202	203	204	508	207	508	211	212	213	214	216	217	218	817	22.	222	224	225	226	228	523	230 231	232	233	235	236	237	738 738	240	241	243

AgriTexGas, Inc. For the Pro Forma Test Year Ended March 31, 2011

RATE OF RETURN

No.				2000
	Desc	Description		Rates
_	Net Operating Income/Return			
5				Interest Rate
3	Cost of LT Debt			0.00%
4 Re	Return on Equity			11.85%
5				
9				
7				
	Rate Base - Capitalization Structure			
6		LT Debt	\$0	0.00%
10		Common Equity at Book Value	\$5,750,000	100.00%
7		Total Invested Capital	\$5,750,000	100.00%
12				
13			•	
	Percent Return			
15		LT Debt		0.00%
16		Common Equity at Book Value		11.85%
17		Percent Return on Rate Base		11.85%

AgriTexGas, Inc. For the Pro Forma Test Year Ended March 31, 2011

INTEREST ON CUSTOMER DEPOSITS

9		Adjusted
No.	Description	Test Year
1 Customer Deposits	eposits	15,300
2		0
3 Current Interest Rate (1)	rest Rate (1)	0.19%
4	į	
5 Interest on (5 Interest on Customer Deposits (Ln. 1 times Ln. 3)	674
9		
7		
8 Note (1)		
9 Interest rate	9 Interest rate is per RRC, Gas Services Division,	7
10 Gas Utilities	10 Gas Utilities Information Bulletin No. 919, Dated April, 22, 2011	2011

AgriTexGas, Inc. Compliance With Commission Rule 7.5414 Adjustment Calculation for Advertising Limitation

Line		Per Books
No.	Description	Amount
	Advertising & Promotion	1,125
2		
9		
7	Total Operating Revenue	4,235,974
∞	Less: Uncollectible Accounts	21,959
တ		
10	Total Gross Receipts	4,214,015
=		
12	12 Allowable Percentage for Advertising per Substantive Rule 7.5414	0.500%
13		
4	14 Calculated Allowable Advertising Expense	21,070

AgriTexGas, Inc. Plant in Service and Depreciation Rate Summary

	LEDO 1						Annual	Months	
line	Acct	Tax	Regulatory	Depreciation		Plant	Depreciation	= ;	Accumulated
No.	No. Description	Service Life	Service Life	Rate 1/	In Service Date	Balance	Expense	Service	Depreciation
•	27402 I and and I and Rights				5/1/2009			1	000
- ^	37600 Mains-Cathodic Protection	7	44.25	2.26%	5/1/2009			2 2	1,088.28
ı m	37601 Mains-Steel		44.25	2.26%	5/1/2009	31,961.21	030.06	22	32,629.78
4		~ 1	44.25	2.26%	12/31/2009			15	81.64
ហ		- 1	44.23	2.26%	12/31/2010	13,514.82	305.43	က	76.36
တ ၊		. ~	44.25	2.26%	1/24/2011	5,911.56	133.60	2	22.27
~ °			44.25	2.26%	1/25/2011	4,737.50	107.07	5	17.84
0 0	37602 New Pipeline	. 7	44.25	2.26%	1/28/2011	1,565.06	35.37	2 0	5.90
o		7	44.25	2.26%	1/29/2011	2,433.13	54.99	7 7	9.16
2 =		7	44.25	2.26%	2/11/2011	2,093.28	47.31		5.94
12		7	44.25	2.26%	2/16/2011	1,240.97	28.05	- •	1.36
13		7	44.25	2.26%	118/2011	12 065 40	27.01		22.72
4	37602 New Pipeline	~	44.25	2.26%	3/14/2011	1 921 50	43.43	. 0	0.00
15	37602 New Pipeline	~ 1	44.25	7.07.7	3/29/2011	2 709 38	61.23	0	0.00
16		_ ^	44.23	2.26%	3/29/2011	1,115.63	25.21	0	00.00
17		- 1	44.25	2.25%	3/31/2011	637.50	14.41	0	00.0
<u>8</u>		. ^	44.25	2.26%	3/31/2011			0	0.00
<u> </u>	3760Z New Pipeline	. ~	24.63	4.06%	5/1/2009			22	71.36
2 2		7	24.63	4.06%	5/1/2009	79,840.28 _2/	3,241.52	22	3,342.70
55	38100 Meters	7	33.33	3.00%	5/1/2009	59,751.31 4 202 75		7, 0	6.02
23	38100 Meters	7	33.33	3.00%	1/3//2011		ď	22	5,932.42
54	38200 Meter Installations	~	24.63	4.05%	5/1/2009			2 2	1,441.27
25	38300 House Regulators	~ ^	24.63	4.06%	5/1/2009	1,749.47 2/		22	130.22
9 1	38400 House Reg. Installations	- 40	5.00	20.00%	6/24/2009	56,224.92	11,244.98	21	19,678.72
/7	39200 Transportation Equipment	່ຕ	5.00	20.00%	6/30/2009	170,165.48	34,033.10	21	59,557.92
8 8	39200 Transportation Equipment	o vo	5.00	20.00%	7/2/2009	54,147.44	10,829.49	2 2	18,049.15
30	39200 Transportation Equipment	5	5.00	20.00%	7/24/2009	38,089.64	7,617.93	20	19 219 33
3 8	39200 Transportation Equipment	S	5.00	20.00%	7/30/2009	57,658.00	10,531.60	19	17,328.55
32	39200 Transportation Equipment	i a	5.00	20.00% 20.00%	8/16/2009	57.408.00	11,481,60	18	17,222.40
33	39200 Transportation Equipment	n u	90.5	20.00%	11/18/2009	11,465.40	2,293.08	16	3,057.44
8 k	39200 Transportation Equipment	່າທ	5.00	20.00%	11/18/2009	28,980.96	5,796.19	91	7,728.26
ဂ ဂ	39200 Transportation Equipment	S	5.00	20.00%	12/11/2009	29,863.24	5,972.65	다 각	1,465.61
37	39200 Transportation Equipment	5	5.00	20.00%	12/15/2009	4,500.00	900.00	5 75	(35 109.38)
38	39200 Transportation Equipment	ഗ	5.00	20.00%	12/16/2009	30.418.79	6.083.76	15	7,604.70
39	39200 Transportation Equipment	a u	9.00	20.00%	12/30/2009	13 625.00	2,725.00	15	3,406.25
40		n ur	5.00	20.00%	12/31/2009	8,035.66	1,607.13	15	2,008.92
4 ;	39200 Transportation Equipment	o vo	200	20.00%	2/10/2010	5,592.94	1,118.59	13	1,211.80
7 4	39200 Transportation Equipment	o vo	5.00	20.00%	2/28/2010	2,000.00	400.00	5 5	433.33
3 4	39200 Transportation Equipment	ß	5.00	20.00%	4/14/2010	1,840.25	358.03		5 178 43
45		2	5.00	20.00%	4/26/2010	300.00	9,049.19		55.00
46	39200 Transportation Equipment	ı S	5.00	20.00%	4/29/2010	1 022 96	204.59	. 6	170.49
47	39200 Transportation Equipment	ın u	9:00 4:00	20.00%	5/5/2010	25,500.10	5,100.02	10	4,250.02
48	39200 Transportation Equipment	n u	3.00 00.4	20.02%	5/5/2010	(20,268.75)	(4,053.75)	10	(20,268.75)
49	39200 Transportation Equipment	ກະຕ	2005	20.00%	8/11/2010	8,297.23	1,659.45	7	968.01
20	39200 Transportation Equipment	•							

AgriTexGas, Inc. Plant in Service and Depreciation Rate Summary

Line	FERC Act	757	Dogulatory	Control			Annual	Months	
Š.	No. Description	Service Life	Service Life	Rate 1/	In Service Date	Piant Balance	Depreciation Expense	In Service	Accumulated Depreciation
5	39200 Transportation Equipment	က	5.00	20 00%	9/17/2010	30 473 44	6 094 69	Œ	2 047 24
52	39200 Transportation Equipment	ဟ	2.00	20.00%	12/31/2010	8 494 40	1,698,88	m C	40,140,0
53	39200 Transportation Equipment	တ	5.00	20.00%	12/31/2010	(7.843.71)	(1.568.74)	, w	7 843 71)
5	39200 Transportation Equipment	£	5.00	20.00%	1/6/2011	5,592.94	1,118.59	0 0	186.43
22	39200 Transportation Equipment	ĸ	5.00	20.00%	1/11/2011	1,372.66	274.53	2	45.76
26	39200 Transportation Equipment	S	5.00	20.00%	1/11/2011	597.24	119.45	2	19.91
57	Misc	7	10.00	10.00%	7/8/2009	10,343,15	1.034.32	20 2	1,723.86
28	39800 Misc. & Other Equipment	7	10.00	10.00%	7/20/2009	3,900,00	390.00	2 2	650.00
29	Misc.	7	10.00	10.00%	7/29/2009	10,229,27	1 022 93	2 8	1 704 88
9	39800 Misc. & Other Equipment	7	10.00	10.00%	8/31/2009	159 00	15.90	2 5	25.18
61	39800 Misc. & Other Equipment	7	10.00	10.00%	8/31/2009	2.814.50	281.45	. 4	445.63
62	Misc	7	10.00	10.00%	8/31/2009	39.021.39	3.902.14	6	6 178 39
63	Misc	7	10.00	10.00%	9/15/2009	6.213.90	621.39	5 2	932.09
4	Misc.	7	10.00	10.00%	9/30/2009	12.427.80	1 242 78	5 6	1 864 17
65	Misc	7	10.00	10.00%	9/30/2009	13,125,31	1.312.53	5 2	1 968 80
99	Misc	7	10.00	10.00%	10/9/2009	1,089.18	108.92	17	154.30
29	Misc.	7	10.00	10.00%	10/21/2009	3,027.19	302.72	17	428.85
89	MISC	7	10.00	10.00%	10/23/2009	87.16	8.72	17	12.35
69		7	10.00	10.00%	10/27/2009	(12,990.00)	(1,299.00)	17	(12.990.00)
2	Misc	7	10.00	10.00%	10/27/2009	18,547.86	1.854.79	17	2 627 61
71	39800 Misc. & Other Equipment	7	10.00	10.00%	11/30/2009	1,402.19	140.22	16	186.96
72	Misc.	7	10.00	10.00%	12/3/2009	18,003,11	1.800.31	. 1 2	2 250 39
73	Misc	7	10.00	10.00%	12/15/2009	2,133.25	213.33	15	266.66
4	Misc. & Other	7	10.00	10.00%	1/8/2010	5,054.27	505.43	14	589.66
3.5	Misc	7	10.00	10.00%	1/13/2010	4,650.42	465.04	4	542.55
9		2	10.00	10.00%	1/13/2010	18,013.27	1,801.33	14	2,101.55
: í	39800 Misc. & Other Equipment	7	10.00	10.00%	1/19/2010	4,882.44	488.24	14	569.62
9 9	39800 Misc. & Other Equipment	7	10.00	10.00%	1/26/2010	3,762.41	376.24	4	438.95
2 6	Misc. & Other	7	10.00	10.00%	1/31/2010	910.66	91.07	4	106.24
S 2	& Cther	7	10.00	10.00%	2/28/2010	4,148.97	414.90	13	449.47
<u>.</u> 6	39800 Misc. & Other Equipment	7	10.00	10.00%	3/8/2010	18,402.50	1,840.25	12	1,840.25
7 6	29000 Misc. & Other Equipment		10.00	10.00%	3/11/2010	6,870.11	687.01	12	687.01
3 2		- "	10.00	10.00%	4/14/2010	4,905.89	490.59	1	449.71
8 2	30800 Misc. & Other Equipment	~ 1	10.00	10.00%	5/23/2010	3,215.03	321.50	10	267.92
8 %		~ I	10.00	10.00%	5/31/2010	155.90	15.59	10	12.99
3 6		, -	10.00	10.00%	9/27/2010	3,745.46	374.55	9	187.27
3 8	39800 Misc. & Other Equipment	~ 1	10.00	10.00%	10/5/2010	1,754.36	175.44	3	73.10
3 0	, i	/ -	10.00	10.00%	11/19/2010	633.37	63.34	4	21.11
8 6	Mis C	~ 1	10.00	10.00%	2/28/2011	1,012.56	101.26	-	8.44
5 6	20000 Other Tarritis Pares	,	10.00	10.00%	3/9/2011	3,154.25	315.43	0	0.00
- 6	30000 Other Tengine Property - Computers	ı, o	5.00	20.00%	7/29/2009	1,968.97	393.79	20	656.32
7 60	30000 Other Tangible Property - Computers	ഹ :	5.00	20.00%	9/18/2009	1,547.94	309.59	18	464.38
3 8	30000 Other Tangible Property - Computers	ı, nı	5.00	20.00%	10/23/2009	3,397.40	679.48	17	962.60
95	39900 Other Tapaible Property - Computers	n u	5.00	20.00%	10/26/2009	2,271.09	454.22	17	643.48
96	compared topological property - Compared	ი	9.00	20.00%	12/4/2009	48,292.49	9,658.50	15	12,073.12
26	Total				2	2,149,721.01	196,949.51	1	233,176,70

AgriTexGas, Inc. Plant in Service and Depreciation Rate Summary

	FERC						Annual	Months	
Line	Acct.	Tax	Regulatory	Depreciation		Plant	Depreciation	=	Accumulated
Š	No. Description	Service Life	Service Life	Rate 1/	In Service Date	Balance	Expense	Service	Depreciation
98									
66	Summary By Account								
9	37402 Land and Land Rights					56,878.03	0.00		0.00
101	37600 Mains-Cathodic Protection					26,265.77	593.61		1,088.28
102	37601 Mains-Steel					37,967.27	858.06		1,573.11
103	37602 Mains-Plastic					842,345.42	19,037.01		32,873.31
40	37800 Meas. & Reg. Sta. Eg General					958.69	38.92		71.36
105	38000 Services					79,840.28	3,241.52		5,942.78
106	38100 Meters					60,955.06	1,828.65		3,292.34
107	38200 Meter Installations					79,701.14	3,235.87		5,932.42
108	38300 House Requiators					19,363.30	786.15		1,441.27
109	38400 House Reg. Installations					1,749.47	71.03		130.22
110	39200 Transportation Equipment					671,412.56	134,282.51		149,255.77
111	39800 Misc. & Other Equipment					214,806.13	21,480.61		16,775.94
112	39900 Other Tangible Property - Computers					57,477.89	11,495.58		14,799.90
113					•			,	
114	Total				•	2,149,721.01	196,949.51		233,176.70

_1/ Source: Atmos West Texas 2010 RRM, Schedule F-3 _2/ Ibis Pipeline System (\$1,150,000) Ref: WP-2

•	TOTAL MONTHLY WEIGHT	0.24209 0.10390 0.07856 0.07856 0.05830 0.05830 0.05284 0.05284 0.05193 0.05822 0.06952 0.06952		
AgriTexGas Proportional Responsibility	1.000000 P - PREV / 1	0.138191 0.000000 0.000000 0.000000 0.000000 0.000000		001 NOV
	0.861809 - PREV	0.011307 0.011307 0.000000 0.000000 0.000000 0.000000 0.000000		AUG SEP
	NEXT HI 0.839196 - PREV /3	0.013400 0.013400 0.000000 0.000000 0.000000 0.000000 0.000000	esponsibility	1107
	NEXT HI 0.798995 - PREV / 4	0.000628 0.000628 0.000000 0.000000 0.000000 0.000000 0.000000	Proportional Responsibility	NOT AVM
	NEXT HI 0.796482 - PREV / 5	0.009045 0.009045 0.009045 0.009000 0.000000 0.000000 0.000000 0.000000 0.000000		WAR APR
	NEXT HI 0.751256 - PREV / 6	0.011223 0.011223 0.011223 0.000000 0.000000 0.000000 0.000000 0.011223		FE F
	NEXT HI 0.683920 - PREV	0.000072 0.000072 0.000072 0.000072 0.000000 0.000000 0.000000 0.000000 0.0000072	00006.0	Villdianoqae A lanchoqorq 0 000 000 000 000 000 000 000 000 000
	NEXT HI 0.683417 - PREV / 8	0.000063 0.000063 0.000063 0.000063 0.000000 0.000000 0.000000 0.000063 0.000063		
	NEXT HI 0.682915 - PREV / 9	0.003462 0.003462 0.003462 0.003462 0.003462 0.003462 0.000000 0.000000 0.000000 0.003462 0.003462	% of Max	1.000000 0.861809 0.796482 0.798995 0.683920 0.651759 0.633166 0.633116 0.633116 0.633116
	NEXT HI 0.651759 - PREV / 10	0.001859 0.001859 0.001859 0.001859 0.001859 0.001859 0.000000 0.000000 0.001859 0.001859	Avg. \$/Mcf	9.950 8.575 7.925 7.920 6.805 6.795 6.795 6.300 6.300 6.800 6.800 8.300
	NEXT HI 0.633166 - PREV / 11	0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914 0.000914		JAN FEB APR APR JUL JUL SEP SEP OCT
	MIN LOAD 0.623116 / 12	0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926 0.051926		7 T Z Q Z 7 7 Q W U Z D
	% Max	1.000000 0.861809 0.796482 0.788995 0.683920 0.683915 0.651759 0.633166 0.63316 0.63316	Apr 2010 - Mar 2011	7.950 7.650 6.950 7.950 7.800 7.750 7.750 7.750 7.750 7.750 7.750 7.750 7.750 7.750
	GAS COST	9.950 8.575 7.925 7.950 6.805 6.305 6.300 6.200 6.200 6.200 8.350	May 2009 - Apr 2010	11.950 9.500 8.900 7.950 5.70 5.70 5.70 5.000 4.950 6.150 8.750
	MONTH	JAN MAR MAY MAY JUN JUL AUG SEP OCT DEC		

Allocated AgriTexGas Original Cost	(E)	\$56,878.03	\$26,265.77	\$37,967.27	\$787,524.75	\$958.69	\$79,840.28	\$59,751.31	\$79,701.14	\$19,363.30	\$1,749.47					\$1,150,000.00
NBV 02/29/08	(D)	\$5.33	529,208.07	764,972.37	15,867,209.95 _1/	19,315.82	1,608,638.32	1,203,881.66	1,605,834.84	390,135.64	35,248.76	00.0	00.00	(79.31)	0.00	\$22,024,371.45
Reserve Balance 02/29/08	(c)	\$56,878.03	4,832.83	825,611.33	7,013,510.24	212,200.86	1,152,319.21	702,768.24	(797,978.73)	1,566,419.05	13,176.30	2,940.00	3,645.00	79.31	9,272.07	\$10,765,673.74
Cost Balance 02/29/08	(B)	\$56,883.36	534,040.90	1,590,583.70	22,880,720.19	231,516.68	2,760,957.53	1,906,649.90	807,856.11	1,956,554.69	48,425.06	2,940.00	3,645.00	00.00	9,272.07	\$32,790,045.19
FERC Account	(A)	37402 Land Rights	37600 Mains-Cathodic Protection	37601 Mains-Steel	37602 Mains-Plastic	37800 Meas. & Reg. Sta. Eq-General	38000 Services	38100 Meters	38200 Meter Installations	38300 House Regulators	38400 House Reg. Installations	39400 Tools, Shop, & Garage Equip.	39606 NGE Equipment	39701 Comm. EquipMobile Radios	39906 Oth Tang Prop-PC Hardware.	Total

Source: Col. (B), (C) & (D) August 11, 2011 Atmos Report of Sale Under Tex. Util. Code § 102.051 __1/ Atmos Energy typo error reported \$ 5,867,209.95.