

CASE NO. 00028437

APPLICATION OF COSERV GAS, LTD.	§	
FOR TEST PERIOD ENDING	§	
DECEMBER 31, 2024, FOR INTERIM	§	BEFORE THE
RATE ADJUSTMENT FOR	§	RAILROAD COMMISSION
UNINCORPORATED SERVICE AREAS	§	OF TEXAS
IN TEXAS	§	
	§	

**COSERV GAS, LTD.’S TEST YEAR 2024 GAS RELIABILITY INFRASTRUCTURE
PROGRAM INTERIM RATE ADJUSTMENT FOR
UNINCORPORATED SERVICE AREAS**

CoServ Gas, Ltd. (“CoServ Gas” or the “Company”), a “gas utility” under Texas Utilities Code § 101.003(7), respectfully files application for Gas Reliability Infrastructure Program Interim Rate Adjustment (“GRIP” or “IRA”), pursuant to Section 104.301 of the Texas Utilities Code and Railroad Commission of Texas (the “Commission”) Rule 7.710, for its gas utility rates in the unincorporated areas in which CoServ Gas provides service.¹ Contemporaneously with this filing, CoServ Gas is also filing its applications for the same interim rate adjustment in the municipalities in which it provides service.²

The Company proposes that the rate schedules and tariffs become effective for bills rendered on or after September 17, 2025. In support of its proposal, the Company respectfully shows as follows:

¹ CoServ Gas provides this service in Collin, Dallas, Denton, and Kaufman Counties.

² The municipalities are: Allen, Argyle, Aubrey, Bartonville, Carrollton, Celina, Copper Canyon, Corinth, Crossroads, Denton, Double Oak, Fairview, Flower Mound, Forney, Fort Worth, Frisco, Highland Village, Lewisville, Little Elm, Lucas, McKinney, Murphy, Northlake, Parker, Plano, Ponder, Prosper, Providence Village, Rowlett, Shady Shores, St. Paul, The Colony, Wylie. Insofar as CoServ Gas is aware, no municipalities in which CoServ Gas provides service have ceded original jurisdiction to the Railroad Commission.

I. INTRODUCTION AND SUMMARY OF PROPOSED RATE CHANGES

On January 30, 2024, the Commission adopted its Final Order in OS-23-00014771, *Consolidated*, setting rates to be effective for bills rendered on or after February 1, 2024. This filing represents CoServ Gas's first IRA and is based on a test period for the 21 months ending December 31, 2024.

CoServ Gas calculated the revenue adjustment for this filing using the system-wide cost of providing service to all customers within the incorporated and unincorporated areas. The interim rate adjustment will affect residential, commercial, and public authority customers.

CoServ Gas proposes to increase the customer charge used to calculate the customer's monthly bill by the amount listed below. The proposed interim rate adjustment effective date is September 17, 2025.

Rate Schedule	Current Customer Charge	Proposed Interim Rate Adjustment	Proposed Total Monthly Customer Charge
Residential	\$ 18.00	\$ 3.33	\$ 21.33
Commercial	\$ 40.00	\$ 8.05	\$ 48.05
Public Authority	\$ 40.00	\$ 8.05	\$ 48.05

For additional information and details please see the IRA Workbook and attachments included herewith. Also included is the Annual Earnings Monitoring Report and Annual Project Report as required by Texas Utilities Code § 104.301.

II. JURISDICTION

CoServ Gas is a gas distribution utility subject to regulation under the Texas Utilities Code. It distributes gas to customers in various municipalities and unincorporated areas in Collin, Dallas, Denton, and Kaufman Counties in the State of Texas. This IRA is filed pursuant to Section 104.301

of the Texas Utilities Code and Railroad Commission Rule 7.7101 for CoServ Gas's gas utility rates in the unincorporated areas in which CoServ Gas provides service and subject to the original jurisdiction of the Railroad Commission pursuant to Section 102.001 of the Texas Utilities Code.

III. BUSINESS ADDRESS

The Company's business address is:

CoServ Gas, Ltd.
7701 South Stemmons Freeway
Corinth, Texas 76210

IV. COMPANY REPRESENTATIVES FOR NOTIFICATION

CoServ Gas's authorized representatives are:

Brent Bishop
CoServ Gas, Ltd.
7701 South Stemmons Freeway
Corinth, Texas 76210
bbishop@coserv.com

John R. Hays, Jr.
Hays Law Firm
3305 Northland Dr., Ste. 103
Austin, Texas 78731
john.hays@hayslaw.com

General inquiries concerning this filing should be addressed to these representatives. All pleadings, motions, orders, and other documents filed in this proceeding should be served on the Authorized Representatives via email at the above-stated addresses.

V. NOTICE AND REQUEST FOR APPROVAL

The Company will provide notice of this proceeding to affected customers within 45 days in accordance with Texas Utilities Code Section 104.301 and Railroad Commission Rule 7.101. The proposed notice is included at Attachment IRA-2 CoServ Gas requests that this notice be approved prior to the Company's initiating the notice process.

VI. CONCLUSION

CoServ Gas requests that the Commission: approve CoServ Gas, Ltd.'s proposed interim rate adjustment as described herein.

Respectfully submitted,

BY: /s/ John R. Hays, Jr.
John R. Hays, Jr.
SBN 09303300
HAYS LAW FIRM
3305 Northland Dr., Suite 103
Austin, Texas 78731
john.hays@hayslaw.com

ATTORNEY FOR COSERV GAS, LTD.

Dated: July 18, 2025

Cc Kari French, kari.french@rrc.texas.gov
Sarah Montoya-Foglesong, sarah.montoya-foglesong@rrc.texas.gov
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Interim Rate Adjustment Application

of

CoServ Gas, Ltd. d/b/a CoServ Gas

to the

Railroad Commission of Texas

for the

21 Month Period Ending December 31, 2024

This is an original submission.

Date of Submission: July 18, 2025

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
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CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
General Information

1. Provide the exact name of the utility.
CoServ Gas, Ltd. d/b/a CoServ Gas
2. Provide the date when the utility was originally organized.
7/2/1998
3. Describe any change in the utility name. Include the effective date of the change and state in which the change took effect.
none
4. Provide the name, title, phone number, email address, and office address for the Company representative to whom correspondence should be addressed concerning this report.
Name: Brent Bishop
Title: Chief Financial Officer
Address: CoServ Gas, Ltd.
7701 South Stemmons Highway
Corinth, Texas 76210
Phone: 940-390-5304
Email: BBISHOP@COSERV.COM
5. Provide the name, title, phone number, email address, and office address of any other individual designated by the utility to answer questions regarding this report (optional).
Name: John R. Hays, Jr
Title: Attorney
Address: Hays Law Firm
3305 Northland Dr., Suite 103
Austin, Texas 78731
Phone: 512-472-3993
Email: JOHN.HAYS@HAYSLAW.COM
6. Provide the address for the office where the Company's records are kept.
7701 South Stemmons Highway, Corinth, Texas 76210
7. This rate adjustment will impact the:
☐ Initial Block Rate
☒ Monthly Customer Charge
8. How many months are included in the filing period?
21
9. In what year does the test period end?
2024
10. What is the test period ending date for the prior filing? MM/DD/YYYY (Either a rate case or IRA)
Month (MM) 3
Day (DD) 31
Year (YYYY) 2023
11. What is the submission date for this filing?
July 18, 2025
12. Is this an original or a revised submission? (Enter either 'an original' or 'a revised' below.)
an original
13. In what Gas Utilities Docket were current rates set? Provide the docket number only.
14771
14. Enter the docket number for the most recent rate case in which rates were set in this service area.
14771
15. What is the cost of gas per MCF used in calculating average bills for IRA-4?
\$ 7.8100
16. What Federal Income Tax rate was approved in the most recent rate case for this service area?
21% Per Final Order Finding of Fact No. 32 a.
17. What is the ad valorem tax rate based on the most recent rate case?
0.005400
18. Complete the following weighted average cost of capital table using factors set in the most recent rate case for this service area:

	Capital Structure	Cost	Weighted Cost	
Common Equity	42.14%	9.60%	4.0454%	Per Final Order Finding of Fact No. 31
Debt	57.86%	5.58%	3.2286%	Per Final Order Finding of Fact No. 31
Total	100.00%	15.18%	7.2740%	
19. If this is a revised application, identify each schedule number, line number, and column designation where revised input data appears.
N/A

**CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Notice**

1. Attach the Company's proposed Notice. - **Please see the Company's proposed Notice attached.**
2. Please also provide an electronic copy of the proposed Notice in Microsoft Word with the filing. - **attached with filing.**
3. Attach an affidavit that Notice has been or will be provided by direct mail or bill insert and include the date notice was or will be provided. - **See attached affidavit.**

**CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Rate Schedules**

1. Attach the Company's proposed rate schedules. - **Please see the Company's proposed rate schedules attached.**
2. Please also provide clean and redlined electronic copies of the proposed rate schedules in Microsoft Word with the filing. - **attached with filing.**

Proposed Implementation Date: September 17, 2025

Filing Date	7/18/2025
Days	61
Implement	
Date	9/17/2025

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Bill Comparisons

Line No.	Rate Class	Current*	Proposed	Difference	% Change
(a)	(b)	(c)	(d)	(e)	(f)
10	Current and Proposed Bill Information - With Gas Cost				
11	Residential - Incorporated and Unincorporated				
12	Customer Charge	\$ 18.00	\$ 21.33	\$ 3.33	18.50%
13	Initial Block Rate	\$ 0.1401	\$ 0.1401	\$ -	0.00%
14	Average Monthly Bill** @ 4.75 Mcf (47.47 Ccf)	\$ 61.75	\$ 65.08	\$ 3.33	5.39%
15					
16	Commercial - Incorporated and Unincorporated				
17	Customer Charge	\$ 40.00	\$ 48.05	\$ 8.05	20.13%
18	Initial Block Rate	\$ 0.0851	\$ 0.0851	\$ -	0.00%
19	Average Monthly Bill** @ 37.12 Mcf (371.21 Ccf)	\$ 361.50	\$ 369.55	\$ 8.05	2.23%
20					
21	Public Authority - Incorporated and Unincorporated				
22	Customer Charge	\$ 40.00	\$ 48.05	\$ 8.05	20.13%
23	Initial Block Rate	\$ 0.0851	\$ 0.0851	\$ -	0.00%
24	Average Monthly Bill** @ 65.01 Mcf (650.1 Ccf)	\$ 603.05	\$ 611.10	\$ 8.05	1.33%
25					
26					
27	Current and Proposed Bill Information - Without Gas Cost				
28	Residential - Incorporated and Unincorporated				
29	Customer Charge	\$ 18.00	\$ 21.33	\$ 3.33	18.50%
30	Initial Block Rate	\$ 0.1401	\$ 0.1401	\$ -	0.00%
31	Average Monthly Bill** @ 4.75 Mcf (47.47 Ccf)	\$ 24.65	\$ 27.98	\$ 3.33	13.51%
32					
33	Commercial - Incorporated and Unincorporated				
34	Customer Charge	\$ 40.00	\$ 48.05	\$ 8.05	20.13%
35	Initial Block Rate	\$ 0.0851	\$ 0.0851	\$ -	0.00%
36	Average Monthly Bill** @ 37.12 Mcf (371.21 Ccf)	\$ 71.59	\$ 79.64	\$ 8.05	11.24%
37					
38	Public Authority - Incorporated and Unincorporated				
39	Customer Charge	\$ 40.00	\$ 48.05	\$ 8.05	20.13%
40	Initial Block Rate	\$ 0.0851	\$ 0.0851	\$ -	0.00%
41	Average Monthly Bill** @ 65.01 Mcf (650.1 Ccf)	\$ 95.32	\$ 103.37	\$ 8.05	8.44%
42					
43					
44					
45	*Current rates set in GUD No.14771.				
46	**Average monthly bill calculated using \$7.81 per Mcf cost of gas.				

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Interim Rate Adjustment Summary

Line No.	Description	Per GUD No. OS-23-00014771 As of 3/31/2023		Ref	As of 12/31/2024	Change in Investment	
		(c)	Adjustments (d)			(g)	= (f) - (c) + (d)
11	Direct Utility Plant Investment	\$ 296,432,939			\$ 346,938,774	\$ 50,505,835	
12	Direct Accumulated Depreciation	62,334,496	-		79,789,303	17,454,807	
13	Allocated Utility Plant Investment (If applicable)	-	-		-	-	
14	Allocated Accumulated Depreciation (If applicable)	-	-		-	-	
15	Miscellaneous Adjustments		-		-	-	
16	Net Utility Plant Investment (Ln 11 - 12 + 13 - 14 + 15)	<u>\$ 234,098,443</u>	<u>\$ -</u>		<u>\$ 267,149,471</u>	<u>\$ 33,051,028</u>	
17							
18	Calculation of the Interim Rate Adjustment Amount:						
19	Rate of Return					7.2740%	
20	Return					\$ 2,404,141	
21	Depreciation Expense					2,371,811	
22	Property-related Taxes (Ad Valorem)					609,337	
23	Revenue-related Taxes and State Margin Tax					57,981	
24	Federal Income Tax					355,421	
25	Interim Rate Adjustment Amount (Sum of Ln 19 through Ln 24)					<u>\$ 5,798,692</u>	
26							
		Allocation Factors					
		per GUD No. OS-23-00014771:					
27	Interim Rate Adjustment Amount per Rate Class:					Total Service Area:	RRC Jurisdiction:
28	Residential		93.8500%			\$ 5,442,072	\$ 1,070,242
29	Commercial		5.8535%	1		339,426	12,461
30	Public Authority		0.2965%	1		17,193	2,029
31	Resale - N/A					-	-
32	Total (Sum of Ln 18 through Ln 21)		<u>100.0000%</u>			<u>\$ 5,798,692</u>	<u>\$ 1,084,732</u>
33							
		Annual Service Area		Annual RRC		Monthly Customer	
34	Monthly Customer Charge Adjustment:	Bill Count:		Jurisdiction Bill Count:		Charge Adjustment:	
35	Residential		1,635,240		321,394	\$ 3.33	
36	Commercial		42,168		1,548	\$ 8.05	
37	Public Authority		2,136		252	\$ 8.05	
38	Resale - N/A					-	
39			<u>1,679,544</u>		<u>323,194</u>		
40	- OR -						
		Annual Service Area		Annual RRC		Monthly Initial Block	
41	Monthly Initial Block Rate Adjustment:	Volumes:		Jurisdiction Volumes:		Rate Adjustment:	
42	Residential					-	
43	Commercial					-	
44	Public Authority					-	
45	Resale - N/A					-	

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Direct Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant Per GUD No. 14771 As of 3/31/2023	Depreciation Rate per GUD No. 14771	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
								= (e) - (h)
11		1. INTANGIBLE PLANT						
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
16								
17		4. TRANSMISSION PLANT						
18	365.1-365.2	Land and Rights of Way		\$ -	0.0000%	\$ -	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-
20	367	Mains		-	0.0000%	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-
25		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
26								
27		5. DISTRIBUTION PLANT						
28	374	Land and Land Rights		3,818,946	1.2800%	\$ 48,883	\$ 995,486	\$ 2,823,460
29	375	Structures and Improvements		-	0.0000%	-	-	-
30	376	Mains		152,923,343	2.5700%	3,930,130	25,924,841	126,998,502
31	377	Compressor Station Equipment		-	0.0000%	-	-	-
32	378	Meas. and Reg. Station Equipment - General		5,648,300	3.2000%	180,746	910,614	4,737,686
33	379	Meas. and Reg. Stations Equipment - City Gates		3,764,849	2.8200%	106,169	1,610,522	2,154,327
34	380	Services		54,820,215	3.1900%	1,748,765	10,042,031	44,778,184
35	381	Meters		24,143,415	4.5800%	1,105,768	6,363,116	17,780,299
36	382	Meter Installations		33,343,432	4.7700%	1,590,482	8,407,806	24,935,626
37	383	Regulators		5,606,479	4.5000%	252,292	1,497,382	4,109,097
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
39	386 & 387	Other Property and Equipment		16,302	0.0000%	-	5,321	10,981
40		Subtotal		<u>\$ 284,085,281</u>		<u>\$ 8,963,233</u>	<u>\$ 55,757,119</u>	<u>\$ 228,328,162</u>
41								
42		6. GENERAL PLANT						
43	389	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -
44	390	Structures and Improvements		42,282	1.8100%	765	10,716	31,566
45	391	Office Furniture and Equipment		2,411,523	10.0000%	241,152	1,770,978	640,545
46	391	Computer Equipment		519,669	33.3300%	173,206	93,575	426,094
47	392	Transportation Equipment		6,864,458	6.1800%	424,224	3,391,903	3,472,555
48	394	Tools, Shop and Garage Equipment		840,281	5.8800%	49,409	509,057	331,224
49	395	Lab Equipment		-	0.0000%	-	-	-
50	396	Power Operated Equipment		1,132,269	4.1900%	47,442	574,826	557,443
51	397	Communication Equipment		537,176	6.2500%	33,574	226,322	310,854
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-
54		Subtotal		<u>\$ 12,347,658</u>		<u>\$ 969,771</u>	<u>\$ 6,577,377</u>	<u>\$ 5,770,281</u>
55								
56		TOTAL		<u>\$ 296,432,939</u>		<u>\$ 9,933,004</u>	<u>\$ 62,334,496</u>	<u>\$ 234,098,443</u>
57		Rate Base Adjustments				-	-	-
58		Adjusted Total		<u>\$ 296,432,939</u>		<u>\$ 9,933,004</u>	<u>\$ 62,334,496</u>	<u>\$ 234,098,443</u>

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Depreciation Rate		Depreciation Expense	Accumulated Depreciation	Net Plant
				Gross Plant As of 12/31/2024	per GUD No. 14771			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)
11		1. INTANGIBLE PLANT						
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	-
13	302	Franchises and Consents			0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		Subtotal	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
16								
17		4. TRANSMISSION PLANT						
18	365.1-365.2	Land and Rights of Way	\$	-	0.0000%	\$ -	\$ -	-
19	366	Structures and Improvements		-	0.0000%	-	-	-
20	367	Mains		-	0.0000%	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-
25		Subtotal	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
26								
27		5. DISTRIBUTION PLANT						
28	374	Land and Land Rights	\$	3,995,317	1.2800%	\$ 51,140	\$ 1,089,999	\$ 2,905,317
29	375	Structures and Improvements		-	0.0000%	-	-	-
30	376	Mains		171,384,382	2.5700%	4,404,579	32,355,895	139,028,487
31	377	Compressor Station Equipment		-	0.0000%	-	-	-
32	378	Meas. and Reg. Station Equipment - General		8,907,515	3.2000%	285,040	1,265,088	7,642,427
33	379	Meas. and Reg. Stations Equipment - City Gates		4,074,278	2.8200%	114,895	1,791,386	2,282,892
34	380	Services		68,719,228	3.1900%	2,192,143	13,138,505	55,580,723
35	381	Meters		29,041,876	4.5800%	1,330,118	8,543,599	20,498,278
36	382	Meter Installations		40,171,870	4.7700%	1,916,198	11,713,332	28,458,538
37	383	Regulators		6,487,346	4.5000%	291,931	1,992,118	4,495,229
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
39	386 & 387	Other Property and Equipment		16,302	0.0000%	-	6,571	9,730
40		Subtotal	<u>\$</u>	<u>332,798,114</u>		<u>\$ 10,586,044</u>	<u>\$ 71,896,493</u>	<u>\$ 260,901,621</u>
41								
42		6. GENERAL PLANT						
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	-
44	390	Structures and Improvements		42,282	1.8100%	765	12,598	29,684
45	391	Office Furniture and Equipment		32,651	10.0000%	3,265	26,725	5,926
46	391	Computer Equipment		3,202,630	33.3300%	1,067,436	2,603,906	598,724
47	392	Transportation Equipment		7,689,441	6.1800%	475,207	3,738,869	3,950,572
48	394	Tools, Shop and Garage Equipment		1,031,257	5.8800%	60,638	580,476	450,781
49	395	Lab Equipment		-	0.0000%	-	-	-
50	396	Power Operated Equipment		1,089,342	4.1900%	45,643	618,600	470,742
51	397	Communication Equipment		1,053,057	6.2500%	65,816	311,635	741,421
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-
54		Subtotal	<u>\$</u>	<u>14,140,660</u>		<u>\$ 1,718,772</u>	<u>\$ 7,892,810</u>	<u>\$ 6,247,850</u>
55								
56		TOTAL	<u>\$</u>	<u>346,938,774</u>		<u>\$ 12,304,816</u>	<u>\$ 79,789,303</u>	<u>\$ 267,149,471</u>
57		Rate Base Adjustments		-	0.0000%	-	-	-
58		Adjusted Total	<u>\$</u>	<u>346,938,774</u>		<u>\$ 12,304,816</u>	<u>\$ 79,789,303</u>	<u>\$ 267,149,471</u>

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Direct Incremental Investment

Line No.	FERC Account No.	FERC Account Titles	Ref	Change in Gross Plant As of 12/31/2024	Depreciation Rate per GUD No. 14771	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
								= (e) - (h)
11		1. INTANGIBLE PLANT						
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	-
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
16								
17		4. TRANSMISSION PLANT						
18	365.1-365.2	Land and Rights of Way		\$ -	0.0000%	\$ -	\$ -	-
19	366	Structures and Improvements		-	0.0000%	-	-	-
20	367	Mains		-	0.0000%	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-
25		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
26								
27		5. DISTRIBUTION PLANT						
28	374	Land and Land Rights		\$ 176,371	1.2800%	\$ 2,258	\$ 94,513	\$ 81,857
29	375	Structures and Improvements		-	0.0000%	-	-	-
30	376	Mains		18,461,039	2.5700%	474,449	6,431,054	12,029,985
31	377	Compressor Station Equipment		-	0.0000%	-	-	-
32	378	Meas. and Reg. Station Equipment - General		3,259,215	3.2000%	104,295	354,474	2,904,741
33	379	Meas. and Reg. Stations Equipment - City Gates		309,429	2.8200%	8,726	180,864	128,565
34	380	Services		13,899,013	3.1900%	443,379	3,096,474	10,802,539
35	381	Meters		4,898,461	4.5800%	224,350	2,180,483	2,717,979
36	382	Meter Installations		6,828,438	4.7700%	325,716	3,305,526	3,522,912
37	383	Regulators		880,867	4.5000%	39,639	494,736	386,132
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
39	386 & 387	Other Property and Equipment		(0)	0.0000%	-	1,250	(1,251)
40		Subtotal		<u>\$ 48,712,833</u>		<u>\$ 1,622,811</u>	<u>\$ 16,139,374</u>	<u>\$ 32,573,459</u>
41								
42		6. GENERAL PLANT						
43	389	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	-
44	390	Structures and Improvements		(0)	1.8100%	(0)	1,882	(1,882)
45	391	Office Furniture and Equipment		(2,378,872)	10.0000%	(237,887)	(1,744,253)	(634,619)
46	391	Computer Equipment		2,682,961	33.3300%	894,231	2,510,331	172,630
47	392	Transportation Equipment		824,983	6.1800%	50,984	346,966	478,017
48	394	Tools, Shop and Garage Equipment		190,976	5.8800%	11,229	71,419	119,557
49	395	Lab Equipment		-	0.0000%	-	-	-
50	396	Power Operated Equipment		(42,927)	4.1900%	(1,799)	43,774	(86,701)
51	397	Communication Equipment		515,881	6.2500%	32,243	85,313	430,567
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-
54		Subtotal		<u>\$ 1,793,002</u>		<u>\$ 749,001</u>	<u>\$ 1,315,433</u>	<u>\$ 477,569</u>
55								
56		TOTAL		<u>\$ 50,505,835</u>		<u>\$ 2,371,811</u>	<u>\$ 17,454,807</u>	<u>\$ 33,051,028</u>
57		Rate Base Adjustments		-	0.0000%	-	-	-
58		Adjusted Total		<u><u>\$ 50,505,835</u></u>		<u><u>\$ 2,371,811</u></u>	<u><u>\$ 17,454,807</u></u>	<u><u>\$ 33,051,028</u></u>

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Allocated Initial Plant

N/A

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant Per GUD No. 14771 As of 3/31/2023	Depreciation Rate per GUD No. 14771	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	Allocated Gross Plant	Allocated Depreciation Expense	Allocated Accumulated Depreciation	Allocated Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (e) x (j)	(l) = (g) x (j)	(m) = (h) x (j)	(n) = (i) x (j)
11		1. INTANGIBLE PLANT											
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	0.0000%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	0.0000%	-	-	-	-
15		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
16													
17		4. TRANSMISSION PLANT											
18	365.1-365.2	Land and Rights of Way		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
20	367	Mains		-	0.0000%	-	-	-	0.0000%	-	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
25		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
26													
27		5. DISTRIBUTION PLANT											
28	374	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
30	376	Mains		-	0.0000%	-	-	-	0.0000%	-	-	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	0.0000%	-	-	-	0.0000%	-	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	0.0000%	-	-	-	-
34	380	Services		-	0.0000%	-	-	-	0.0000%	-	-	-	-
35	381	Meters		-	0.0000%	-	-	-	0.0000%	-	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-	-	-
37	383	Regulators		-	0.0000%	-	-	-	0.0000%	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
40		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
41													
42		6. GENERAL PLANT											
43	389	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -	\$ -	\$ -
44	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-	-	-
45	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
46	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
48	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-	-	-
54		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
55													
56		TOTAL		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
57		Rate Base Adjustments		-	0.0000%	-	-	-	0.0000%	-	-	-	-
58		Adjusted Total		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

N/A

IRA-10 Alloc. Current Plant

N/A

IRA-11 Alloc. Incremental Plant

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Investment Report - Direct Additions Project Report

1. Attach the Company's Direct Additions Project Report. - **Provided electronically.**

**CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Investment Report - Direct Retirements Project Report**

1. Attach the Company's Direct Retire Project Report. - **Provided electronically.**

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Investment Report - Allocated Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date	Customers	Customer Class Benefited	Total Project Cost	Allocation Factor	Allocated Cost
						Benefited (Location)				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10	N/A									
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Investment Report - Allocated Retirements Project Report

Line				FERC Plant	Retirement	Customers	Customer Class		Allocation	Allocated
No.	Asset No.	Project Reason	Project Description	Acct. No.	Date	Benefited	Benefited	Total Project Cost	Factor	Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
10	N/A									
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. 14771	Depreciation Expense	Accumulated Depreciation	Net Plant
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)
11		1. INTANGIBLE PLANT						
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	-
13	302	Franchises and Consents		-	0.0000%	-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-
15		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
16								
17		4. TRANSMISSION PLANT						
18	365.1-365.2	Land and Rights of Way		\$ -	0.0000%	\$ -	\$ -	-
19	366	Structures and Improvements		-	0.0000%	-	-	-
20	367	Mains		-	0.0000%	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-
25		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
26								
27		5. DISTRIBUTION PLANT						
28	374	Land and Land Rights		\$ 175,000	1.2800%	\$ 2,240	\$ -	175,000
29	375	Structures and Improvements		-	0.0000%	-	-	-
30	376	Mains		19,241,866	2.5700%	494,516	-	19,241,866
31	377	Compressor Station Equipment		-	0.0000%	-	-	-
32	378	Meas. and Reg. Station Equipment - General		3,167,407	3.2000%	101,357	-	3,167,407
33	379	Meas. and Reg. Stations Equipment - City Gates		241,129	2.8200%	6,800	-	241,129
34	380	Services		8,215,095	3.1900%	262,062	-	8,215,095
35	381	Meters		-	4.5800%	-	-	-
36	382	Meter Installations		-	4.7700%	-	-	-
37	383	Regulators		-	4.5000%	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-
40		Subtotal		<u>\$ 31,040,496</u>		<u>\$ 866,974</u>	<u>\$ -</u>	<u>\$ 31,040,496</u>
41								
42		6. GENERAL PLANT						
43	389	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	-
44	390	Structures and Improvements		-	1.8100%	-	-	-
45	391	Office Furniture and Equipment		(2,311,034)	10.0000%	(231,103)	-	(2,311,034)
46	391.1	Computer Equipment		2,730,749	33.3300%	910,158	-	2,730,749
47	392	Transportation Equipment		1,435,213	6.1800%	88,696	-	1,435,213
48	394	Tools, Shop and Garage Equipment		204,949	5.8800%	12,051	-	204,949
49	395	Lab Equipment		-	0.0000%	-	-	-
50	396	Power Operated Equipment		53,865	4.1900%	2,257	-	53,865
51	397	Communication Equipment		515,880	6.2500%	32,243	-	515,880
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-
54		Subtotal		<u>\$ 2,629,623</u>		<u>\$ 814,302</u>	<u>\$ -</u>	<u>\$ 2,629,623</u>
55								
56		TOTAL		<u>\$ 33,670,119</u>		<u>\$ 1,681,276</u>	<u>\$ -</u>	<u>\$ 33,670,119</u>
57		Rate Base Adjustments			0.0000%	-	-	-
58		Adjusted Total		<u>\$ 33,670,119</u>		<u>\$ 1,681,276</u>	<u>\$ -</u>	<u>\$ 33,670,119</u>

Note 2: Accumulated Depreciation for Direct Plant can be found on IRA-5, IRA-7, & IRA-8.

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Direct Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost	Depreciation Rate		Depreciation Expense	Accumulated Depreciation	Net Plant
					per	per GUD No.			
(a)	(b)	(c)	(d)	(e)	(f)	14771	(g)	(h)	(i)
									= (e) - (h)
11		1. INTANGIBLE PLANT							
12	301	Organization		\$ -	0.0000%		\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%		-	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%		-	-	-
15		Subtotal		<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
16									
17		4. TRANSMISSION PLANT							
18	365.1-365.2	Land and Rights of Way		\$ -	0.0000%		\$ -	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%		-	-	-
20	367	Mains		-	0.0000%		-	-	-
21	368	Compressor Station Equipment		-	0.0000%		-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%		-	-	-
23	370	Communication Equipment		-	0.0000%		-	-	-
24	371	Other Equipment		-	0.0000%		-	-	-
25		Subtotal		<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
26									
27		5. DISTRIBUTION PLANT							
28	374	Land and Land Rights		\$ -	1.2800%		\$ -	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%		-	-	-
30	376	Mains		(830,018)	2.5700%		(21,331)	-	(830,018)
31	377	Compressor Station Equipment		-	0.0000%		-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	3.2000%		-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		(21,978)	2.8200%		(620)	-	(21,978)
34	380	Services		(108,602)	3.1900%		(3,464)	-	(108,602)
35	381	Meters		-	4.5800%		-	-	-
36	382	Meter Installations		-	4.7700%		-	-	-
37	383	Regulators		(63)	4.5000%		(3)	-	(63)
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%		-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%		-	-	-
40		Subtotal		<u>\$ (960,662)</u>			<u>\$ (25,419)</u>	<u>\$ -</u>	<u>\$ (960,662)</u>
41									
42		6. GENERAL PLANT							
43	389	Land and Land Rights		\$ -	0.0000%		\$ -	\$ -	\$ -
44	390	Structures and Improvements		-	1.8100%		-	-	-
45	391	Office Furniture and Equipment		(68,714)	10.0000%		(6,871)	-	(68,714)
46	391.1	Computer Equipment		(46,419)	33.3300%		(15,471)	-	(46,419)
47	392	Transportation Equipment		(610,180)	6.1800%		(37,709)	-	(610,180)
48	394	Tools, Shop and Garage Equipment		(1,027)	5.8800%		(60)	-	(1,027)
49	395	Lab Equipment		-	0.0000%		-	-	-
50	396	Power Operated Equipment		(96,792)	4.1900%		(4,056)	-	(96,792)
51	397	Communication Equipment		-	6.2500%		-	-	-
52	398	Miscellaneous Equipment		-	0.0000%		-	-	-
53	399	Other Tangible Property		-	0.0000%		-	-	-
54		Subtotal		<u>\$ (823,132)</u>			<u>\$ (64,168)</u>	<u>\$ -</u>	<u>\$ (823,132)</u>
55									
56		TOTAL		<u>\$ (1,783,794)</u>			<u>\$ (89,586)</u>	<u>\$ -</u>	<u>\$ (1,783,794)</u>
57		Rate Base Adjustments			0.0000%		-	-	-
58		Adjusted Total		<u>\$ (1,783,794)</u>			<u>\$ (89,586)</u>	<u>\$ -</u>	<u>\$ (1,783,794)</u>

Note 2: Accumulated Depreciation for Direct Plant can be found on IRA-5, IRA-7, & IRA-8.

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Allocated Additions Detail

N/A

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. 14771	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
								= (e) - (h)		= (i) * (j)	= (g) * (j)
11		1. INTANGIBLE PLANT									
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	0.0000%	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	0.0000%	-	-
15		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
16											
17		4. TRANSMISSION PLANT									
18	365.1-365.2	Land and Rights of Way		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
20	367	Mains		-	0.0000%	-	-	-	0.0000%	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	0.0000%	-	-
25		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
26											
27		5. DISTRIBUTION PLANT									
28	374	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
30	376	Mains		-	0.0000%	-	-	-	0.0000%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	0.0000%	-	-	-	0.0000%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	0.0000%	-	-
34	380	Services		-	0.0000%	-	-	-	0.0000%	-	-
35	381	Meters		-	0.0000%	-	-	-	0.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-
37	383	Regulators		-	0.0000%	-	-	-	0.0000%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
40		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
41											
42		6. GENERAL PLANT									
43	389	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
44	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
45	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
46	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-
48	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-
54		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
55											
56		TOTAL		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
57		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-
58		Adjusted Total		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Allocated Retirement Detail

N/A

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost	Depreciation Rate per GUD No. 14771	Depreciation Expense	Accumulated Depreciation	Net Plant	Allocation Factor	Allocated Cost	Allocated Depreciation Expense
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) = (e) - (h)	(j)	(k) = (i) * (j)	(l) = (g) * (j)
11		1. INTANGIBLE PLANT									
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
13	302	Franchises and Consents		-	0.0000%	-	-	-	0.0000%	-	-
14	303	Miscellaneous Intangible Plant		-	0.0000%	-	-	-	0.0000%	-	-
15		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
16											
17		4. TRANSMISSION PLANT									
18	365.1-365.2	Land and Rights of Way		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
20	367	Mains		-	0.0000%	-	-	-	0.0000%	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	0.0000%	-	-
25		Subtotal		<u>\$ -</u>		<u>-</u>	<u>-</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>
26											
27		5. DISTRIBUTION PLANT									
28	374	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
30	376	Mains		-	0.0000%	-	-	-	0.0000%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	0.0000%	-	-	-	0.0000%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	0.0000%	-	-	-	0.0000%	-	-
34	380	Services		-	0.0000%	-	-	-	0.0000%	-	-
35	381	Meters		-	0.0000%	-	-	-	0.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-
37	383	Regulators		-	0.0000%	-	-	-	0.0000%	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
40		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
41											
42		6. GENERAL PLANT									
43	389	Land and Land Rights		\$ -	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
44	390	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
45	391	Office Furniture and Equipment		-	0.0000%	-	-	-	0.0000%	-	-
46	392	Transportation Equipment		-	0.0000%	-	-	-	0.0000%	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-
48	394	Tools, Shop and Garage Equipment		-	0.0000%	-	-	-	0.0000%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-
50	396	Power Operated Equipment		-	0.0000%	-	-	-	0.0000%	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
52	398	Miscellaneous Equipment		-	0.0000%	-	-	-	0.0000%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-
54		Subtotal		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
55											
56		TOTAL		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>
57		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-
58		Adjusted Total		<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Calculation of Federal Income Tax

Line No.	Description	Prior Year		Current Year		
(a)	(b)	(c)	(d)	(e)	(g)	(h)
10	Return on Investment					
11	Invested Capital		\$ 234,098,443		\$ 267,149,471	
12	Rate of Return		7.2740%		7.2740%	
13	Return on Investment			\$17,028,386		\$19,432,527
14						
15	Interest Expense					
16	Invested Capital		\$ 234,098,443		\$ 267,149,471	
17	Weighted Cost of Debt		3.2286%		3.2286%	
18	Interest Expense			\$ 7,558,074		\$ 8,625,156
19						
20	After Tax Income			\$ 9,470,312		\$10,807,372
21						
22	Gross-up Factor		=1+(E26/(1-E26))	1.265822785	=1+(H26/(1-H26))	1.265822785
23						
24	Before Tax Return			\$11,987,737		\$13,680,217
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax			\$ 2,517,425		\$ 2,872,846
29						
30	Change in Federal Income Tax					\$ 355,421

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Ad Valorem and Revenue-related Tax

Line No.	Description	Beginning Tax (1)	Change	Current Tax	Notes:
(a)	(b)	(c)	(d)	(e)	(f)
10	Non Revenue - Related				
11					
12	Ad Valorem Tax	\$ 1,264,132	\$ 609,337	\$ 1,873,469	
13					
14	Revenue - Related				
15					
16	State Gross Receipts - Tax		\$ 57,981		3
17	Local Gross Receipts - Tax				
18	Railroad Commission - Gas Utility Tax				
19					
20	Total Revenue Related Taxes	\$ -	\$ 57,981	\$ -	
21					
22					
23	TOTAL TAXES OTHER THAN INCOME	\$ 1,264,132	\$ 667,319	\$ 1,873,469	
24					
25					
26	<u>Ad Valorem Tax Change:</u>				
27	Gross Plant at 12/31/2024		346,938,774		
28	Ad Valorem Tax Rate per GUD No. 14771		0.5400%		
29	Ad Valorem Tax at 12/31/2024		1,873,469		
30	Ad Valorem Tax per GUD No. 14771		1,264,132		
31	Change		609,337		
32					
33	<u>State Gross Receipts Tax Change Applied to Incremental Revenue Requirement:</u>				
34	Incremental Return	\$	2,404,141		
35	Depreciation Expense		2,371,811		
36	Property-related Taxes (Ad Valorem)		609,337		
37	Federal Income Tax		355,421		
38	Total Incremental Revenue Requirement from Net Additions	\$	5,740,711		
39	Margin Tax Gross Up per Last Case		1.01%		
40	Incremental Margin Tax	\$	57,981		

CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Footnotes

IRA		
Schedule	Reference	Comments
(a)	(b)	(c)
IRA-5	1	<p>The allocation factor for Commercial and Public Authority customer classes is based on their respective shares of the total Annual Service Area Bill Count (Commercial: 42,168; Public Authority: 2,136; Total: 44,304), applied to the combined allocation of 6.15% from the Final Order.</p> <p>Commercial: $(42,168 \div 44,304) \times 6.15\% = 5.8535\%$ Public Authority: $(2,136 \div 44,304) \times 6.15\% = 0.2965\%$</p>
IRA-16 & 17	2	Accumulated Depreciation for Direct Plant can be found on IRA-5, IRA-7, & IRA-8.
IRA-21	3	Reflects the state of Texas Gross Margin tax.

**CoServ Gas, Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
Signature Page**

I certify that I am the responsible official of CoServ Gas, Ltd. d/b/a CoServ Gas; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the 21 Month Period Ending December 31, 2024.

I understand that until the issuance of a final order or decision by a regulatory authority in a rate case that is filed after the implementation of a rate schedule under this section, all amounts collected under the rate schedules before the filing of the rate case are subject to refund.

7/18/2025

Date


Signature

Title: Chief Financial Officer

Address: CoServ Gas, Ltd
7701 South Stemmons Highway
Corinth, Texas 76210

Phone: 940-390-5304

Email address: BBISHOP@COSERV.COM

Alternative contact regarding this report:

Name: John R. Hays, Jr

Title: Attorney

Address: Hays Law Firm
3305 Northalnd Drive, Suite 103
Austin, Texas 78731

Phone: 512-472-3993

Email address: JOHN.HAYS@HAYSLAW.COM



**Annual Earnings Monitoring Report
(Interim Cost Recovery and Rate Adjustment Report)**

of

CoServ Gas, Ltd. d/b/a CoServ Gas

to the

Railroad Commission of Texas

for the

Twelve Month Period Ending December 31, 2024

Check one:

This is an original submission [X]

This is a revised submission []

Date of Submission: July 18, 2025

CoServ Gas Ltd. d/b/a CoServ Gas
Interim Rate Adjustment Application
21 Month Period Ending December 31, 2024
EARNINGS MONITORING REPORT TO THE RAILROAD COMMISSION OF TEXAS

Line No.	Description	3/31/2023	Estimated Settlement Revenue Requirement Adjustment			At Rates at 12/31/2024 Adjustment		
		Total	Reference	Amount	Total	Reference	Amount	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Total Operating Revenues	\$ 56,234,803		\$ (4,098,017)	\$ 52,136,786		\$ 1,517,391	\$ 53,654,177
2								
3	Operating Expenses:							
4								
5	Gas Cost - Commodity Costs	\$ -		\$ -	\$ -		\$ -	\$ -
6	Operation and Maintenance Expense	22,644,447		-	22,644,447		1,594,306	24,238,753
7	Depreciation and Amortization Expense	10,044,297		(14,417)	10,029,880		1,058,547	11,088,427
8	Interest on Customer Deposits	5,412		-	5,412		12,411	17,823
9	Interest on Customer Advances	-		-	-		-	-
10	Taxes Other Than Income Taxes	2,230,859		-	2,230,859		(644,301)	1,586,558
11								
12	Total Operating Expenses Before							
13	Federal Income Taxes	\$ 34,925,015		\$ (14,417)	\$ 34,910,598		\$ 2,020,963	\$ 36,931,561
14								
15	Total Operating Income Before Federal							
16	Income Taxes	\$ 21,309,788		\$ (4,083,600)	\$ 17,226,188		\$ (503,572)	\$ 16,722,616
17								
18	Federal Income Taxes	\$ 3,133,626		\$ (600,497)	\$ 2,533,129		\$ (105,750)	\$ 3,511,749
19								
20	Return on Rate Base	\$ 18,176,162		\$ (3,483,102)	\$ 14,693,060		\$ (397,822)	\$ 14,295,238
21								
22								
23	Rate Base	\$ 228,725,088		\$ (328,309)	\$ 228,396,779		\$ -	\$ 261,447,807
24	Percent Return on Rate Base	8.07%			6.43%			5.47%

CoServ Gas, Ltd. d/b/a CoServ Gas
Railroad Commission of Texas - Interim Cost Recovery and Rate Adjustment Report
Signature Page

I certify that I am the responsible official of CoServ Gas, Ltd. d/b/a CoServ Gas; that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all statements of fact contained in the said report are true and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from 4/1/2023 to 12/31/2024, inclusive.

I understand that until the issuance of a final order or decision by a regulatory authority in a rate case that is filed after the implementation of a rate schedule under this section, all amounts collected under the rate schedules before the filing of the rate case are subject to refund.

7/18/2025
Date


Signature

Title: Chief Financial Officer

Address: CoServ Gas, Ltd
7701 South Stemmons Highway
Corinth, Texas 76210

Phone: 940-390-5304

Email address: BBISHOP@COSERV.COM

Alternative contact regarding this report:

Name: John R. Hays, Jr

Title: Attorney

Address: Hays Law Firm
3305 Northland Drive, Suite 103
Austin, Texas 78731

Phone: 512-472-3993

Email address: JOHN.HAYS@HAYSLAW.COM

CASE NO. 00028437

**APPLICATION OF COSERV GAS,
LTD. FOR TEST PERIOD ENDING
DECEMBER 31, 2024 FOR INTERIM
RATE ADJUSTMENT FOR
UNINCORPORATED SERVICE
AREAS**

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**BEFORE THE
RAILROAD COMMISSION
OF TEXAS**

ATTACHMENT IRA-2

Notice Affidavit and Notice

CASE NO. 00028437

**APPLICATION OF COSERV GAS,
LTD. FOR TEST PERIOD ENDING
DECEMBER 31, 2024 FOR INTERIM
RATE ADJUSTMENT FOR
UNINCORPORATED SERVICE
AREAS**

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**BEFORE THE
RAILROAD COMMISSION
OF TEXAS**

AFFIDAVIT OF NOTICE


STATE OF TEXAS §
 §
COUNTY OF DENTON §

BEFORE ME, the undersigned authority, on this day personally appeared Stephen Meers, who after being duly sworn, deposed as follows:

1. My name is Stephen Meers. I am over twenty-one (21) years of age, of sound mind, capable of making this affidavit, and have personal knowledge of the facts stated herein. Such facts are true and correct.
2. I am the Vice President – Customer Operations for CoServ Electric and am responsible for and will oversee the provision of notice for CoServ Gas, Ltd. (“CoServ Gas”) as described in this affidavit.
3. CoServ Gas is a provider of natural gas utility service to customers located within unincorporated areas of Collin, Dallas, Denton, and Kaufman Counties, Texas, and the Cities of Allen, Aubrey, Carrollton, Celina, Corinth, Denton, Forney, Fort Worth, Frisco, Highland Village, Lewisville, Lucas, McKinney, Murphy, Parker, Plano, Providence Village, Rowlett, The Colony, Wylie, and Towns of Argyle, Bartonville, Copper Canyon, Crossroads, Double Oak, Fairview, Flower Mound, Little Elm, Northlake, Ponder, Prosper, Shady Shores, and St. Paul, Texas (“CoServ Gas Service Area”).
4. CoServ Gas has filed an application for a Gas Reliability Infrastructure Program Interim Rate Adjustment for the CoServ Gas Service Area.
5. A copy of the notice attached hereto will be provided to each CoServ Gas customer within the CoServ Gas Service Area by direct mail or bill insert. For such customers who have elected electronic billing, the notice will be provided electronically with the bill and by


email or text with the following statement: "Please see your billing statement for notice of our proposed gas Interim Rate Adjustment, or visit CoServ.com/GasRates."

6. The notice will be provided following Commission approval of the form of notice and will be completed within 45 days of the filing date of the application, fulfilling the requirements of Section 104.301(a) of the Texas Utilities Code.



Stephen Meers

SUBSCRIBED AND SWORN TO before me, the undersigned authority, by the said Stephen Meers on this, the 18th day of July, 2025, to certify which witness my hand and seal of office.



Notary Public in and for the State of Texas



CUSTOMER NOTICE OF INTERIM RATE ADJUSTMENT

Pursuant to Texas Utilities Code Section 104.301, CoServ Gas, Ltd. (“CoServ Gas”) filed an application for an Interim Rate Adjustment with the Railroad Commission of Texas on July 18, 2025. This proposed Interim Rate Adjustment applies to the entire CoServ Gas service area, which includes unincorporated areas of Collin, Dallas, Denton, and Kaufman Counties, Texas, and the Cities of Allen, Aubrey, Carrollton, Celina, Corinth, Denton, Forney, Fort Worth, Frisco, Highland Village, Lewisville, Lucas, McKinney, Murphy, Parker, Plano, Providence Village, Rowlett, The Colony, Wylie, and Towns of Argyle, Bartonville, Copper Canyon, Crossroads, Double Oak, Fairview, Flower Mound, Little Elm, Northlake, Ponder, Prosper, Shady Shores, and St. Paul, Texas, and provides for the recovery of additional capital investment incurred from April 1, 2023, through December 31, 2024. The request is for capital investment not included in any previous rate case or rates for service and is subject to refund.

CoServ Gas proposes to increase the customer charge used to calculate the customer’s monthly bill by the amount listed below. The proposed Interim Rate Adjustment effective date is September 17, 2025. However, CoServ Gas may defer implementation of the proposed Interim Rate Adjustment to a later date.

TABLE 1

Rate Schedule	Current Customer Charge	Proposed Interim Rate Adjustment	Proposed Total Monthly Customer Charge
Residential	\$ 18.00	\$ 3.33	\$ 21.33
Commercial	\$ 40.00	\$ 8.05	\$ 48.05
Public Authority	\$ 40.00	\$ 8.05	\$ 48.05

Persons with questions or who want more information about this filing may contact CoServ Gas at 1-800-274-4014. A copy of the filing will be available for inspection during normal business hours at the CoServ Gas office at 7701 South Stemmons, Corinth, TX 76210 or on the CoServ Gas website at [CoServ.com/GasRates](https://www.coserv.com/GasRates).

Any affected person within an unincorporated area may file written comments or a protest concerning this proposed Interim Rate Adjustment with Gas Services, Market Oversight Section, Railroad Commission of Texas, P.O. Box 12967, Austin, Texas 78711-2967. Please reference Case No. 00028437 in your written comment or protest. Any affected person within an incorporated area may contact his or her city council.

Las personas que tengan preguntas o que deseen más información sobre esta presentación pueden comunicarse con CoServ Gas al 1-800-274-4014. Una copia de la presentación estará disponible para inspección durante las horas normales de oficina en la oficina de CoServ Gas en 7701 South Stemmons, Corinth, TX 76210 o en el sitio web de CoServ Gas en [CoServ.com/GasRates](https://www.coserv.com/GasRates).

Cualquier persona afectada que reside en un área no incorporada de los alrededores puede presentar comentarios por escrito o una protesta relacionada con esta propuesta de Ajuste de Tarifa Provisional con Servicio de Gas, Sección de Supervisión del Mercado, Comisión de Ferrocarriles de Texas, P.O. Box 12967, Austin, Texas 78711-2967. Ingrese el número del caso 00028437 en su comentario por escrito o protesta. Cualquier persona afectada dentro de un área incorporada puede ponerse en contacto con su concejo municipal.



CASE NO. 00028437

**APPLICATION OF COSERV GAS,
LTD. FOR TEST PERIOD ENDING
DECEMBER 31, 2024 FOR INTERIM
RATE ADJUSTMENT FOR
UNINCORPORATED SERVICE
AREAS**

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**BEFORE THE
RAILROAD COMMISSION
OF TEXAS**

ATTACHMENT IRA-3

Clean and Redline Rate Schedules

**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule RU

RESIDENTIAL UNINCORPORATED SALES

Applicable to: Residential customers in unincorporated areas
Effective Date: ~~February 1, 2024~~TBD

Page 1 of 1

Application of Schedule:

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Schedule applies to all Residential Customers in unincorporated areas.

Monthly Base Rate:

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Customer's base monthly bill will be calculated using the following Customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$18.00 per month, plus
<u>Interim Rate Adjustment (IRA)</u>	<u>\$ 3.33 per month (Footnote 1)</u>
<u>Total Customer Charge</u>	<u>\$21.33 per month</u>
 Volumetric Charge	 \$0.1401 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to above in accordance with the provisions of Rate Schedule UTF – Unincorporated Areas Tax Factors

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions of the Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: ~~credit~~ Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.

Capital Credits Retirements: ~~credit~~ Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$3.33 (Gas Utility Case No. 00028437)

**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule CU

COMMERCIAL UNINCORPORATED AREA SALES

Applicable to: Commercial customers in unincorporated areas
Effective Date: ~~February 1, 2024~~TBD

Page 1 of 1

Application of Schedule:

Schedule applies to commercial customers in unincorporated areas.

Monthly Base Rate:

Customer's base monthly bill will be calculated using the following customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$40.00 per month, plus
Interim Rate Adjustment (IRA)	\$ 8.05 per month (Footnote 1)
<u>Total Customer Charge</u>	<u>\$48.05 per month</u>

Volumetric Charge \$0.0851 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to above in accordance with the provisions of Rate Schedule UTF.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions Rate Schedule LEU – Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: ~~credit~~Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

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TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.

Capital Credits Retirements: ~~_eredit~~Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$8.05 (Gas Utility Case No. 00028437)

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**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule PU

PUBLIC AUTHORITY UNINCORPORATED AREA SALES

Applicable to: Public authority customers in unincorporated areas

Page 1 of 1

Effective Date: ~~February 1, 2024~~TBD

Application of Schedule:

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Schedule applies to public authority customers in unincorporated areas.

Monthly Base Rate:

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Customer's base monthly bill will be calculated using the following customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$40.00 per month, plus
<u>Interim Rate Adjustment (IRA)</u>	<u>\$ 8.05 per month (Footnote 1)</u>
<u>Total Customer Charge</u>	<u>\$48.05 per month</u>
 Volumetric Charge	 \$0.0851 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to the above in accordance with the provisions of Rate Schedule UTF.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions of the Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: ~~credit~~Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.

Capital Credits Retirements: ~~credit~~ Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$8.05 (Gas Utility Case No. 00028437)

**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule RU

RESIDENTIAL UNINCORPORATED SALES

Applicable to: Residential customers in unincorporated areas
Effective Date: ~~February 1, 2024~~TBD

Page 1 of 1

Application of Schedule:

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Schedule applies to all Residential Customers in unincorporated areas.

Monthly Base Rate:

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Customer's base monthly bill will be calculated using the following Customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$18.00 per month, plus
<u>Interim Rate Adjustment (IRA)</u>	<u>\$ 3.33 per month (Footnote 1)</u>
<u>Total Customer Charge</u>	<u>\$21.33 per month</u>
 Volumetric Charge	 \$0.1401 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to above in accordance with the provisions of Rate Schedule UTF – Unincorporated Areas Tax Factors

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions of the Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: ~~credit~~Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.

Capital Credits Retirements: ~~credit~~ Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$3.33 (Gas Utility Case No. 00028437)

**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule CU

COMMERCIAL UNINCORPORATED AREA SALES

Applicable to: Commercial customers in unincorporated areas
Effective Date: ~~February 1, 2024~~TBD

Page 1 of 1

Application of Schedule:

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Schedule applies to commercial customers in unincorporated areas.

Monthly Base Rate:

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Customer's base monthly bill will be calculated using the following customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$40.00 per month, plus
Interim Rate Adjustment (IRA)	\$ 8.05 per month (Footnote 1)
<u>Total Customer Charge</u>	<u>\$48.05 per month</u>

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Volumetric Charge	\$0.0851 per Ccf
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Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to above in accordance with the provisions of Rate Schedule UTF.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions Rate Schedule LEU – Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: ~~credit~~Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.

Capital Credits Retirements: ~~_eredit~~Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$8.05 (Gas Utility Case No. 00028437)

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**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule PU

PUBLIC AUTHORITY UNINCORPORATED AREA SALES

Applicable to: Public authority customers in unincorporated areas

Page 1 of 1

Effective Date: ~~February 1, 2024~~TBD

Application of Schedule:

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Schedule applies to public authority customers in unincorporated areas.

Monthly Base Rate:

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Customer's base monthly bill will be calculated using the following customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$40.00 per month, plus
<u>Interim Rate Adjustment (IRA)</u>	<u>\$ 8.05 per month (Footnote 1)</u>
<u>Total Customer Charge</u>	<u>\$48.05 per month</u>
 Volumetric Charge	 \$0.0851 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to the above in accordance with the provisions of Rate Schedule UTF.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions of the Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: ~~credit~~Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.

Capital Credits Retirements: ~~credit~~ Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$8.05 (Gas Utility Case No. 00028437)

**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule RU

RESIDENTIAL UNINCORPORATED SALES

Applicable to: Residential customers in unincorporated areas
Effective Date: TBD

Page 1 of 1

Application of Schedule:

Schedule applies to all Residential Customers in unincorporated areas.

Monthly Base Rate:

Customer's base monthly bill will be calculated using the following Customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$18.00 per month, plus
Interim Rate Adjustment (IRA)	\$ 3.33 per month (Footnote 1)
Total Customer Charge	\$21.33 per month
Volumetric Charge	\$0.1401 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to above in accordance with the provisions of Rate Schedule UTF – Unincorporated Areas Tax Factors

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions of the Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

Capital Credits Retirements: Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$3.33 (Gas Utility Case No. 00028437)

TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.

Rate Schedule CU

COMMERCIAL UNINCORPORATED AREA SALES

Applicable to: Commercial customers in unincorporated areas
Effective Date: TBD

Page 1 of 1

Application of Schedule:

Schedule applies to commercial customers in unincorporated areas.

Monthly Base Rate:

Customer's base monthly bill will be calculated using the following customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$40.00 per month, plus
Interim Rate Adjustment (IRA)	\$ 8.05 per month (Footnote 1)
Total Customer Charge	\$48.05 per month
Volumetric Charge	\$0.0851 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to above in accordance with the provisions of Rate Schedule UTF.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions Rate Schedule LEU – Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

Capital Credits Retirements: Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$8.05 (Gas Utility Case No. 00028437)

**TARIFF FOR GAS SERVICE
CoServ Gas, Ltd.**

Rate Schedule PU

PUBLIC AUTHORITY UNINCORPORATED AREA SALES

Applicable to: Public authority customers in unincorporated areas
Effective Date: TBD

Page 1 of 1

Application of Schedule:

Schedule applies to public authority customers in unincorporated areas.

Monthly Base Rate:

Customer's base monthly bill will be calculated using the following customer and Ccf charges:

<u>Charge</u>	<u>Amount</u>
Customer Charge	\$40.00 per month, plus
Interim Rate Adjustment (IRA)	\$ 8.05 per month (Footnote 1)
Total Customer Charge	\$48.05 per month
Volumetric Charge	\$0.0851 per Ccf

Other Fees and Credits:

Purchase Gas Factor: The basic rates for cost of service set forth above shall be increased by the amount of the Purchase Gas Factor for the billing month computed in accordance with the provisions of Rate Schedule PGF and is inclusive of Rate Schedule Rate Uri - Winter Storm Uri Surcharge.

Weather Normalization Adjustment: Adjustments in accordance with provisions of Rate Schedule Rider WNA.

Rate Case Expense Rider: Adjustments in accordance with provisions of the Rate Case Expense Surcharge Rider, Rate Schedule RCE.

Taxes: Plus, applicable taxes and fees related to the above in accordance with the provisions of Rate Schedule UTF.

Pipeline Safety and Regulatory Program Fee: Adjustments in accordance with the provisions of Rate Schedule PSF.

Line Extension Policy: Adjustments in accordance with the provisions of the Line Extension Policy – Unincorporated Areas.

Excess Deferred Income Tax Credit: Credit to Volumetric Charge has been applied in accordance with provisions of Excess Deferred Income Tax Credit rate schedule.

Capital Credits Retirements: Credit to Customer's bill for Customers that were previously a member of CoServ Electric for retiring capital credit balances under Rate Schedule CAPCR.

Footnote 1 – Test Year 2024 IRA - \$8.05 (Gas Utility Case No. 00028437)