



May 2, 2022

Railroad Commission of Texas
Gas Services Division
P.O. Box 12967
Austin, Texas 78711-2967

To the Honorable Railroad Commission of Texas:

In accordance with Texas Utilities Code § 104.301 and Railroad Commission of Texas (“Commission”) Rule 7.7101, 16 Texas Administrative Code § 7.7101, Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. (“UniGas”) hereby encloses for filing its Application for Interim Rate Adjustment (“IRA Application”). This filing is also being made through the Commission’s Case Administration Service Electronic System (CASES) portal. This same IRA Application is also being filed concurrently with UniGas’s original jurisdiction Texas municipalities listed below.

This IRA Application covers the 18-month period between June 30, 2020—the end of the test year for UniGas’s last base rate case before the Commission—and December 31, 2021. Commission Case No. OS-20-00004865 established UniGas’s current base rates. The IRA factors and depreciation rates set in the Commission’s April 13, 2021 final order in that case have been used in connection with this IRA Application. This IRA Application would establish an interim rate adjustment affecting the monthly customer charge applicable to UniGas customers. The IRA Application proposes recovery of the incremental cost of new capital investment in facilities used to provide gas utility services to customers and will remain in effect until issuance of a final order in a rate case that is filed after implementation of this IRA. All incremental revenue collected under this IRA Application is subject to refund. The proposed effective date for the changes contained in the IRA Application is July 1, 2022, which is 60 days after the filing date, subject to any suspension period that may be adopted under Texas Utilities Code § 104.301.

UniGas’s IRA Application reflects its significant investment in and commitment to expanding natural gas energy choices to new communities across Texas. This level of investment has been made to keep pace with the extraordinary growth of Texas itself. UniGas expects that the incremental capital investment performed in the 18-month period covered in this IRA Application will represent the highest amount of new incremental capital investment that will occur in the next few years—subsequent 12-month periods covered in future IRA applications will likely contain smaller incremental increases in customer charges.

Also enclosed with this IRA Application are:

- (i) clean and redlined versions showing proposed revisions to UniGas Rate Schedules RES (Residential Service) and COMM (Commercial and Other Non-Residential Service);
- (ii) UniGas’s proposed form of notice to customers;
- (iii) UniGas’s project report detailing the capital investment projects subject to this IRA Application, which is incorporated into the IRA Application;

(iv) the affidavit of J. Ross Buttermore, which sets forth the proposed form of notice, notice method and notice timing relating to UniGas's IRA Application, as well as a verification that UniGas's books and records are kept in accordance with Commission rules and that the relevant schedules in UniGas's IRA Application present fair and accurate information from those books and records; and

(v) UniGas's annual earnings monitoring report for calendar year 2021.

Should you have any questions regarding this IRA Application filing, please do not hesitate to contact me.



J. Ross Buttermore

Respectfully submitted,
Chief Financial Officer, Universal Natural Gas

Cc: City of Bulverde
City of Magnolia

**Universal Natural Gas, LLC d/b/a Universal Natural
Gas, Inc.**

**Interim Rate Adjustment Application – Railroad
Commission of Texas and Original Jurisdiction
Municipalities**

May 2, 2022

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Cover Letter

Interim Rate Adjustment Schedules

Proposed Notice

**Proposed Rate Schedules RES and COMM (clean and
redlined)**

Affidavit

2021 Earnings Monitoring Report

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
General Instructions**

General Instructions

- Shaded cells must be updated by the Company.
- Unless the specific instructions for the schedule indicate otherwise, cells that are not shaded generally do not require update.
- The first Interim Rate Adjustment (IRA) may contain more than twelve but less than 24 months in the test period.
- After the first IRA, subsequent IRA test periods may only include twelve month periods ending Dec. 31 of each year.
- A utility may add additional schedules, columns or rows of information to reflect the methodology and/or factors approved in the Company's last rate case.
- The cover page, headings, docket numbers, and test-year dates will auto-populate from IRA-1.

Cover Page

Do not enter any information on the Cover Page. The Cover page will auto-populate from IRA-1.

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Update only if sub-schedules are added to reflect Company structure or operations.

IRA-1 - General Questions

Row 8	Enter the name of the utility. This will populate the Cover Page, schedule headings, and Signature Page.
Row 11	Enter the date the utility was organized.
Row 14	Describe any change in the utility name. Include the effective date of the change and state in which the change took effect.
Rows 17-23	Provide the name, title, phone number, email address, and office address for the Company representative to whom correspondence should be addressed regarding this filing.
Rows 26-32	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).
Row 35	Provide the address for the office where the Company's records are kept.
Rows 38-39	Indicate whether the requested rate adjustment will impact the initial block rate or the monthly customer charge.
Row 42	Enter the number of months included in the filing period. This will populate the Cover Page, schedule headings, and Signature Page. The first IRA test period may contain up to but not including 24 months. Subsequent IRA test periods will be twelve months ending December 31 of each year.
Row 45	Enter the year in which the test period ends. This will populate the Cover Page, schedule headings, and Signature Page.
Row 48	Enter the year in which the previous test year ended. This will populate column headings throughout the schedules.
Row 51	Enter the date the IRA application will be filed. This will populate the Cover Page.
Row 54	Enter either 'an original' or 'a revised' based on whether this submission is an original or a revised submission. This will populate the Cover Page.

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
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General Instructions**

- Row 57 Enter the docket number in which current rates were set. This will populate column headings throughout the schedules.
- Row 60 Enter the docket number of the most recent rate case in this service area. This will populate column headings throughout the schedules.
- Row 63 Enter the cost of gas per MCF used for the Average Bill Calculation in IRA-4. This will populate footnote two in IRA-4.
- Row 66 What Federal Income Tax rate was approved in the most recent rate case for this service
- Row 69 What is the ad valorem tax rate based on the last rate case?
- Rows 73-74 Complete the shaded cells for the Weighted Average Cost of Capital calculation.
- Row 78 For a revised filing, identify each location where revised data appears.

IRA-2 - Notice

- Attach a copy of the Company's proposed notice(s).
- Include an electronic copy of the proposed Notice in Microsoft Word with the filing.
- Attach an affidavit that the Notice has been or will be provided by direct mail or bill insert and include the date the notice was or will be provided.

IRA-3 - Rate Schedules

- Attach copies of the proposed rate schedules.
 - Provide clean and redlined electronic copies of the proposed rate schedules in Microsoft Word.
- Row 10 Enter the proposed implementation date of the rates reflected in the rate schedules.

IRA-4 - Bill Comparisons

- Column (b) Add additional rate classes or revise existing rate classes, if necessary. Include the average consumption used for each average monthly bill calculation.
- Column (c) Enter Current Bill information with and without the cost of gas for each rate class.
- Column (d) Enter Proposed Bill information with and without the cost of gas for each rate class.
- Footnote information will auto-populate from IRA-1.
 - Columns (e) and (f) will update automatically.

IRA-5 - Interim Rate Adjustment Summary

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
- Rows 11-16 Update only to reflect adjustments to plant or accumulated depreciation that are not reflected in schedules 6-11. If adjustments are necessary, include footnotes in IRA-22. The unshaded cells will auto-populate.
- Rows 28-31 Update to reflect the appropriate rate classes for the service area. Update allocation factors for rate classes as approved in the area's most recent rate case.
- Rows 35-38* Update to reflect the appropriate rate classes for the service area. Update annual service area bill count and annual environs only bill count by rate class.
- Rows 42-45* Update to reflect the appropriate rate classes for the service area. Update service area annual volumes and environs only annual volumes by rate class only if the IRA will impact the initial block rate.

*Line numbers will change if other rate classes are added.

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
General Instructions

IRA-6 - Direct Initial Plant

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
- Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
- Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.
- Column (e) Enter gross plant by FERC account as of the beginning of the test year for this filing. These figures will be the ending plant balances from the previous filing.
- Column (f) Enter depreciation rates approved in the most recent rate case.
- Column (h) Enter accumulated depreciation by FERC account as of the beginning of the test year for this filing.
- Row 57 Add any necessary adjustments. Any adjustments will need to be appropriately reflected in IRA-5.

IRA-7 - Direct Current Plant

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
- Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
- Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.
- Column (e) Enter gross plant by FERC account as of the end of the test year for this filing.
- Column (f) Depreciation rates will carry over from IRA-6.
- Column (h) Enter accumulated depreciation by FERC account as of the end of the test year for this filing.
- Row 57 Add any necessary adjustments. Any adjustments will need to be appropriately reflected in IRA-5.

IRA-8 - Direct Incremental Plant

- IRA-8 will autopopulate based on data entered in IRA-6 and IRA-7. Add references to footnotes in IRA-22 as necessary.

Note: IRAs 9, 10, 11, 14, 15, 18, and 19 are only necessary if the service area has plant allocated to it by another group or division.

IRA-9 - Allocated Initial Plant (if applicable*)

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
- Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
- Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.
- Column (e) Enter allocated gross plant by FERC account as of the beginning of the test year for this filing. These figures will be the ending plant balances from the previous filing.
- Column (f) Enter depreciation rates approved in the most recent rate case.
- Column (h) Enter allocated accumulated depreciation by FERC account as of the beginning of the test year for this filing.
- Column (j) Enter the allocation factor used to allocate plant to this service area.
- Row 57 Add any necessary adjustments. Any adjustments will need to be appropriately reflected in IRA-5.

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
General Instructions**

IRA-10 - Allocated Current Plant (if applicable)

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.
Column (e) Enter allocated gross plant by FERC account as of the end of the test year for this filing.

Column (f) Depreciation rates will carry over from IRA-9.
Column (h) Enter allocated accumulated depreciation by FERC account as of the end of the test year for this filing.
Column (j) Allocation factors will carry over from IRA-9.
Row 57 Add any necessary adjustments. Any adjustments will need to be appropriately reflected in IRA-5.

IRA-11 - Allocated Incremental Investment (if applicable)

- IRA-11 will autopopulate based on data entered in IRA-9 and IRA-10. Add references to footnotes in IRA-22 as necessary.

IRA-12 - Direct Additions Project Report

- Include the additions portion of the investment report here.

IRA-13 - Direct Retirements Project Report

- Include the retirements portion of the investment report here.

IRA-14 - Allocated Additions Project Report (if applicable)

- Include the additions allocated to the service area portion of the investment report here, if applicable.

IRA-15 - Allocated Retirements Project Report (if applicable)

- Include the retirements allocated to the service area portion of the investment report here, if applicable.

IRA-16 - Direct Additions Detail

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.
Column (e) Enter plant additions by FERC account only for the investment that took place during the test year.
Column (f) Depreciation rates will carry over from IRA-6.
Column (h) Enter accumulated depreciation by FERC account as of the beginning of the test year for this filing.

IRA-17 - Direct Retirements Detail

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
General Instructions**

- Column (e) Enter plant retirements by FERC account only for the investment that took place during the test year.
- Column (f) Depreciation rates will carry over from IRA-6.
- Column (h) Enter accumulated depreciation by FERC account as of the beginning of the test year for this filing.

IRA-18 - Allocated Additions Detail (if applicable)

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
- Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
- Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.
- Column (e) Enter allocated plant additions by FERC account only for the investment that took place during the test year.
- Column (f) Depreciation rates will carry over from IRA-9.
- Column (h) Enter allocated accumulated depreciation by FERC account as of the beginning of the test year for this filing.
- Column (j) Enter the allocation factor used to allocate plant to this service area.

IRA-19 - Allocated Retirements Detail (if applicable)

- Row 7 Filing specific data in row 7 will auto-populate from IRA-1.
- Cols (b) & (c) Update columns only to include necessary FERC accounts or sub-accounts not already shown.
- Column (d) Add references to footnotes in IRA-22 Footnotes as necessary.
- Column (e) Enter allocated gross plant by FERC account as of the beginning of the test year for this filing. These figures will be the ending plant balances from the previous filing.
- Column (f) Depreciation rates will carry over from IRA-9.
- Column (h) Enter allocated accumulated depreciation by FERC account as of the beginning of the test year for this filing.
- Column (j) Enter the allocation factor used to allocate plant to this service area.

IRA-20 - Federal Income Tax

- IRA-20 will autopopulate using data in IRA-1 and IRA-5.

IRA-21 - Ad Valorem and Other Taxes

- Cell D28 Enter the ad valorem tax rate derived from the most recent statement of intent.
- Cell D30 Enter the ad valorem tax amount used in the most recent rate case or interim rate adjustment.
- Column (f) Add references to footnotes in IRA-22 as necessary.

IRA-22 - Footnotes

- Column (a) Identify the IRA schedule to which the footnote refers.
- Column (b) Enter the footnote number or letter.
- Column (c) Enter footnotes as necessary.

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
General Instructions**

IRA-23 - Signature Page

- Row 7 Company name will auto-populate based on IRA-1.
- Row 11 Test period will auto-populate based on IRA-1.
- Row 19 Enter the date the signature page is being signed and sign the form.
- Row 22 Enter the title of the representative signing the Signature Page.
- Rows 24-26 Enter the address of the Company's representative
- Row 28 Enter the phone number of the Company's representative.
- Row 30 Enter the email address for the Company's representative.
- Row 35 Optional: Provide name for additional Company representative.
- Row 37-45 Optional: Repeat process for rows 23-31.



Interim Rate Adjustment Application

of

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")

to the

Railroad Commission of Texas and Original Jurisdiction Municipalities

for the

18 Month Period Ending December 31, 2021

This is an original submission.

Date of Submission: May 2, 2022

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
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**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
General Information**

1. Provide the exact name of the utility.
Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc.
2. Provide the date when the utility was originally organized.
April 13, 1993 (corporation); September 19, 2018 (LLC)
3. Describe any change in the utility name. Include the effective date of the change and state in which the change took effect.
September 19, 2018 effective date for the change in organizational form from a corporation to a limited liability company (Texas).
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: J. Ross Buttermore
Title: Chief Financial Officer
Address: 61 Carlton Woods Dr.
Building 1
The Woodlands, Texas 77382
Phone: 281-252-6700
Email: ross.buttermore@centric-tx.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:
Title:
Address:

Phone:
Email:
6. Provide the address for the office where the Company's records are kept.
61 Carlton Woods Dr., Building 1, The Woodlands, Texas 77382
7. This rate adjustment will impact the:
 Initial Block Rate
 Monthly Customer Charge
8. How many months are included in the filing period?
18
9. In what year does the test period end?
2021
10. What is the test period ending date for the prior filing? MM/DD/YYYY (Either a rate case or IRA)
Month (MM) 6
Day (DD) 30

CASE NO. 00009430

Year (YYYY) 2020

11. What is the submission date for this filing?
May 2, 2022
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.
OS-20-00004865
14. Enter the docket number for the most recent rate case in which rates were set in this service area.
OS-20-00004865
15. What is the cost of gas per MCF used in calculating average bills for IRA-4?
\$ 8.3490 **See Footnote 3**
16. What Federal Income Tax rate was approved in the most recent rate case for this service area?
21%
17. What is the ad valorem tax rate based on the most recent rate case?
0.0000% **See Footnote 2**
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	62.76%	9.50%	5.9622%
Debt	37.24%	5.31%	1.9774%
Total	100.00%	14.81%	7.9396%

19. If this is a revised application, identify each schedule number, line number, and column designation where revised input data appears.
n/a

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
Notice**

1. Attach the Company's proposed Notice.
2. Please also provide an electronic copy of the proposed Notice in Microsoft Word with the 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.

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
Rate Schedules**

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

Proposed Implementation Date: July 2, 2022

CASE NO. 00009430

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
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				
12	Customer Charge	\$ 18.00	\$ 26.03	\$ 8.03	45%
13	Initial Block Rate	\$ 11.4890	\$ 11.4890	\$ -	0%
14	Average Monthly Bill** @ 4.2 Mcf	\$ 66.25	\$ 74.28	\$ 8.03	12%
15					
16	Small Commercial				
17	Customer Charge	\$ 45.00	\$ 74.30	\$ 29.30	65.11%
18	Initial Block Rate	\$ 11.2590	\$ 11.2590	\$ -	0.00%
19	Average Monthly Bill** @ 22 Mcf	\$ 292.70	\$ 322.00	\$ 29.30	10.01%
20					
21	Large Commercial				
22	Customer Charge	\$ 175.00	\$ 709.98	\$ 534.98	305.70%
23	Initial Block Rate	\$ 11.2590	\$ 11.2590	\$ -	0.00%
24	Average Monthly Bill** @ 186 Mcf	\$ 2,269.17	\$ 2,804.15	\$ 534.98	23.58%
25					
26					
27	Current and Proposed Bill Information - Without Gas Cost				
28	Residential				
29	Customer Charge	\$ 18.00	\$ 26.03	\$ 8.03	44.61%
30	Initial Block Rate	\$ 3.1400	\$ 3.1400	\$ -	0.00%
31	Average Monthly Bill** @ 4.2 Mcf	\$ 31.19	\$ 39.22	\$ 8.03	26%
32					
33	Small Commercial				
34	Customer Charge	\$ 45.00	\$ 74.30	\$ 29.30	65.11%
35	Initial Block Rate	\$ 2.9100	\$ 2.9100	\$ -	0.00%
36	Average Monthly Bill** @ 22 Mcf	\$ 109.02	\$ 138.32	\$ 29.30	26.88%
37					
38	Large Commercial				
39	Customer Charge	\$ 175.00	\$ 709.98	\$ 534.98	305.70%
40	Initial Block Rate	\$ 2.9100	\$ 2.9100	\$ -	0.00%
41	Average Monthly Bill** @ 186 Mcf	\$ 716.26	\$ 1,251.24	\$ 534.98	74.69%
42					
43					
44					
45	*Current rates set in GUD No.OS-20-00004865.				
46	**Average monthly bill calculated using \$8.349 per Mcf cost of gas.				

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Direct Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant Per GUD No. OS-20-00004865 As of 6/30/2020 (e)	Depreciation Rate per GUD No. OS-20-00004865 (f)	Depreciation Expense (g)	Accumulated Depreciation (h)	Net Plant (i) = (e) - (h)
42		6. GENERAL PLANT						
43	389	Land and Land Rights		-	0.0000%	\$ -	- \$	-
44	390	Structures and Improvements		-	14.2900%	-	-	-
45	391	Office Furniture and Equipment		83,339	5.0000%	4,167	68,888	14,451
46	392	Transportation Equipment		-	14.2900%	-	-	-
47	393	Stores Equipment		-	0.0000%	-	-	-
48	394	Tools, Shop and Garage Equipment		-	14.2900%	-	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-
50	396	Power Operated Equipment		49,859	12.5000%	-	49,859	-
51	397	Communication Equipment		-	0.0000%	-	-	-
52	398	Miscellaneous Equipment		153,502	4.0000%	-	153,502	-
53	399	Other Tangible Property		-	0.0000%	-	-	-
54		Subtotal		<u>\$ 286,700</u>		<u>\$ 4,167</u>	<u>\$ 272,249</u>	<u>\$ 14,451</u>
55								
56		TOTAL		<u>\$ 28,282,116</u>		<u>\$ 692,065</u>	<u>\$ 6,160,737</u>	<u>\$ 22,121,378</u>
57		Rate Base Adjustments				-	-	-
58		Adjusted Total		<u>\$ 28,282,116</u>		<u>\$ 692,065</u>	<u>\$ 6,160,737</u>	<u>\$ 22,121,378</u>

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Direct Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2021	Depreciation Rate per GUD No. OS-20-00004865	Depreciation Expense	Accumulated Depreciation	Net Plant	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
									= (e) - (h)
45	391	Office Furniture and Equipment		82,252	5.0000%	4,113	81,705	547	
46	392	Transportation Equipment		-	14.2900%	-	-	-	
47	393	Stores Equipment		-	0.0000%	-	-	-	
48	394	Tools, Shop and Garage Equipment		13,015	14.2900%	1,860	2,123	10,891	
49	395	Lab Equipment		-	0.0000%	-	-	-	
50	396	Power Operated Equipment		49,859	12.5000%	-	49,859	-	
51	397	Communication Equipment		-	0.0000%	-	-	-	
52	398	Miscellaneous Equipment		153,502	4.0000%	-	153,502	-	
53	399	Other Tangible Property		-	0.0000%	-	-	-	
54		Subtotal		<u>\$ 298,628</u>		<u>\$ 5,972</u>	<u>\$ 287,189</u>	<u>\$ 11,439</u>	
55									
56		TOTAL		<u>\$ 44,491,753</u>		<u>\$ 1,084,035</u>	<u>\$ 7,707,328</u>	<u>\$ 36,784,425</u>	
57		Rate Base Adjustments		-		-	-	-	
58		Adjusted Total		<u>\$ 44,491,753</u>		<u>\$ 1,084,035</u>	<u>\$ 7,707,328</u>	<u>\$ 36,784,425</u>	

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
Allocated Initial Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant Per GUD No. OS-20-00004865 As of 6/30/2020	Depreciation Rate per GUD No. OS-20-00004865	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)	(j)	(k)	(l)	(m)	(n)
								= (e) - (h)		= (e) x (j)	= (g) x (j)	= (h) x (j)	= (i) x (j)
11		1. INTANGIBLE PLANT											
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	1.0800%	-	-	-	73.5400%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	2.9000%	-	-	-	73.5400%	-	-	-	-
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%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	73.5400%	-	-	-	-
20	367	Mains		-	0.0000%	-	-	-	73.5400%	-	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
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		\$ -	2.9000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	73.5400%	-	-	-	-
30	376	Mains		-	2.2300%	-	-	-	73.5400%	-	-	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.4800%	-	-	-	73.5400%	-	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	2.4800%	-	-	-	73.5400%	-	-	-	-
34	380	Services		-	2.3600%	-	-	-	73.5400%	-	-	-	-
35	381	Meters		-	3.3100%	-	-	-	73.5400%	-	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	73.5400%	-	-	-	-
37	383	Regulators		-	2.7200%	-	-	-	73.5400%	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
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%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
44	390	Structures and Improvements		225,509	14.2900%	32,225	95,870	129,638	73.5400%	165,839	23,698	70,503	95,336
45	391	Office Furniture and Equipment		340,785	5.0000%	17,039	144,878	195,908	73.5400%	250,613	12,531	106,543	144,071
45b	391.1	Office Furniture and Equipment - Billing Software		314,876	33.3300%	104,948	133,863	181,013	100.0000%	314,876	104,948	133,863	181,013
46	392	Transportation Equipment		778,122	14.2900%	111,194	330,802	447,320	73.5400%	572,231	81,772	243,272	328,959
47	393	Stores Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
48	394	Tools, Shop and Garage Equipment		201,220	14.2900%	28,754	85,544	115,675	73.5400%	147,977	21,146	62,909	85,068
49	395	Lab Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
50	396	Power Operated Equipment		-	12.5000%	-	-	-	73.5400%	-	-	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
52	398	Miscellaneous Equipment		-	4.0000%	-	-	-	73.5400%	-	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	73.5400%	-	-	-	-
54		Subtotal		<u>\$ 1,860,511</u>		<u>\$ 294,160</u>	<u>\$ 790,956</u>	<u>\$ 1,069,555</u>		<u>\$ 1,451,536</u>	<u>\$ 244,095</u>	<u>\$ 617,089</u>	<u>\$ 834,447</u>
55													
56		TOTAL		<u>\$ 1,860,511</u>		<u>\$ 294,160</u>	<u>\$ 790,956</u>	<u>\$ 1,069,555</u>		<u>\$ 1,451,536</u>	<u>\$ 244,095</u>	<u>\$ 617,089</u>	<u>\$ 834,447</u>
57		Rate Base Adjustments		-	0.0000%	-	-	-	73.5400%	-	-	-	-
58		Adjusted Total		<u>\$ 1,860,511</u>		<u>\$ 294,160</u>	<u>\$ 790,956</u>	<u>\$ 1,069,555</u>		<u>\$ 1,451,536</u>	<u>\$ 244,095</u>	<u>\$ 617,089</u>	<u>\$ 834,447</u>

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Allocated Current Plant

Line No.	FERC Account No.	FERC Account Titles	Ref	Gross Plant As of 12/31/2021	Depreciation Rate per GUD No. OS-20-00004865	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)	(j)	(k)	(l)	(m)	(n)
								= (e) - (h)					
11		1. INTANGIBLE PLANT											
12	301	Organization		\$ -	0.0000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
13	302	Franchises and Consents		-	1.0800%	-	-	-	73.5400%	-	-	-	-
14	303	Miscellaneous Intangible Plant		-	2.9000%	-	-	-	73.5400%	-	-	-	-
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%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
19	366	Structures and Improvements		-	0.0000%	-	-	-	73.5400%	-	-	-	-
20	367	Mains		-	0.0000%	-	-	-	73.5400%	-	-	-	-
21	368	Compressor Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
22	369	Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
23	370	Communication Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
24	371	Other Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
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		\$ -	2.9000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	73.5400%	-	-	-	-
30	376	Mains		-	2.2300%	-	-	-	73.5400%	-	-	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.4800%	-	-	-	73.5400%	-	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	2.4800%	-	-	-	73.5400%	-	-	-	-
34	380	Services		-	2.3600%	-	-	-	73.5400%	-	-	-	-
35	381	Meters		-	3.3100%	-	-	-	73.5400%	-	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	73.5400%	-	-	-	-
37	383	Regulators		-	2.7200%	-	-	-	73.5400%	-	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
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%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -
44	390	Structures and Improvements		405,604	14.2900%	57,961	177,436	228,168	73.5400%	298,281	42,624	130,487	167,795
45	391	Office Furniture and Equipment		388,720	5.0000%	19,436	173,199	215,521	73.5400%	285,865	14,293	127,371	158,494
45b	391.1	Office Furniture and Equipment - Billing Software		364,190	33.3300%	121,385	305,112	59,079	100.0000%	364,190	121,385	305,112	59,079
46	392	Transportation Equipment		1,849,734	14.2900%	264,327	544,935	1,304,798	73.5400%	1,360,294	194,386	400,745	959,549
47	393	Stores Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
48	394	Tools, Shop and Garage Equipment		470,736	14.2900%	67,268	156,789	313,947	73.5400%	346,179	49,469	115,302	230,877
49	395	Lab Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
50	396	Power Operated Equipment		-	12.5000%	-	-	-	73.5400%	-	-	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	73.5400%	-	-	-	-
52	398	Miscellaneous Equipment		-	4.0000%	-	-	-	73.5400%	-	-	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	73.5400%	-	-	-	-
54		Subtotal		<u>\$ 3,478,984</u>		<u>\$ 530,377</u>	<u>\$ 1,357,471</u>	<u>\$ 2,121,513</u>		<u>\$ 2,654,810</u>	<u>\$ 422,157</u>	<u>\$ 1,079,017</u>	<u>\$ 1,575,793</u>
55													
56		TOTAL		<u>\$ 3,478,984</u>		<u>\$ 530,377</u>	<u>\$ 1,357,471</u>	<u>\$ 2,121,513</u>		<u>\$ 2,654,810</u>	<u>\$ 422,157</u>	<u>\$ 1,079,017</u>	<u>\$ 1,575,793</u>
57		Rate Base Adjustments			0.0000%				73.5400%				
58		Adjusted Total		<u>\$ 3,478,984</u>		<u>\$ 530,377</u>	<u>\$ 1,357,471</u>	<u>\$ 2,121,513</u>		<u>\$ 2,654,810</u>	<u>\$ 422,157</u>	<u>\$ 1,079,017</u>	<u>\$ 1,575,793</u>

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Allocated Incremental Plant

Line No.	FERC Account No.	FERC Account Titles	Change in Gross Plant As of 12/31/2021	Depreciation Rate per GUD No. OS-20-00004865	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)	(j)	(k)	(l)	(m)	(n)
							= (e) - (h)		= (e) x (j)	= (g) x (j)	= (h) x (j)	= (i) x (j)	
11		1. INTANGIBLE PLANT											
12	301	Organization	\$ -	0.0000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -	
13	302	Franchises and Consents	-	1.0800%	-	-	-	73.5400%	-	-	-	-	
14	303	Miscellaneous Intangible Plant	-	2.9000%	-	-	-	73.5400%	-	-	-	-	
15		Subtotal	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
16		4. TRANSMISSION PLANT											
18	365.1-365.2	Land and Rights of Way	\$ -	0.0000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -	
19	366	Structures and Improvements	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
20	367	Mains	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
21	368	Compressor Station Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
22	369	Meas. and Reg. Station Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
23	370	Communication Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
24	371	Other Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
25		Subtotal	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
27		5. DISTRIBUTION PLANT											
28	374	Land and Land Rights	\$ -	2.9000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -	
29	375	Structures and Improvements	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
30	376	Mains	-	2.2300%	-	-	-	73.5400%	-	-	-	-	
31	377	Compressor Station Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
32	378	Meas. and Reg. Station Equipment - General	-	2.4800%	-	-	-	73.5400%	-	-	-	-	
33	379	Meas. and Reg. Stations Equipment - City Gates	-	2.4800%	-	-	-	73.5400%	-	-	-	-	
34	380	Services	-	2.3600%	-	-	-	73.5400%	-	-	-	-	
35	381	Meters	-	3.3100%	-	-	-	73.5400%	-	-	-	-	
36	382	Meter Installations	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
37	383	Regulators	-	2.7200%	-	-	-	73.5400%	-	-	-	-	
38	385	Industrial Meas. and Reg. Station Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
39	386 & 387	Other Property and Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
40		Subtotal	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
42		6. GENERAL PLANT											
43	389	Land and Land Rights	\$ -	0.0000%	\$ -	\$ -	\$ -	73.5400%	\$ -	\$ -	\$ -	\$ -	
44	390	Structures and Improvements	180,096	14.2900%	25,736	81,566	98,530	73.5400%	132,442	18,926	59,984	72,459	
45	391	Office Furniture and Equipment	47,935	5.0000%	2,397	28,322	19,613	73.5400%	35,251	1,763	20,828	14,423	
45b	391.1	Office Furniture and Equipment - Billing Software	49,315	33.3300%	16,437	171,249	(121,934)	100.0000%	49,315	16,437	171,249	(121,934)	
46	392	Transportation Equipment	1,071,612	14.2900%	153,133	214,134	857,478	73.5400%	788,063	112,614	157,474	630,590	
47	393	Stores Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
48	394	Tools, Shop and Garage Equipment	269,516	14.2900%	38,514	71,244	198,272	73.5400%	198,202	28,323	52,393	145,809	
49	395	Lab Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
50	396	Power Operated Equipment	-	12.5000%	-	-	-	73.5400%	-	-	-	-	
51	397	Communication Equipment	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
52	398	Miscellaneous Equipment	-	4.0000%	-	-	-	73.5400%	-	-	-	-	
53	399	Other Tangible Property	-	0.0000%	-	-	-	73.5400%	-	-	-	-	
54		Subtotal	<u>\$ 1,618,473</u>		<u>\$ 236,216</u>	<u>\$ 566,515</u>	<u>\$ 1,051,958</u>		<u>\$ 1,203,274</u>	<u>\$ 178,063</u>	<u>\$ 461,928</u>	<u>\$ 741,346</u>	
55		TOTAL	<u>\$ 1,618,473</u>		<u>\$ 236,216</u>	<u>\$ 566,515</u>	<u>\$ 1,051,958</u>		<u>\$ 1,203,274</u>	<u>\$ 178,063</u>	<u>\$ 461,928</u>	<u>\$ 741,346</u>	
56		Adjusted Total	<u>\$ 1,618,473</u>		<u>\$ 236,216</u>	<u>\$ 566,515</u>	<u>\$ 1,051,958</u>		<u>\$ 1,203,274</u>	<u>\$ 178,063</u>	<u>\$ 461,928</u>	<u>\$ 741,346</u>	
57		Rate Base Adjustments		0.0000%	-	-	-	73.5400%	-	-	-	-	
58		Adjusted Total	<u>\$ 1,618,473</u>		<u>\$ 236,216</u>	<u>\$ 566,515</u>	<u>\$ 1,051,958</u>		<u>\$ 1,203,274</u>	<u>\$ 178,063</u>	<u>\$ 461,928</u>	<u>\$ 741,346</u>	

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Investment Report - Direct Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	191-001	To provide this community access to natural gas infrastructure.	Bauer Landing		2/28/2021			
10				302	Various	Harris County	All	1,899
11				303	Various	Harris County	All	1,093
12				374	Various	Harris County	All	363
13				376	Various	Harris County	All	526,889
14				378	Various	Harris County	All	41,826
15				380	Various	Harris County	All	121,700
16				381	Various	Harris County	All	27,133
17				383	Various	Harris County	All	2,395
18				394	Various	Harris County	All	246
							Project Total	723,544
	433-002	To provide this community access to natural gas infrastructure.	Belle Oaks		7/31/2020			
19				302	Various	Comal County	All	10,870
20				303	Various	Comal County	All	29,548
21				374	Various	Comal County	All	(41,538)
22				376	Various	Comal County	All	1,230,471
23				378	Various	Comal County	All	2,241
24				380	Various	Comal County	All	(27,740)
25				381	Various	Comal County	All	114,401
26				383	Various	Comal County	All	11,620
27				394	Various	Comal County	All	522
							Project Total	1,330,395
	191-002	To provide this community access to natural gas infrastructure.	Big Sky		2/28/2021			
28				302	Various	Denton County	All	1,549
29				303	Various	Denton County	All	822
30				374	Various	Denton County	All	4,782
31				376	Various	Denton County	All	67,182
32				378	Various	Denton County	All	(440)
33				379	Various	Denton County	All	3,518
34				380	Various	Denton County	All	34,969
35				381	Various	Denton County	All	22,130
36				383	Various	Denton County	All	1,953
37				394	Various	Denton County	All	201
							Project Total	136,667
	350-001	To provide this community access to natural gas infrastructure.	Cimarron Creek		6/30/2021			
38				376	Various	Montgomery County	All	1,526
39				380	Various	Montgomery County	All	4,061
40				383	Various	Montgomery County	All	(50)
							Project Total	5,537
	100-001	To provide this community access to natural gas infrastructure.	Consumers		2/28/2021			
41				302	Various	Montgomery County	All	3,643
42				303	Various	Montgomery County	All	12,640
43				374	Various	Montgomery County	All	11,248
44				376	Various	Montgomery County	All	106,695
45				378	Various	Montgomery County	All	(1,034)
46				380	Various	Montgomery County	All	22,474
47				381	Various	Montgomery County	All	52,053

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48			383	Various	Montgomery County	All	4,595
49			394	Various	Montgomery County	All	472
						Project Total	212,786
606-002	To provide this community access to natural gas infrastructure.	Crown Ranch				7/31/2020	
50			376	Various	Montgomery County	All	67,086
51			378	Various	Montgomery County	All	4,547
52			380	Various	Montgomery County	All	(7,201)
53			381	Various	Montgomery County	All	16,378
54			383	Various	Montgomery County	All	1,725
						Project Total	82,536
100-001	To provide this community access to natural gas infrastructure.	FM 1488				7/31/2020	
55			302	Various	Montgomery County	All	26,005
56			303	Various	Montgomery County	All	59,777
57			374	Various	Montgomery County	All	53,193
58			376	Various	Montgomery County	All	1,028,006
59			378	Various	Montgomery County	All	10,838
60			380	Various	Montgomery County	All	105,186
61			381	Various	Montgomery County	All	425,490
62			383	Various	Montgomery County	All	19,034
63			391	Various	Montgomery County	All	(1,087)
64			394	Various	Montgomery County	All	2,234
						Project Total	1,728,676
441-001	To provide this community access to natural gas infrastructure.	Fosters Ridge				5/31/2021	
65			376	Various	Montgomery County	All	8,696
66			380	Various	Montgomery County	All	10,312
67			381	Various	Montgomery County	All	(2,310)
68			383	Various	Montgomery County	All	(550)
						Project Total	16,148
657-002	To provide this community access to natural gas infrastructure.	Harrington Trails				7/31/2020	
69			302	Various	Montgomery County	All	11,219
70			303	Various	Montgomery County	All	21,435
71			374	Various	Montgomery County	All	186,693
72			376	Various	Montgomery County	All	550,940
73			378	Various	Montgomery County	All	299,284
74			380	Various	Montgomery County	All	125,401
75			381	Various	Montgomery County	All	58,051
76			383	Various	Montgomery County	All	7,179
77			394	Various	Montgomery County	All	302
						Project Total	1,260,503
100-001	To provide this community access to natural gas infrastructure.	Huntsville				7/31/2020	
78			302	Various	Walker County	All	33
79			303	Various	Walker County	All	113
80			374	Various	Walker County	All	100
81			376	Various	Walker County	All	1,722
82			378	Various	Walker County	All	19
83			380	Various	Walker County	All	209
84			381	Various	Walker County	All	941
85			383	Various	Walker County	All	73
86			394	Various	Walker County	All	4
						Project Total	3,215
100-001	To provide this community access to natural gas infrastructure.	Indigo/Timbergreen				7/31/2020	
87			302	Various	Montgomery County	All	13,796
88			303	Various	Montgomery County	All	47,599
89			374	Various	Montgomery County	All	42,357
90			376	Various	Montgomery County	All	783,951
91			378	Various	Montgomery County	All	8,414
92			380	Various	Montgomery County	All	141,582

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93			381	Various	Montgomery County	All	392,799
94			383	Various	Montgomery County	All	30,548
95			394	Various	Montgomery County	All	1,779
	191-007	To provide this community access to natural gas infrastructure.			Lago Mar		Project Total 1,462,824
96			302	Various	Galveston County	All	2,045
97			303	Various	Galveston County	All	1,059
98			374	Various	Galveston County	All	148,750
99			376	Various	Galveston County	All	454,614
100			378	Various	Galveston County	All	(334)
101			379	Various	Galveston County	All	(268)
102			380	Various	Galveston County	All	178,158
103			381	Various	Galveston County	All	23,414
104			383	Various	Galveston County	All	267
105			394	Various	Galveston County	All	259
	134-202	To provide this community access to natural gas infrastructure.			Laubach		Project Total 807,964
106			374	Various	Guadalupe County	All	5,200
107			376	Various	Guadalupe County	All	413,900
108			378	Various	Guadalupe County	All	2,830
109			379	Various	Guadalupe County	All	4,621
110			380	Various	Guadalupe County	All	17,395
111			381	Various	Guadalupe County	All	(8,670)
	134-203	To provide this community access to natural gas infrastructure.			Medina Landing		Project Total 435,276
112			302	Various	Bexar County	All	3,347
113			303	Various	Bexar County	All	11,612
114			374	Various	Bexar County	All	10,333
115			376	Various	Bexar County	All	211,485
116			378	Various	Bexar County	All	(950)
117			379	Various	Bexar County	All	2,267
118			380	Various	Bexar County	All	20,646
119			381	Various	Bexar County	All	47,820
120			383	Various	Bexar County	All	4,221
121			394	Various	Bexar County	All	434
	556-002	To provide this community access to natural gas infrastructure.			Meyer Ranch/Vintage Oaks		Project Total 311,215
122			302	Various	Comal County	All	44,603
123			303	Various	Comal County	All	58,728
124			374	Various	Comal County	All	(66,608)
125			376	Various	Comal County	All	1,241,323
126			378	Various	Comal County	All	(1,356)
127			380	Various	Comal County	All	(44,713)
128			381	Various	Comal County	All	219,270
129			383	Various	Comal County	All	3,710
130			394	Various	Comal County	All	2,106
	191-011	To provide this community access to natural gas infrastructure.			Morningside Trails		Project Total 1,457,063
131			374	Various	Guadalupe County	All	27,530
132			376	Various	Guadalupe County	All	23,106
133			380	Various	Guadalupe County	All	13,218
	500-001	To provide this community access to natural gas infrastructure.			Santa Fe		Project Total 63,854
134			302	Various	Liberty County	All	13,950
135			303	Various	Liberty County	All	12,969
136			374	Various	Liberty County	All	(55,326)
137			376	Various	Liberty County	All	116,664

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138			378	Various	Liberty County	All	4,108
139			380	Various	Liberty County	All	75,142
140			381	Various	Liberty County	All	44,567
141			383	Various	Liberty County	All	2,233
142			394	Various	Liberty County	All	313
	191-018	To provide this community access to natural gas infrastructure.			Shadow Bend		
							2/28/2021
143			302	Various	Collin County	All	1,932
144			303	Various	Collin County	All	1,026
145			374	Various	Collin County	All	59,657
146			376	Various	Collin County	All	115,501
147			376	Various	Collin County	All	10,828
148			378	Various	Collin County	All	2,282
149			380	Various	Collin County	All	67,041
150			380	Various	Collin County	All	256
151			380	Various	Collin County	All	(880)
152			381	Various	Collin County	All	27,613
153			381	Various	Collin County	All	(5,581)
154			383	Various	Collin County	All	2,437
155			394	Various	Collin County	All	251
						Project Total	214,620
	134-300	To provide this community access to natural gas infrastructure.			Southton Meadows		
							7/31/2020
156			302	Various	Bexar County	All	31,871
157			303	Various	Bexar County	All	20,787
158			374	Various	Bexar County	All	(2,068)
159			374	Various	Bexar County	All	61,449
160			376	Various	Bexar County	All	1,249,436
161			378	Various	Bexar County	All	80,502
162			380	Various	Bexar County	All	193,333
163			381	Various	Bexar County	All	40,988
164			383	Various	Bexar County	All	(303)
165			394	Various	Bexar County	All	651
						Project Total	1,676,646
	191-021	To provide gas to a master planned community.			Sunset Oaks		
							9/30/2021
166			374	Various	Hays County	All	76,804
167			376	Various	Hays County	All	163,465
168			378	Various	Hays County	All	2,830
169			379	Various	Hays County	All	176,037
170			380	Various	Hays County	All	16,974
171			381	Various	Hays County	All	(4,930)
172			383	Various	Hays County	All	2,120
						Project Total	433,300
	576-001	To provide gas to a master planned community.			The Commons of Lake Houston		
							7/31/2020
173			302	Various	Harris County	All	6,446
174			303	Various	Harris County	All	9,856
175			374	Various	Harris County	All	(39,736)
176			376	Various	Harris County	All	182,200
177			378	Various	Harris County	All	2,479
178			380	Various	Harris County	All	72,422
179			381	Various	Harris County	All	35,704
180			383	Various	Harris County	All	5,645
181			394	Various	Harris County	All	257
						Project Total	275,273
	909-001	To provide gas to a master planned community.			The Woodlands		
							7/31/2020
182			302	Various	Montgomery County	All	15,465
183			303	Various	Montgomery County	All	53,783
184			374	Various	Montgomery County	All	47,750

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185			376	Various	Montgomery County	All	825,976
186			378	Various	Montgomery County	All	2,868
187			380	Various	Montgomery County	All	271,030
188			381	Various	Montgomery County	All	317,889
189			383	Various	Montgomery County	All	43,096
190			394	Various	Montgomery County	All	2,005
	191-024	To provide gas to a master planned community.			Williams Trace		Project Total
							1,579,862
191			374	Various	Montgomery County	All	40,810
192			376	Various	Montgomery County	All	365,106
193			378	Various	Montgomery County	All	27,793
194			380	Various	Montgomery County	All	21,180
	407-001	To provide gas to a master planned community.			Woodforest		Project Total
							454,889
195			302	Various	Montgomery County	All	7,027
196			303	Various	Montgomery County	All	24,435
197			374	Various	Montgomery County	All	21,696
198			376	Various	Montgomery County	All	682,466
199			378	Various	Montgomery County	All	2,017
200			380	Various	Montgomery County	All	184,196
201			381	Various	Montgomery County	All	22,561
202			383	Various	Montgomery County	All	12,521
203			394	Various	Montgomery County	All	911
	404-001	To provide gas to a master planned community.			Woodtrace		Project Total
							957,828
204			302	Various	Montgomery County	All	538
205			303	Various	Montgomery County	All	1,864
206			374	Various	Montgomery County	All	1,659
207			376	Various	Montgomery County	All	153,875
208			378	Various	Montgomery County	All	(91)
209			380	Various	Montgomery County	All	157,522
210			381	Various	Montgomery County	All	(13,906)
211			383	Various	Montgomery County	All	(4,877)
212			394	Various	Montgomery County	All	70
						Project Total	296,655

See Footnote 4.

CASE NO. 00009430

**Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Investment Report - Direct Retirements Project Report**

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	Retirement Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
10								
11								
12								
13								
14								
15								
16								
17			No Direct Retirements Occurred in Period					
18								
19								
20								
21								
22								
23								
24								

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Investment Report - Allocated Additions Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	In Service Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	Allocation Factor	Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Texas Gas Assets										
10		Office	Expanding Office Space for employee adds.	390	Various	All	All	\$ 180,096	74%	\$ 132,442
11		Office	Furniture and Fixtures for office space and employee adds.	391	Various	All	All	47,935	100%	47,935
12		Computers	Computers for field and office employee adds.	391.1	Various	All	All	49,315	74%	36,266
13		Trucks	Replacing and Adding trucks for field employees and crews.	392	Various	All	All	1,685,510	74%	1,239,524
14		Equipment	Leak detection, locate equipment, and machinery for field employees and crews.	394	Various	All	All	269,516	74%	198,202
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
Investment Report - Allocated Retirements Project Report

Line No.	Asset No.	Project Reason	Project Description	FERC Plant Acct. No.	Retirement Date	Customers Benefited (Location)	Customer Class Benefited	Total Project Cost	Allocation Factor	Allocated Cost
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Texas Gas Assets										
10		Trucks	Retiring old trucks.	392	Various	All	All	613,898	74%	451,461
11										
12										
13										
14										
15										
16										
17										
18										
19										
20										

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. OS-20-00004865	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		196,236	1.0800%	2,119	1,465	194,771
14	303	Miscellaneous Intangible Plant		369,146	2.9000%	10,705	800	368,347
15		Subtotal	\$	<u>565,382</u>		\$ 12,825	\$ 2,265	\$ 563,117
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>		\$ -	\$ -	\$ -
26								
27		5. DISTRIBUTION PLANT						
28	374	Land and Land Rights	\$	595,101	2.9000%	\$ 17,258	\$ 4,276	\$ 590,825
29	375	Structures and Improvements		-	0.0000%	-	-	-
30	376	Mains		10,583,111	2.2300%	236,003	161,468	10,421,643
31	377	Compressor Station Equipment		-	0.0000%	-	-	-
32	378	Meas. and Reg. Station Equipment - General		490,674	2.4800%	12,169	12,297	478,376
33	379	Meas. and Reg. Stations Equipment - City Gates		186,175	2.4800%	4,617	774	185,401
34	380	Services		1,773,871	2.3600%	41,863	11,208	1,762,663
35	381	Meters		1,853,805	3.3100%	61,361	37,113	1,816,693
36	382	Meter Installations		-	0.0000%	-	-	-
37	383	Regulators		149,592	2.7200%	4,069	3,233	146,359
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-
40		Subtotal	\$	<u>15,632,328</u>		\$ 377,340	\$ 230,369	\$ 15,401,959
41								

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Direct Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. OS-20-00004865	Depreciation Expense	Accumulated Depreciation	Net Plant	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
									= (e) - (h)
42		6. GENERAL PLANT							
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	
44	390	Structures and Improvements		-	14.2900%	-	-	-	
45	391	Office Furniture and Equipment		(1,087)	5.0000%	(54)	-	(1,087)	
46	392	Transportation Equipment		-	14.2900%	-	-	-	
47	393	Stores Equipment		-	0.0000%	-	-	-	
48	394	Tools, Shop and Garage Equipment		13,015	14.2900%	1,860	1,951	11,064	
49	395	Lab Equipment		-	0.0000%	-	-	-	
50	396	Power Operated Equipment		-	12.5000%	-	-	-	
51	397	Communication Equipment		-	0.0000%	-	-	-	
52	398	Miscellaneous Equipment		-	4.0000%	-	-	-	
53	399	Other Tangible Property		-	0.0000%	-	-	-	
54		Subtotal	\$	<u>11,928</u>		\$ 1,805	\$ 1,951	\$ 9,977	
55									
56		TOTAL	\$	<u>16,209,638</u>		\$ 391,970	\$ 234,584	\$ 15,975,053	
57		Rate Base Adjustments		-	0.0000%	-	-	-	
58		Adjusted Total	\$	<u>16,209,638</u>		\$ 391,970	\$ 234,584	\$ 15,975,053	

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Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Direct Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost	Depreciation Rate per GUD No. OS-20-00004865	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		-	1.0800%	-	-	-
14	303	Miscellaneous Intangible Plant		-	2.9000%	-	-	-
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	\$	-	2.9000%	\$ -	\$ -	-
29	375	Structures and Improvements		-	0.0000%	-	-	-
30	376	Mains		-	2.2300%	-	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.4800%	-	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	2.4800%	-	-	-
34	380	Services		-	2.3600%	-	-	-
35	381	Meters		-	3.3100%	-	-	-
36	382	Meter Installations		-	0.0000%	-	-	-
37	383	Regulators		-	2.7200%	-	-	-
38	385	Industrial Meas. and Reg. Station Equipment		-	0.0000%	-	-	-
39	386 & 387	Other Property and Equipment		-	0.0000%	-	-	-
40		Subtotal	<u>\$</u>	<u>-</u>		<u>\$ -</u>	<u>\$ -</u>	<u>-</u>
41								

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Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. OS-20-00004865	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		-	1.0800%	-	-	-	0.0000%	-	-
14	303	Miscellaneous Intangible Plant		-	2.9000%	-	-	-	0.0000%	-	-
15		Subtotal	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
16		4. TRANSMISSION PLANT									
17											
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	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
26		5. DISTRIBUTION PLANT									
27											
28	374	Land and Land Rights	\$	-	2.9000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
30	376	Mains		-	2.2300%	-	-	-	0.0000%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.4800%	-	-	-	0.0000%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	2.4800%	-	-	-	0.0000%	-	-
34	380	Services		-	2.3600%	-	-	-	0.0000%	-	-
35	381	Meters		-	3.3100%	-	-	-	0.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-
37	383	Regulators		-	2.7200%	-	-	-	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	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
41											

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Allocated Additions Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Additions Original Cost	Depreciation Rate per GUD No. OS-20-00004865	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)
42		6. GENERAL PLANT									
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
44	390	Structures and Improvements		180,096	14.2900%	25,736	31,084	149,012	73.5400%	132,442	18,926
45	391	Office Furniture and Equipment		47,935	5.0000%	2,397	13,439	34,496	73.5400%	35,251	1,763
45a	391.1	Office Furniture and Equipment - Computers		49,315	33.3300%	16,437	102,044	(52,729)	100.0000%	49,315	16,437
46	392	Transportation Equipment		1,685,510	14.2900%	240,859	402,594	1,282,916	73.5400%	1,239,524	177,128
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-
48	394	Tools, Shop and Garage Equipment		269,516	14.2900%	38,514	65,685	203,831	73.5400%	198,202	28,323
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-
50	396	Power Operated Equipment		-	12.5000%	-	-	-	0.0000%	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
52	398	Miscellaneous Equipment		-	4.0000%	-	-	-	0.0000%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-
54		Subtotal	\$	<u>2,232,371</u>		<u>\$ 323,942</u>	<u>\$ 614,846</u>	<u>\$ 1,617,525</u>		<u>\$ 1,654,735</u>	<u>\$ 242,576</u>
55		TOTAL	\$	<u>2,232,371</u>		<u>\$ 323,942</u>	<u>\$ 614,846</u>	<u>\$ 1,617,525</u>		<u>\$ 1,654,735</u>	<u>\$ 242,576</u>
57		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-
58		Adjusted Total	\$	<u>2,232,371</u>		<u>\$ 323,942</u>	<u>\$ 614,846</u>	<u>\$ 1,617,525</u>		<u>\$ 1,654,735</u>	<u>\$ 242,576</u>

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost	Depreciation Rate per GUD No. OS-20-00004865	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)			= (g) * (j)
11		1. INTANGIBLE PLANT									
12	301	Organization	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
13	302	Franchises and Consents		-	1.0800%	-	-	-	0.0000%	-	-
14	303	Miscellaneous Intangible Plant		-	2.9000%	-	-	-	0.0000%	-	-
15		Subtotal	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
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	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
26											
27		5. DISTRIBUTION PLANT									
28	374	Land and Land Rights	\$	-	2.9000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
29	375	Structures and Improvements		-	0.0000%	-	-	-	0.0000%	-	-
30	376	Mains		-	2.2300%	-	-	-	0.0000%	-	-
31	377	Compressor Station Equipment		-	0.0000%	-	-	-	0.0000%	-	-
32	378	Meas. and Reg. Station Equipment - General		-	2.4800%	-	-	-	0.0000%	-	-
33	379	Meas. and Reg. Stations Equipment - City Gates		-	2.4800%	-	-	-	0.0000%	-	-
34	380	Services		-	2.3600%	-	-	-	0.0000%	-	-
35	381	Meters		-	3.3100%	-	-	-	0.0000%	-	-
36	382	Meter Installations		-	0.0000%	-	-	-	0.0000%	-	-
37	383	Regulators		-	2.7200%	-	-	-	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	\$	-		\$ -	\$ -	\$ -		\$ -	\$ -
41											

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Allocated Retirement Detail

Line No.	FERC Account No.	FERC Account Titles	Ref	Retirements Original Cost	Depreciation Rate per GUD No. OS-20-00004865	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)
42		6. GENERAL PLANT									
43	389	Land and Land Rights	\$	-	0.0000%	\$ -	\$ -	\$ -	0.0000%	\$ -	\$ -
44	390	Structures and Improvements		-	14.2900%	-	-	-	0.0000%	-	-
45	391	Office Furniture and Equipment		-	33.3300%	-	-	-	0.0000%	-	-
46	392	Transportation Equipment		613,898	14.2900%	87,726	214,816	399,082	73.5400%	451,461	64,514
47	393	Stores Equipment		-	0.0000%	-	-	-	0.0000%	-	-
48	394	Tools, Shop and Garage Equipment		-	14.2900%	-	-	-	0.0000%	-	-
49	395	Lab Equipment		-	0.0000%	-	-	-	0.0000%	-	-
50	396	Power Operated Equipment		-	12.5000%	-	-	-	0.0000%	-	-
51	397	Communication Equipment		-	0.0000%	-	-	-	0.0000%	-	-
52	398	Miscellaneous Equipment		-	4.0000%	-	-	-	0.0000%	-	-
53	399	Other Tangible Property		-	0.0000%	-	-	-	0.0000%	-	-
54		Subtotal		<u>\$ 613,898</u>		<u>\$ 87,726</u>	<u>\$ 214,816</u>	<u>\$ 399,082</u>		<u>\$ 451,461</u>	<u>\$ 64,514</u>
55		TOTAL		<u>\$ 613,898</u>		<u>\$ 87,726</u>	<u>\$ 214,816</u>	<u>\$ 399,082</u>		<u>\$ 451,461</u>	<u>\$ 64,514</u>
57		Rate Base Adjustments			0.0000%	-	-	-	0.0000%	-	-
58		Adjusted Total		<u>\$ 613,898</u>		<u>\$ 87,726</u>	<u>\$ 214,816</u>	<u>\$ 399,082</u>		<u>\$ 451,461</u>	<u>\$ 64,514</u>

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 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		\$ 22,955,825		\$ 38,360,218	
12	Rate of Return		7.9396%		7.9396%	
13	Return on Investment			\$ 1,822,611		\$ 3,045,665
14						
15	Interest Expense					
16	Invested Capital		\$ 22,955,825		\$ 38,360,218	
17	Weighted Cost of Debt		1.9774%		1.9774%	
18	Interest Expense			\$ 453,939		\$ 758,552
19						
20	After Tax Income			\$ 1,368,672		\$ 2,287,113
21						
22	Gross-up Factor		=1+(E26/(1-E26))	1.265822785	=1+(H26/(1-H26))	1.265822785
23						
24	Before Tax Return			\$ 1,732,496		\$ 2,895,080
25						
26	Federal Income Tax Rate			21%		21%
27						
28	Federal Income Tax			\$ 363,824		\$ 607,967
29						
30	Change in Federal Income Tax					\$ 244,142

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 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	\$ -		\$ -	2
13					
14	Revenue - Related				
15					
16	State Gross Receipts - Tax	\$ -	\$ -	\$ -	2
17	Local Gross Receipts - Tax	-	-	-	2
18	Railroad Commission - Gas Utility Tax	-	-	-	2
19					
20	Total Revenue Related Taxes	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
21					
22					
23	TOTAL TAXES OTHER THAN INCOME	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	
24					
25					
26	<u>Ad Valorem Tax Change:</u>				
27	Gross Plant at 12/31/2021		47,146,563		
28	Ad Valorem Tax Rate per GUD No. OS-20-00004865		<u>0.0000%</u>		
29	Ad Valorem Tax at 12/31/2021		<u>-</u>		
30	Ad Valorem Tax per GUD No. OS-20-00004865		<u>-</u>		
31	Change		<u><u>-</u></u>		

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
 Interim Rate Adjustment Application
 18 Month Period Ending December 31, 2021
 Footnotes

IRA Schedule	Reference	Comments
(a)	(b)	(c)
IRA-21	1	Column (c) is the amount authorized in most recent rate case or interim rate adjustment.
IRA-1, -21	2	This tax is collected through a separate surcharge.
IRA-1	3	Based on 2021 average cost per Mcf
IRA-12	4	This filing excludes certain municipal-related projects in a new growth market listed below without prejudice to their potential inclusion in future filings: 134-205 134-001 134-005 488-001 134-002 777-002 556-001 134-200 777-001 191-015 191-017

CASE NO. 00009430

Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company")
Interim Rate Adjustment Application
18 Month Period Ending December 31, 2021
Signature Page

I certify that I am the responsible official of Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. ("UniGas" or "Company"); 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 18 Month Period Ending December 31, 2021.

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.

5/2/22
Date


Signature

Title: Chief Financial Officer
Address: 61 Carlton Woods Dr. Building 1
The Woodlands, Texas 77382
Phone: 281-252-6700
Email address: ross.buttermorecentric-tx.com

Alternative contact regarding this report:

Name: _____
Title: _____
Address: _____
Phone: _____
Email address: _____

**Universal Natural Gas, LLC
d/b/a Universal Natural Gas, Inc.**

**Interim Rate Adjustment Application –
Railroad Commission of Texas
and Original Jurisdiction Municipalities**

May 2, 2022

Proposed Notice

CUSTOMER NOTICE OF INTERIM RATE ADJUSTMENT

Pursuant to Texas Utilities Code Section 104.301, Universal Natural Gas, LLC d/b/a/ Universal Natural Gas, Inc. (the “Company”), filed an application for an Interim Rate Adjustment with the Railroad Commission of Texas and its original jurisdiction municipalities on May 2, 2022. This proposed Interim Rate Adjustment applies to all Company customers, including both environs and municipally-incorporated area customers, and provides for the recovery of additional capital investment incurred from July 1, 2020 through December 31, 2021. The request is for capital investment not included in any previous rate case or rates for service, does not include recovery of any costs related to Winter Storm Uri, and is subject to refund.

The Company proposes to increase the monthly customer charge used to calculate the customer’s monthly bill by the amount listed below in Table 1. The proposed Interim Rate Adjustment effective date is July 1, 2022.

TABLE 1

Customer Class (Rate Schedule)	Current Monthly Customer Charge	Proposed 2022 Interim Rate Adjustment	Adjusted Charge	Increase Per Bill
Residential (RES)	\$18.00	\$8.03	\$26.03	\$8.03
Small Commercial (COMM)	\$45.00	\$29.30	\$74.30	\$29.30
Large Commercial (COMM)	\$175.00	\$534.98	\$709.98	\$534.98

Persons with questions or who want more information about this filing may contact the Company at (281) 252-6700. A copy of the filing will be available for inspection during normal business hours at the Company’s office at 9750 FM 1488 Rd., Magnolia, Texas 77354, or on the Company's website at <https://www.unigas-tx.com/frequently-asked-questions> by clicking on the tab titled “What are some of the recent regulatory filings submitted to the Railroad Commission of Texas?”

Any affected person within the environs 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. Any affected person within an incorporated area may contact his or her city council. Please reference Railroad Commission of Texas Case No. 00009430 in your written comment or protest.

**Universal Natural Gas, LLC
d/b/a Universal Natural Gas, Inc.**

**Interim Rate Adjustment Application –
Railroad Commission of Texas
and Original Jurisdiction Municipalities**

May 2, 2022

**Proposed Rate Schedules RES and COMM – Clean
and Redlined**

**UNIVERSAL NATURAL GAS, LLC D/B/A UNIVERSAL NATURAL GAS, INC.
RESIDENTIAL SERVICE
RATE SCHEDULE RES**

AVAILABILITY

This schedule is available to residential consumers receiving natural gas service from UNIGAS (hereinafter called "Company").

APPLICATION OF SCHEDULE

The Company will provide distribution service for the delivery of gas supply through the Company's facilities to eligible residential customers residing in single family or multi-unit residential dwellings in which each unit requires a separate connection and meter. Gas supplied hereunder is for the individual use of the Consumer at one point of delivery and shall not be resold or shared with others. If the Consumer has a written contract with Company, the terms and provisions of such contract shall be controlling.

BASE MONTHLY RATE

For bills rendered on and after the effective date of this rate schedule, the monthly billing period rate for each customer receiving service under this rate schedule shall be the sum of the following:

Monthly Customer Charge:	\$26.03
Base Charge:	\$18.00
Interim Rate Adjustment:	\$8.03
All Gas Consumed at:	\$3.14 per Mcf

OTHER ADJUSTMENTS

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule COG.

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

Pipeline Safety Inspection Fee: The billing shall reflect adjustments in accordance with provisions of the Pipeline Safety Inspection Fee, Rate Schedule PSFUG.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

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

Miscellaneous Service Charges: The billing shall reflect adjustments in accordance with provisions of the Miscellaneous Service Charges, Rate Schedule M.

**UNIVERSAL NATURAL GAS, LLC D/B/A UNIVERSAL NATURAL GAS, INC.
RESIDENTIAL SERVICE
RATE SCHEDULE RES**

AVAILABILITY

This schedule is available to residential consumers receiving natural gas service from UNIGAS (hereinafter called "Company").

APPLICATION OF SCHEDULE

The Company will provide distribution service for the delivery of gas supply through the Company's facilities to eligible residential customers residing in single family or multi-unit residential dwellings in which each unit requires a separate connection and meter. Gas supplied hereunder is for the individual use of the Consumer at one point of delivery and shall not be resold or shared with others. If the Consumer has a written contract with Company, the terms and provisions of such contract shall be controlling.

BASE MONTHLY RATE

For bills rendered on and after the effective date of this rate schedule, the monthly billing period rate for each customer receiving service under this rate schedule shall be the sum of the following:

Monthly Customer Charge:	\$18.00 <u>26.03</u>
<u>Base Charge:</u>	<u>\$18.00</u>
<u>Interim Rate Adjustment:</u>	<u>\$8.03</u>
All Gas Consumed at:	\$3.14 per Mcf

OTHER ADJUSTMENTS

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule COG.

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

Pipeline Safety Inspection Fee: The billing shall reflect adjustments in accordance with provisions of the Pipeline Safety Inspection Fee, Rate Schedule PSFUG.

Weather Normalization Adjustment: The billing shall reflect adjustments in accordance with the provisions of the Weather Normalization Adjustment Clause, Rate Schedule WNA.

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

Miscellaneous Service Charges: The billing shall reflect adjustments in accordance with provisions of the Miscellaneous Service Charges, Rate Schedule M.

**UNIVERSAL NATURAL GAS, LLC D/B/A UNIVERSAL NATURAL GAS, INC.
COMMERCIAL SERVICE
RATE SCHEDULE COMM**

AVAILABILITY

This schedule is available to commercial and other non-residential (hereinafter called “Commercial”) customers receiving natural gas service from UNIGAS (hereinafter called "Company").

APPLICATION OF SCHEDULE

The Company will provide distribution service for the delivery of gas supply through the Company's facilities to eligible Commercial customers in which each unit requires a separate connection and meter. Gas supplied hereunder is for the individual use of the Customer at one point of delivery and shall not be resold or shared with others. If the Customer has a written contract with Company, the terms and provisions of such contract shall be controlling.

BASE MONTHLY RATE

For bills rendered on and after the effective date of this rate schedule, the monthly billing period rate for each customer receiving service under this rate schedule shall be the sum of the following:

<u>UNIGAS – COMMERCIAL TARIFF MATRIX</u>				
<u>COMMERCIAL CUSTOMER DESCRIPTION</u>	<u>MONTHLY CONSUMPTION CRITERIA</u>		<u>BASE COMMERCIAL TARIFF RATES</u>	
	<u>Equal to or Greater Than:</u>	<u>Less Than or Equal to:</u>	<u>Monthly Meter Charge</u>	<u>Commodity</u>
Small Commercial	0.0 Mcf/Mth.	150.0 Mcf/Mth.	\$45.00/Mth. (Base) + \$29.30/Mth. (Interim Rate Adj.) = \$74.30/Mth. (Total)	\$2.91/Mcf
Large Commercial	150.1 Mcf/Mth.	N/A	\$175.00/Mth. (Base) + \$534.98/Mth. (Interim Rate Adj.) = \$709.98/Mth. (Total)	\$2.91/Mcf

OTHER ADJUSTMENTS

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule COG.

Pipeline Safety Inspection Fee: The billing shall reflect adjustments in accordance with provisions of the Pipeline Safety Inspection Fee, Rate Schedule PSFUG.

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

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

Miscellaneous Service Charges: The billing shall reflect adjustments in accordance with provisions of the Miscellaneous Service Charges, Rate Schedule M.

**UNIVERSAL NATURAL GAS, LLC D/B/A UNIVERSAL NATURAL GAS, INC.
COMMERCIAL SERVICE
RATE SCHEDULE COMM**

AVAILABILITY

This schedule is available to commercial and other non-residential (hereinafter called “Commercial”) customers receiving natural gas service from UNIGAS (hereinafter called "Company").

APPLICATION OF SCHEDULE

The Company will provide distribution service for the delivery of gas supply through the Company's facilities to eligible Commercial customers in which each unit requires a separate connection and meter. Gas supplied hereunder is for the individual use of the Customer at one point of delivery and shall not be resold or shared with others. If the Customer has a written contract with Company, the terms and provisions of such contract shall be controlling.

BASE MONTHLY RATE

For bills rendered on and after the effective date of this rate schedule, the monthly billing period rate for each customer receiving service under this rate schedule shall be the sum of the following:

<u>UNIGAS – COMMERCIAL TARIFF MATRIX</u>				
<u>COMMERCIAL CUSTOMER DESCRIPTION</u>	<u>MONTHLY CONSUMPTION CRITERIA</u>		<u>BASE COMMERCIAL TARIFF RATES</u>	
	<u>Equal to or Greater Than:</u>	<u>Less Than or Equal to:</u>	<u>Monthly Meter Charge</u>	<u>Commodity</u>
	Small Commercial	0.0 Mcf/Mth.	150.0 Mcf/Mth.	\$45.00/Mth. <u>(Base) +</u> \$29.30/Mth. <u>(Interim Rate Adj.) =</u> \$74.30/Mth. <u>(Total)</u>
Large Commercial	150.1 Mcf/Mth.	N/A	\$175.00/Mth. <u>(Base) +</u> \$534.98/Mth. <u>(Interim Rate Adj.) =</u> \$709.98/Mth. <u>(Total)</u>	\$2.91/Mcf

OTHER ADJUSTMENTS

Cost of Gas Component: The basic rates for cost of service set forth above shall be increased by the amount of the Cost of Gas Component for the billing month computed in accordance with the provisions of Rate Schedule COG.

Pipeline Safety Inspection Fee: The billing shall reflect adjustments in accordance with provisions of the Pipeline Safety Inspection Fee, Rate Schedule PSFUG.

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

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

Miscellaneous Service Charges: The billing shall reflect adjustments in accordance with provisions of the Miscellaneous Service Charges, Rate Schedule M.

**Universal Natural Gas, LLC
d/b/a Universal Natural Gas, Inc.**

**Interim Rate Adjustment Application –
Railroad Commission of Texas
and Original Jurisdiction Municipalities**

May 2, 2022

Affidavit

UNIVERSAL NATURAL GAS, LLC §
APPLICATION FOR INTERIM §
RATE ADJUSTMENT FOR §
INCORPORATED AND ENVIRONS §
AREAS §

BEFORE THE
RAILROAD COMMISSION
OF TEXAS

AFFIDAVIT OF UNIVERSAL NATURAL GAS, LLC

STATE OF TEXAS §
COUNTY OF Montgomery §

BEFORE ME, the undersigned authority, on this day personally appeared J. Ross Buttermore, known to me to be the person whose name is subscribed below, and being by me first duly sworn, upon oath stated as follows:


1. "My name is J. Ross Buttermore. I am employed as Chief Financial Officer of Universal Natural Gas, LLC d/b/a Universal Natural Gas, Inc. (UniGas). I am over 18 years of age and have never been convicted of a felony. I have personal knowledge of the facts set forth in this Affidavit, and I am competent and authorized to make this Affidavit on behalf of UniGas. Each statement of fact herein is true and correct to the best of my knowledge.

2. A copy of the Notice Regarding Interim Rate Adjustment included with the Application will be sent on a separate sheet of paper to all UniGas customers by bill insert on or before June 16, 2022. As a result, such notice will be completed within 45 days of filing the application in this matter, in compliance with Texas Utilities Code § 104.301(a) and 16 Texas Administrative Code § 7.7101.

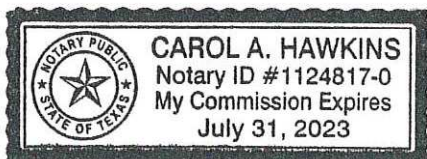
3. UniGas keeps its books and records in accordance with the Rules of the Railroad Commission of Texas, and in accordance with the Federal Energy Regulatory Commission's Uniform System of Accounts prescribed for Natural Gas Companies, unless authorized to depart from such by an applicable regulatory authority.

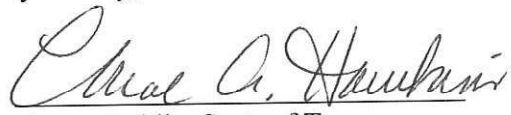
4. The schedules filed by UniGas in this docket present accurate information from its books and records for the period between June 30, 2020 and December 31, 2021."

FURTHER AFFIANT SAYETH NOT.


J. Ross Buttermore

SWORN TO AND SUBSCRIBED before me on this 2nd day of May, 2022.




Notary Public, State of Texas

**Universal Natural Gas, LLC
d/b/a Universal Natural Gas, Inc.**

**Interim Rate Adjustment Application –
Railroad Commission of Texas
and Original Jurisdiction Municipalities**

May 2, 2022

2021 Earnings Monitoring Report



Annual Earnings Monitoring Report

OF

Universal Natural Gas, LLC

TO THE

RAILROAD COMMISSION OF TEXAS

FOR THE

Twelve Month Period Ending __December 31, 2021_____

Check one:

This is an original submission **]**

This is a revised submission **]**

Date of submission: May 2, 2022

CASE NO. 00009430

UNIVERSAL NATURAL GAS, LLC D/B/A UNIVERSAL NATURAL GAS, INC. ANNUAL EARNINGS MONITORING REPORT AS OF DECEMBER 31, 2021

Line No.	Description	At Rates At 6/30/20 (OS-20-00004865 Final Order)				At Rates At 12/31/21		
		Total	Reference	Adjustment Amount	Total	Reference	Increase / Decrease Amount	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	Total Operating Revenues	\$ 8,277,003	1, 2	\$ (644,742)	\$ 7,632,261	6, 8	\$ 1,331,496	\$ 8,963,757
2								
3	Operating Expenses:							
4								
5	Gas Purchases	-	1	-	-	8	-	-
6	Operation and Maintenance Expense	4,766,757	1, 2	(28,908)	4,737,848	6	2,267,742	7,005,590
7	Depreciation and Amortization Expense	925,942	1, 3	(78,986)	846,955	6	267,846	1,114,801
8	Interest on Customer Deposits	-		-	-	6	4,864	4,864
9	Interest on Customer Advances	-		-	-	6	-	-
10	Taxes Other Than Income Taxes	169,776	1, 3	-	169,776	6	(169,727)	49
11								
12	Total Operating Expenses Before							
13	Federal Income Taxes	5,862,474		(107,895)	5,754,580	6	2,370,724	8,125,304
14								
15	Total Operating Income Before Federal							
16	Income Taxes	2,414,529		(536,847)	1,877,681	6	(1,039,228)	838,453
17								
18	Federal Income Taxes	420,004	4	(164,324)	255,680	4	(79,605)	176,075
19								
20	Return on Rate Base	1,994,525		(372,523)	1,622,002	6	(959,624)	662,378
21								
22								
23	Rate Base	\$ 20,972,919	5		\$ 20,428,233	7		\$ 35,832,626
24	Percent Return on Rate Base	9.51%			7.94%			1.85%

Notes:

1. Column (b) shows the company's proposed Cost of Service from GUD OS-20-00004865. Column (e) represents an approximation of the Cost of Service reached in GUD OS-20-00004865 Final Order based on the approved Plant in Service, Depreciation Expense, Rate of Return, Return on Equity and Operating Revenues. The remaining difference between the amount requested in GUD OS-20-00004865 and amount approved is assigned as an adjustment to O&M expense.
2. Settlement adjustments other than those occurring as noted in Footnote 1 are assumed to have been made to O&M expense for presentation purposes.
3. Depreciation expense reflects the gross plant balances for accounts 301 through 394 as presented in Exhibit 2 of the OS-20-00004865 Final Order multiplied by the approved depreciation rates.
4. Federal Income Taxes in columns (e) and (h) are calculated based on the application of statutory 21% federal income tax rate (per OS-20-0004865 Final Order, Finding of Fact No. 37) to the product of the approved weighted cost of equity and the rate base amount shown on Line No. 23.
5. Rate Base in Column (e) represents a calculation of rate base used for settlement based on plant balances included in OS-20-00004865 Final Order.
6. Column (g) shows the calculated difference between Columns (h) and (e).
7. Amount shown in Column (e) plus plant included in Company's IRA Application filed May 2, 2022.
8. Approximately \$8.8 million in gas costs and associated cost of gas rate schedule revenues are not included, as actual gas costs from the test year were not included in OS-20-00004865.

Signature Page
Enter Company Name Here
Railroad Commission of Texas- Interim Cost Recovery and Rate Adjustment Rep

I certify that I am the responsible official of UNIVERSAL NATURAL GAS, LLC D/B/A UNIVERSAL NATURAL GAS, INC. ;
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 7/1/20 to 12/31/21 inclusive.

I understand 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 tariff or rate schedule under this section, all amounts collected under the tariff
or rate schedule before the filing of the rate case are subject to refund.

5/2/22
Date


Signature

Chief Financial Officer
Title

Address: 61 Carlton Woods Dr,
Bldg. 2
Spring, TX 77382
Phone: 281-252-6700

Email address: ross.buttermore@centric-tx.com

Alternative contact regarding this report:

Name:
Title:

Address:

Phone:

Email address: