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State Bar No. 12293

July 31, 2026

Via EFS Delivery

Karen Buckley
Executive Secretary
Public Service Commission
of West Virginia
201 Brooks Street
Charleston, West Virginia

Re: Mountaineer Gas Company
Infrastructure Replacement and
Expansion Program Filing for 2027
Case No. 26-0704 -G-390P

Dear Secretary Buckley:

Attached for electronic filing is Mountaineer Gas Company's Infrastructure Replacement and Expansion Program Filing for 2027 ("2027 IREP"). In this filing, the Company requests Commission approval of its 2027 IREP, with implementation of a rate increment to be effective on January 1, 2027. For your convenience, we have also enclosed a CD containing a copy of this letter and each of the enclosed documents in either PDF or Excel formats.

Please note my appearance and that of Christopher Callas of Jackson Kelly PLLC, State Bar No. 5991, email address ccallas@jacksonkelly.com and Caryn Watson Short, WV State Bar No. 4962, email address carynshort@mgcwv.com. Please include Ms. Short on the Commission service list at P.O. Box 5201, Charleston, WV 25361.

Sincerely yours,



Nicklaus A. Presley

Enclosures

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Mountaineer Gas Company

Mountaineer Exhibit 1

Verified Application

PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

CASE NO. 26- 0704-G-390P

MOUNTAINEER GAS COMPANY

Infrastructure Replacement and Expansion Program
Filing For 2027

APPLICATION FOR APPROVAL OF
2027 INFRASTRUCTURE REPLACEMENT AND EXPANSION PROGRAM
AND RELATED RELIEF

Mountaineer Gas Company requests Commission approval of its 2027 Infrastructure Replacement and Expansion Program ("2027 IREP"), with implementation of an associated rate increment to be effective on January 1, 2027 ("2027 IREP Rate Component").

1. This is the Company's twelfth IREP filing under Senate Bill 390 (as codified at W. Va. Code §24-2-1k, "SB390"). The Commission approved the Company's first eleven IREPs in Case Nos. 15-1256-G-390P, 16-0922-G-390P, 17-1066-G-390P, 18-1115-G-390P, 19-0709-G-390P, 20-0575-G-390P, 21-0593-G-390P, 22-0709-G-390P, 23-0654-G-390P, 24-0658-G-390P and 25-0688-G-390P. SB390 authorizes the Commission to approve expedited cost recovery of natural gas utility infrastructure replacement, upgrade, and expansion projects deemed just and reasonable and in the public interest.

2027 IREP Investment

2. In this Application, the Company proposes to implement its 2027 IREP, a revised 5-year plan for IREP-eligible investments, and an associated 2027 IREP Rate Component, to be effective on January 1, 2027. The Company proposes to invest \$475 million for infrastructure replacement and system upgrades during the 5-year period (2027 through 2031), including \$83 million in 2027. These projects will enhance the safety and reliability of the Company's distribution system and allow it to expand into unserved areas.

3. The Company's \$83 million projected non-expansion 2027 IREP investment is below the nine percent (9%) investment cap established in Case No. 19-0004-G-GI.¹

4. When the individual 2027 projects listed in Mountaineer Exhibit TDW-D, Attachment A, Schedule 3 and comparable projects are completed, the Company will prepare a work order package that includes the actual materials used (type and amount), unit prices, the work force used (internal or contracted), the total project cost, the construction period and duration, the project in-service date, and related details. These packages will be available to the Commission Staff and the CAD for auditing purposes.

¹ Based on the total gross distribution plant reflected on the utility's books at the end of the preceding calendar year immediately preceding the date of the SB390. See General Investigation to consider proposals for consumer protections, farm taps, and filing requirements for applications by natural gas utilities filed pursuant to W. Va. Code §24-2-1k, Case No. 19-0004-G-GI (Commission Order dated August 7, 2019) at 4-5.

2027 IREP Rate Component

5. The Company proposes to recover costs associated with its 2027 IREP investments in accordance with SB390 through the 2027 IREP Rate Component, an increase in its rates proposed to be calculated on both a fixed and volumetric basis depending on rate schedule. Costs covered in the 2027 IREP Rate Component include the rate of return, related income taxes, depreciation, and property taxes on the IREP investment, as well as West Virginia B&O tax and a provision for incremental uncollectibles expense. These costs are directly related to the Company's prospective investment in infrastructure replacements, upgrades, and extensions, and will not include investments already covered in base rates or investments to serve new customers in the ordinary course of business.

6. The Company's application includes a true-up calculation to align total 2025 IREP revenue recovery with actual 2025 IREP costs ("2025 True-Up"). The 2027 IREP Rate Component takes into account an over-recovery of revenues related to investment made in 2025. As shown on Mountaineer Exhibit JBM-D, Attachment B, Schedule 1, actual IREP costs amounted to \$15,797,832 in 2025, compared to \$18,535,691 in revenues collected through the IREP. This resulted in an over-recovery \$2,737,859.

7. Under the 2027 IREP Rate Component, a residential customer will realize an increase of \$0.423 per Mcf. Assuming annual usage of 68 Mcf per year

(5.67 Mcf per month), the typical residential customer's bill will increase approximately \$28.80 annually, or \$2.40 per month on average. Mountaineer Exhibit JBM-D, Attachment A, Schedule 1 shows the 2027 IREP Rate Component by customer class as follows:

Residential Service (RS)	\$ 0.687 / Mcf
General Service (GS)	\$ 0.394 / Mcf
Wholesale Service (WS)	\$ 0.121 / Mcf
Large General Service (LGS)	\$ 582.56 / Month
Large General Service-I (LGS-I)	\$ 737.92 / Month
Industrial Service (IS)	\$ 792.28 / Month

The above rates are set forth on the pro forma tariff sheet shown on Mountaineer Exhibit 1, Schedule A – Proposed Revised Tariff Sheet.

8. The calculation of the 2027 IREP Rate Component shown on Mountaineer Exhibit JBM-D, Attachment A is described in Rate Witness Jonathan B. McGuire's direct testimony (Mountaineer Exhibit JBM-D). Mr. McGuire explains that the 2027 IREP Rate Component calculations are consistent with SB390, the Commission Order in Case No. 19-0004-G-GI, and prior stipulations.

9. All revenue from the 2027 IREP Rate Component will be tracked and accounted for separately so that it can be compared to actual IREP-related costs for 2027. As provided in W. Va. Code §24-2-1k(f)(4), a true-up adjustment (*i.e.*, over- or under-recovery) will be made to align the revenue recovery with actual

2027 IREP-related costs, just as the Company has provided in this Application with respect to 2025 IREP investment.

10. The Company's Proposed Form of Notice, found at Mountaineer Exhibit 1, Schedule B to this Application ("Notice"), describes the impact of the total 2027 IREP Rate Component and the total capital investment for 2027. The Company will proceed to publish the Notice as a Class I legal advertisement in compliance with W. Va. Code §24-2-1-k(d) upon approval by the Commission with a hearing date inserted therein.

2028 IREP Filing

11. The Company will continue to make annual IREP filings by August 1 of each year. The Company's next filing will be its 2027 IREP filing, to be made by August 1, 2027. That filing will include its projected 5-year IREP investment plan, its projected 2027 and 2028 IREP investment, its true-up of the 2026 IREP Rate Component, and a 2028 IREP Rate Component proposed to be effective January 1, 2028.

Exhibits and Direct Testimony Supporting the Application

12. Subsection (c) of §24-2-1k specifies the information to accompany a filing under SB390. This information is found in the exhibits, attachments, and schedules summarized in the Table of Contents immediately preceding this Application.

13. To explain the 2027 IREP, the Company presents the pre-filed direct testimony of two witnesses: the Company's Manager, Regulatory, Jonathan B. McGuire; and its Vice President of Gas Supply and Technical Services, Thomas D. Westfall.

- McGuire Direct Testimony (Mountaineer Exhibit JBM-D). Mr. McGuire explains the Company's development of the 2027 IREP Rate Component and supports Attachments A and B of his testimony. He identifies the capital structure on which the 2027 IREP Rate Component is based, describes the revenue requirement build-up and the calculation of the 2025 True-Up, and addresses the billing components used to develop the revised tariff sheet for the 2027 IREP Rate Component.²
- Westfall Direct Testimony (Mountaineer Exhibit TDW-D). Mr. Westfall recounts the development of the Company's distribution systems and explains how the increased level of infrastructure investment under SB390 will improve those systems. He also discusses the prioritization of infrastructure investments, the capital the Company intends to invest as reflected in the 5-year IREP plan, and the types of physical facilities the Company will install and replace. Mr. Westfall introduces and supports Exhibit TDW-D Attachments A, B, C, and D of his testimony, the actual 2025 IREP investment used

² Mr. McGuire's testimony and Attachments A and B of Exhibit JBM-D are responsive to and fulfill the requirements of W. Va. Code §24-2-1k, subdivisions (c)(5) (cost of debt/capital structure) and (c)(7) (proposed cost recovery mechanism).

in the 2025 True-Up and the work order packages supporting that investment, and the Company's actual and projected non-IREP investments in IREP plant accounts.³

Request for Relief

14. The Company believes the SB390 infrastructure investment proposed for the 2027 IREP will strengthen its distribution systems and, over time, create operational and safety benefits for its customers throughout the State. The Company respectfully asks the Commission to grant the following requests for relief:

- a. Approval of the 2027 IREP filing (inclusive of its exhibits), the 2027 IREP Rate Component, and the 2025 True-Up;
- b. Authorization to implement the 2027 IREP Rate Component on January 1, 2027, in the amounts and using the calculations shown in Mountaineer Exhibit JBM-D Attachment A;
- c. Approval of the 2025 IREP True-Up and the final determination on the amount of 2025 IREP investment by plant account ultimately to be transferred to base rates;
- d. Approval of the Eleventh Revision to Tariff Sheet No. 79; and
- e. Such other relief needed to facilitate the Company's implementation of the 2027 IREP as requested in this Application.

³ Mr. Westfall's testimony and Attachments A, B, and C of Exhibit TDW-D are responsive to and fulfill the requirements of W. Va. Code §24-2-1k, subdivisions (c)(1) (program description and investment details) and (c)(6) (evidence on need).

Dated this 31st day of July, 2026.

MOUNTAINEER GAS COMPANY

By Counsel



Christopher L. Callas, WV Bar ID 5991
Nicklaus A. Presley, WV Bar ID 12293
JACKSON KELLY PLLC
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Post Office Box 553
Charleston, West Virginia 25322

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Counsel
Mountaineer Gas Company
P.O Box 5201
Charleston, WV 25361-0201

VERIFICATION

STATE OF WEST VIRGINIA,

COUNTY OF KANAWHA, to wit:

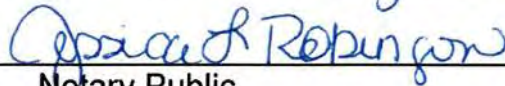
Scott F. Klemm, an authorized representative of Mountaineer Gas Company, being duly sworn, says that the factual assertions on behalf of Mountaineer Gas Company in the attached pleading are true to the best of his knowledge, information, and belief.



Scott F. Klemm

Taken, subscribed and sworn to before me this 31st day of July, 2026.

My commission expires August 26, 2027.



Notary Public



Mountaineer Gas Company

Mountaineer Exhibit 1 Schedule A

Proposed Revised Tariff Sheet

Mountaineer Gas Company 309P – 2026
Mountaineer Exhibit 1 Schedule A – Proposed Revised Tariff Sheet
Page 1 of 1

Mountaineer Gas Company
Charleston, West Virginia

11th Revision of Sheet No. 79
Canceling
10th Revision of Sheet No. 79
P.S.C. W. Va. No. 2

SERVICE CLASSIFICATION
Infrastructure Replacement and Expansion Program (IREP)

IREP Rate Schedule

Applicability

An Infrastructure Replacement and Expansion Program Plan (IREP) rate will be applied to customers' bills after January 1, 2027 under the applicable tariff schedule as set forth in the rate schedule shown below.

(C)

Billing

Effective for service rendered on and after January 1, 2027, the IREP rate will be billed as a component of the volumetric base rate for tariff sales customers and transport customers for each rate schedule as set forth below:

(C)

Rate Schedule	IREP Rate per Mcf
RS	\$ 0.687
GS	\$ 0.394
WS	\$ 0.121
NGV	\$ 0.687

(I)

(I)

(I)

(I)

Effective for service rendered on and after January 1, 2027, the IREP rate will be billed as a component of the customer charge for tariff sales customers and transport customers for each rate schedule as set forth below:

(C)

Rate Schedule	Monthly Charge
LGS	\$ 582.56
LGS - I	\$ 737.92
IS	\$ 792.28

(I)

(I)

(I)

Local Tax Surcharge

The above rates are subject to the local tax surcharge as set forth on Sheet Nos. 40, 41, 42, and 43

(C) Indicates change in text

(I) Indicates an increase in rates

Issued by Authority of an Order
Of the Public Service Commission of West Virginia
In Case No. 26-____-G-390P

Dated _____

Issued: December _____

Effective: January 1, 2027

Issued by:

Scott F. Klemm

Vice President and Chief Regulatory Officer, Assistant Treasurer

00014

Mountaineer Gas Company

Mountaineer Exhibit 1 Schedule B

Proposed Revised Form of Notice

**PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON**

CASE NO. 26-____-G-390P

MOUNTAINEER GAS COMPANY, a public utility
Surcharge on Infrastructure Improvements

NOTICE OF FILING AND HEARING

On July 31, 2026, Mountaineer Gas Company (Mountaineer) filed its annual Application for approval of an Infrastructure Replacement and Expansion Program for 2027 (2027 IREP) with revised IREP rates for 2027, pursuant to W.Va. Code §24-2-1k, which authorizes the Public Service Commission of West Virginia to approve cost recovery of projects to replace, upgrade and expand natural gas utility infrastructure that are deemed to be just and reasonable and in the public interest.

In its Application, Mountaineer forecasts capital investment for calendar year 2027 of \$83,000,000 as part of its multi-year plan. The 2027 IREP covers several categories of plant asset replacements and improvements, including mains, service lines, measurement and regulator stations, and house regulators. These plant investments are proposed to be made in Mountaineer service territories throughout the State. These investments are identified in the Application, which is on file and available for public inspection at the Commission's offices at 201 Brooks Street, Charleston, West Virginia and which may be viewed on the Commission's website, www.psc.state.wv.us.

Mountaineer proposes to increase IREP revenues by approximately \$8,611,000 for IREP investments made from 2025 to 2027 through an increased IREP rate component to be effective on January 1, 2027, within the fixed or volumetric base rate component of its rates, depending on the applicable rate schedule under which service is rendered. Mountaineer projects that if the program and IREP rate increase are approved as requested, the average monthly bill for its various classes of customers will be changed on January 1, 2027 as shown below:

Mountaineer Gas Company - Proposed		
TYPE OF CUSTOMER	\$ INCREASE	% INCREASE
Residential	\$ 2.40	2.79%
Commercial	\$ 6.56	1.96%
Large Commercial (*)	\$ 359.07	0.62%
Large Commercial - I (*)	\$ 454.84	0.22%
Industrial (*)	\$ 488.33	2.29%
Wholesale	\$ 78.66	0.84%
(*) - Increases for Large Commercial and Industrial customers assume transport customers purchase their natural gas at the same price as the Company's Purchased Gas Adjustment rate.		

The increases shown above are compared to the rates currently in place and are based on averages of all customers in the indicated class. Each class may receive an increase greater or less than stated here. Individual customers may receive rate adjustments that are greater or less than average. Furthermore, the requested rates and charges are only a proposal and are subject to change (increase or decrease) by the Public Service Commission in its review of this filing. Any change in rates and charges will not become effective until authorized and approved by the Public Service Commission.

The Commission set a procedural schedule, including a hearing date on the Application, if necessary, that will begin at [] a.m. on [], 2026, in the Howard M. Cunningham Hearing Room at the Commission's offices at 201 Brooks Street, Charleston, West Virginia. If no opposition to the Application is received by the Commission within one week of the hearing date, the hearing may be waived, and the Commission may issue a final order within 150 days of the Application filing date.

Anyone desiring to intervene should file a written petition to intervene within 20 days following the date of this publication unless otherwise modified by Commission order. All requests to intervene should briefly state the reason for the request to intervene and comply with the rules on intervention set forth in the Commission's Rules of Practice and Procedure. The Commission will receive public comments until the beginning of the hearing. All written comments and requests to intervene should state the case name and number and be addressed to the Commission Executive Secretary, P.O. Box 812, Charleston, West Virginia 25323. Public comments may also be filed online at <http://www.psc.state.wv.us/scripts/onlinecomments/default.cfm> by clicking the "Formal Case" link.

MOUNTAINEER GAS COMPANY

Mountaineer Gas Company

Section 2

- 1 Direct Testimony of Rates Witness Jonathan B. McGuire**
- 2 Rate Calculation Projection Schedules for 2027 IREP Year
Attachment A**
- 3 Rate Calculation True-Up Schedules for 2025 IREP Year
Attachment B**

Mountaineer Exhibit JBM-D

PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

Case No. 26-____-G-390P

MOUNTAINEER GAS COMPANY

Infrastructure Replacement and Expansion Program for 2027

DIRECT TESTIMONY OF RATE WITNESS

JONATHAN B. MCGUIRE

July 31, 2026

1 **Q. Please state your name and business address.**

2 A. My name is Jonathan B. McGuire. My business address is 501 56th Street SE,
3 Charleston, WV 25304.

4 **Q. What position do you hold with Mountaineer Gas Company?**

5 I am the Manager, Regulatory.

6 **Q. Briefly describe your educational background and work experience.**

7 A. I obtained a Bachelor of Science degree in Business Administration, and an
8 associate degree in accounting from the University of Charleston in 2008. In
9 addition, I obtained a Master of Business Administration degree from California
10 University of Pennsylvania in 2009. I was employed in 2010 by HICHA
11 Associates, LLC as an accounting manager until 2011. From 2011 to 2014, I
12 worked as a Utilities Analyst with the Public Service Commission of West
13 Virginia. In 2014, I joined Mountaineer as a regulatory analyst. During my
14 tenure with Mountaineer, I have sponsored testimony on Cash Working Capital
15 in the Company's three most recent base rate proceedings (Case Nos. 19-
16 0316-G-42T, 23-0280-G-42T, and 24-0079-G-42T) and assisted in the
17 preparation of the Company's regulatory cases including work related to base
18 rate, purchase gas adjustment, and infrastructure replacement program filings
19 made with the Commission. I am also the Company's business unit liaison to
20 UGI Corporation ("UGI"), Mountaineer's indirect parent company, for SOX

1 compliance and provide assistance with various accounting, cash
2 management, and treasury functions.

3 **Q. What is the purpose of your testimony in this case?**

4 A. My testimony explains and supports the cost-recovery and rate-related
5 calculations associated with the Company's 2027 Infrastructure Replacement
6 and Expansion Program ("2027 IREP"). This is the Company's twelfth
7 Infrastructure Replacement and Expansion Program ("IREP") filing pursuant to
8 W. Va. Code §24-2-1k.

9 **Q. Are there Attachments or Schedules to your testimony?**

10 A. Yes. The schedules that I am supporting are Attachments A and B, which are
11 summarized as follows:

12 Attachment A – Projection Schedules which show the calculation of the
13 proposed IREP rate components and contains Schedules 1 through 12, which
14 I discuss later in my testimony.

15 Attachment B – True-up Schedules for 2025 and contains Schedules 1
16 through 13, which I discuss later in my testimony.

17 **Q. Please summarize how your testimony is organized.**

18 A. My testimony is organized as follows:

19 Section A – Overview of cost recovery under Senate Bill 390 ("SB390")
20 and additional guidance per the Commission Order in Case No. 19-0004-G-
21 GI, General investigation to consider proposals for consumer protections, farm

1 taps and filing requirements for applications by natural gas utilities filed
2 pursuant to W. Va. Code §24-2-1k ("GI Order").

3 Section B – Overview of the Company's 2027 IREP filing

4 Section C – Calculation of the 2027 IREP Rate Component to be
5 implemented on January 1, 2027 ("2027 IREP Rate
6 Component")

7 Section D – Reconciliation of the 2025 IREP Rate Component

8 Section E – Impact on Customer Classes
9

10 Section A. Cost Recovery under SB390 and Commission Guidance in the GI
11 Order

12 **Q. Under SB390, what are the IREP costs authorized to be collected by the**
13 **Company on its projected and completed IREP capital investments?**

14 **A.** SB390 authorized the Commission to approve expedited cost recovery of
15 natural gas utility infrastructure projects deemed just and reasonable and in
16 the public interest. IREP costs include an incremental return on rate base
17 investments, income taxes, depreciation, and property taxes. Such amounts
18 are to be reduced for non-gas cost revenues from new customers served by
19 an expansion to unserved or underserved areas, if any; the Commission
20 provided additional guidance in its GI Order.
21

1 **Q. Has the Commission allowed for the recovery of other costs that are not**
2 **specifically mentioned in SB390?**

3 A. Yes. In the Company's previous IREP cases and in SB390 cases involving
4 other natural gas utilities, the Commission approved the inclusion of State
5 business and occupation ("B&O") taxes.

6 The Company has also included the recovery of bad debt expense,
7 which the Commission has allowed to be recovered in the IREP cost of service.

8 **Q. Please summarize the GI Order in Case No. 19-0004-G-GI.**

9 A. Case No. 19-0004-G-GI was initiated to consider proposals for consumer
10 protections, farm taps, and filing requirements for SB390 applications. In
11 response, the parties in the case submitted an Initial and Final Joint Proposal
12 dated February 28, 2019 ("GI Joint Proposal") that the Commission addressed
13 in the GI Order. A high-level summary is as follows:

14 1. Annual Investment Level and Exceptions – nine-percent annual limit
15 on infrastructure investment based on the total gross distribution
16 plant reflected on the utility's books at the end of the calendar year
17 immediately preceding the date of the SB390 filing.

18 2. Periodic Base Rate Reviews – limits the consecutive number of
19 SB390 applications to four unless the utility has filed an application
20 to revise base rates under historical Rule 42 of the Commission Rules
21 for the Construction and Filing of Tariffs.

- 1 3. Revenue Credits – all new and increased base revenue from
2 customers served by the new infrastructure included in a SB390 plan
3 will be included as a revenue offset.
- 4 4. Base Rate Deferred Federal Income Tax Offset – will not be
5 considered in determining rate base.
- 6 5. Base Rate Depreciation Expense Offset – the base rate offset will be
7 applied first against gross non-SB390 investments (and without
8 taking into account whether investment made outside of SB390 was
9 revenue or nonrevenue producing) with any remaining offset applied
10 against the gross infrastructure investments eligible for expedited
11 cost recovery.
- 12 6. Filing of True-up Data and Organization, Format for Annual Filing –
13 adopted standardized format of SB390 applications and provided
14 additional guidance and expectations regarding the application
15 components.
- 16 7. Farm Taps – a utility may request approval in a SB390 infrastructure
17 proceeding of specific expenses for farm taps provided that the utility
18 has prioritized its farm taps according to risk.

1 **Q. Are the 2027 IREP Costs and the IREP Rate Component calculations**
2 **described and detailed in Attachment A consistent with W. Va. Code §24-**
3 **2-1k and the GI Order?**

4 A. Yes.

5 **Q. Are the 2025 True-Up calculations described and detailed in Attachment**
6 **B consistent with W. Va. Code §24-2-1k and the GI Order?**

7 A. Yes.

8
9 Section B. Overview of the Company's 2027 IREP Filing

10 **Q. Please summarize the time periods included in the proposed IREP rates**
11 **in this filing.**

12 A. The following chart displays the IREP costs associated with the type and time
13 period of IREP capital investment (projected or actual) that are proposed to be
14 recovered by the 2027 IREP Rate Component:

Proposed IREP Rates to Recover IREP Costs relate to the following:		
Projected IREP Capital Investment For:	Actual IREP Capital Investment For:	True-up Period Addressed in this Filing:
2026 & 2027	2025 (Oct. – Dec.)	2025

1 **Q. Please explain why the Company is not including any IREP capital**
2 **investment prior to September 30, 2025.**

3 A. All IREP capital investments made prior to September 30, 2025, and earlier
4 years are being included in rate base in the Company's Rule 42T Case No. 26-
5 0079-G-42T ("2026 Base Rate Case"), which is based on a fiscal September
6 30, 2025, test year. Thus, these IREP investments made prior to September
7 30, 2025, must be excluded in determining the 2027 IREP Rate Component.
8 In addition, the over/under-recovery of the full 2025 True-Up must be
9 considered in determining the 2027 IREP Rate Component.

10 **Q. When has the Company proposed the 2027 IREP Rate Component to go**
11 **into effect?**

12 A. The 2027 IREP Rate Component is being proposed to go into effect on January
13 1, 2027.

14 **Q. Please explain the scope and the level of investment included in the 2027**
15 **IREP Application.**

16 A. Project Witness Thomas D. Westfall discusses the scope of the Company's
17 IREP investments for 2027 and for the five-year period ending in 2031, which
18 is summarized by year as follows:

Year	System Replacement & Upgrades \$(000)	Expansion Projects \$(000)	Total IREP Investment \$(000)
2027	83,000	\$ -	\$ 83,000
2028	89,000	-	89,000
2029	95,000	-	95,000
2030	101,000	-	101,000
2031	107,000	-	107,000
Total	<u>\$ 475,000</u>	<u>\$ -</u>	<u>\$ 475,000</u>

Q. Is the \$83 million IREP investment in 2027 below the nine percent threshold adopted in the GI Order?

A. Yes. The Company's total distribution plant was \$954.5 million as of December 31, 2025. When multiplied by nine percent, the amount is \$85.9 million. The 2027 capital investment of \$83 million for replacements, which includes \$1.3 million in removal costs, is less than \$85.9 million.

Section C. Calculation of 2027 IREP Rate Component (Attachment A)

Q. How is the Company proposing to recover the costs associated with the 2027 IREP Revenue Requirement?

A. Consistent with the Company's previous filings, the Company proposes that the 2027 IREP revenue requirement, which includes an over-recovery of \$54,497 identified in the 2025 True-Up, be recovered through the 2027 IREP Rate Component and allocated to customer classes consistent with the

1 revenue allocation specified in the Joint Stipulation and Agreement for
2 Settlement in the 2023 Rate Case Stipulation Case No. 23-0280-G-42T ("2023
3 Rate Case Stipulation") and with using the mcf billing units in the 2023 Rate
4 Case. The allocations to customer classes are calculated on both a fixed and
5 a volumetric basis depending on rate schedule, which is consistent with the
6 approach approved by the Commission in the previous IREP cases.

7 **Q. How did the Company determine the 2027 IREP Rate Component to**
8 **recover the costs associated with the cumulative IREP investment?**

9 A. Since IREP investments prior to September 30, 2025, were included in
10 determining the Company's 2026 Base Rate Case, the Company has only
11 included the actual IREP investments for October, November, and December
12 of 2025 and the 2026 qualifying investments approved by the Commission in
13 Case No. 25-0688-G-390P ("2025 IREP Order") to estimate rate base
14 balances as of December 31, 2026. The projected capital investments in
15 calendar 2027 are then included to determine the average rate base for the
16 projected 13-month period ending December 31, 2027, and ultimately, the
17 2027 IREP Rate Component.

1 **Q. Did the Company propose to decrease the 2026 IREP Rate Components**
2 **approved in Case No. 25-0688-G-390P in the Company's 2026 Base Rate**
3 **Case?**

4 A. Yes. The Company proposed to decrease the 2026 IREP rates components to
5 become effective December 1, 2026.

6 **Q. How did the Company determine the impact of the 2027 IREP Rate**
7 **Components on its customers?**

8 A. The Company utilized the adjusted 2026 IREP rate components proposed in
9 the Company's 2026 Base Rate Case to determine the overall impact to
10 customers. The Company also utilized the adjusted 2026 IREP rate
11 components to determine the overall increase in IREP revenues reflected on
12 Mountaineer Exhibit JBM-D, Attachment A, Schedule 1, in the amount of
13 \$8,611,259 (page 1, line 7, column 9).

1 **Q. What is the impact by rate class of the 2027 IREP Rate Component to the**
2 **adjusted 2026 IREP rate component being proposed in the Company's**
3 **2026 Base Rate Case?**

4 **A. Based on the allocations specified in the 2023 Rate Case Stipulation, the 2027**
5 **IREP Rate Component will increase the proposed 2026 IREP rates being**
6 **proposed in the 2026 Base Rate Case as follows:**

Customer Class	2027 Rate	2026 Rate	Increase
Per Mcf:			
Residential Service	\$ 0.687	\$ 0.264	\$ 0.423
General Service	\$ 0.394	\$ 0.151	\$ 0.243
Wholesale Service	\$ 0.121	\$ 0.046	\$ 0.075
Per Month:			
Large General Service	\$ 582.56	\$ 223.49	\$ 359.07
Large General Service-I	\$ 737.92	\$ 283.08	\$ 454.84
Industrial Service	\$ 792.28	\$ 303.95	\$ 488.33

7
8 **Q. How did the Company determine the 2027 IREP Rate Component?**

9 **A. As reflected on Attachment A, the Company has proposed a presentation that**
10 **is nearly identical in format to a Rule 42 financial exhibit. Attachment A**
11 **contains various Schedules as follows:**

- 12 • 1 – 2027 IREP Rate Component - Allocation by Customer Class
- 13 • 2 – Revenue Requirement
- 14 • 3 – Projected IREP Expenditures by Month (Both Gross and Net of
15 Depreciation Offset)
- 16 • 4 – Computation of Book Depreciation and Accumulated
17 Depreciation
18
19

- 5 – Computation of Tax Depreciation and Plant Accumulated Deferred Federal Income Tax (“ADFIT”) Liability
- 6 – Average Capital Structure
- 7 – State Property Tax Expense
- 8 – Federal and State Income Tax Expense
- 9 – Revenue Offset from New Customers (None)
- 10 – Interest Expense
- 11 – Uncollectible Accounts: 3-year Average Write-off Percentage
- 12 – Forfeited Discounts Revenue Percentage

Q. Please explain Schedule 1 – Allocation of the 2027 IREP Revenue Requirement.

A. Schedule 1 allocates the \$13,981,378 revenue requirement calculated on Schedule 2 by customer class based on the IREP allocation per the 2023 Rate Case Stipulation.

Q. Please explain Schedule 2 – Revenue Requirement.

A. Schedule 2 calculates the total revenue requirement to be recovered from ratepayers. Information reflected on Schedule 2 comes from Schedules 3 through 12. As in a base rate case, the starting point on Schedule 2 is rate base. In this presentation, rate base consists of four items:

- IREP Infrastructure Expenditures – Net of Depreciation Expense Offset
- IREP Removal Costs
- IREP Accumulated Depreciation

1 • IREP Plant ADFIT Liability

2 As shown on line 7, the total 13-month average rate base balance is
3 \$119,465,602, which is multiplied by the 7.514% return on rate base to arrive
4 at return on rate base of \$8,976,645 (line 9).

5 After consideration for depreciation expense, state property tax
6 expense, federal income tax expense, and state income tax expense, the 2027
7 IREP revenue requirement is \$13,422,030 (line 16).

8 There is no IREP revenue offset from new customers. After grossing-
9 up the revenue requirement for State B&O Tax expense and uncollectibles
10 expense, the total revenue requirement is \$14,053,019 (line 22). The revenue
11 requirement is then decreased to reflect estimated forfeited discounts revenue
12 to arrive at the revenue requirement of \$14,035,874 (line 24). Finally, the
13 revenue requirement is decreased for the cumulative over-recovery for years
14 2016, 2017, 2019, 2021, 2023, and 2025 of \$54,497 resulting in the 2027 IREP
15 revenue requirement of \$13,981,377 (line 26) that is then allocated by
16 customer class on Schedule 1.

17 **Q. Please explain Schedule 3 – Projected Expenditures by Month (Both**
18 **Gross and Net of Depreciation Offset).**

19 **A.** Schedule 3 consists of four pages:

- 20 • Page 1 – Computation of 13-month average balance projected for
21 2027
22 ○ Gross IREP Investment activity
23 ○ Pro-rated Depreciation Offset

- IREP Investment Net of Depreciation Offset
- Cumulative 2027 IREP Investment balances since October 1, 2025
- Removal Costs
- Page 2 – Computation of 2027 Depreciation Offset
 - Calculates IREP Depreciation Offset after consideration of Non-IREP Plant additions
- Page 3 – Projected 2026 IREP Expenditures as approved by Commission Order
 - Gross IREP Replacement activity
 - Pro-rated Depreciation Offset
 - IREP Investment Net of Depreciation Offset
 - Cumulative 2026 IREP Investment balances since October 1, 2025
 - Removal Costs
- Page 4 – Computation of 2026 Depreciation Offset
 - Calculates IREP Depreciation Offset after consideration of Non-IREP Plant additions

The purpose of Schedule 3 is to reflect the 13-month average rate base as of December 31, 2027 for IREP investments and removal costs.

To explain the progression of the cumulative 2027 IREP investment it is best to explain Schedule 3 Pages 1-4 in reverse order.

Page 4 calculates the depreciation expense offset of \$6,739,949 for 2026 which is then allocated on page 3 on a monthly basis.

Page 3 begins with the beginning IREP balances in column 3 reflecting the 2025 IREP actual investment for October, November, and December. This is due to the Company's proposal in the 2026 Base Rate Case to roll in IREP investments up to September 30, 2025, into base rates. Thus, the Company

1 has removed IREP investments made through September 30, 2025, to
2 determine the 2027 IREP revenue requirement.

3 Page 3 then goes on to reflect the projected 2026 gross investment of
4 \$75,700,000 as approved in the 2025 IREP Order, which is then reduced by
5 the depreciation expense offset of \$6,739,949 to arrive at a net investment of
6 \$68,960,051. Page 3 also reflects the projected removal costs of \$1,300,000
7 for 2026.

8 Page 2 calculates the estimated depreciation expense offset for 2027 of
9 \$9,441,081 based on the Company's proposed depreciation offset amounts in
10 the 2026 Base Rate Case and the projected 2027 Non-IREP investment. This
11 amount is then allocated by month on page 1.

12 Page 1 reflects the 2027 gross investment of \$81,700,000 to be closed
13 to plant by month and the beginning balance of \$95,133,293 resulting in a
14 cumulative gross investment of \$176,833,293 (line 8, column 15) and a 13-
15 month average gross investment of \$132,888,561 (line 9, column 16).
16 Likewise, the depreciation offset activity of \$9,202,271 is added to the
17 beginning balance of \$7,875,667, resulting in a cumulative depreciation offset
18 of \$17,077,938 (line 17, column 15) and a 13-month average balance of
19 \$12,185,306. When both items are combined, the result is a cumulative net
20 investment of \$159,755,355 (line 26, column 15) and a 13-month average

1 balance of \$120,703,256 (line 27, column 16), which is included in rate base
2 on Schedule 2.

3 Page 1 also summarizes the removal cost for 2027. After consideration
4 of the projected beginning balance of \$1,550,754, the projected cumulative
5 balance is \$2,850,754 (line 29, column 15) and the 13-month average balance
6 is \$2,158,831 (line 30, column 16), which is included in rate base on Schedule
7 2.

8 **Q. Why has the Company reduced the Depreciation Offset by Non-IREP**
9 **Investment?**

10 A. In Case No. 19-0004-G-GI, the Commission ruled that the Depreciation Offset
11 should be reduced by Non-IREP Investment, even if such Non-IREP
12 Investment was revenue producing.

13 **Q. Please explain Schedule 4 – Book Depreciation and Accumulated**
14 **Depreciation.**

15 A. Schedule 4, page 1 calculates book depreciation for additions, net of the
16 depreciation expense offset, for each asset class. Book depreciation is based
17 on the number of months the investment was in service during the year. The
18 cumulative balances at December 31, 2026 (page 1, lines 1 to 6, column 4)
19 receive a full year of depreciation expense at their respective depreciation
20 rates (page 1, lines 17 to 22, column 3). Total book depreciation expense for

1 2027 is \$2,540,501 (page 1, line 23, column 17), which is included in cost of
2 service on Schedule 2.

3 The projected 13-month average balance for Accumulated Depreciation
4 is \$2,255,243 (page 1, line 25, column 17), which is reflected as a reduction in
5 rate base on Schedule 2. The accumulated depreciation balances by asset
6 class at December 31, 2026 are reflected on page 1, lines 17 to 22, column 4.
7 These amounts come from Schedule 4, page 2, which is a similar schedule but
8 include the actual beginning balances as of December 31, 2025. As mentioned
9 earlier these balances only include actual 2025 activity for October, November,
10 and December since the Company's proposal in the 2026 Base Rate Case to
11 roll IREP investment through September 30, 2025, into base rates.

12 **Q. Please explain Schedule 5 – Tax Depreciation and ADFIT Liability.**

13 A. The Company has calculated tax depreciation and the related ADFIT Liability
14 based on IREP investment net of the Depreciation Offset for October –
15 December of 2025, 2026 and 2027. Total tax depreciation is \$8,918,620 (page
16 1, line 15, column 16). After subtracting book depreciation expense of
17 \$2,540,501, the amount of tax depreciation in excess of book depreciation is
18 \$6,378,119 (line 17, column 16). This amount is used to reduce taxable
19 income on Schedule 8.

20 The tax-effected amount, based on 21% federal tax rate, of \$1,339,405
21 represents the projected ADFIT Liability activity for the year, before proration

1 per Internal Revenue Service ("IRS") regulation §1.167(1)-1. The monthly pro-
2 rated activity is reflected on line 25 and the cumulative activity is reflected on
3 line 30.

4 As I will explain in a moment, the IRS requires that the end-of-year
5 projected ADFIT balance be pro-rated monthly based on the number of days
6 remaining in the projected period, starting with the proposed effective date of
7 the rates. Since the Company's rates will go into effect on January 1, 2027,
8 the proration factor for January, for example, is 335 days divided by 365, or
9 91.78082%. The applicable monthly factors are then multiplied by the monthly
10 ADFIT activity on a straight-line basis (line 25) to arrive at a monthly pro-rated
11 ADFIT activity amount (line 26), which is then added to the ending balance of
12 the prior month. The beginning ADFIT Liability amount of \$728,459 on line 26,
13 column 4 is the non-prorated ending cumulative balance as of December 31,
14 2026 from page 2.

15 By adding the month-end balances from December 2026 through
16 December 2027, the 13-month average ADFIT Liability balance is \$1,141,242
17 (page 1, line 31, column 16), which is reflected as a reduction to rate base on
18 Schedule 2.

1 **Q. Please explain IRS Regulation § 1.167(1)-1 and how it affects the ADFIT**
2 **computation on Schedule 5.**

3 A. When rates are calculated based on a future projected period, the IRS
4 specifies the method by which projected ADFIT is calculated. This method
5 requires that the end of year projected ADFIT balance be pro-rated monthly
6 based on the number of days remaining in the projected period, starting with
7 the proposed effective date of the rates; otherwise, a tax normalization violation
8 occurs. In this filing, the 2027 IREP Rate Component is proposed to go into
9 effect on January 1, 2027. Stated another way, if the period being used to set
10 rates involves periods beyond the effective date of rates, the projected ADFIT
11 activity must be discounted by using a prescribed proration formula. As I
12 understand it, the theory behind this Proration Requirement is that if ADFITs
13 are used to reduce rate base, such amounts must take into account the time
14 that the utility did not have the use of cost-free capital.

15 **Q. Please explain Schedule 6 – Average Capital Structure.**

16 A. Schedule 6, page 1 shows that the weighted cost of capital used to calculate
17 the required return on the 2027 IREP rate base is 7.514%. The supporting
18 monthly amounts are reflected on Schedule 6, page 2.

1 **Q. How did the Company determine the capital structure for the 2027 IREP**
2 **Rate Component?**

3 A. As reflected on Schedule 6, page 1, the Company has proposed a capital
4 structure with these components:

- 5 • Long-term Debt 41.479%
- 6 • Short-term Debt 5.797%
- 7 • Common Equity 52.724%

8 **Q. How were these amounts derived?**

9 A. The long-term debt and common equity amounts represent the forecasted 13-
10 month average balances ending December 31, 2027. The short-term debt
11 amount represents the forecasted daily average for 2027.

12 **Q. How did the Company determine the cost of debt for the infrastructure**
13 **funding program?**

14 A. The cost of long-term debt is based on the Company's debt agreements that
15 went into effect on December 20, 2017, December 20, 2019, August 16, 2022,
16 and May 30, 2025, including the forecasted amortization of debt costs. In
17 addition, the Company plans to enter into two new long-term debt agreements,
18 the Series H for \$30 million and the Series I for \$20 million, for a total of \$50
19 million in 2026, with the funding to occur on September 28, 2026. The interest
20 rate for the new \$30 Million Series H note is 5.950% and the new \$20 Million
21 Series I note is 6.050%. The Company estimates the combined closing costs

1 for the Series H and I notes to be approximately \$225,000. The effective long-
2 term debt interest rate is 4.984%.

3 The forecasted cost of short-term debt is 5.270%. This rate represents
4 the weighted average as calculated on Schedule 6, page 2, based on the
5 current forecast of the 1-month SOFR rate plus a 1.25% spread under the
6 terms of its 5-year line of credit facility that the Company executed effective
7 May 16, 2025.

8 **Q. How did the Company determine the return on equity for the**
9 **infrastructure-funding program?**

10 **A.** The Company has used 9.75%, which is the return on equity agreed to by the
11 parties and ultimately approved by the Commission in the 2023 Rate Case
12 Stipulation and used to determine previous IREP Rate Components.

13 **Q. Please explain Schedule 7 – State Property Tax Expense.**

14 **A.** Schedule 7 calculates the 2027 state property tax expense of \$175,211
15 included on Schedule 2. The 2027 state property tax was determined using
16 the method recommended by PSC Staff in the 2023 IREP. This amount was
17 calculated using the 2026 property tax bill of \$5,886,688 divided by the 2025
18 total net utility plant of \$650,753,218 for an effective property tax rate of
19 0.90460% multiplied by the 2025 IREP net utility plant of \$19,368,912. The
20 2025 IREP net utility plant only includes October, November and December
21 2025 IREP investments.

1 **Q. Please explain Schedule 8 – Income Tax Expense.**

2 A. Schedule 8 calculates both federal income tax expense and state income tax
3 expense. Estimated federal income tax expense is \$1,632,610 (line 12) and is
4 included in cost of service on Schedule 2. Consistent with the practice of the
5 Commission, the Company has calculated state income tax expense based on
6 the flow-through approach in which gas utilities do not recover deferred state
7 income tax expense on accelerated tax depreciation in cost of service. As a
8 result, estimated state income tax expense is \$97,063 (line 18), which is
9 included in cost of service on Schedule 2.

10 **Q. Please explain Schedule 9 – Revenue Offset from New Customers.**

11 A. The Company has not included a revenue offset in this filing.

12 **Q. Please explain Schedule 10 – Interest Expense.**

13 A. This schedule calculates interest expense of \$2,834,919 (page 1, line 3) given
14 the total rate base of \$119,465,602 reflected on Schedule 2 and the weighted
15 average debt rate of 2.373%. This amount is used to determine taxable
16 income for computing income tax expense on Schedule 8.

17 **Q. Please explain Schedule 11 – Uncollectible Accounts.**

18 A. This schedule calculates a three-year weighted average net write-off
19 percentage. For the 3-year period ended December 31, 2025, this percentage
20 was 0.7168%. This percentage is used to gross-up the revenue requirement

1 on Schedule 2. The same percentage was used to calculate the 2025 True-
2 Up (Mountaineer Exhibit JBM-D, Attachment B).

3 **Q. Please explain Schedule 12 – Forfeited Discounts Revenue.**

4 A. This schedule calculates the 2025 forfeited discounts percentage based on
5 billed activity. A percentage of 0.1220% for year ended December 31, 2025,
6 was calculated after consideration for B&O taxes. This percentage is used to
7 reduce the IREP revenue requirement on Schedule 2. The same percentage
8 was used to calculate the 2025 True-Up (Mountaineer Exhibit JBM-D,
9 Attachment B).

10
11 Section D. Reconciliation of the 2025 IREP Rate Component (Attachment B)

12 **Q. Who from the Company is presenting the actual 2025 IREP projects?**

13 A. A list of 2025 IREP actual project costs by investment category are being
14 presented on Exhibit TDW-D, Attachment B, Schedules 1 to 6. Mr. Westfall
15 provides further detail of these investments in his testimony. The IREP
16 investment closed to plant in 2025 is reflected on Attachment B, Schedule 3
17 that I will discuss in a moment.

18 **Q. Please describe the results of the 2025 True-Up filed as Attachment B to**
19 **your testimony.**

20 A. The 2025 True-Up resulted in an over-recovery of \$2,737,859, as reflected on
21 Schedule 1. The over-recovery is largely attributable to higher revenues due
22 to rate recovery of the cumulative 2023 under-recovery.

1 The cumulative over-recovery of \$54,497 is the amount to be included
2 in cost of service for the 2027 IREP revenue requirement.

3 **Q. Are the 2025 True-Up schedules attached as Attachment B the same as**
4 **the preliminary true-up schedules filed on May 29, 2026 in the Company's**
5 **notice of intent docketed as "NOI 390 Mountaineer Gas 26A?"**

6 **A. No. The 2025 Computation of Tax Depreciation and ADFIT Liability, Schedule**
7 **5 was updated for the total number of days in projected period in February from**
8 **29 days to 28 days. The "Final" true-up schedules have been updated and**
9 **properly reflect total number of days of 365. In addition, the headings have**
10 **been revised to "Final" from "Preliminary."**

11 **Q. Please describe the 2025 True-Up schedules in Attachment B.**

12 **A. The format of the Attachment B schedules is consistent with a Rule 42 financial**
13 **exhibit and with the format of Attachment A:**

- 14 • 1 – Under-recovery Computation
- 15 • 2 – 2025 Actual Revenue Requirement
- 16 • 3 – Actual Expenditures closed to Plant by Month (Both Gross and
- 17 Net of Depreciation Offset)
- 18 • 4 – Computation of Book Depreciation and Accumulated
- 19 Depreciation
- 20 • 5 – Computation of Tax Depreciation and ADFIT Liability
- 21 • 6 – Average Capital Structure
- 22 • 7 – State Property Tax Expense
- 23
- 24

- 8 – Federal and State Income Tax Expense
- 9 – Revenue Offset from New Customers
- 10 – Interest Expense
- 11 – Uncollectible Accounts: 3-year Write-off Percentage
- 12 – Forfeited Discounts Revenue Percentage
- 13 – 2025 IREP Revenues

Q. Please explain Schedule 1 – 2025 True-Up under-recovery summary.

A. Schedule 1 calculates an over-recovery of \$2,737,859 for the 2025 IREP based on the revenue requirement calculated on Schedule 2 and the revenues from Schedule 13. When this amount is added to the cumulative under-recovery activity of \$2,683,362, an over-recovery balance of \$54,497 is included in the 2027 IREP revenue requirement.

Q. Please explain Schedule 2 – Revenue Requirement.

A. Schedule 2 calculates the actual total revenue requirement for 2025 to be recovered from ratepayers. Information reflected on Schedule 2 comes from Schedules 3 through 12. As in a Rule 42T case, the starting point on Schedule 2 is rate base. In this presentation, rate base consists of four items:

- Infrastructure Expenditures net of the Depreciation Expense Offset
- Removal Costs
- Accumulated Depreciation
- Plant ADFIT Liability

1 As shown on Schedule 2, line 7, the total 13-month average rate base balance
2 is \$133,864,127 which is multiplied by the 7.269% return on rate base to arrive
3 at return on rate base of \$9,730,583 reflected on line 9.

4 Various expense items are then added as amounts to be recovered,
5 including depreciation expense of \$2,979,261, state property tax expense of
6 \$580,245, federal income tax expense of \$1,740,776, and state income tax
7 expense of \$73,767.

8 When these items are combined, the 2025 actual IREP revenue
9 requirement is \$15,104,632 (line 16). The Company had no revenue offset
10 from new customers. Thus, the net revenue requirement on line 18 is also
11 \$15,104,632.

12 Since residential and commercial sales revenues are subject to state
13 B&O tax of 4.29% and some customer billings will be written-off as
14 uncollectible, the \$15,104,632 needs to be grossed-up for these two items;
15 however, the revenue requirement needs to be reduced to reflect forfeited
16 discounts revenue for some customers who pay their bills late. Thus, the total
17 amount to be recovered is \$15,797,832 (line 24).

18 **Q. Please explain Schedule 3 – Actual Expenditures by Month (Both Gross**
19 **and Net of Depreciation Offset).**

20 **A.** Schedule 3, page 1 shows the actual infrastructure expenditures closed to
21 plant by month for 2025, broken into the various plant categories. Total

1 expenditures closed to plant in 2025 was \$76,170,566 (line 8, column 16).

2 When combined with the balances at the beginning of the year, the cumulative
3 total gross IREP investment was \$197,039,541 (line 9, column 15). The
4 schedule then reflects a depreciation expense offset of \$4,039,616, which was
5 calculated on page 2, for the year to arrive at a net IREP investment of
6 \$72,130,950 (line 30, column 16) for 2025 and a cumulative amount of
7 \$180,117,516. The 13-month net IREP investment was \$136,605,992 (line 32,
8 column 16), which is included in rate base on Schedule 2.

9 The Removal Cost activity was \$991,468 (line 33, column 16) for 2025
10 with a cumulative amount of \$3,003,571 as of December 31, 2025. The 13-
11 month average balance for removal costs was \$2,512,079 (line 35, column 16),
12 which is included in rate base on Schedule 2.

13 **Q. Please explain Schedule 4 – Book Depreciation and Accumulated**
14 **Depreciation.**

15 **A.** Schedule 4 calculates the book depreciation expense for additions, net of the
16 depreciation expense offset. Book depreciation is based on the number of
17 months the investment was in plant during the year. The book depreciation
18 expense was \$2,979,261 (line 28, column 17), which is included in cost of
19 service on Schedule 2.

1 The 13-month average for Accumulated Depreciation was \$3,587,792
2 (line 30, column 17), which is treated as a reduction in rate base on Schedule
3 2.

4 **Q. Please explain Schedule 5 – Tax Depreciation and ADFIT Liability.**

5 A. The Company has calculated tax depreciation and the related ADFIT Liability
6 based on IREP capital investment net of the Depreciation Expense Offset,
7 which is consistent with the GI Joint Proposal and approved in the GI Order.

8 Schedule 5 calculates the tax depreciation expense by month as
9 reflected on line 15. Tax depreciation is based on a 20-year property tax life.
10 This amount is compared to the book depreciation reflected on line 16 that is
11 calculated on Schedule 4. Since the tax depreciation amount is greater than
12 the book depreciation, the Company is able to reduce its federal taxable
13 income on Schedule 8 by \$7,228,303 (line 17, column 16). The tax-effected
14 amount of \$1,517,944 represents the ADFIT Liability for the year, before
15 proration per IRS regulation §1.167(1)-1. After proration, the 13-month
16 average ADFIT Liability balance was \$1,666,152 (line 27, column 16) and is a
17 reduction in rate base on Schedule 2.

18 **Q. Please explain Schedule 6 – Average Capital Structure.**

19 A. Schedule 6 shows the weighted cost of capital used to determine the return on
20 rate base of 7.269%. Additional supporting documentation is provided on
21 Schedules 6.1, 6.1.1, 6.1.2, 6.2, 6.2.1, and 6.3.

1 **Q. Please explain Schedule 7 – State Property Tax Expense.**

2 A. The Company has included \$580,245 in state property tax expense as
3 reflected on Schedule 7. This amount is based on plant as of December 31,
4 2023.

5 **Q. Please explain Schedule 8 – Federal and State Income Tax Expense.**

6 A. Schedule 8 calculates both federal and state income tax expense. Federal
7 income tax expense included in cost of service on Schedule 2 is \$1,740,776
8 (line 12). State income tax expense included in cost of service on Schedule 2
9 is \$73,767 (line 18). Federal income tax expense was determined based on
10 21% and state income tax expense was based on the 6.50% state corporate
11 rate.

12 **Q. Please explain Schedule 9 – Revenue Offset from New Customers.**

13 A. The Company has no revenue offset for new customers. All expansion related
14 investment prior to 2023 was rolled into the 2023 Rate Case.

15 **Q. Please explain Schedule 10 – Interest Expense.**

16 A. This schedule calculates interest expense of \$3,181,950 given the total rate
17 base of \$133,864,127 reflected on Schedule 2 and the weighted average debt
18 rate of 2.377% reflected on Schedule 6. This amount is used in determining
19 federal taxable income on Schedule 8.

1 **Q. Please explain Schedule 11 – Uncollectible Accounts.**

2 A. This schedule calculates a three-year weighted average net write-off
3 percentage. For the 3-year period ended December 31, 2025, this percentage
4 was 0.7168%. This percentage is used to gross-up the revenue requirement
5 on Schedule 2.

6 **Q. Please explain Schedule 12 – Forfeited Discounts Revenue.**

7 A. This schedule calculates the 2025 forfeited discounts percentage based on
8 billed activity. A percentage of 0.1068% for year ended December 31, 2025,
9 was calculated after consideration for State B&O tax expense. This percentage
10 is used to reduce the revenue requirement on Schedule 2.

11 **Q. Please explain Schedule 13 – IREP Revenues Recorded in the Books.**

12 A. This schedule summarizes the monthly IREP revenues by each customer class
13 on both a billed basis and an unbilled basis. The total IREP revenues for 2025
14 were \$18,535,691 (line 33, column 14), which is reflected on Schedule 1.

15 Additional supporting documentation is provided on Schedules 13.1,
16 13.2, 13.3, and 13.4, which represent billed IREP tariff revenues, unbilled IREP
17 tariff revenues, billed IREP transportation revenues, and unbilled IREP
18 transportation revenues, respectively.

19 Since wholesale tariff revenues and transportation revenues are not
20 subject to the 4.29% State of West Virginia Business and Occupation Tax, the
21 4.29% statutory rate needs to be adjusted to reflect the portion of taxable

1 revenues that are subject to the tax. The effective tax rate is determined based
2 on the proportion of tariff revenues and transportation revenues as reflected
3 on Schedule 13. This methodology is consistent with Staff's adjustment made
4 in the 2021 IREP case, which the Company accepted. The effective tax rate
5 is 3.8005% (4.29% x 88.5898%), which is used to determine the State B&O
6 Tax gross-up on Schedule 2.

7
8 Section E. Impact on Customer Classes

9 **Q. Based on the 2027 IREP Rate Component, what is the monthly impact to**
10 **the customer classes based on their average usage?**

11 **A. The proposed impact to the various customer classes is as follows:**

Mountaineer Gas Company - Proposed		
TYPE OF CUSTOMER	\$ INCREASE	% INCREASE
Residential	\$ 2.40	2.79%
Commercial	\$ 6.56	1.96%
Wholesale	\$ 78.66	0.84%
Large Commercial	\$ 359.07	0.62%
Large Commercial - I	\$ 454.84	0.22%
Industrial	\$ 488.33	2.29%

12
13 I want to point out that all large commercial and industrial customers are
14 transportation customers who occasionally buy tariff gas. The percentage
15 increases for these customers assume that transport customers purchase

1 their natural gas at the same price as the Company's applicable Purchased
2 Gas Adjustment ("PGA") rate.

3 **Q. What is the impact of the 2027 IREP Rate Component on a typical**
4 **residential customer?**

5 A. Residential customers will realize an increase in the IREP portion of their
6 customer bills of \$0.423 per Mcf. Assuming annual usage of 68 Mcf, the typical
7 residential customer's bill will increase \$28.80, or approximately \$2.40 per
8 month on average.

9 **Q. Has the Commission requested any additional information about**
10 **Mountaineer's progress since the inception of the Company's IREP**
11 **program?**

12 A. Yes, in December of 2025, in the Commission Order for Mountaineer's 2025
13 IREP (Case No. 25-0688-G-390P), the Commission asked for additional
14 information including the total miles of bare steel pipe remaining by year and
15 size as well as the total miles of Aldyl-A pipe. The pipeline information is
16 being provided by Company Project Witness Westfall. The Commission also
17 requested information related to investment and cumulative gross
18 investment from 2016 through 2025 by service area showing totals for each
19 service area and for Mountaineer. The investment and cumulative gross
20 investment information is being compiled and will be filed by the Company
21 no later than August 10, 2026.

- 1 **Q. Does this conclude your direct testimony?**
- 2 **A. Yes, it does.**

Mountaineer Gas Company

Company Witness

Jonathan B. McGuire

Mountaineer Exhibit JBM-D

Attachment A

Rate Calculation Projection Schedules for 2027 IREP Year

Recommended 2027 IREP Rate Components

&

2027 IREP Revenue Requirement

Mountaineer Gas Company
Case No. 26-____-G-390P
2027 IREP Rate Component
Allocation of the 2027 IREP Revenue Requirement by Customer Class
Schedule 1
Page 1 of 1

Line	Description column (1)	IREP Allocation Factor Stipulated in Case No. 23-0280-G-42T (2)	Total Revenue Requirement (3)	Billing Units (Mcf or Meters) (4)	2027 IREP Rate Component (C) (5)	2026 Proposed IREP Rate (C) (6)	2027 IREP Rate Increase (C) (7)	2027 IREP Revenues (8)	2027 IREP Total Revenue Increase (9)	2027 IREP Rate Percentage Increase (10)
							Col. 6 - Col 5	Col. 4 * Col 5	Col. 4 * Col 7	Col. 7 / Col 6
1	RS	68.60%	\$ 9,591,225	13,954,502	\$ 0.687	\$ 0.264 (D)	\$ 0.423	\$ 9,586,743	\$ 5,902,754	160.23%
2	GS	28.80%	4,026,637	10,223,457 (A)	\$ 0.394	\$ 0.151 (D)	\$ 0.243	4,028,042	2,484,300	160.93%
3	LGS	1.30%	181,758	312 (B)	\$ 582.56	\$ 223.49 (D)	\$ 359.07	181,759	112,030	160.66%
4	LGS - I	0.19%	26,565	36 (B)	\$ 737.92	\$ 283.08 (D)	\$ 454.84	26,565	16,374	160.68%
5	IS	0.68%	95,073	120 (B)	\$ 792.28	\$ 303.95 (D)	\$ 488.33	95,074	58,600	160.66%
6	WS	0.43%	60,120	496,007	\$ 0.121	\$ 0.046 (D)	\$ 0.075	60,017	37,201	163.04%
7		<u>100.00%</u>	<u>\$ 13,981,378</u>	<u>24,674,434</u>				<u>\$ 13,978,200</u>	<u>\$ 8,611,259</u>	

(A) - Includes transport volumes

(B) - Represents number of customers (i.e., meters) in customer class (transport customers)

(C) - All rates are volumetric except for LGS, LGS-I and IS customer classes which are monthly fixed charges.

(D) - 2026 IREP Rates Proposed to become effective December 1, 2026, in Case No. 26-0079-G-42T as part of rolling in IREP Plant through September 30, 2025 into base rates.

Mountaineer Gas Company
Case No. 26-____-G-390P
2027 Revenue Requirement
Schedule 2
Page 1 of 1

Line		Schedule	ATCH A Page	Amount
1	Rate Base:			
2	IREP Plant	3, Pg. 1	3	\$ 120,703,256
3	Removal Costs	3, Pg. 1	3	2,158,831
4	Accumulated Depreciation	4, Pg 1	7	(2,255,243)
5	Sub-total			<u>\$ 120,606,844</u>
6	Federal Plant ADIT ("ADFIT") Liability	5, Pg 1	9	(1,141,242)
7	Total Rate Base for IREP Rate Design			<u>\$ 119,465,602</u>
8	Return on Rate Base - %	6, Pg 1	11	7.514%
9	Return on Rate Base - \$			<u>\$ 8,976,645</u>
10	Add:			
11	O&M Expense	--		-
12	Depreciation Expense	4, Pg 1	7	2,540,501
13	State Property Tax (IREP Investments)	7	15	175,211
14	Federal Income Tax	8	16	1,632,610
15	State Income Tax	8	16	97,063
16	Revenue Requirement before Adjustments			<u>\$ 13,422,030</u>
17	Less: Revenue Offset from New Customers served by IREP Investment	9	17	-
18	Net Revenue Requirement after Adjustments			<u>\$ 13,422,030</u>
19	Gross-up factor for B&O Taxes [100.00% - (4.29% * 88.5898%)]	JBM-D, ATCH B, Sch. 2	2	96.1995%
20	Revenues Grossed-up for Income and B&O Taxes	Line 18 ÷ Line 19		<u>\$ 13,952,287</u>
21	Gross-up factor for uncollectible expense (100.00% - 0.7168%)	11	19	99.2832%
22	Revenue Requirement Including State B&O Taxes and Uncollectibles Expense	Line 20 ÷ Line 21		<u>\$ 14,053,019</u>
23	Factor for Forfeited Discounts (100% - 0.1220%)	12	20	99.8780%
24	IREP Revenue Requirement (Including Forfeited Discounts, Uncollectibles, Taxes, and B&O Taxes)	Line 22 x Line 23		<u>\$ 14,035,874</u>
25	Less: Cumulative Over-recovery 2025 IREP Reconciliation	JBM-D, ATCH. B , Page 1		<u>(54,497)</u>
26	Total 2027 IREP Revenue Requirement	Line 24 + Line 25		<u><u>\$ 13,981,377</u></u>
Pro-forma Bad Debt Expense:				
27	Total Gross Revenue Amount	Line 22		\$ 14,053,019
28	Pro-forma Revenues Gross-up for Income and B&O Taxes	Line 20		13,952,287
29	Pro-forma Bad Debt Expense Adjustment	Line 27 - Line 28		<u>\$ 100,732</u>
Pro-forma State B&O Tax Expense:				
30	Pro-forma Revenues Gross-up for Income and B&O Taxes	Line 20		\$ 13,952,287
31	Pro-forma Revenues Gross-up for Income Taxes	Line 18		13,422,030
32	Pro-forma State B&O Tax Expense Adjustment	Line 30 - Line 31		<u>\$ 530,257</u>
Pro-forma Forfeited Discount Revenues:				
33	IREP Revenue Requirement (Including Forfeited Discounts, Uncollectibles, Taxes, and B&O Taxes)	Line 24		\$ 14,035,874
34	Pro-forma Revenues Gross-up for Uncollectibles and B&O Taxes	Line 22		14,053,019
35	Pro-forma Forfeited Discount Revenue Adjustment	Line 33 - Line 34		<u>\$ (17,145)</u>

Mountaineer Gas Company
 Case No. 25-____G-390P
 2027 Projected IREP Expenditures by Month
 Schedule 3
 Page 1 of 4

Line	Account	Description	YE Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	2027 Total	Cumulative Total
Column (1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2027 Gross Investment Amount																	
1	374	Dist. Land & Land Rights	- (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	376	Mains	81,393,158 (*)	1,597,000	2,157,000	3,721,000	5,964,000	7,403,000	8,020,000	8,260,000	8,690,000	7,847,000	6,482,000	5,627,000	2,587,000	68,575,000	149,968,158
3	380	Services	8,839,766 (*)	356,000	356,000	506,000	602,000	744,000	899,000	915,000	774,000	657,000	591,000	409,000	216,000	7,025,000	15,864,766
4	481	ERTs	- (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	378	Meas. & Regulator Stations	3,743,583 (*)	63,000	69,000	193,000	589,000	581,000	743,500	1,074,500	788,000	560,000	471,000	190,000	78,000	5,500,000	9,243,583
5	379	Meas. & Reg. Stations - City Gate	481,650 (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	481,650
6	383 & 483	House Regulators	675,136 (*)	20,000	20,000	35,000	50,000	70,000	70,000	75,000	70,000	70,000	60,000	40,000	20,000	800,000	1,275,136
7		Gross 2027 IREP Investment	95,133,293 (*)	2,036,000	2,602,000	4,455,000	7,205,000	8,798,000	9,732,500	10,344,500	10,522,000	9,234,000	7,604,000	6,266,000	2,901,000	81,700,000	178,833,293
8		2027 Cumulative Gross IREP Investment	95,133,293	97,169,293	99,771,293	104,226,293	111,431,293	120,229,293	129,961,793	140,306,293	150,828,293	160,062,293	167,666,293	173,932,293	176,833,293	1,727,551,309	+ 13
9		Gross IREP Investments - 13-mo Avg Balance														132,888,561	
2027 Pro-rated Depreciation Offset Amount from Page 2																	
10	374	Dist. Land & Land Rights	- (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	376	Mains	5,977,934 (*)	143,117	193,302	333,461	534,470	663,427	718,720	742,021	798,688	703,217	580,891	504,269	231,837	6,145,418	12,123,352
12	380	Services	1,439,178 (*)	103,534	103,534	147,158	175,078	218,375	261,453	266,108	225,100	191,073	171,879	118,948	62,819	2,043,057	3,482,235
13	378	Meas. & Regulator Stations	458,555 (*)	11,613	12,719	35,575	108,568	107,094	137,047	198,058	145,249	121,655	86,818	35,922	14,378	1,013,796	1,472,351
14	379	Meas. & Reg. Stations - City Gate	- (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	383 & 483	House Regulators	- (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16		Total Monthly 2027 IREP Depreciation	7,875,667 (*)	258,264	309,555	516,194	818,116	986,896	1,117,220	1,206,185	1,167,035	1,015,945	839,588	658,239	309,034	9,202,271	17,077,838
17		Cumulative Depreciation Offset	7,875,667	8,133,931	8,443,486	8,959,680	9,777,796	10,764,692	11,881,912	13,088,097	14,255,132	15,271,077	16,110,665	16,768,904	17,077,938	158,408,977	+ 13
18		Depreciation Offset - 13-mo Avg Balance														12,185,306	
2027 Investment Net of the Depreciat: To Schedule 4, Page 1, Lines 1 to 8																	
19	374	Dist. Land & Land Rights	- (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	376	Mains	75,415,224 (*)	1,453,883	1,963,698	3,387,539	5,429,530	6,739,573	7,301,280	7,537,979	8,093,314	7,143,783	5,901,109	5,122,731	2,355,163	62,429,562	137,844,806
21	380	Services	7,400,588 (*)	252,466	252,466	358,842	428,922	527,625	637,547	648,694	548,900	465,927	419,121	290,052	153,181	4,981,943	12,382,531
22	378	Meas. & Regulator Stations	3,285,028 (*)	51,387	56,281	157,425	480,432	473,906	606,453	876,442	642,751	538,345	384,182	154,978	63,622	4,486,204	7,771,232
23	379	Meas. & Reg. Stations - City Gate	481,650 (*)	-	-	-	-	-	-	-	-	-	-	-	-	-	481,650
24	383 & 483	House Regulators	675,136 (*)	20,000	20,000	35,000	50,000	70,000	70,000	75,000	70,000	70,000	60,000	40,000	20,000	800,000	1,275,136
25		Net 2027 Monthly IREP Investment	87,257,626 (*)	1,777,736	2,282,445	3,938,896	6,386,884	7,811,104	8,615,280	9,130,315	9,354,965	8,218,055	6,764,412	5,907,761	2,591,966	72,497,729	159,755,355
26		Cumulative Net 2027 Investment	87,257,626	89,035,362	91,327,807	95,266,613	101,653,497	109,464,601	118,079,881	127,218,196	136,573,161	144,791,216	151,555,628	157,163,389	159,755,355	1,569,142,332	+ 13
27		Net 2027 IREP Investment - 13-mo Avg Balance														120,703,255 (A)	
28		Removal Costs - Month	1,550,754 (*)	52,000	60,000	104,000	115,000	125,000	130,000	140,000	130,000	130,000	104,000	104,000	106,000	1,300,000	2,850,754
29		Removal Costs - Cumulative	1,550,754	1,602,754	1,662,754	1,766,754	1,881,754	2,006,754	2,136,754	2,276,754	2,406,754	2,536,754	2,640,754	2,744,754	2,850,754	26,064,802	+ 13
30		Cumulative Removal Costs - 13-mo Avg Balance														2,158,831 (A)	

(A) - To Schedule 2 (Page 2 of 20)

(*) - Amounts from Schedule 3, Page 3.

Mountaineer Gas Company
Case No. 26-____-G-390P
Depreciation Expense Offset Netted for Non-IREP Expenditures
2027 Depreciation Offset
Schedule 3
Page 2 of 4

Line	Plant Account	Description	(1) Depreciation Expense Per 26-0079-G-42T	(2) Non-IREP Plant Additions Estimate	(3) IREP Depreciation Expense Offset	(4) SB390 Investment Estimate	(5) Depreciation Expense Offset
Transmission Plant:							
1		None					
2	Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant:							
3	376	Mains	\$12,145,418	\$ 6,000,000	\$6,145,418	\$68,575,000	\$ 6,145,418
4	380	Services	4,543,058	2,500,000	2,043,058	7,025,000	2,043,058
5	378	Meas. & Regulator Stations	1,247,418	225,000	1,013,794	5,500,000	1,013,794
6	379	Meas. & Reg. Stations - City Gate	247,435	-	238,811 (A)	-	238,811
7	383 & 483	House Regulators	271,376	280,000	-	600,000	-
8	Sub-Total		\$18,454,705	\$ 9,005,000	\$9,441,081	\$81,700,000	\$ 9,441,081
9	Total Depreciation Expense Offset					\$ 9,441,081	

To Schedule 3, Page 1

NOTE: The amounts in column (1) represents the Depreciation Expense amounts proposed in Case No. 26-0079-G-42T. These amounts represent the entire depreciation expense for these particular classes of assets. To ensure no potential tax normalization violation, the Depreciation Expense Offset amounts have been adjusted for those asset classes in which the Company incurs investments that are outside of the IREP program which essentially relate to new business. This approach is consistent with the Commission's Order in Case No. 16-0560-G-390P involving Bluefield Gas Company and the Commission Order dated August 7, 2019 in Case No. 19-0004-G-GI.

In addition, these amounts now are being applied as a reduction in current year expenditures used to calculate the 13-month average rate base. The monthly amount net of the depreciation offset is then used to determine both book and tax depreciation.

(A) - Amount determined as follows: $\$247,435 - \$0 + (\$271,376 - \$280,000) = \$238,811$.

Mountaineer Gas Company
Case No. 26-____-G-390P
2026 Expenditures by Month
Schedule 3
Page 3 of 4

Line	Account	Description	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	2026 Total	Cumulative Total
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2026 Gross Investment Amount																	
1	374	Dist. Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	- (A)	- (B)
2	376	Mains	16,568,158	1,347,000	2,157,000	2,821,000	5,014,000	6,378,000	8,220,000	8,380,000	8,040,000	8,222,000	6,232,000	5,427,000	2,587,000	64,825,000 (A)	81,333,158 (B)
3	380	Services	2,064,758	356,000	356,000	506,000	602,000	744,000	798,000	815,000	774,000	607,000	591,000	409,000	216,000	6,775,000 (A)	8,839,766 (B)
4	378	Meas. & Regulator Stations	243,583	63,000	69,000	193,000	339,000	331,000	493,500	524,500	538,000	410,000	271,000	190,000	78,000	3,500,000 (A)	3,743,583 (B)
5	379	Meas. & Reg. Stations - City Gate	481,650	-	-	-	-	-	-	-	-	-	-	-	-	-	481,650
6	383 & 483	House Regulators	75,136	20,000	20,000	35,000	50,000	70,000	70,000	75,000	70,000	70,000	60,000	40,000	20,000	600,000 (A)	675,136 (B)
7		Gross 2026 IREP Investment	<u>18,433,293</u>	<u>1,786,000</u>	<u>2,602,000</u>	<u>3,555,000</u>	<u>6,005,000</u>	<u>7,523,000</u>	<u>9,592,500</u>	<u>9,794,500</u>	<u>9,422,000</u>	<u>9,309,000</u>	<u>7,154,000</u>	<u>6,068,000</u>	<u>2,901,000</u>	<u>75,700,000 (A)</u>	<u>95,133,293 (B)</u>
8		Cumulative Gross IREP Investment	<u>19,433,293</u>	<u>21,219,293</u>	<u>23,821,293</u>	<u>27,376,293</u>	<u>33,381,293</u>	<u>40,904,293</u>	<u>50,486,793</u>	<u>60,281,293</u>	<u>69,703,293</u>	<u>79,012,293</u>	<u>86,166,293</u>	<u>92,232,293</u>	<u>95,133,293</u>	699,151,309	
2026 Pro-rated Depreciation Offset Amount from Page 4																	
10	374	Dist. Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- (B)
11	376	Mains	1,074,750	101,883	163,150	213,373	379,245	482,414	621,738	633,640	608,123	621,889	471,371	410,483	195,675	4,903,184 (C)	5,977,934 (B)
12	380	Services	60,968	72,420	72,420	102,933	122,462	151,349	162,537	165,792	157,452	123,479	120,225	83,201	43,940	1,378,210 (C)	1,439,178 (B)
13	378	Meas. & Regulator Stations	-	8,254	9,040	25,286	44,414	43,366	64,656	88,718	70,486	53,716	35,505	24,893	10,221	458,555 (C)	458,555 (B)
14	379	Meas. & Reg. Stations - City Gate	-	-	-	-	-	-	-	-	-	-	-	-	-	- (C)	- (B)
15	383 & 483	House Regulators	-	-	-	-	-	-	-	-	-	-	-	-	-	- (C)	- (B)
16		Total Monthly 2026 IREP Depreciation Offset	<u>1,135,718</u>	<u>182,557</u>	<u>244,610</u>	<u>341,592</u>	<u>546,121</u>	<u>677,120</u>	<u>846,931</u>	<u>868,350</u>	<u>836,061</u>	<u>799,064</u>	<u>627,101</u>	<u>518,577</u>	<u>249,836</u>	<u>6,739,949 (C)</u>	<u>7,875,667 (B)</u>
17		Cumulative Depreciation Offset	<u>1,135,718</u>	<u>1,318,275</u>	<u>1,562,885</u>	<u>1,904,477</u>	<u>2,450,598</u>	<u>3,127,727</u>	<u>3,976,658</u>	<u>4,845,008</u>	<u>5,681,069</u>	<u>6,480,153</u>	<u>7,107,254</u>	<u>7,625,831</u>	<u>7,875,667</u>	55,091,320	
2026 Investment Net of the Depreciation Offset																	
19	374	Dist. Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	376	Mains	15,490,408	1,245,117	1,993,850	2,607,627	4,634,755	5,895,586	7,598,262	7,746,160	7,431,877	7,600,111	5,760,629	5,016,517	2,391,325	59,921,816	75,415,224 (B)
21	380	Services	2,003,798	283,580	283,580	403,067	479,538	592,651	636,463	649,208	616,548	483,521	470,775	325,799	172,060	5,396,790	7,400,588 (B)
22	378	Meas. & Regulator Stations	243,583	54,746	59,960	167,714	294,586	287,634	428,844	455,782	467,514	356,264	235,495	165,107	67,779	3,041,445	3,285,028 (B)
23	379	Meas. & Reg. Stations - City Gate	481,650	-	-	-	-	-	-	-	-	-	-	-	-	-	481,650 (B)
24	383 & 483	House Regulators	75,136	20,000	20,000	35,000	50,000	70,000	70,000	75,000	70,000	70,000	60,000	40,000	20,000	600,000	675,136 (B)
25		Net 2026 Monthly IREP Investment	<u>16,297,575</u>	<u>1,603,443</u>	<u>2,137,390</u>	<u>3,213,408</u>	<u>5,438,679</u>	<u>6,845,871</u>	<u>8,733,569</u>	<u>8,926,150</u>	<u>8,585,939</u>	<u>8,509,916</u>	<u>6,526,899</u>	<u>5,547,423</u>	<u>2,651,164</u>	<u>69,960,051</u>	<u>87,257,626</u>
26		Cumulative Net 2026 Investment	<u>18,297,575</u>	<u>19,901,018</u>	<u>22,296,408</u>	<u>25,471,816</u>	<u>30,930,695</u>	<u>37,776,566</u>	<u>46,510,135</u>	<u>55,436,285</u>	<u>64,022,224</u>	<u>72,532,140</u>	<u>79,059,039</u>	<u>84,606,462</u>	<u>87,257,626</u>	644,059,989	
27		Removal Costs - Month	250,754	52,000	60,000	104,000	115,000	125,000	130,000	140,000	130,000	130,000	104,000	104,000	106,000	1,300,000	1,550,754
28		Removal Costs - Cumulative	250,754	302,754	362,754	466,754	581,754	706,754	836,754	976,754	1,106,754	1,236,754	1,340,754	1,444,754	1,550,754		(C)

NOTE Monthly amounts are the same as the 2024 Planned Expenditures by Month as approved by the Commission in Case No. 23-0709-G-390P.

(A) Amounts to Schedule 3, Page 4.
(B) Amount to Schedule 3, Page 1.
(C) Amount from Schedule 3, Page 4.

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Mountaineer Gas Company
Case No. 26-____-G-390P
Depreciation Expense Offset Netted Against Current Year Expenditures
2026 Depreciation Offset
Schedule 3
Page 4 of 4

Line	Plant Account	Description	(1) Depreciation Expense Per 26-0079-G-42T	(2) Non-IREP Plant Additions Estimate	(3) IREP Depreciation Expense Offset	(4) SB390 Investment Estimate	(5) Depreciation Expense Offset
Transmission Plant:							
1		None					
2	Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant:							
3	376	Mains	\$ 9,403,184	\$ 4,500,000	\$ 4,903,184	\$ 64,825,000	\$ 4,903,184
4	380	Services	3,878,210	2,500,000	1,378,210	6,775,000	1,378,210
5	378	Meas. & Regulator Stations	787,658	225,000	458,555 (A)	3,500,000	458,555
6	383 & 483	House Regulators	175,897	280,000	-	600,000	-
7	Sub-Total		\$14,244,949	\$ 7,505,000	\$ 6,739,949	\$ 75,700,000	\$ 6,739,949
8	Total Depreciation Expense Offset						\$ 6,739,949

To Schedule 3, Page 4

NOTE: The amounts in column (1) represents the Depreciation Expense amounts approved in Case No. 23-0280-G-42T. These amounts represent the entire depreciation expense for these particular classes of assets. To ensure no potential tax normalization violation, the Depreciation Expense Offset amounts have been adjusted for those asset classes in which the Company incurs investments that are outside of the IREP program which essentially relate to new business. This approach is consistent with the Commission's Order in Case No. 16-0560-G-390P involving Bluefield Gas Company and the Commission Order dated August 7, 2019 in Case No. 19-0004-G-GI.

In addition, these amounts now are being applied as a reduction in current year expenditures used to calculate the 13-month average rate base. The monthly amount net of the depreciation offset is then used to determine both book and tax depreciation.

(A) - Amount determined as follows: $\$787,658 - \$225,000 + (\$175,897 - \$280,000) = \$458,555$.

Mountaineer Gas Company
 Case No. 26-____-G-390P
 2027 Computation of Book Depreciation and Accumulated Depreciation
 Schedule 4
 Page 1 of 2

Line	Account	Description	Depreciation												2027 Total		
			YE	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27		Dec-27	
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2027 Investment Net of the Depreciation Offset Reference Schedule 3 Page 1, Lines 18-24																	
1	374	Dist. Land & Land Rights															
2	376	Mains	75,415,224	1,453,883	1,963,698	3,387,539	5,429,530	6,739,573	7,301,280	7,537,979	8,093,314	7,143,783	5,901,109	5,122,731	2,355,153		62,429,582
3	380	Services	7,400,588	252,466	252,466	358,842	426,922	527,825	637,547	848,894	548,900	468,927	419,121	290,052	153,181		4,981,943
4	378	Meas. & Regulator Stations	3,285,028	51,387	58,281	157,425	480,432	473,908	606,453	876,442	642,751	538,345	384,182	154,978	63,622		4,485,204
5	379	Meas. & Reg. Stations - City Gate	75,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	383 & 483	House Regulators	675,136	20,000	20,000	35,900	50,000	70,000	70,000	75,000	70,000	70,000	60,000	40,000	20,000		600,000
7		Net 2027 Monthly IREP Investment	86,851,112	1,777,736	2,292,445	3,938,806	6,386,884	7,811,104	8,615,280	9,138,315	9,354,965	8,218,055	6,764,412	5,607,761	2,591,966		72,487,729
8		Cumulative Net 2027 Investment	86,851,112	86,628,848	90,921,293	94,860,099	101,246,983	109,058,087	117,673,367	126,811,682	136,166,647	144,384,702	151,149,114	156,756,875	159,348,841		1,563,857,650
																	+ 13
9		Net 2027 IREP Investment - 13-mo Avg Balance															120,296,742
Investment Net of the Depreciation Offset - Cumulative																	13-Month Avg
10	374	Dist. Land & Land Rights															
11	376	Mains	75,415,224	76,869,107	79,832,805	82,220,344	87,649,874	94,389,447	101,690,727	109,228,708	117,322,020	124,485,603	130,356,912	135,489,643	137,844,806		103,983,494
12	380	Services	7,400,588	7,653,054	7,905,520	8,294,362	8,891,284	9,218,909	9,858,455	10,506,350	11,054,250	11,520,177	11,939,288	12,229,350	12,382,531		9,893,933
13	378	Meas. & Regulator Stations	3,285,028	3,336,415	3,382,696	3,550,121	4,030,553	4,504,459	5,110,912	5,987,354	6,630,105	7,168,450	7,552,632	7,707,610	7,771,232		5,386,736
14	379	Meas. & Reg. Stations - City Gate	75,136	75,136	75,136	75,136	75,136	75,136	75,136	75,136	75,136	75,136	75,136	75,136	75,136		75,136
15	383 & 483	House Regulators	675,136	695,136	715,136	750,136	800,136	870,136	940,136	1,015,136	1,065,136	1,155,136	1,215,136	1,255,136	1,275,136		957,444
16		Cumulative Net Amount of IREP Monthly Investm	86,851,112	89,628,848	90,921,293	94,860,099	101,246,983	109,058,087	117,673,367	126,811,682	136,166,647	144,384,702	151,149,114	156,756,875	159,348,841		120,296,743
Calculation of IREP Book Depreciation Expense																	
17	374	Dist. Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	376	Mains	1.84%	866,584	117,866	120,877	126,071	134,396	144,730	155,925	167,483	179,893	190,847	199,895	207,750	211,361	1,957,094
19	380	Services	3.00%	158,670	19,132	19,763	20,660	21,727	23,046	24,640	26,262	27,634	28,799	29,847	30,572	30,955	303,037
20	378	Meas. & Regulator Stations	4.28%	78,104	11,900	12,101	12,682	14,376	16,066	18,229	21,345	23,547	25,567	26,937	27,490	27,717	238,047
21	379	Meas. & Reg. Stations - City Gate	4.10%	5,154	257	257	257	257	257	257	257	257	257	257	257	257	3,084
22	383 & 483	House Regulators	4.00%	15,696	2,317	2,384	2,501	2,666	2,901	3,134	3,384	3,617	3,850	4,050	4,183	4,250	39,239
23		2027 Monthly Depreciation Expense		151,472	155,362	162,151	173,424	187,000	202,185	218,741	235,046	249,320	260,986	270,252	274,540		2,540,501 (A)(B)
24		Accumulated Depreciation		1,124,208	1,275,660	1,431,062	1,593,213	1,766,637	1,953,637	2,155,822	2,374,563	2,608,611	2,856,931	3,119,917	3,390,169	3,684,709	29,318,169
																	+ 13
25		13-Month Average of Accumulated Depreciation															2,256,243 (A)

(A) - To Schedule 2 (Page 2 of 20)
 (B) - To Schedule 5, Page 1, Line 18

Mountaineer Gas Company
Case No. 26-____-G-390P
2026 ADFIT Computation by Month
Schedule 5
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Line #	Description	Reference	Macrs %	January-26	February-26	March-26	April-26	May-26	June-26	July-26	August-26	September-26	October-26	November-26	December-26	Total
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
IREP Tax Basis:																
1	Net IREP Investment	ched 3, Pg. 4, Line 25		1,603,443	2,357,390	3,213,408	5,458,879	6,845,871	8,733,569	8,926,150	8,585,939	8,509,916	6,526,899	5,547,423	2,651,164	68,960,051
2	Less: IREP Investment in Land not subject to depreciation	ched 3, Pg. 4, Line 19		-	-	-	-	-	-	-	-	-	-	-	-	-
3	Adjusted Net IREP Investment	Line 1 + Line 2		1,603,443	2,357,390	3,213,408	5,458,879	6,845,871	8,733,569	8,926,150	8,585,939	8,509,916	6,526,899	5,547,423	2,651,164	68,960,051
4	Bonus Depreciation Percentage			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Bonus Depreciation Activity	Line 3 * Line 4		-	-	-	-	-	-	-	-	-	-	-	-	-
6	Adjusted Net IREP Investment	Line 3		1,603,443	2,357,390	3,213,408	5,458,879	6,845,871	8,733,569	8,926,150	8,585,939	8,509,916	6,526,899	5,547,423	2,651,164	68,960,051
7	Subtract Bonus Depreciation Amount	Line 5		-	-	-	-	-	-	-	-	-	-	-	-	-
8	MACRS-20 Year Property	Line 6 less Line 7		1,603,443	2,357,390	3,213,408	5,458,879	6,845,871	8,733,569	8,926,150	8,585,939	8,509,916	6,526,899	5,547,423	2,651,164	68,960,051
9	MACRS-20 Year Property Rate- Year 1 Rate			3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
10	MACRS-20 Year Property Rate- Year 1 Activity	Line 8 * Line 9		60,129	88,402	120,503	204,708	256,720	327,509	334,731	321,973	319,122	244,759	208,028	99,419	2,588,003
11	Bonus Depreciation Activity	Line 5		-	-	-	-	-	-	-	-	-	-	-	-	-
12	MACRS Tax Depreciation on 2026 Taxable IREP Rate Base	Line 10 + Line 11		60,129	88,402	120,503	204,708	256,720	327,509	334,731	321,973	319,122	244,759	208,028	99,419	2,588,003
13	Net MACRS-20 YR IREP Property - 2025 Actual	18,297,575	7.2190%	110,075	110,075	110,075	110,075	110,075	110,075	110,075	110,075	110,075	110,075	110,075	110,075	1,320,900
14	Total Tax Depreciation	Lines 12 to 14		170,204	198,477	230,578	314,783	358,795	437,584	444,806	432,048	429,197	354,834	318,103	208,494	3,906,903
15	Minus - 2026 Book Depreciation Activity	ched 4, Pg 2, Line 23		32,765	36,812	42,533	52,057	63,838	78,843	94,219	109,056	123,423	134,473	143,701	148,107	1,059,827
16	Tax Depreciation in Excess of 2026 Book Depreciation	Line 14 less Line 15		137,439	161,665	188,045	262,726	302,957	358,741	350,587	322,992	305,774	220,361	174,402	61,387	2,847,076
17	Federal Tax Rate			21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
18	Projected Monthly ADFIT Activity	Line 16 * Line 17		28,862	33,950	39,489	55,173	63,621	75,335	73,824	67,828	64,212	46,276	36,525	12,881	597,886 (A)
19	Monthly ADFIT Activity - Straight-line (Total for Year + 12)	Line 18, Col 16 + 12		49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,822	597,886
Proration Per IRS Regulation § 1.167(f)-1																
20	Total Number of Days in Projected Month			31	28	31	30	31	30	31	31	30	31	30	31	365
21	Number of Days Remaining in Year			335	307	276	246	215	185	154	123	93	62	32	1	
22	Proration Factor	Line 21 + 365		91.78082%	84.10959%	75.51644%	67.39726%	58.90411%	50.68493%	42.19178%	33.69863%	25.47945%	16.98630%	8.76712%	0.27397%	
23	Projected Monthly ADFIT Activity (Straight-line)	Line 19		49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,824	49,822	597,886
24	Projected Prorated ADFIT Activity Amount	Line 22 * Line 23		45,729	41,907	37,675	33,580	29,348	25,253	21,022	16,790	12,695	8,463	4,368	106	276,966
25	Beginning Projected Prorated ADFIT Liability Amount			130,573	176,302	218,209	255,884	289,464	318,812	344,065	365,087	381,877	394,572	403,035	407,403	
26	Ending Cumulative Projected Prorated ADFIT Liability Amount	Line 24 + Line 25		176,302	218,209	255,884	289,464	318,812	344,065	365,087	381,877	394,572	403,035	407,403	407,539	
27	Total Prorated Projected ADFIT Activity - Asset/(Liability)	Minus Line 24		(45,729)	(41,907)	(37,675)	(33,580)	(29,348)	(25,253)	(21,022)	(16,790)	(12,695)	(8,463)	(4,368)	(136)	(276,966)
28	Total Projected Prorated ADFIT Beginning Balance - Asset/(Li.)	Minus Line 25		(130,573)	(176,302)	(218,209)	(255,884)	(289,464)	(318,812)	(344,065)	(365,087)	(381,877)	(394,572)	(403,035)	(407,403)	(130,573)
29	Total Projected Prorated ADFIT Ending Balance - Asset/(Liabi)	Line 27 + Line 28		(176,302)	(218,209)	(255,884)	(289,464)	(318,812)	(344,065)	(365,087)	(381,877)	(394,572)	(403,035)	(407,403)	(407,539)	(407,539)

Mountaineer Gas Company
 Case No. 26, _____, G-390P
 2026 Computation of Book Depreciation and Accumulated Depreciation
 Schedule 4
 Page 2 of 2

Line	Account	Description	Rates	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	2026 Total	Total
Column (1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1		2026 Investment Net of the Depreciation Offset		Reference Attachment A, Page 4, Lines 13-24														
2	374	Dist. Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	376	Mains		15,493,408	1,245,117	1,993,850	2,607,627	4,634,755	5,893,586	7,598,262	7,746,180	7,431,877	7,600,111	5,780,629	5,016,517	2,391,325	59,921,816	75,415,224
4	380	Services		2,003,798	283,580.00	283,580.00	403,067.00	479,538.00	592,651.00	636,463.00	649,208.00	618,548.00	483,521.00	470,775.00	325,799.00	172,060.00	5,396,790	7,400,588
5	378	Meas. & Regulator Stations		243,583	54,746	59,960	167,714	294,586	287,634	426,844	455,782	467,514	356,284	236,495	165,107	67,779	3,041,445	3,285,028
6	379	Meas. & Reg. Stations - City Gate		75,136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	383 & 483	House Regulators		75,136	20,000	20,000	35,000	50,000	70,000	70,000	75,000	79,000	70,000	60,000	40,000	20,000	600,000	675,136
8		Net 2026 Monthly IREP Investment		17,891,061	1,603,443	2,357,390	3,213,408	5,458,879	6,845,871	8,733,569	8,926,150	8,585,939	8,509,916	6,526,899	5,547,423	2,651,184	68,960,051	66,775,976
9		Cumulative Net 2026 Investment		17,891,061	19,494,504	21,851,894	25,065,302	30,524,181	37,370,052	46,103,621	55,029,771	63,615,710	72,125,626	78,652,525	84,199,948	86,851,112		
		Investment Net of the Depreciation Offset - Cumulative																
10	374	Dist. Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	376	Mains		15,493,408	16,738,525	18,732,375	21,340,002	25,974,757	31,870,343	39,468,605	47,214,765	54,646,642	62,246,753	68,007,382	73,023,899	75,415,224		
12	380	Services		2,003,798	2,287,378	2,670,958	2,974,025	3,453,563	4,046,214	4,882,677	5,331,885	5,948,433	6,431,954	6,902,729	7,228,528	7,400,588		
13	378	Meas. & Regulator Stations		243,583	298,329	358,289	526,003	820,589	1,106,223	1,537,067	1,992,849	2,480,363	2,916,647	3,052,142	3,217,249	3,285,028		
14	379	Meas. & Reg. Stations - City Gate		75,136	95,136	115,136	150,136	200,136	270,136	340,136	415,136	485,136	555,136	615,136	665,136	675,136		
15	383 & 483	House Regulators		75,136	95,136	115,136	150,136	200,136	270,136	340,136	415,136	485,136	555,136	615,136	665,136	675,136		
16		Cumulative Net Amount of IREP Monthly Investment		17,815,925	19,419,368	21,776,758	24,990,166	30,449,045	37,284,816	46,028,485	54,954,635	63,540,574	72,050,490	78,577,369	84,124,812	86,775,976		
		Calculation of IREP Book Depreciation Expense																
17	374	Dist. Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(A)
18	376	Mains	1.84%	46,737	25,866	28,723	32,721	39,828	48,868	60,519	72,396	83,792	95,446	104,279	111,971	115,638	819,847	666,584 (A)
19	380	Services	3.00%	10,523	5,718	6,427	7,435	8,634	10,116	11,707	13,330	14,871	16,080	17,257	18,071	18,501	148,147	156,670 (A)
20	378	Meas. & Regulator Stations	4.28%	1,510	1,064	1,278	1,876	2,927	3,953	5,483	7,109	8,776	10,047	10,887	11,476	11,718	76,594	78,104 (A)
21	379	Meas. & Reg. Stations - City Gate	4.10%	5,154	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	383 & 483	House Regulators	4.00%	457	317	384	501	668	901	1,134	1,384	1,617	1,850	2,050	2,183	2,250	15,239	15,696 (A)
23		2026 Monthly Depreciation Expense		64,381	32,765	36,812	42,533	52,057	63,636	78,843	94,219	109,056	123,423	134,473	143,701	148,107	1,059,827 (B)	1,119,054
24		Accumulated Depreciation		64,381	97,146	133,958	176,491	228,548	292,388	371,229	465,448	574,504	697,927	832,400	976,101	1,124,208		

(A) - To Schedule 4, Page 1, Column 4, Lines 17-22
 (B) - To Schedule 5, Page 2, Line 15

Mountaineer Gas Company
Case No. 26- -G-390P
2027 ADFIT Computation by Month
Schedule 5
Page 1 of 2

Line #	Description Column (1)	Reference (2)	Macrs % (3)	January-27 (4)	February-27 (5)	March-27 (6)	April-27 (7)	May-27 (8)	June-27 (9)	July-27 (10)	August-27 (11)	September-27 (12)	October-27 (13)	November-27 (14)	December-27 (15)	Total (16)
IREP Tax Basis:																
1	Net IREP Investment	Sched 3, Pg. 1, Line 25		1,777,736	2,292,445	3,938,808	6,386,884	7,811,104	8,615,280	9,138,315	9,354,965	8,218,055	6,764,412	5,607,761	2,591,966	72,497,729
2	Less IREP Investment in Land not subject to depreciation	Sched 3, Pg. 1 Line 19		-	-	-	-	-	-	-	-	-	-	-	-	-
3	Adjusted Net IREP Investment	Line 1 + Line 2		1,777,736	2,292,445	3,938,808	6,386,884	7,811,104	8,615,280	9,138,315	9,354,965	8,218,055	6,764,412	5,607,761	2,591,966	72,497,729
4	Bonus Depreciation Percentage			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5	Bonus Depreciation Activity	Line 3 * Line 4		-	-	-	-	-	-	-	-	-	-	-	-	-
6	Adjusted Net IREP Investment	Line 3		1,777,736	2,292,445	3,938,808	6,386,884	7,811,104	8,615,280	9,138,315	9,354,965	8,218,055	6,764,412	5,607,761	2,591,966	72,497,729
7	Subtract Bonus Depreciation Amount	Line 5		-	-	-	-	-	-	-	-	-	-	-	-	-
8	MACRS-20 Year Property	Line 6 less Line 7		1,777,736	2,292,445	3,938,808	6,386,884	7,811,104	8,615,280	9,138,315	9,354,965	8,218,055	6,764,412	5,607,761	2,591,966	72,497,729
9	MACRS-20 Year Property Rate- Year 1 Rate			3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%
10	MACRS-20 Year Property Rate- Year 1 Activity	Line 8 * Line 9		66,665	85,967	147,705	239,508	292,916	323,073	342,687	350,811	308,177	253,665	210,291	97,200	2,718,865
11	Bonus Depreciation Activity	Line 5		-	-	-	-	-	-	-	-	-	-	-	-	-
12	MACRS Tax Depreciation on 2027 Taxable IREP Rate Base	Line 10 + Line 11		66,665	85,967	147,705	239,508	292,916	323,073	342,687	350,811	308,177	253,665	210,291	97,200	2,718,865
13	Net MACRS-20 YR IREP Property - 2025 Actual	18,297.575	8.6770%	101,811	101,811	101,811	101,811	101,811	101,811	101,811	101,811	101,811	101,811	101,811	101,811	1,221,729
14	Net MACRS-20 YR IREP Property - 2026 (Sch. 5, Pg 2, Line 8, Col. 16)	68,960,051	7.2190%	414,852	414,852	414,852	414,852	414,852	414,852	414,852	414,852	414,852	414,852	414,852	414,852	4,978,226
15	Total Tax Depreciation	Lines 12 to 14		583,328	802,830	664,368	756,171	809,579	839,736	859,350	867,474	824,840	770,328	728,954	613,862	8,918,820
16	Minus - 2027 Book Depreciation Activity	Sched 4, Pg. 1, Line 23		151,472	155,382	162,151	173,424	187,000	202,185	218,741	238,048	249,320	280,986	270,252	274,540	2,640,501
17	Tax Depreciation in Excess of 2027 Book Depreciation	Line 15 less Line 16		431,856	447,248	502,217	582,747	622,579	637,551	640,609	632,426	575,520	509,342	458,702	339,322	6,378,119
18	Federal Tax Rate			21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
19	Projected Monthly ADFIT Activity	Line 17 * Line 18		90,690	93,922	105,465	122,377	130,742	133,886	134,527	132,810	120,859	106,962	95,907	71,258	1,339,406
20	Monthly ADFIT Activity - Straight-line (Total for Year - 12)	Line 19 Col 16 * 12		111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	1,339,406
Proration Per IRS Regulation § 1.167(i)-1																
21	Total Number of Days in Projected Period			31	28	31	30	31	30	31	31	30	31	30	31	365
22	Number of Days Remaining in Period			335	307	276	246	215	185	154	123	93	62	32	1	
23	Proration Factor	Line 22 ÷ 365		91.75082%	84.10959%	75.61644%	67.39726%	58.90411%	50.68490%	42.19178%	33.69863%	25.47946%	16.98630%	8.76712%	0.27397%	
24	Projected Monthly ADFIT Activity (Straightline)	Line 20		111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	111,617	1,339,406
25	Projected Prorated ADFIT Activity Amount	Line 23 * Line 24		102,443	93,881	84,401	75,227	65,747	56,573	47,093	37,613	28,439	18,960	9,786	306	620,469
26	Beginning Projected Prorated ADFIT Liability Amount			728,459	830,902	924,783	1,009,184	1,084,411	1,150,158	1,206,731	1,253,824	1,291,437	1,319,876	1,338,836	1,348,622	
27	Ending Cumulative Projected Prorated ADFIT Liability Amount	Line 25 + Line 26		830,902	924,783	1,009,184	1,084,411	1,150,158	1,206,731	1,253,824	1,291,437	1,319,876	1,338,836	1,348,622	1,348,928	
28	Total Prorated Projected ADFIT Activity - Asset/(Liability)	Minus Line 25		(102,443)	(93,881)	(84,401)	(75,227)	(65,747)	(56,573)	(47,093)	(37,613)	(28,439)	(18,960)	(9,786)	(306)	(620,469)
29	Total Projected Prorated ADFIT Beginning Balance - Asset/(Liability)	Minus Line 26		(728,459)	(830,902)	(924,783)	(1,009,184)	(1,084,411)	(1,150,158)	(1,206,731)	(1,253,824)	(1,291,437)	(1,319,876)	(1,338,836)	(1,348,622)	(728,459)
30	Total Projected Prorated ADFIT Ending Balance - Asset/(Liability)	Line 28 + Line 29		(830,902)	(924,783)	(1,009,184)	(1,084,411)	(1,150,158)	(1,206,731)	(1,253,824)	(1,291,437)	(1,319,876)	(1,338,836)	(1,348,622)	(1,348,928)	(1,348,928)
31	13-Month Projected Prorated ADFIT Asset/(Liability)															(1,141,242)

To Schedule 2, Line 6
(Page 2 of 20)

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Mountaineer Gas Company
Case No. 26-____-G-390P
Average Capital Structure - 2027
Schedule 6
Page 1 of 4

Line	Description	Amount	% of Total	Rate	Weighted Cost
	(1)	(2)	(3)	(4)	(5)
1	Long-term Debt	\$ 299,100,248	41.479%	4.984%	2.067%
2	Short-term Debt	41,800,000	5.797%	5.270%	0.306%
3	Total Debt	340,900,248	47.276%		2.373%
4	Common Equity	380,195,836	52.724%	9.750%	5.141%
5		<u>\$ 721,096,084</u>	<u>100.000%</u>		<u>7.514%</u>

To **Schedule 10**
(Page 18 of 20)
To **Schedules 2 and 8**
(Pages 2 and 16)

NOTE: Long-term Debt and Common Equity amounts based on forecasted 13-month average balances ending December 31, 2027. Short-term Debt amount is based on forecasted daily

Forecasted 13-Month Average Debt Balances as of December 31, 2027:

6	Gross Debt	\$ 300,000,000		
7	Unamortized Debt Costs	(899,752)		
8	Net Debt	<u>\$ 299,100,248</u>		

	Principal Balance	Interest Rate	Expense Amount
Interest Expense:			
9	Series A Due 2027	4.200%	\$ 1,680,000
10	Series B Due 2029	4.270%	854,000
11	Series C Due 2032	4.410%	1,764,000
12	Series D Due 2034	3.500%	1,400,000
13	Series E Due 2052	4.490%	1,796,000
14	Series F Due 2035	6.110%	3,055,000
15	Series G Due 2037	6.210%	1,242,000
16	Series H (Sept. 28, 2026)	5.950%	1,785,000
17	Series I (Sept. 28, 2026)	6.050%	1,210,000
17	Unamortized Debt Costs	(899,752)	120,363
18	Total	<u>\$ 299,100,248</u>	<u>\$ 14,906,363</u>
19	13-Month Average Debt Balance		299,100,248
20	Effective Interest Rate		<u>4.984%</u>

NOTE: Short-term Debt rate of 5.270% is calculated on Schedule 6, Page 2 of 4, line 15, column

NOTE: The Company has locked in a 12 Year Series H Note to be funded on September 28, 2026 for an additional \$30 million at a rate of 5.95%. The Company has also locked in a 15 year Series I Note to be funded on September 28, 2026 for an additional \$20 million at a rate of

NOTE: 9.75% Return on Equity is amount agreed to in Stipulation Agreement and approved in Case No. 23-0280-G-42T.

Mountaineer Gas Company
Case No. 26-____-G-390P
Company's Projected 13-Month Average Capital Structure
Schedule 6
Page 2 of 4

Line #	Description Column (1)	Dec-26 (2)	Jan-27 (3)	Feb-27 (4)	Mar-27 (5)	Apr-27 (6)	May-27 (7)	Jun-27 (8)	Jul-27 (9)	Aug-27 (10)	Sep-27 (11)	Oct-27 (12)	Nov-27 (13)	Dec-27 (14)	13-Month Avg. (15)
Long-Term Debt Balances.															
1	Gross Debt	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000	300,000,000
2	Less: Unamortized Debt Costs	(960,225)	(950,137)	(940,050)	(929,962)	(919,874)	(909,787)	(899,699)	(889,611)	(879,524)	(869,436)	(859,349)	(849,261)	(839,172)	(829,084)
3	Net Long-term Debt	299,039,775	299,049,863	299,059,950	299,070,038	299,080,126	299,090,213	299,100,301	299,110,389	299,120,476	299,130,564	299,140,651	299,150,739	299,160,826	299,170,914
4	Daily Avg. Short-Term Balances	73,040,000	58,960,000	31,240,000	10,120,000	880,000	440,000	12,760,000	30,800,000	43,120,000	58,960,000	73,040,000	80,960,000	69,080,000	41,800,000
5	Total Debt	372,079,775	358,009,863	330,299,950	309,190,038	299,960,126	299,530,213	311,860,301	329,910,389	342,240,476	358,090,564	372,180,651	380,110,739	368,240,826	340,970,914
6	Equity Balances	339,257,819	373,180,638	382,590,286	386,716,138	390,613,803	389,176,971	385,477,759	382,468,655	379,619,697	375,938,507	383,486,288	381,768,818	390,250,693	380,195,836
7	Grand Total	711,337,594	731,190,501	712,890,236	695,906,176	690,573,929	688,707,184	697,338,060	712,379,044	721,860,173	734,029,071	755,666,939	761,879,555	758,490,831	721,096,064
Short-term Debt															12 Month Total
8	Current Month Ending Balance	85,000,000	49,000,000	22,000,000	1,000,000	1,000,000	-	29,000,000	41,000,000	57,000,000	77,000,000	89,000,000	95,000,000	62,000,000	39,196,667
9	Prior Month Ending Balance	81,000,000	85,000,000	49,000,000	22,000,000	1,000,000	1,000,000	-	29,000,000	41,000,000	57,000,000	77,000,000	89,000,000	95,000,000	
10	Total	166,000,000	134,000,000	71,000,000	23,000,000	2,000,000	1,000,000	29,000,000	70,000,000	98,000,000	134,000,000	166,000,000	184,000,000	157,000,000	
11	Factor to Estimate Daily Balance	44%	44%	44%	44%	44%	44%	44%	44%	44%	44%	44%	44%	44%	
12	Average Short-term Debt Balance	73,040,000	58,960,000	31,240,000	10,120,000	880,000	440,000	12,760,000	30,800,000	43,120,000	58,960,000	73,040,000	80,960,000	69,080,000	
13	Forecasted Interest Rate (See Below)		0.4353%	0.4365%	0.4399%	0.4415%	0.4424%	0.4429%	0.4398%	0.4398%	0.4398%	0.4399%	0.4399%	0.4399%	2.065,569
14	Monthly Short-Term Interest Expense		256,665	136,358	44,518	3,885	1,947	56,508	135,478	189,643	259,327	321,270	356,121	303,851	
15															
Interest Rate.															Annual Effective Interest Rate
16	Forecasted 1-Month SOFR - 7/16/2025	3.97384%	3.98783%	4.02877%	4.04823%	4.05936%	4.06420%	4.02827%	4.02764%	4.02803%	4.02826%	4.02848%	4.02825%		5.270%
17	Credit Facility Spread	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%		
18	Forecasted Annual Interest Rate	5.22%	5.24%	5.28%	5.30%	5.31%	5.31%	5.28%	5.28%	5.28%	5.28%	5.28%	5.28%		
19	Divide by 12	/ 12	/ 12	/ 12	/ 12	/ 12	/ 12	/ 12	/ 12	/ 12	/ 12	/ 12	/ 12		
20	Forecasted Monthly Interest Rate	0.4353%	0.4365%	0.4399%	0.4415%	0.4424%	0.4429%	0.4398%	0.4398%	0.4398%	0.4399%	0.4399%	0.4399%		

NOTE: The short-term debt balances represent the estimated daily average for each respective month.

Mountaineer Gas Company
Case No. 26-____-G-390P
Forecasted 2027 1-Month SOFR Rates
Schedule 6
Page 3 of 4

PENSFORD	Solutions	Analytical Tools	Market Insight	Resources	Rates
----------	-----------	------------------	----------------	-----------	-------

Floating

1-Month Term SOFR: 3.670% 0.010 ↓
30D Avg SOFR (NYFED): 3.621% 0.002 ↓

Fixed

5 Year Treasury 4.300% 0.037 ↑
10 Year Treasury 4.583% 0.036 ↑

Swaps

5 Year Bank Swap 3.949% 0.038 ↑
10 Year Bank Swap 4.100% 0.036 ↑

Monthly or Future Friday 1M SOFR Expires

Reset Date

1M Term SOFR

7/16/2026	3.66961%
8/16/2026	3.69120%
9/16/2026	3.79307%
10/16/2026	3.84354%
11/16/2026	3.88933%
12/16/2026	3.95896%
1/16/2027	3.97384%
2/16/2027	3.98783%
3/16/2027	4.02877%
4/16/2027	4.04823%

Mountaineer Gas Company
Case No. 26-____-G-390P
Forecasted 2027 1-Month SOFR Rates
Schedule 6
Page 4 of 4

PENSFORD	Solutions	Analytical Tools	Market Insight	Resources	Rates
5/16/2027			4.05936%		
6/16/2027			4.06420%		
7/16/2027			4.02827%		
8/16/2027			4.02764%		
9/16/2027			4.02803%		
10/16/2027			4.02826%		
11/16/2027			4.02848%		
12/16/2027			4.02825%		
1/16/2028			3.95636%		
2/16/2028			3.94354%		
3/16/2028			3.94354%		
4/16/2028			3.94273%		

Mountaineer Gas Company
Case No. 26-____-G-390P
State Property Tax Expense
Schedule 7
Page 1 of 1

Line No.	Description	Schedule	Amount
1	IREP Utility Plant in Service as of December 31, 2025	3, Pg. 3, Col. 3, Line 7	\$ 19,433,293
2	Less: 2025 Accumulated Depreciation	4, Pg. 2 Col. 4, Line 24	(64,381)
3	IREP Utility Plant in Service as of December 31, 2025	Line 1 + Line 2	<u>\$ 19,368,912</u>
4	2026 IREP Effective Property Tax Rate	Line 10	0.90460% (A)
5	IREP Property Tax Expense included in 2027	Line 5 * Line 6	<u><u>\$ 175,211</u></u>
6	2026 Property Tax Amount (12/31/2024 Plant)		\$ 5,886,688
7	12/31/2025 Total Net Utility Plant		650,753,218
8	2026 IREP Effective Property Tax Rate	Line 6 ÷ Line 7	<u><u>0.90460%</u></u>

NOTE: State Property Tax expense is being reflected by the Company in the 2027 IREP. The amount represents the IREP investment placed into service after September 30, 2025. The Company has proposed IREP plant up to September 30, 2025 be rolled into base rates in Case No. 26-0079-G-42T.

(A) - Based on 2026 property tax bill from the State of West Virginia divided by the Company's Total Net Utility Plant as of December 31, 2025.

Mountaineer Gas Company
Case No. 26-____-G-390P
Federal and State Income Tax Expense
Schedule 8
Page 1 of 1

Line		Schedule	ATCH A Page	Amount
FEDERAL INCOME TAX:				
1	Total Rate Base for IREP Rate Design	2	2	\$ 119,465,602
2	Return on Rate Base - %	6, Pg 1	11	7.514%
3	Return on Rate Base - \$	Line 1 * Line 2		\$ 8,976,645
4	Adjustments:			
5	Interest Expense	10	18	(2,834,919)
6	Temporary Statutory Deductions	5, Pg 1	9	(6,378,119)
7	Federal Taxable Amount			\$ (236,393)
8	Federal Tax Rate			21.00%
9	Current Federal Tax	Line 7 * Line 8		\$ (49,643)
10	Add: Deferred Federal Tax (21% on Temporary Deductions)	Line 6 * 21% * (-1)		1,339,405
11	Total Federal Tax	Line 9 + Line 10		\$ 1,289,762
12	Gross-up Federal Income Tax	Line 11 ÷ 79%		\$ 1,632,610
				To Schedule 2
				(Page 2 of 20)
STATE INCOME TAX:				
13	Federal Taxable Income	Line 7		\$ (236,393)
14	Add: Gross-up Federal Tax	Line 12		1,632,610
15	State Taxable Amount	Line 13 + Line 14		\$ 1,396,217
16	Tax Gross-up Rate (100.00% - 6.50%)			0.9350
17	Gross-up Taxable	Line 15 + Line 16		\$ 1,493,280
18	State Tax Amount	Line 17 - Line 15		\$ 97,063
				To Schedule 2
				(Page 2 of 20)

Mountaineer Gas Company
Case No. 26-____-G-390P
Base Rate Revenue Offset Computation
Schedule 9
Page 1 of 1

<u>Line</u>	<u>Description</u>
1	No Base Rate Revenue Offset

Mountaineer Gas Company
Case No. 26-____-G-390P
Interest Expense
Schedule 10
Page 1 of 1

<u>Line</u>	<u>Description</u>	<u>Schedule</u>	<u>Amount</u>
1	Total Rate Base for IREP Rate Design	2	\$ 119,465,602
2	Weighted Average Debt Rate	6	2.373%
3	Total Interest Expense		<u>\$ 2,834,919</u>
			To Schedule 8, line 5
			(Page 16 of 20)

Mountaineer Gas Company
Case No. 26-____-G-390P
Three Year Uncollectible Accounts Expense Percentage
Schedule 11
Page 1 of 1

Uncollectible Expense

Year	Write-offs	Recoveries	Net Write-offs	Billed Revenues
2025	\$ 3,406,525	\$(1,582,023)	\$ 1,824,502	\$ 304,198,942
2024	3,542,105	(1,508,396)	2,033,709	287,091,965
2023	3,803,132	(1,220,815)	2,582,317	307,203,524
	<u>\$ 10,751,762</u>	<u>\$(4,311,234)</u>	<u>\$ 6,440,528</u> a	<u>\$ 898,494,431</u> b

Three Year Weighted Avg. Net Write-off % (a ÷ b)

0.7168%

Gross up factor for Uncollectibles to Schedule 2 (100.00% -0.7168%)

99.2832%

To Schedule 2, line 21

(Page 2 of 20)

NOTE This schedule calculates the estimated 2027 IREP bad debt expense based on a 3-year historical average of activity from 2023 - 2025.

Mountaineer Gas Company
Case No. 26-____-G-390P
Proposed 2027 Forfeited Discount Revenue Percentage
Schedule 12
Page 1 of 1

Forfeited Discount Revenue

Line #	Year	Forfeited Discount Revenues	Billed Revenues
1	2025	\$ 387,717	\$ 304,198,942
2		\$ 387,717 _a	\$ 304,198,942 _b
3	Weighted Avg. Forfeited Discount Revenue		0.1275%
4	Gross-up factor for State B&O Tax (100.00% -		95.710%
5	Net Forfeited Discount Revenue Factor		0.1220%
6	Gross up factor for Forfeited Discount Revenues to Schedule 2 (100.00% -		99.8780%
			To Schedule 2, line 23

NOTE: This schedule calculates the estimated 2027 IREP forfeited discount revenue amount based on the actual 2025 billed activity. All forfeited discount revenues are subject to the State B&O tax.

Mountaineer Gas Company

Company Witness

Jonathan B. McGuire

Mountaineer Exhibit JBM-D

2025 IREP Reconciliation - Final

Attachment B

Rate Calculation True-Up Schedules for 2025 IREP Year

Mountaineer Gas Company
2025 IREP Reconciliation - Final
2025 IREP Over / (Under) Recovery Summary
Schedule 1
Page 1 of 1

Line No.	Description	Schedule	Amount
1	2025 IREP Revenues	13, Line 33, Col.14	\$ 18,535,691
2	Less: 2025 Actual Revenue Requirement	2, Line 24	15,797,832
3	2025 IREP Over / (Under) Recovery Activity	Line 1 - Line 2	\$ 2,737,859
4	Net Cumulative Under-recovery Activity *		(2,683,362)
5	Over / (Under) Recovery Activity to be included in 2027 Revenue Requirement		\$ 54,497

NOTE: The Net Cumulative Under Recovery Activity for 2016, 2017, 2019, 2021, and 2023 was included in rates for Calendar 2025 in Case No. 24-0658-G-390P. Thus, the cumulative over-recovery of \$54,497 will be included in the 2027 IREP revenue requirement.

Mountaineer Gas Company
2025 IREP Reconciliation - Final
2025 Revenue Requirement
Schedule 2
Page 1 of 1

Line	Description	Schedule	ATCH B Page	Amount
1	Rate Base:			
2	IREP Plant net of Depreciation Offset	3 - Pg. 1	1	\$ 136,605,992
3	Removal Costs	3 - Pg. 1	1	2,512,079
4	Accumulated Depreciation	4	6	(3,587,792)
5	Sub-total			\$ 135,530,279
6	Federal Plant ADIT ("ADFIT") Liability	5	7	(1,666,152)
7	Total Rate Base for IREP Rate Design			\$ 133,864,127 (A)
8	Return on Rate Base - %	6	8	7.269%
9	Return on Rate Base - \$	Line 7 * Line 8		\$ 9,730,583
10	Add:			
11	O&M Expense	--		-
12	Depreciation	4	6	2,979,261
13	State Property Tax	7	21	580,245
14	Federal Income Tax	8	22	1,740,776
15	State Income Tax	8	22	73,767
16	Revenue Requirement before New Customer Revenues	Line 9 to Line 15		\$ 15,104,632
17	Less: Revenue Offset from New Customers served by IREP Investment	9	23	-
18	Net IREP Revenue Requirement	Line 16 - Line 17		\$ 15,104,632
19	Gross-up factor for B&O Taxes [(100.00% - (4.29% * 88.5898%)]	13 - Pg. 1	30	96.1995%
20	Revenues Grossed-up for Income and B&O Taxes	Line 18 * Line 19		\$ 15,701,362
21	Gross-up factor for Uncollectible Expense (100.00% - 0.7168%)	11	25	99.2832%
22	IREP Revenue Requirement (Incl. Uncollectibles, Taxes, and B&O Taxes)	Line 20 * Line 21		\$ 15,814,722
23	Gross-up factor for Forfeited Discount Revenues (100.00% - 0.1068%)	12	26	99.8932%
24	IREP Revenue Requirement (Including Forfeited Discounts, Uncollectibles, Taxes, and B&O Taxes)	Line 22 * Line 23		\$ 15,797,832
Pro-forma Forfeited Discount Revenue				
25	IREP Revenue Requirement (Including Forfeited Discounts, Uncollectibles, Taxes, and B&O Taxes)	Line 24		\$ 15,797,832
26	Pro-forma Revenues Gross-up for Uncollectibles, Income and B&O Taxes	Line 22		15,814,722
27	Pro-forma Bad Debt Expense Adjustment	Line 25 - Line 26		\$ (16,890)
Pro-forma Bad Debt Expense:				
28	IREP Revenue Requirement (Incl. Uncollectibles, Taxes, and B&O Taxes)	Line 24		\$ 15,814,722
29	Pro-forma Revenues Gross-up for Income and B&O Taxes	Line 20		15,701,362
30	Pro-forma Bad Debt Expense Adjustment	Line 28 - Line 29		\$ 113,360
Pro-forma State B&O Tax Expense:				
31	Pro-forma Revenues Gross-up for Income and B&O Taxes	Line 20		\$ 15,701,362
32	Pro-forma Revenues Gross-up for Income Taxes	Line 18		15,104,632
33	Pro-forma State B&O Tax Expense Adjustment	Line 31 - Line 32		\$ 596,730

(A) - To Schedule 8 and Schedule 10

Mountaineer Gas Company
2025 Total IREP Expenditures including the Eastern Panhandle Investment by Month
Schedule 3
Page 1 of 3

Line	Account	Description	YE Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	2025 Total	Cumulative
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
2025 Gross Investment Amount																	
1	374	Dist. Land & Land Rights	(B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	376	Mains	99,730,497 (B)	2,590,843	2,052,271	2,093,114	3,174,927	4,109,714	2,977,606	5,682,686	7,197,427	12,449,085	4,872,015	6,283,316	5,412,827	58,895,650	158,626,347
3	380	Services	13,795,657 (B)	253,213	405,825	543,805	550,866	536,720	700,763	650,435	697,745	1,016,788	806,928	658,328	589,510	7,420,946	21,216,613
4	381.1	ERT's	(B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	378	Measurement & Regulator Stations	6,303,289 (B)	84,829	(572)	21,501	(272,426)	1,570	324,004	31,782	790,283	1,470,137	39,398	100,608	103,577	2,694,691	8,997,960
6	379	Meas. & Reg. Stations - City Gate	(B)	-	-	-	-	-	-	-	-	6,034,993	481,650	-	-	6,516,643	6,516,643
7	383 & 483	House Regulators & Farm Taps	1,039,522 (B)	48,380	54,217	15,671	32,758	50,348	30,198	67,010	184,990	83,728	23,916	13,848	37,372	642,436	1,681,958
8		Gross 2025 IREP Investment	120,868,975 (B)	2,977,265	2,511,741	2,674,091	3,486,145	4,698,352	4,032,571	6,431,922	8,870,445	21,054,741	6,223,907	7,056,100	6,153,286	76,170,566	197,039,541
9		2025 Cumulative Gross IREP Investment	120,868,975	123,846,240	126,357,981	129,032,072	132,518,217	137,216,569	141,249,140	147,681,062	156,551,507	177,606,248	183,830,155	190,886,255	197,039,541	1,964,683,962	+ 13
10		Gross IREP Investments - 13-mo Avg Balance														151,129,538	
2025 Pro-rated Depreciation Offset Amount from Page 2																	
11																	
12	374	Dist. Land & Land Rights	(B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	376	Mains	9,834,717 (B)	168,064	133,128	135,777	205,953	266,591	193,153	368,628	466,886	807,554	316,040	407,589	351,121	3,820,484	13,655,201
14	380	Services	2,890,271 (B)	7,477	11,984	16,058	16,267	15,849	20,693	19,207	20,604	30,025	23,828	19,440	17,700	219,132	3,109,403
15	381.1	ERT's	(B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	378	Measurement & Regulator Stations	157,421 (B)	-	-	-	-	-	-	-	-	-	-	-	-	-	157,421
17	379	Meas. & Reg. Stations - City Gate	(B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	383 & 483	House Regulators & Farm Taps	(B)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19		Total Monthly 2025 IREP Depreciation Offset	12,882,409 (B)	175,541	145,112	151,835	222,220	282,440	213,646	387,835	487,490	837,579	339,868	427,029	368,821	4,039,616	16,922,025
20		Cumulative Depreciation Offset	12,882,409	13,057,950	13,203,062	13,354,897	13,577,117	13,859,557	14,073,403	14,461,238	14,948,728	15,786,307	16,126,175	16,553,204	16,922,025	188,806,072	+ 13
21		Depreciation Offset - 13-mo Avg Balance														14,523,544	
2025 Investment Net of the Depreciation Offset																	
22																	
23	374	Dist. Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	376	Mains	89,895,780	2,422,779	1,919,143	1,957,337	2,968,974	3,843,123	2,784,453	5,314,067	6,730,541	11,641,541	4,555,975	5,875,727	5,061,706	55,075,366	144,971,146
25	380	Services	10,905,396	245,736	393,841	527,747	534,619	520,871	680,070	631,228	677,141	986,763	783,100	638,888	581,810	7,201,814	18,107,210
26	381.1	ERT's	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	378	Measurement & Regulator Stations	6,145,868	84,829	(572)	21,501	(272,426)	1,570	324,004	31,782	790,283	1,470,137	39,398	100,608	103,577	2,694,691	8,840,559
28	379	Meas. & Reg. Stations - City Gate	-	-	-	-	-	-	-	-	-	6,034,993	481,650	-	-	6,516,643	6,516,643
29	383 & 483	House Regulators & Farm Taps	1,039,522	48,380	54,217	15,671	32,758	50,348	30,198	67,010	184,990	83,728	23,916	13,848	37,372	642,436	1,681,958
30		Net 2025 Monthly IREP Investment	107,886,566	2,801,724	2,366,629	2,522,256	3,263,925	4,415,912	3,818,725	6,044,087	8,382,955	20,217,162	5,884,039	6,629,071	5,784,465	72,130,950	180,117,516
31		Cumulative Net 2025 Investment	107,886,566	110,788,290	113,154,919	115,677,175	118,941,100	123,357,012	127,175,737	133,219,824	141,602,779	161,819,941	167,703,980	174,333,051	180,117,516	1,775,677,890	+ 13
32		Net 2025 IREP Investment - 13-mo Avg Balance														136,605,992 (A)	
33		Removal Costs - Month	2,012,103 (B)	119,302	74,333	77,373	74,005	84,259	85,132	95,006	71,895	58,408	3,594	115,539	131,821	991,468	3,003,571
34		Removal Costs - Cumulative	2,012,103	2,131,405	2,205,738	2,283,111	2,357,116	2,441,375	2,526,507	2,621,513	2,693,408	2,752,817	2,758,411	2,871,950	3,003,571	32,657,025	+ 13
35		Cumulative Removal Costs - 13-mo Avg Balance														2,512,079 (A)	

(A) - To Schedule 2, lines 2 and 3, respectively.
(B) - IREP amounts represent 2023 and 2024 IREP investment.

Mountaineer Gas Company
Depreciation Expense Offset Netted Against Non-IREP Current Year Expenditures
2025 Depreciation Offset
Schedule 3
Page 2 of 3

Line	Plant Account	Description	(a) Depreciation Expense Per 23-0280-G-42T	(b) Non-IREP Plant Additions Schedule B Pg 5	(a) - (b) = (c) IREP Depreciation Expense Offset	(d) SB390 Gross Investment Schedule B Pg 2	(e) Depreciation Expense Offset
Transmission Plant:							
1		None					
2	Sub-Total		\$ -	\$ -	\$ -	\$ -	\$ -
Distribution Plant:							
3	376	Mains	\$ 9,403,184	\$ 5,582,700	\$ 3,820,484	\$58,895,850	\$ 3,820,484
4	380	Services	3,878,210	3,616,657	219,132 *	7,420,946	219,132
5	378	Meas. & Reg. Stations - General	787,658	693,828	- *	2,694,691	-
6	379	Meas. & Reg. Stations - City Gate	-	-	- *	6,516,643	-
7	383 (483)	House Regulators & Farm Taps	175,897	312,148	-	642,436	-
8	Sub-Total		\$ 14,244,949	\$10,205,333	\$ 4,039,616	\$76,170,566	\$ 4,039,616
9	Total Depreciation Expense Offset						\$ 4,039,616 To Schedule 3 Page 2

NOTE: The amounts in column (a) represents the Depreciation Offset amounts stipulated in the Case No. 23-0280-G-42T. These amounts represent the entire depreciation expense granted for these particular classes of assets. To ensure no potential tax normalization violation, the Depreciation Expense Offset amounts have been adjusted for those asset classes in which the Company incurs investments that are outside of the IREP program which essentially relate to new business. This approach is consistent with the Order in Case No. 19-0004-G-GI. The Depreciation Offset amount for determining the 2025 revenue requirement is calculated to be \$4,039,616 by taking the Depreciation Expense (Per Case No. 23-0280-G-42T) amount of \$14,244,949 and subtracting the Non-IREP Additions amount of \$10,205,333. Since the actual Non-IREP additions for House Regulators and Meas. and Reg. Stations General is more than depreciation expense offset, the excess amount of \$42,421 being applied to reduce Meas. & Reg. Stations - General.

In addition, these amounts now are being applied as a reduction in current year expenditures; the net amount is then used to determine both book and tax depreciation.

* - Amount determined as follows: $(\$3,878,210 - \$3,616,657) + (\$787,658 - \$693,828) + (\$175,897 - \$312,148) = \$219,132$.

Mountaineer Gas Company
 2025 Total IREP and Non-IREP Additions by Category
 Schedule 3
 Page 3 of 3

<u>Line</u>	<u>Account</u>	<u>Description</u>	<u>IREP Additions</u>	<u>Non-IREP Additions</u>	<u>Total Additions</u>
1	376	Mains	\$ 58,895,850	\$ 5,582,700	\$ 64,478,550
2	380	Services	7,420,946	3,616,657	11,037,603
3	378	Meas. & Reg. Stations - General	2,694,691	693,828	3,388,519
4	379	Meas. & Reg. Stations - City Gate	6,516,643	-	6,516,643
5	383 (483)	House Regulators & Farm Taps	642,436	312,148	954,584
6		Total	<u>\$ 76,170,566</u>	<u>\$ 10,205,333</u>	<u>\$ 86,375,899</u>

Mountaineer Gas Company
2025 Computation of Book Depreciation
Schedule 4
Page 1 of 1

Line	Account	Description	Depreciation													2025 Total	Cumulative
			Rates	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	
Column (1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Reference Schedule 3, Page 1, Lines 23 to 29																	
1		2025 Investment Net of the Depreciation Offset															
2	374	Dist. Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	376	Mains	89.895,780	2,422,779	1,919,143	1,957,337	2,968,974	3,643,123	2,784,453	5,314,067	6,730,541	11,641,541	4,555,973	9,875,727	5,081,708	55,075,366	144,971,146
4	380	Services	10,905,396	245,736	393,841	527,747	534,819	520,871	660,070	631,228	677,141	986,763	783,100	638,888	581,810	7,201,814	18,107,210
5	381.1	ERT's		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	378	Measurement & Regulator Stations	6,145,868	84,829	(572)	21,501	(127,426)	1,570	324,004	31,782	790,283	1,470,137	39,398	100,606	103,577	2,694,691	8,840,559
7	379	Meas. & Reg. Stations - City Gate		-	-	-	-	-	-	-	-	-	6,034,993	481,650	-	6,516,643	-
8	383 & 483	House Regulators & Farm Taps	1,039,522	48,380	54,217	15,671	32,758	50,348	30,198	67,010	184,890	83,728	23,916	13,848	37,372	642,436	1,581,958
9		Net 2025 Monthly IREP Investment	107,886,566	2,801,724	2,366,629	2,522,256	3,263,925	4,415,912	3,818,725	6,044,087	8,382,955	20,217,162	5,884,039	6,629,071	5,784,465	72,130,950	180,117,516
10		Cumulative Net 2025 Investment	107,886,566	2,801,724	5,168,353	7,690,609	10,954,534	15,370,446	19,189,171	25,233,258	33,616,213	53,833,375	59,717,414	66,346,485	72,130,950		
Investment Net of the Depreciation Offset - Cumulative																	
11																	
12	374	Dist. Land & Land Rights		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	376	Mains	89.895,780	2,422,779	4,341,922	6,299,259	9,268,233	13,111,366	15,885,809	21,208,876	27,940,417	39,581,958	44,137,933	50,013,660	55,075,366		
14	380	Services	10,905,396	245,736	639,577	1,167,324	1,701,943	2,222,814	2,902,884	3,534,112	4,211,253	5,198,016	5,981,116	6,620,004	7,201,814		
15	381.1	ERT's		-	-	-	-	-	-	-	-	-	-	-	-		
16	378	Measurement & Regulator Stations	6,145,868	84,829	84,257	105,758	(166,668)	(165,098)	158,906	190,688	580,971	2,461,108	2,490,506	2,591,114	2,694,691		
17	379	Meas. & Reg. Stations - City Gate		-	-	-	-	-	-	-	-	-	6,034,993	6,516,643	6,516,643		
18	383 & 483	House Regulators & Farm Taps	1,039,522	48,380	102,597	118,268	151,026	201,374	231,572	298,582	483,572	567,300	591,216	605,064	642,436		
19		Cumulative Net Amount of IREP Monthly Investment	107,886,566	2,801,724	5,168,353	7,690,609	10,954,534	15,370,446	19,189,171	25,233,258	33,616,213	53,833,375	59,717,414	66,346,485	72,130,950		
Calculation of IREP Book Depreciation Expense																	
20																	
21	374	Dist. Land & Land Rights	0.00%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	376	Mains	1.84%	1,646,815	141,555	144,498	147,499	152,051	157,944	162,213	170,361	180,681	198,531	205,517	214,526	222,287	2,097,663
23	380	Services	3.00%	362,024	27,877	28,862	30,181	31,518	32,820	34,520	36,098	37,791	40,258	42,216	43,813	45,268	431,222
24	381.1	ERT's	6.67%	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	378	Measurement & Regulator Stations	4.28%	192,255	22,223	22,221	22,298	21,326	21,332	22,468	22,601	25,420	30,663	30,804	31,163	31,532	304,071
26	379	Meas. & Reg. Stations - City Gate	4.10%	-	-	-	-	-	-	-	-	-	21,525	23,243	23,243	23,243	91,254
27	383 & 483	House Regulators & Farm Taps	4.00%	43,146	3,626	3,807	3,859	3,968	4,136	4,237	4,460	5,077	5,356	5,436	5,482	5,607	55,051
28		2025 Monthly Depreciation Expense		2,244,240	195,281	198,388	203,837	208,663	216,232	223,458	233,620	246,969	296,333	307,216	318,227	327,937	2,979,261 (B)
29		Accumulated Depreciation		2,244,240	2,439,521	2,638,909	2,842,746	3,051,609	3,267,841	3,491,299	3,724,819	3,973,788	4,270,121	4,577,337	4,895,564	5,223,501	46,641,295
30		11-Month Average of Accumulated Depreciation															3,587,792 (A)

(A) - To Schedule 2, Line 4

(B) - To Schedule 2, Line 12 and Schedule 5, Line 16

Mountaineer Gas Company
2025 Computation of Tax Depreciation and ADFIT Liability
Schedule S
Page 1 of 1

Line #	Description	Reference	MACRS %	January-25	February-25	March-25	April-25	May-25	June-25	July-25	August-25	September-25	October-25	November-25	December-25	2025 Total
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
IREF Tax Basis:																
1	Net IREF Investment	Sched 3, Pg 1, Line 8		2,801,724	2,366,629	2,522,256	3,263,925	4,415,912	3,818,725	6,044,087	8,382,955	20,217,162	5,884,039	6,629,071	5,784,465	72,130,950
2	Less: IREF Investment in Land not subject to depreciation	Sched 3, Pg 1, Line 2		-	-	-	-	-	-	-	-	-	-	-	-	-
3	Adjusted Net IREF Investment	Line 1 + Line 2		2,801,724	2,366,629	2,522,256	3,263,925	4,415,912	3,818,725	6,044,087	8,382,955	20,217,162	5,884,039	6,629,071	5,784,465	72,130,950
4	Bonus Depreciation Percentage		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
5	Bonus Depreciation Activity	Line 3 * Line 4		-	-	-	-	-	-	-	-	-	-	-	-	-
6	Adjusted Net IREF Investment	Line 3		2,801,724	2,366,629	2,522,256	3,263,925	4,415,912	3,818,725	6,044,087	8,382,955	20,217,162	5,884,039	6,629,071	5,784,465	72,130,950
7	Subtract: Bonus Depreciation Amount	Line 5		-	-	-	-	-	-	-	-	-	-	-	-	-
8	MACRS 20 Year Property	Line 6 Less Line 7		2,801,724	2,366,629	2,522,256	3,263,925	4,415,912	3,818,725	6,044,087	8,382,955	20,217,162	5,884,039	6,629,071	5,784,465	72,130,950
9	MACRS 20 Year Property Rate - Year 1 Rate		3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	3.75%	
10	MACRS 20 Year Property Rate - Year 1 Activity	Line 8 * Line 9		105,065	88,749	94,585	122,397	165,597	143,202	226,653	314,361	758,144	220,651	248,590	216,917	2,704,911
11	Bonus Depreciation Activity	Line 5		-	-	-	-	-	-	-	-	-	-	-	-	-
12	MACRS Tax Depreciation on 2025 Taxable IREF Rate Base	Line 10 + Line 11		105,065	88,749	94,585	122,397	165,597	143,202	226,653	314,361	758,144	220,651	248,590	216,917	2,704,911
13	Net MACRS 20 IREF Property 2024 Actual	\$ 53,946,345	7.219%	324,532	324,532	324,532	324,532	324,532	324,532	324,532	324,532	324,532	324,532	324,532	324,535	3,894,387
14	Net MACRS 20 IREF Property 2023 Actual	\$ 54,040,221	6.677%	300,689	300,689	300,689	300,689	300,689	300,689	300,689	300,689	300,689	300,689	300,689	300,687	3,608,266
15	Total Tax Depreciation	Sum Line 12 to Line 14		730,286	713,970	719,806	747,618	790,818	768,423	851,874	939,582	1,383,365	845,872	873,811	842,139	10,207,564
16	Minus: 2025 Book Depreciation Activity	Sched 4, Pg 1, Line 28		195,281	199,388	203,837	208,863	216,232	223,458	233,520	248,949	296,333	307,216	318,227	327,937	2,979,261
17	Tax Depreciation in Excess of 2025 Book Depreciation	Line 15 Less Line 16		535,005	514,582	515,969	538,755	574,586	544,965	618,354	690,613	1,087,032	538,656	555,584	514,202	7,228,303
18	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
19	Projected Monthly ADFIT Activity	Line 17 * Line 18		112,351	108,062	108,354	113,138	120,663	114,443	129,854	145,019	228,277	113,118	116,672	107,983	1,517,944
20	Monthly ADFIT Activity - Straight-line (Total for Year + 12)	Line 19, Col 16 + 12		126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	1,517,944
Proration Per IRS Regulation § 1.1571-1																
21	Total Number of Days in Projected period			31	28	31	30	31	30	31	31	30	31	30	31	365
22	Number of Days Remaining in Period			335	307	276	248	215	185	154	123	93	62	32	1	
23	Proration Factor	Line 22 + 365		91.78082%	84.10959%	75.61644%	67.39726%	58.90411%	50.68493%	42.19178%	33.69863%	25.47945%	16.98630%	8.76712%	0.27987%	
24	Projected Monthly ADFIT Activity (Straight-line)	Line 20		126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,495	126,499	1,517,944
24	Projected Prorated ADFIT Activity Amount	Line 23 * Line 24		116,098	106,394	95,651	85,254	74,511	64,114	53,370	42,627	32,230	21,487	11,090	347	703,173
25	Beginning Projected Prorated ADFIT Liability Amount			1,198,348	1,314,446	1,420,840	1,516,491	1,601,745	1,676,256	1,740,370	1,793,740	1,836,367	1,868,597	1,890,084	1,901,174	
26	Ending Cumulative Projected Prorated ADFIT Liability Amount	Line 24 + Line 25		1,314,446	1,420,840	1,516,491	1,601,745	1,676,256	1,740,370	1,793,740	1,836,367	1,868,597	1,890,084	1,901,174	1,901,521	21,659,979
27	13-Month Projected Prorated ADFIT Liability (DTL)															+ 13 1,666,152

To Schedule Z, Line 6

Mountaineer Gas Company
2025 IREP Reconciliation - Final
2025 Average Capital Structure
13 Months Ended December 31, 2025
Schedule 6
Page 1 of 1

	Schedule 6.1	Schedule 6.2	Schedule 6.3	Total Capital
	Long-Term	Short Term	Capital	Structure
	Debt	Debt		
Dec-24	\$ (179,614,040)	\$ (117,000,000)	\$ (261,437,126)	\$ (558,051,166)
Jan-25	(179,617,961)	(107,000,000)	(270,760,741)	(557,378,702)
Feb-25	(179,621,882)	(97,000,000)	(279,044,147)	(555,666,029)
Mar-25	(179,625,803)	(68,000,000)	(300,782,267)	(548,408,070)
Apr-25	(179,629,725)	(64,000,000)	(302,437,126)	(546,066,851)
May-25	(249,274,132)	-	(301,065,377)	(550,339,509)
Jun-25	(249,273,794)	(16,000,000)	(297,921,682)	(563,195,476)
Jul-25	(249,241,905)	(28,000,000)	(294,897,723)	(572,139,628)
Aug-25	(249,182,088)	(47,000,000)	(292,644,345)	(588,826,433)
Sep-25	(249,192,355)	(69,000,000)	(289,876,185)	(608,068,540)
Oct-25	(249,200,021)	(86,000,000)	(290,337,794)	(625,537,815)
Nov-25	(249,207,688)	(102,000,000)	(293,595,089)	(644,802,777)
Dec-25	(249,215,355)	(109,000,000)	(299,964,215)	(658,179,570)
Total	\$ (2,891,896,749)	\$ (910,000,000)	\$ (3,774,763,817)	\$ (7,576,660,566)
	÷ 13	÷ 13	÷ 13	÷ 13
3 mo. average	\$ (222,453,596)	\$ (70,000,000)	\$ (290,366,447)	\$ (582,820,044)

	Schedule	Amount	% of Total	Rate	Weighted Cost
2025 IREP Year:					
Long-term Debt	Schedule 6.1	(222,453,596)	38.442%	4.5339%	1.743%
Short-term Debt	Schedule 6.2	(65,854,607)	11.380%	5.5750%	0.634%
Total Debt		(288,308,203)	49.822%		2.377%
Common Equity	Schedule 6.3	(290,366,447)	50.178%	9.7500%	4.892%
		(578,674,650)	100.000%		7.269%

To Schedule 2, Line 8

NOTE: See Schedules 6.1 to 6.3 for supporting information.

NOTE: 9.75% Return on Equity is amount agreed to in Stipulation Agreement and approved in Case No. 23-0280-G-42T.

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	TIAA Series A 2240.400	TIAA Series B 2240.410	TIAA Series C 2240.420	TIAA Series D 2240.430	TIAA Series E 2240.440	TIAA Series F 2240.45	TIAA Series G 2240.455		Schedule 6.1.1 Unamortized Debt Costs	
								Total		Total
Dec-24	\$ (40,000,000)	\$ (20,000,000)	\$ (40,000,000)	\$ (40,000,000)	(40,000,000)	-	-	\$ (180,000,000)	\$ 385,960	\$ (179,614,040)
Jan-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	-	-	(180,000,000)	382,039	(179,617,961)
Feb-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	-	-	(180,000,000)	378,118	(179,621,882)
Mar-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	-	-	(180,000,000)	374,197	(179,625,803)
Apr-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	-	-	(180,000,000)	370,275	(179,629,725)
May-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	725,868	(249,274,132)
Jun-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	726,206	(249,273,794)
Jul-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	758,095	(249,241,905)
Aug-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	817,912	(249,182,088)
Sep-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	807,645	(249,192,355)
Oct-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	799,979	(249,200,021)
Nov-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	792,312	(249,207,688)
Dec-25	(40,000,000)	(20,000,000)	(40,000,000)	(40,000,000)	(40,000,000)	(50,000,000)	(20,000,000)	(250,000,000)	784,645	(249,215,355)
Total	\$(520,000,000)	\$(260,000,000)	\$(520,000,000)	\$(520,000,000)	\$(520,000,000)	\$(400,000,000)	\$(160,000,000)	\$(2,900,000,000)	\$8,103,251	\$(2,891,896,749)
	+ 13	+ 13	+ 13	+ 13	+ 13	+ 13	+ 13	+ 13	+ 13	+ 13
3 mo. average	<u>\$ (40,000,000)</u>	<u>\$ (20,000,000)</u>	<u>\$ (40,000,000)</u>	<u>\$ (40,000,000)</u>	<u>\$ (40,000,000)</u>	<u>\$ (30,769,231)</u>	<u>\$ (12,307,692)</u>	<u>\$ (223,076,923)</u>	<u>\$ 623,327</u>	<u>\$ (222,453,596)</u>

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Line		TIAA 1810.400	TIAA 1810.410	TIAA 1810.420	TIAA 1810.430	TIAA/Lincoln 1810.440	State Farm 1810.450	State Farm 1810.455	CoBank 2570.100	Total
1	Dec-24	\$ 67,323	\$ 51,087	\$ 120,453	\$ 45,548	\$ 172,062	\$ -	\$ -	\$ (70,513)	\$ 385,960
2	Jan-25	65,434	50,231	119,193	45,167	171,543	-	-	(69,529)	382,039
3	Feb-25	63,545	49,374	117,933	44,786	171,024	-	-	(68,544)	378,118
4	Mar-25	61,655	48,517	116,674	44,406	170,505	-	-	(67,560)	374,197
5	Apr-25	59,766	47,660	115,414	44,025	169,986	-	-	(66,576)	370,275
6	May-25	57,877	46,803	114,154	43,644	169,467	256,796	102,718	(65,591)	725,868
7	Jun-25	55,987	45,947	112,895	43,264	168,948	259,734	104,038	(64,607)	726,206
8	Jul-25	54,098	45,091	111,635	42,883	168,429	285,209	114,373	(63,623)	758,095
9	Aug-25	52,209	44,234	110,376	42,502	167,910	330,597	132,722	(62,638)	817,912
10	Sep-25	50,319	43,377	109,117	42,121	167,391	325,874	131,100	(61,654)	807,645
11	Oct-25	48,430	42,521	107,857	41,740	166,872	323,065	130,164	(60,670)	799,979
12	Nov-25	46,541	41,664	106,597	41,359	166,353	320,256	129,227	(59,685)	792,312
13	Dec-25	44,651	40,807	105,338	40,979	165,834	317,446	128,291	(58,701)	784,645
14		<u>\$727,835</u>	<u>\$597,313</u>	<u>\$1,467,636</u>	<u>\$562,424</u>	<u>\$2,196,324</u>	<u>\$2,418,977</u>	<u>\$972,633</u>	<u>\$(839,891)</u>	<u>\$ 8,103,251</u>
		÷ 13	÷ 13	÷ 13	÷ 13	÷ 13	÷ 13	÷ 13	÷ 13	÷ 13
15	13 mo. average	<u>\$ 55,987</u>	<u>\$ 45,948</u>	<u>\$ 112,895</u>	<u>\$ 43,263</u>	<u>\$ 168,948</u>	<u>\$ 186,075</u>	<u>\$ 74,818</u>	<u>\$ (64,607)</u>	<u>\$ 623,327</u>
									To Schedule 6.1 and 6.1.2	
16	Amortization E:	<u>\$ 22,672</u>	<u>\$ 10,280</u>	<u>\$ 15,115</u>	<u>\$ 4,569</u>	<u>\$ 6,228</u>	<u>\$ 19,665</u>	<u>\$ 6,553</u>	<u>\$ (11,812)</u>	<u>\$ (398,685)</u>

NOTE: The purpose of this schedule is to support the Average Monthly Balance amounts that are subtracted from the Company's Long-term Debt amounts.

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Line	Debt Issue (1)	Interest Rate (2)	Date Issued (3)	Maturity Date (4)	Principal Outstanding (5) \$	Interest Expense (6) \$	Amortization (7) \$	Total Expense (8) \$
1	Unsecured:							
2	TIAA Senior Notes--Series A	4.20%	12/20/2017	12/20/2027	40,000,000	1,680,000	22,672 (A)	1,702,672
3	TIAA Senior Notes--Series B	4.27%	12/20/2017	12/20/2029	20,000,000	854,000	10,280 (A)	864,280
4	TIAA Senior Notes--Series C	4.41%	12/20/2017	12/20/2032	40,000,000	1,764,000	15,115 (A)	1,779,115
5	TIAA Senior Notes--Series D	3.50%	12/20/2019	12/20/2034	40,000,000	1,400,000	4,569 (A)	1,404,569
6	TIAA Senior Notes--Series E	4.49%	8/16/2022	8/16/2052	40,000,000	1,796,000	6,228 (A)	1,802,228
7	State Farm Senior Notes Series F	6.11%	5/30/2025	6/1/2035	30,769,231	1,790,569	19,665	1,810,234
8	State Farm Senior Notes Series G	6.21%	5/30/2025	6/1/2037	12,307,692	727,950	6,553	734,503
9	Gain on Reacquired Debt - CoBank						(11,812)	(11,812)
10	Total Long-term Debt				<u>223,076,923</u>	<u>10,012,519</u>	<u>73,270</u>	<u>10,085,789</u>
11	Less: Unamortized Long-term Debt Costs (Schedule 6.1.1)				\$ (623,327)			
12	Net Long-term Debt Balance				<u>222,453,596</u>			
13	Effective interest rate (Column 8, Line 6 divided by Column 5, Line 8)							<u>4.5339%</u>
14	(A) Amortization of debt costs are based on the life of the debt.							

NOTE: Series A, B, C, D, and E debt costs are based on actual costs incurred divided by the respective term period.

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	Line of Credit			
	2310.110			
Dec-24	\$ (117,000,000)			
Jan-25	(107,000,000)			
Feb-25	(97,000,000)			
Mar-25	(68,000,000)			
Apr-25	(64,000,000)			
May-25	-			
Jun-25	(16,000,000)			
Jul-25	(28,000,000)			
Aug-25	(47,000,000)			
Sep-25	(69,000,000)			
Oct-25	(86,000,000)			
Nov-25	(102,000,000)			
Dec-25	(109,000,000)			
	Total	\$ (910,000,000)		
		÷ 13	Daily	
			Weighted	Percentage
13 mo. average	\$ (70,000,000)		\$ (65,854,607)	94.08%

Total Interest Expense for period (A/C 4310.110) \$ 3,671,363 From Schedule 6.2.1, Pg 4
Daily Weighted Average of Borrowings \$ 65,854,607 From Schedule 6.2.1, Pg 4
Effective Interest Rate 5.5750% (A)

NOTE: Consistent with Case No. 23-0280-G-42T, the amortization of debt costs associated with this Line of Credit Facility are recovered in O & M Expense.

(A) - Weighted average interest rate by dividing \$3,671,363 test year expense by the average daily loan balance of \$65,854,607. See schedule 6.2.1, Page 4 of 4.

NOTE: The Company entered into a five year Credit Agreement with Huntington Bank on May 16, 2025.

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Day	January 2024			February 2024		
	Base Rate	Libor Rate	Total	Base Rate	Libor Rate	Total
1	0.00	117,000,000.00	117,000,000.00	0.00	107,000,000.00	107,000,000.00
2	0.00	117,000,000.00	117,000,000.00	0.00	107,000,000.00	107,000,000.00
3	0.00	115,000,000.00	115,000,000.00	0.00	107,000,000.00	107,000,000.00
4	0.00	115,000,000.00	115,000,000.00	0.00	107,000,000.00	107,000,000.00
5	0.00	115,000,000.00	115,000,000.00	0.00	106,000,000.00	106,000,000.00
6	0.00	115,000,000.00	115,000,000.00	0.00	104,500,000.00	104,500,000.00
7	0.00	115,000,000.00	115,000,000.00	0.00	101,500,000.00	101,500,000.00
8	0.00	115,000,000.00	115,000,000.00	0.00	101,500,000.00	101,500,000.00
9	0.00	111,000,000.00	111,000,000.00	0.00	101,500,000.00	101,500,000.00
10	0.00	111,000,000.00	111,000,000.00	0.00	101,500,000.00	101,500,000.00
11	0.00	111,000,000.00	111,000,000.00	0.00	100,000,000.00	100,000,000.00
12	0.00	111,000,000.00	111,000,000.00	0.00	95,000,000.00	95,000,000.00
13	0.00	111,000,000.00	111,000,000.00	0.00	95,000,000.00	95,000,000.00
14	0.00	111,000,000.00	111,000,000.00	0.00	92,000,000.00	92,000,000.00
15	0.00	109,000,000.00	109,000,000.00	0.00	92,000,000.00	92,000,000.00
16	0.00	105,500,000.00	105,500,000.00	0.00	92,000,000.00	92,000,000.00
17	0.00	105,500,000.00	105,500,000.00	0.00	92,000,000.00	92,000,000.00
18	0.00	105,500,000.00	105,500,000.00	0.00	92,000,000.00	92,000,000.00
19	0.00	105,500,000.00	105,500,000.00	0.00	92,000,000.00	92,000,000.00
20	0.00	105,500,000.00	105,500,000.00	0.00	90,000,000.00	90,000,000.00
21	0.00	105,500,000.00	105,500,000.00	0.00	90,000,000.00	90,000,000.00
22	0.00	105,500,000.00	105,500,000.00	0.00	90,000,000.00	90,000,000.00
23	0.00	107,500,000.00	107,500,000.00	0.00	90,000,000.00	90,000,000.00
24	0.00	107,500,000.00	107,500,000.00	0.00	94,000,000.00	94,000,000.00
25	0.00	107,500,000.00	107,500,000.00	0.00	98,000,000.00	98,000,000.00
26	0.00	107,500,000.00	107,500,000.00	0.00	98,000,000.00	98,000,000.00
27	0.00	110,500,000.00	110,500,000.00	0.00	97,000,000.00	97,000,000.00
28	0.00	110,500,000.00	110,500,000.00	0.00	97,000,000.00	97,000,000.00
29	0.00	109,500,000.00	109,500,000.00			
30	0.00	108,000,000.00	108,000,000.00			
31	0.00	107,000,000.00	107,000,000.00			
Total	0.00	3,413,000,000.00	3,413,000,000.00	0.00	2,730,500,000.00	2,730,500,000.00
Days in Month	31	31	31	29	29	29
Average	0.00	110,096,774.19	110,096,774.19	0.00	94,155,172.41	94,155,172.41
Interest Expense	0.00	539,863.71	539,863.71	0.00	429,189.85	429,189.85
Interest Rate	0.000%	5.694%	5.694%	0.000%	5.659%	5.659%

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Day	March 2024			April 2024		
	Base Rate	Libor Rate	Total	Base Rate	Libor Rate	Total
1	0.00	97,000,000.00	97,000,000.00	0.00	68,000,000.00	68,000,000.00
2	0.00	97,000,000.00	97,000,000.00	0.00	68,000,000.00	68,000,000.00
3	0.00	97,000,000.00	97,000,000.00	0.00	68,000,000.00	68,000,000.00
4	0.00	97,000,000.00	97,000,000.00	0.00	64,000,000.00	64,000,000.00
5	0.00	97,000,000.00	97,000,000.00	0.00	64,000,000.00	64,000,000.00
6	0.00	94,000,000.00	94,000,000.00	0.00	64,000,000.00	64,000,000.00
7	0.00	90,000,000.00	90,000,000.00	0.00	64,000,000.00	64,000,000.00
8	0.00	90,000,000.00	90,000,000.00	0.00	64,000,000.00	64,000,000.00
9	0.00	90,000,000.00	90,000,000.00	0.00	61,000,000.00	61,000,000.00
10	0.00	90,000,000.00	90,000,000.00	0.00	57,000,000.00	57,000,000.00
11	0.00	90,000,000.00	90,000,000.00	0.00	57,000,000.00	57,000,000.00
12	0.00	86,000,000.00	86,000,000.00	0.00	57,000,000.00	57,000,000.00
13	0.00	86,000,000.00	86,000,000.00	0.00	57,000,000.00	57,000,000.00
14	0.00	81,000,000.00	81,000,000.00	0.00	57,000,000.00	57,000,000.00
15	0.00	81,000,000.00	81,000,000.00	0.00	57,000,000.00	57,000,000.00
16	0.00	81,000,000.00	81,000,000.00	0.00	57,000,000.00	57,000,000.00
17	0.00	81,000,000.00	81,000,000.00	0.00	55,000,000.00	55,000,000.00
18	0.00	81,000,000.00	81,000,000.00	0.00	55,000,000.00	55,000,000.00
19	0.00	81,000,000.00	81,000,000.00	0.00	55,000,000.00	55,000,000.00
20	0.00	81,000,000.00	81,000,000.00	0.00	55,000,000.00	55,000,000.00
21	0.00	81,000,000.00	81,000,000.00	0.00	59,500,000.00	59,500,000.00
22	0.00	81,000,000.00	81,000,000.00	0.00	59,500,000.00	59,500,000.00
23	0.00	81,000,000.00	81,000,000.00	0.00	59,500,000.00	59,500,000.00
24	0.00	81,000,000.00	81,000,000.00	0.00	59,500,000.00	59,500,000.00
25	0.00	85,000,000.00	85,000,000.00	0.00	62,000,000.00	62,000,000.00
26	0.00	85,000,000.00	85,000,000.00	0.00	62,000,000.00	62,000,000.00
27	0.00	85,000,000.00	85,000,000.00	0.00	62,000,000.00	62,000,000.00
28	0.00	83,000,000.00	83,000,000.00	0.00	64,000,000.00	64,000,000.00
29	0.00	83,000,000.00	83,000,000.00	0.00	64,000,000.00	64,000,000.00
30	0.00	83,000,000.00	83,000,000.00	0.00	64,000,000.00	64,000,000.00
31	0.00	68,000,000.00	68,000,000.00			
Total	0.00	2,664,000,000.00	2,664,000,000.00	0.00	1,820,000,000.00	1,820,000,000.00
Days in Month	31	31	31	30	30	30
Average	0.00	85,935,483.87	85,935,483.87	0.00	60,666,666.67	60,666,666.67
Interest Expense	0.00	419,778.32	419,778.32	0.00	286,834.53	286,834.53
Interest Rate	0.000%	5.673%	5.673%	0.000%	5.674%	5.674%

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	Base Rate	Libor Rate	Total	Base Rate	Libor Rate	Total
1	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0.00
2	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0.00
3	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0.00
4	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0.00
5	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0.00
6	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0.00
7	0.00	64,000,000.00	64,000,000.00	0.00	0.00	0.00
8	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
9	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
10	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
11	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
12	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
13	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
14	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
15	0.00	60,000,000.00	60,000,000.00	0.00	0.00	0.00
16	0.00	60,163,285.45	60,163,285.45	0.00	0.00	0.00
17	0.00	60,163,285.45	60,163,285.45	0.00	0.00	0.00
18	0.00	60,163,285.45	60,163,285.45	0.00	0.00	0.00
19	0.00	60,163,285.45	60,163,285.45	0.00	0.00	0.00
20	0.00	60,163,285.45	60,163,285.45	0.00	0.00	0.00
21	0.00	60,163,285.45	60,163,285.45	0.00	0.00	0.00
22	0.00	63,163,285.45	63,163,285.45	0.00	0.00	0.00
23	0.00	63,163,285.45	63,163,285.45	0.00	4,500,000.00	4,500,000.00
24	0.00	63,163,285.45	63,163,285.45	0.00	4,500,000.00	4,500,000.00
25	0.00	63,163,285.45	63,163,285.45	0.00	12,000,000.00	12,000,000.00
26	0.00	63,163,285.45	63,163,285.45	0.00	13,000,000.00	13,000,000.00
27	0.00	68,663,285.45	68,663,285.45	0.00	13,000,000.00	13,000,000.00
28	0.00	69,663,285.45	69,663,285.45	0.00	13,000,000.00	13,000,000.00
29	0.00	69,663,285.45	69,663,285.45	0.00	13,000,000.00	13,000,000.00
30	0.00	0.00	0.00	0.00	16,000,000.00	16,000,000.00
31	0.00	0.00	0.00			0.00
Total	0.00	1,812,785,996.30	1,812,785,996.30	0.00	89,000,000.00	89,000,000.00
Days in Month	31	31	31	30	30	30
Average	0.00	58,476,967.62	58,476,967.62	0.00	2,966,666.67	2,966,666.67
Interest Expense	0.00	285,835.67	285,835.67	0.00	13,780.48	13,780.48
Interest Rate	0.000%	5.676%	5.676%	0.000%	5.574%	5.574%

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Day	July 2024			August 2024		
	Base Rate	Libor Rate	Total	Base Rate	Libor Rate	Total
1	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
2	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
3	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
4	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
5	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
6	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
7	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
8	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
9	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
10	0.00	16,000,000.00	16,000,000.00	0.00	28,000,000.00	28,000,000.00
11	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	30,000,000.00
12	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	30,000,000.00
13	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	30,000,000.00
14	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	30,000,000.00
15	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	30,000,000.00
16	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	30,000,000.00
17	0.00	16,000,000.00	16,000,000.00	0.00	30,000,000.00	30,000,000.00
18	0.00	16,000,000.00	16,000,000.00	0.00	31,000,000.00	31,000,000.00
19	0.00	16,000,000.00	16,000,000.00	0.00	31,000,000.00	31,000,000.00
20	0.00	16,000,000.00	16,000,000.00	0.00	32,000,000.00	32,000,000.00
21	0.00	19,000,000.00	19,000,000.00	0.00	32,000,000.00	32,000,000.00
22	0.00	19,000,000.00	19,000,000.00	0.00	37,000,000.00	37,000,000.00
23	0.00	19,000,000.00	19,000,000.00	0.00	37,000,000.00	37,000,000.00
24	0.00	19,000,000.00	19,000,000.00	0.00	37,000,000.00	37,000,000.00
25	0.00	24,000,000.00	24,000,000.00	0.00	43,000,000.00	43,000,000.00
26	0.00	24,000,000.00	24,000,000.00	0.00	43,000,000.00	43,000,000.00
27	0.00	24,000,000.00	24,000,000.00	0.00	43,000,000.00	43,000,000.00
28	0.00	27,000,000.00	27,000,000.00	0.00	43,000,000.00	43,000,000.00
29	0.00	27,000,000.00	27,000,000.00	0.00	47,000,000.00	47,000,000.00
30	0.00	27,000,000.00	27,000,000.00	0.00	47,000,000.00	47,000,000.00
31	0.00	28,000,000.00	28,000,000.00	0.00	47,000,000.00	47,000,000.00
Total	0.00	577,000,000.00	577,000,000.00	0.00	1,040,000,000.00	1,040,000,000.00
Days in Month	31	31	31	31	31	31
Average	0.00	18,612,903.23	18,612,903.23	0.00	33,548,387.10	33,548,387.10
Interest Expense	0.00	89,340.92	89,340.92	0.00	162,660.93	162,660.93
Interest Rate	0.000%	5.574%	5.574%	0.000%	5.631%	5.631%

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Day	September 2024			October 2024		
	Base Rate	Libor Rate	Total	Base Rate	Libor Rate	Total
1	0.00	47,000,000.00	47,000,000.00	0.00	70,000,000.00	70,000,000.00
2	0.00	47,000,000.00	47,000,000.00	0.00	70,000,000.00	70,000,000.00
3	0.00	49,000,000.00	49,000,000.00	0.00	70,000,000.00	70,000,000.00
4	0.00	49,000,000.00	49,000,000.00	0.00	70,000,000.00	70,000,000.00
5	0.00	49,000,000.00	49,000,000.00	0.00	70,000,000.00	70,000,000.00
6	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
7	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
8	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
9	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
10	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
11	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
12	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
13	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
14	0.00	49,000,000.00	49,000,000.00	0.00	71,000,000.00	71,000,000.00
15	0.00	49,000,000.00	49,000,000.00	0.00	72,000,000.00	72,000,000.00
16	0.00	49,000,000.00	49,000,000.00	0.00	72,000,000.00	72,000,000.00
17	0.00	49,000,000.00	49,000,000.00	0.00	72,000,000.00	72,000,000.00
18	0.00	49,000,000.00	49,000,000.00	0.00	72,000,000.00	72,000,000.00
19	0.00	49,000,000.00	49,000,000.00	0.00	72,000,000.00	72,000,000.00
20	0.00	49,000,000.00	49,000,000.00	0.00	78,000,000.00	78,000,000.00
21	0.00	49,000,000.00	49,000,000.00	0.00	78,000,000.00	78,000,000.00
22	0.00	56,000,000.00	56,000,000.00	0.00	78,000,000.00	78,000,000.00
23	0.00	56,000,000.00	56,000,000.00	0.00	78,000,000.00	78,000,000.00
24	0.00	57,000,000.00	57,000,000.00	0.00	78,000,000.00	78,000,000.00
25	0.00	61,000,000.00	61,000,000.00	0.00	78,000,000.00	78,000,000.00
26	0.00	61,000,000.00	61,000,000.00	0.00	78,000,000.00	78,000,000.00
27	0.00	61,000,000.00	61,000,000.00	0.00	82,500,000.00	82,500,000.00
28	0.00	61,000,000.00	61,000,000.00	0.00	82,500,000.00	82,500,000.00
29	0.00	69,000,000.00	69,000,000.00	0.00	84,000,000.00	84,000,000.00
30	0.00	69,000,000.00	69,000,000.00	0.00	86,000,000.00	86,000,000.00
31			0.00	0.00	86,000,000.00	86,000,000.00
Total	0.00	1,576,000,000.00	1,576,000,000.00	0.00	2,316,000,000.00	2,316,000,000.00
Days in Month	30	30	30	31	31	31
Average	0.00	52,533,333.33	52,533,333.33	0.00	74,709,677.42	74,709,677.42
Interest Expense	0.00	242,196.16	242,196.16	0.00	346,390.61	346,390.61
Interest Rate	0.000%	5.532%	5.532%	0.000%	5.384%	5.384%

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Day	November 2024			December 2024		
	Base Rate	Libor Rate	Total	Base Rate	Libor Rate	Total
1	0.00	86,000,000.00	86,000,000.00	0.00	102,000,000.00	102,000,000.00
2	0.00	86,000,000.00	86,000,000.00	0.00	102,000,000.00	102,000,000.00
3	0.00	88,500,000.00	88,500,000.00	0.00	100,000,000.00	100,000,000.00
4	0.00	88,500,000.00	88,500,000.00	0.00	100,000,000.00	100,000,000.00
5	0.00	88,500,000.00	88,500,000.00	0.00	100,000,000.00	100,000,000.00
6	0.00	88,500,000.00	88,500,000.00	0.00	100,000,000.00	100,000,000.00
7	0.00	88,500,000.00	88,500,000.00	0.00	100,000,000.00	100,000,000.00
8	0.00	88,500,000.00	88,500,000.00	0.00	100,000,000.00	100,000,000.00
9	0.00	88,500,000.00	88,500,000.00	0.00	100,000,000.00	100,000,000.00
10	0.00	88,500,000.00	88,500,000.00	0.00	103,000,000.00	103,000,000.00
11	0.00	88,500,000.00	88,500,000.00	0.00	103,000,000.00	103,000,000.00
12	0.00	88,500,000.00	88,500,000.00	0.00	103,000,000.00	103,000,000.00
13	0.00	88,500,000.00	88,500,000.00	0.00	103,000,000.00	103,000,000.00
14	0.00	88,500,000.00	88,500,000.00	0.00	103,000,000.00	103,000,000.00
15	0.00	88,500,000.00	88,500,000.00	0.00	103,000,000.00	103,000,000.00
16	0.00	88,500,000.00	88,500,000.00	0.00	103,000,000.00	103,000,000.00
17	0.00	88,500,000.00	88,500,000.00	0.00	101,000,000.00	101,000,000.00
18	0.00	88,500,000.00	88,500,000.00	0.00	101,000,000.00	101,000,000.00
19	0.00	88,500,000.00	88,500,000.00	0.00	101,000,000.00	101,000,000.00
20	0.00	88,500,000.00	88,500,000.00	0.00	101,000,000.00	101,000,000.00
21	0.00	88,500,000.00	88,500,000.00	0.00	101,000,000.00	101,000,000.00
22	0.00	88,500,000.00	88,500,000.00	0.00	105,000,000.00	105,000,000.00
23	0.00	88,500,000.00	88,500,000.00	0.00	105,000,000.00	105,000,000.00
24	0.00	95,000,000.00	95,000,000.00	0.00	109,000,000.00	109,000,000.00
25	0.00	100,000,000.00	100,000,000.00	0.00	109,000,000.00	109,000,000.00
26	0.00	102,000,000.00	102,000,000.00	0.00	109,000,000.00	109,000,000.00
27	0.00	102,000,000.00	102,000,000.00	0.00	109,000,000.00	109,000,000.00
28	0.00	102,000,000.00	102,000,000.00	0.00	109,000,000.00	109,000,000.00
29	0.00	102,000,000.00	102,000,000.00	0.00	109,000,000.00	109,000,000.00
30	0.00	102,000,000.00	102,000,000.00	0.00	109,000,000.00	109,000,000.00
31			0.00	0.00	109,000,000.00	109,000,000.00
Total	0.00	2,735,500,000.00	2,735,500,000.00	0.00	3,212,000,000.00	3,212,000,000.00
Days in Month	30	30	30	31	31	31
Average	0.00	91,183,333.33	91,183,333.33	0.00	103,612,903.23	103,612,903.23
Interest Expense	0.00	398,430.88	398,430.88	0.00	457,060.46	457,060.46
Interest Rate	0.000%	5.243%	5.243%	0.000%	5.123%	5.123%

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	Short Term Debt Balance			Interest Expense			Effective Interest Rate
	Base Rate	Libor Rate	Total	Base Rate	Libor Rate	Total	
12/31/2024 Balance	0.00	117,000,000.00	117,000,000.00				
Monthly Activity:							
January 2025	0.00	3,413,000,000.00	3,413,000,000.00	0.00	539,863.71	539,863.71	
February 2025	0.00	2,730,500,000.00	2,730,500,000.00	0.00	429,189.85	429,189.85	
March 2025	0.00	2,664,000,000.00	2,664,000,000.00	0.00	419,778.32	419,778.32	
April 2025	0.00	1,820,000,000.00	1,820,000,000.00	0.00	286,834.53	286,834.53	
May 2025	0.00	1,812,785,996.30	1,812,785,996.30	0.00	285,835.67	285,835.67	
June 2025	0.00	89,000,000.00	89,000,000.00	0.00	13,780.48	13,780.48	
July 2025	0.00	577,000,000.00	577,000,000.00	0.00	89,340.92	89,340.92	
August 2025	0.00	1,040,000,000.00	1,040,000,000.00	0.00	162,660.93	162,660.93	
September 2025	0.00	1,576,000,000.00	1,576,000,000.00	0.00	242,196.16	242,196.16	
October 2025	0.00	2,316,000,000.00	2,316,000,000.00	0.00	346,390.61	346,390.61	
November 2025	0.00	2,735,500,000.00	2,735,500,000.00	0.00	398,430.88	398,430.88	
December 2025	0.00	3,212,000,000.00	3,212,000,000.00	0.00	457,060.46	457,060.46	
	0.00	24,102,785,996.30	24,102,785,996.30	0.00	3,671,362.52	3,671,362.52	
			366	Adjustments		0.00	Rate
Daily Average Balance Outstanding		65,854,607.00		Amount per Books		3,671,362.52	5.5750%
		To Schedule 6.2				To Schedule 6.2	To Schedule 6.2

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13 Months Ended December 31, 2025
2025 Capital
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	Common Stock 201.000	Paid-in-Capital 207.000	Retained Earnings 216.000	Total
Dec-24	\$ (45,792,175)	\$ (132,222,577)	\$ (83,422,374)	\$ (261,437,126)
Jan-25	(45,792,175)	(132,222,577)	(92,745,989)	(270,760,741)
Feb-25	(45,792,175)	(132,222,577)	(101,029,395)	(279,044,147)
Mar-25	(45,792,175)	(147,222,577)	(107,767,515)	(300,782,267)
Apr-25	(45,792,175)	(147,222,577)	(109,422,374)	(302,437,126)
May-25	(45,792,175)	(147,222,577)	(108,050,625)	(301,065,377)
Jun-25	(45,792,175)	(147,222,577)	(104,906,930)	(297,921,682)
Jul-25	(45,792,175)	(147,222,577)	(101,882,971)	(294,897,723)
Aug-25	(45,792,175)	(147,222,577)	(99,629,593)	(292,644,345)
Sep-25	(45,792,175)	(147,222,577)	(96,861,433)	(289,876,185)
Oct-25	(45,792,175)	(147,222,577)	(97,323,042)	(290,337,794)
Nov-25	(45,792,175)	(147,222,577)	(100,580,337)	(293,595,089)
Dec-25	(45,792,175)	(147,222,577)	(106,949,463)	(299,964,215)
Total	<u>\$(595,298,275)</u>	<u>\$(1,868,893,501)</u>	<u>\$(1,310,572,041)</u>	<u>\$(3,774,763,817)</u>
	÷ 13	÷ 13	÷ 13	÷ 13
13 Mo. Average	<u><u>\$ (45,792,175)</u></u>	<u><u>\$ (143,761,039)</u></u>	<u><u>\$ (100,813,233)</u></u>	<u><u>\$ (290,366,447)</u></u>

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2025 State Property Tax Expense
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Line No.	Description	Schedule	Amount
1	December 31, 2023		\$ 58,692,366
2	Less: 2023 Accumulated Depreciation		(525,752)
3	IREP Utility Plant in Service	Line 1 + Line 2	\$ 58,166,614
4	IREP Effective Property Tax Rate		0.99756%
5	2025 IREP Property Tax Expense	Line 3 * Line 4	<u>\$ 580,245</u>
6	2025 Property Tax Amount		\$ 5,212,481
7	Total Net Utility Plant (2 years prior)		522,524,971
8	IREP Effective Property Tax Rate	Line 6 ÷ Line 7	<u>0.997556%</u>
9	Property Tax Amount to be Recovered	Line 5	<u>\$ 580,245</u>

NOTE: State Property Tax expense is being reflected by the Company in the IREP calculation in 2025. IREP plant as of December 31, 2022 was rolled into the base rate component in Case No. 23-0280-G-42T.

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2025 Federal and State Income Tax Expense
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<u>Line</u>	<u>Schedule</u>	<u>ATCH B Page</u>	<u>Amount</u>
FEDERAL INCOME TAX:			
1 Total Rate Base for IREP Rate Design	2	2	\$ 133,864,127
2 Return on Rate Base - %	6	8	7.269%
3 Return on Rate Base - \$	Line 1 * Line 2		\$ 9,730,583
4 Adjustments:			
5 Interest Expense	10	24	\$ (3,181,950)
6 Temporary Statutory Deductions - Excess Tax Depreciation Over Book	5	7	(7,228,303)
7 Federal Taxable Amount	Sum Lines 3 to 6		\$ (679,670)
8 Federal Tax Rate			21.00%
9 Current Federal Tax	Line 7 * Line 8		\$ (142,731)
10 Add: Deferred Federal Tax (21% on Temporary Deductions)	Line 6 * (21)%		1,517,944
11 Total Federal Tax	Line 9 + Line 10		\$ 1,375,213
12 Gross-up Federal Income Tax (Line 11 ÷ 79%)			\$ 1,740,776 To Schedule 2
STATE INCOME TAX:			
13 Federal Taxable Income	Line 7		\$ (679,670)
14 Add: Gross-up Federal Tax	Line 12		1,740,776
15 State Taxable Amount	Line 13 + Line 14		\$ 1,061,106
16 Tax Gross-up Rate (100.00% - 6.50%)			0.9350
17 Gross-up Taxable	Line 15 ÷ Line 16		\$ 1,134,873
18 State Tax Amount	Line 17 - Line 15		\$ 73,767 To Schedule 2

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2025 Base Rate Revenue Offset Computation
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<u>Line</u>	<u>Description</u>	<u>Schedule</u>	<u>Amount</u>
No Base Rate Revenue Offset - Expansion Investment and Revenues Rolled into Base Rates In Case No. 23-0280-G-42T			
1	SB 390 Incremental Revenue Offset Amount		<u><u>\$ -</u></u> (A)

(A) - To Schedule 2 , Line 17

Mountaineer Gas Company
2025 IREP Reconciliation - Final
2025 Interest Expense
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<u>Line</u>		<u>Schedule</u>	<u>Amount</u>
1	Total Rate Base for IREP Rate Design	2	\$ 133,864,127
2	Weighted Average Debt Rate	6	2.377%
3	Total Interest Expense		<u>\$ 3,181,950</u>
			To Schedule 8, line 5

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 2025 Uncollectible Accounts Expense
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Uncollectible Expense

Year	Write-offs	Recoveries	Net Write-offs	Billed Revenues
2025	\$ 3,406,525	\$ (1,582,023)	\$ 1,824,502	\$ 304,198,942
2024	3,542,105	(1,508,396)	\$ 2,033,709	287,091,965
2023	3,803,132	(1,220,815)	\$ 2,582,317	307,203,524
	<u>\$ 10,751,762</u>	<u>\$ (4,311,234)</u>	<u>\$ 6,440,528</u> a	<u>\$ 898,494,431</u> b
Three Year Weighted Avg. Net Write-off % (a ÷ b)				<u>0.7168%</u>

Gross up factor for Uncollectibles to Schedule 2 (100.00% - 0.7168%) 99.2832%

To **Schedule 2, line 21**

NOTE This schedule calculates the 2025 IREP bad debt expense percentage based on a 3-year historical average of activity.

Mountaineer Gas Company
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2025 Forfeited Discount Revenue
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Forfeited Discount Revenue

Line #	Year	Forfeited Discount Revenues	Billed Revenues
1	2025	\$ 339,428	\$ 304,198,942
2		\$ 339,428 a	\$ 304,198,942 b
3	Weighted Avg. Forfeited Discount Revenue % (a ÷ b)		0.1116%
4	Gross-up factor for State B&O Tax (100.00% - 4.29%)		95.710%
5	Net Forfeited Discount Revenue Factor		0.1068%
6	Gross up factor for Forfeited Discount Revenues to Schedule 2 (100.00% - 0.10680%)		99.8932% To Schedule 2, line 23

NOTE: This schedule calculates the 2025 IREP forfeited discount revenue percentage amount based on 2025 billed activity. All forfeited discount revenues are subject to the State B&O tax.

Mountaineer Gas Company
2025 IREP Reconciliation - Final
2025 IREP Revenue Summary
Schedule 13
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Line	(1) Customer Class	(2) January	(3) February	(4) March	(5) April	(6) May	(7) June	(8) July	(9) August	(10) September	(11) October	(12) November	(13) December	(14) Total	(15) B&O Tax Factor
RS															
1	Billed Revenues	1,743,927.43	2,638,222.74	2,164,218.86	1,133,812.35	593,266.10	277,976.89	192,915.36	135,298.11	155,869.99	213,077.86	559,842.14	1,866,978.91	11,674,844.53	11,674,844.53
2	Unbilled Revenues	1,183,521.54	(524,353.57)	(695,944.62)	(304,769.43)	(214,755.02)	(213,730.95)	(53,412.19)	36,405.22	(2,336.55)	584,230.69	732,549.41	404,701.82	912,106.45	912,106.45
3	Total IREP Revenues	2,927,048.97	2,113,869.17	1,468,274.24	828,842.92	378,531.08	64,245.94	139,503.17	171,703.33	153,533.43	777,308.55	1,292,391.55	2,271,680.73	12,586,950.98	12,586,950.98 (A)
NGV															
4	Billed Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Unbilled Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GS															
7	Billed Revenues	465,806.49	782,532.89	632,651.13	347,487.48	210,688.57	115,376.42	99,411.32	79,114.73	80,433.22	95,807.32	174,263.06	487,256.09	3,570,728.74	3,570,728.74
8	Unbilled Revenues	355,125.88	(164,682.05)	(199,043.23)	(67,109.26)	(67,108.23)	(54,841.16)	(21,447.18)	9,852.27	2,845.65	150,443.04	192,268.92	130,742.15	263,046.80	263,046.80
9	Total IREP Revenues	820,932.37	617,850.84	433,607.90	280,378.22	143,480.34	60,535.26	77,964.14	88,967.00	83,278.87	246,250.36	366,532.00	617,998.24	3,833,775.54	3,833,775.54 (A)
GS Transport															
10	Billed Revenues	106,738.03	255,296.70	193,824.85	141,686.02	109,262.02	97,569.83	83,151.25	81,325.98	82,194.16	88,893.79	120,279.02	164,840.71	1,525,064.36	1,525,064.36
11	Unbilled Revenues	133,419.01	(21,865.59)	(55,923.86)	(27,892.64)	(17,475.00)	(24,961.33)	(4,098.22)	(1,835.21)	2,786.54	29,687.58	28,887.38	59,150.77	99,979.43	99,979.43
12	Total IREP Revenues	240,157.04	233,431.11	137,900.99	113,793.36	91,787.02	72,708.50	79,053.03	79,490.77	84,980.70	118,581.37	149,166.40	223,991.48	1,625,043.79	1,625,043.79
LGS Transport															
13	Billed Revenues	6,606.75	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	151,157.88	151,157.88
14	Unbilled Revenues	6,532.08	-	-	-	-	-	772.99	(772.99)	-	-	-	-	6,532.08	6,532.08
15	Total IREP Revenues	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,913.82	12,367.84	13,140.83	13,140.83	13,140.83	13,140.83	157,689.96	157,689.96
SPC / LGS Transport															
16	Billed Revenues	3,496.75	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	80,024.76	80,024.76
17	Unbilled Revenues	3,458.18	-	-	-	-	-	-	-	-	-	-	-	3,458.18	3,458.18
18	Total IREP Revenues	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	83,482.92	83,482.92
LGS-I Transport															
19	Billed Revenues	1,506.00	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	33,816.63	33,816.63
20	Unbilled Revenues	1,431.33	-	-	-	-	-	-	-	-	-	-	-	1,431.33	1,431.33
21	Total IREP Revenues	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	35,247.96	35,247.96
IS Transport															
22	Billed Revenues	2,168.68	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	36,860.59	36,860.59
23	Unbilled Revenues	985.13	-	-	-	-	-	-	-	-	-	-	-	985.13	985.13
24	Total IREP Revenues	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	37,845.72	37,845.72
SPC / IS Transport															
25	Billed Revenues	3,253.02	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	6,307.62	6,307.62	6,307.62	6,307.62	6,307.62	78,944.48	78,944.48
26	Unbilled Revenues	4,105.87	-	-	-	-	-	-	-	-	-	-	(1,051.27)	3,054.60	3,054.60
27	Total IREP Revenues	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	6,307.62	6,307.62	6,307.62	6,307.62	5,256.35	81,999.06	81,999.06
WS															
28	Billed Revenues	6,123.54	17,818.52	14,427.05	12,671.83	5,826.88	3,921.32	2,311.16	2,083.34	2,139.21	2,467.33	4,024.52	8,204.08	83,018.78	83,018.78
29	Unbilled Revenues	9,268.98	(5,072.79)	(2,809.29)	(2,418.22)	(1,572.97)	(933.46)	(63.43)	59.57	27.05	4,181.65	4,964.88	4,967.46	10,636.41	10,636.41
30	Total IREP Revenues	15,392.52	12,745.73	11,617.76	10,253.61	5,253.91	2,987.84	2,247.73	2,142.91	2,166.26	6,648.98	9,009.40	13,171.54	93,655.19	93,655.19
Total Activity:															
31	Billed Revenues	2,339,230.69	3,727,418.62	3,038,669.66	1,669,007.45	953,511.34	528,392.03	411,336.86	330,316.86	353,153.07	432,742.80	890,905.25	2,559,776.29	17,234,460.73	16,420,726.52 (A)
32	Unbilled Revenues	1,697,844.08	(715,974.00)	(953,721.00)	(402,189.55)	(300,911.22)	(298,386.82)	(78,248.03)	43,708.86	3,322.60	748,542.96	898,690.59	590,530.93	1,501,230.39	18,535,691.12 (B)
33	Total IREP Revenues	4,037,075.67	3,011,444.62	2,084,948.66	1,266,817.90	652,600.12	230,025.21	333,088.83	374,025.52	356,475.78	1,181,285.76	1,849,595.85	3,150,307.22	18,535,691.12 (B)	88,588.8%
34	YTD IREP Revenues	4,037,075.67	7,048,520.29	9,133,466.95	10,400,288.85	11,052,866.97	11,282,912.18	11,616,081.01	11,990,028.53	12,346,802.29	13,527,786.05	15,377,343.90	18,535,691.12	To Schedule 1	To Schedule 1 B&O Tax Calc.

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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
RS													
Billed Mcf	794,399	2,818,710	2,373,047	1,242,996	650,533	304,799	211,530	148,351	170,932	233,638	613,862	2,047,126	11,609,923
IREP Rate	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912
IREP Revenues	724,491.89	2,570,663.52	2,164,218.86	1,133,612.35	593,286.10	277,976.69	192,915.36	135,296.11	155,889.98	213,077.86	559,842.14	1,866,978.91	10,588,249.77
Billed Mcf	2,149,864	142,530	-	-	-	-	-	-	-	-	-	-	2,292,394
IREP Rate	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474
IREP Revenues	1,019,035.54	67,559.22	-	-	-	-	-	-	-	-	-	-	1,086,594.76
Total RS Billed MCF	2,944,263	2,961,240	2,373,047	1,242,996	650,533	304,799	211,530	148,351	170,932	233,638	613,862	2,047,126	13,902,317
Total RS IREP Revenues	1,743,527.43	2,638,222.74	2,164,218.86	1,133,612.35	593,286.10	277,976.69	192,915.36	135,296.11	155,889.98	213,077.86	559,842.14	1,866,978.91	11,674,844.53
Avg. RS IREP Rate	0.592	0.891	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.640
NGV													
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total NGV Billed MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total NGV IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. NGV IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

Mountaineer Gas Company
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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
GS													
Billed Mcf	309,380	1,465,226	1,209,658	664,412	402,655	220,605	190,079	151,271	153,792	183,188	333,199	931,656	6,215,121
IREP Rate	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523
IREP Revenues	161,805.74	766,313.20	632,651.13	347,487.48	210,588.57	115,376.42	99,411.32	79,114.73	80,433.22	95,807.32	174,263.08	487,256.09	3,250,508.30
Billed Mcf	1,101,452	58,767	-	-	-	-	-	-	-	-	-	-	1,160,219
IREP Rate	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276
IREP Revenues	304,000.75	16,219.69	-	-	-	-	-	-	-	-	-	-	320,220.44
Total GS Billed MCF	1,410,832	1,523,993	1,209,658	664,412	402,655	220,605	190,079	151,271	153,792	183,188	333,199	931,656	7,375,340
Total GS IREP Revenues	465,806.49	782,532.89	632,651.13	347,487.48	210,588.57	115,376.42	99,411.32	79,114.73	80,433.22	95,807.32	174,263.08	487,256.09	3,570,728.74
Avg. GS IREP Rate	0.330	0.513	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.484
LGS													
Total Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LGS Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LGS IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. LGS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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2025 Billed IREP Tariff Revenues
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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
LGS-1													
Total Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LGS-1 Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LGS-1 IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. LGS-1 IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
IS													
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	542.170	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IS Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IS IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. IS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
LIS													
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	502.170	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LIS Billed MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LIS IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. LIS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
WS													
Billed Mcf	164	110,673	89,909	78,707	42,403	24,356	14,355	12,940	13,287	15,325	24,997	50,957	477,773
IREP Rate	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161
IREP Revenues	26.40	17,818.35	14,427.05	12,671.83	6,826.88	3,921.32	2,311.16	2,083.34	2,139.21	2,467.33	4,024.52	8,204.08	76,921.47
Billed Mcf	72,585	2	-	-	-	-	-	-	-	-	-	-	72,587
IREP Rate	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084
IREP Revenues	6,097.14	0.17	-	-	-	-	-	-	-	-	-	-	6,097.31
Total WS Billed MCF	72,749	110,675	89,909	78,707	42,403	24,356	14,355	12,940	13,287	15,325	24,997	50,957	550,360
Total WS IREP Revenues	6,123.54	17,818.52	14,427.05	12,671.83	6,826.88	3,921.32	2,311.16	2,083.34	2,139.21	2,467.33	4,024.52	8,204.08	83,018.78
Avg. WS IREP Rate	0.084	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161
Total Billed Activity:													
Mcf	4,427,844	4,595,908	3,672,314	1,986,115	1,095,591	549,760	415,964	312,562	338,011	432,151	972,058	3,029,739	21,828,017
Customer Charge Count	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues	2,215,457.46	3,438,574.15	2,811,297.04	1,493,771.86	810,701.55	397,274.43	284,637.84	216,494.18	238,462.41	311,352.51	738,129.74	2,362,439.08	15,328,592

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RS													
Unbilled Mcf	2,247,499	1,740,571	981,784	647,607	412,130	177,776	119,210	159,128	156,566	775,240	1,578,474	2,022,226	11,018,211
IREF Rate - Current	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912
Sub-total	2,049,719.09	1,587,400.75	895,387.01	590,617.58	375,862.56	162,131.71	108,719.52	145,124.74	142,788.19	707,018.88	1,439,568.29	1,844,270.11	10,048,608.43
Unbilled Mcf	139,169	8,293	-	-	-	-	-	-	-	-	-	-	147,462
IREF Rate - Old	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474
Sub-total	65,966.11	3,930.88	-	-	-	-	-	-	-	-	-	-	69,896.99
Unbilled Mcf Reversal	-	(2,247,499)	(1,740,571)	(981,784)	(647,607)	(412,130)	(177,776)	(119,210)	(159,128)	(156,566)	(775,240)	(1,578,474)	(8,995,985)
IREF Rate - Current	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
Sub-total	-	(2,049,719.09)	(1,587,400.75)	(895,387.01)	(590,617.58)	(375,862.56)	(162,131.71)	(108,719.52)	(145,124.74)	(142,788.19)	(707,018.88)	(1,439,568.29)	(8,204,338.32)
Unbilled Mcf Reversal	(1,966,590)	(139,169)	(8,293)	-	-	-	-	-	-	-	-	-	(2,114,052)
IREF Rate - Old	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	-
Sub-total	(932,163.66)	(65,966.11)	(3,930.88)	-	-	-	-	-	-	-	-	-	(1,002,060.65)
Total RS MCF	420,078	(637,804)	(767,080)	(334,177)	(235,477)	(234,354)	(58,566)	39,918	(2,562)	618,674	803,234	443,752	55,636
Total IREF Revenue	1,183,521.54	(524,353.57)	(695,944.62)	(304,769.43)	(214,765.02)	(213,730.85)	(53,412.19)	36,405.22	(2,336.55)	564,230.69	732,549.41	404,701.82	912,106.45
Avg. RS IREF Rate	2.817	0.822	0.907	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	16.394
NGV													
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREF Rate - Current	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREF Rate - Current	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total NGV MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREF Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. NGV IREF Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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GS													
Unbilled Mcf	1,193,053	813,942	536,508	408,192	279,878	167,371	126,363	145,201	150,642	438,296	805,923	1,055,908	6,221,277
IREP Rate - Current	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523
Sub-total	623,968.72	477,991.67	280,593.68	213,484.42	146,376.19	87,535.03	66,087.85	75,940.12	78,785.77	229,228.81	421,497.73	552,239.88	3,253,727.87
Unbilled Mcf	73,740	5,961	-	-	-	-	-	-	-	-	-	-	79,701
IREP Rate - Old	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276
Sub-total	20,352.24	1,645.24	-	-	-	-	-	-	-	-	-	-	21,997.48
Unbilled Mcf Reversal	-	(1,193,053)	(513,942)	(536,508)	(408,192)	(279,878)	(167,371)	(126,363)	(145,201)	(150,642)	(438,296)	(805,923)	(5,165,369)
IREP Rate - Current	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	-
Sub-total	-	(623,968.72)	(477,991.67)	(280,593.68)	(213,484.42)	(146,376.19)	(87,535.03)	(66,087.85)	(75,940.12)	(78,785.77)	(229,228.81)	(421,497.73)	(2,701,487.99)
Unbilled Mcf Reversal	(1,047,801)	(73,740)	(5,961)	-	-	-	-	-	-	-	-	-	(1,127,502)
IREP Rate - Old	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	-
Sub-total	(289,193.08)	(20,352.24)	(1,645.24)	-	-	-	-	-	-	-	-	-	(311,190.56)
Total GS MCF	218,992	(346,890)	(383,395)	(128,316)	(128,314)	(112,507)	(41,008)	18,838	5,441	287,654	367,627	249,965	8,107
Total IREP Revenue	355,125.88	(164,682.05)	(199,043.23)	(67,109.26)	(67,108.23)	(58,841.16)	(21,447.18)	9,852.27	2,845.65	150,443.04	192,268.92	130,742.15	263,048.80
Avg. GS IREP Rate	1.622	0.475	-	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	32.447
LGS													
Unbilled Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Cust. Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LGS MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. LGS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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LGS-1													
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	979,110	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LGS-1 MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. LGS-1 IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
IS													
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IS MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. IS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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LIS													
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Current	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	1,051,270	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total LIS MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. LIS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
WS													
Unbilled Mcf	91,197	59,689	42,240	27,220	17,450	11,652	11,258	11,628	11,796	37,769	68,731	99,709	490,339
IREP Rate - Current	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161
Sub-total	14,682.72	9,609.93	6,800.64	4,382.42	2,809.45	1,875.97	1,812.54	1,872.11	1,899.16	6,080.81	11,065.69	16,053.15	78,944.59
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate - Old	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	#DIV/0!
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	(91,197)	(59,689)	(42,240)	(27,220)	(17,450)	(11,652)	(11,258)	(11,628)	(11,796)	(37,769)	(68,731)	(390,630)
IREP Rate - Current	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	-
Sub-total	-	(14,682.72)	(9,609.93)	(6,800.64)	(4,382.42)	(2,809.45)	(1,875.97)	(1,812.54)	(1,872.11)	(1,899.16)	(6,080.81)	(11,065.69)	(62,691.44)
Unbilled Mcf Reversal	(64,485)	-	-	-	-	-	-	-	-	-	-	-	(64,485)
IREP Rate - Old	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	0.084	-
Sub-total	(5,416.74)	-	-	-	-	-	-	-	-	-	-	-	(5,416.74)
Total WS MCF	26,712	(31,508)	(17,449)	(15,020)	(9,770)	(5,798)	(394)	370	168	25,973	30,962	30,978	35,224
Total IREP Revenue	9,265.98	(5,072.79)	(2,809.29)	(2,418.22)	(1,572.97)	(933.48)	(63.43)	59.57	27.05	4,181.65	4,994.88	4,987.46	10,636.41
Avg. WS IREP Rate	0.347	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.302
Total Unbilled Activity:													
Mcf	665,782	(1,016,202)	(1,187,924)	(477,513)	(373,561)	(352,659)	(99,968)	59,126	3,047	932,301	1,201,823	724,715	96,967
Revenues	1,547,913.40	(694,108.41)	(897,797.14)	(374,296.91)	(283,436.22)	(273,505.49)	(74,922.80)	46,317.06	536.15	718,855.38	929,803.21	540,431.43	1,165,789.66

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RS													
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total RS Billed MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total RS IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. RS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
NGV													
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Billed Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	0.474	-
IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Total NGV Billed MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total NGV IREP Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. NGV IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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GS													
Billed Mcf	-	488,139	370,602	270,914	208,914	166,558	158,989	155,499	157,159	168,869	229,979	315,183	2,711,905
IREP Rate	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523
IREP Revenues	-	255,296.70	193,824.85	141,688.02	109,262.02	97,569.83	83,151.25	81,325.98	82,194.16	88,893.79	120,279.02	164,840.71	1,418,326.33
Billed Mcf	386,732	-	-	-	-	-	-	-	-	-	-	-	386,732
IREP Rate	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276	0.276
IREP Revenues	106,738.03	-	-	-	-	-	-	-	-	-	-	-	106,738.03
Total GS Billed MCF	386,732	488,139	370,602	270,914	208,914	166,558	158,989	155,499	157,159	168,869	229,979	315,183	3,098,637
Total GS IREP Revenues	106,738.03	255,296.70	193,824.85	141,688.02	109,262.02	97,569.83	83,151.25	81,325.98	82,194.16	88,893.79	120,279.02	164,840.71	1,525,064.36
Avg. GS IREP Rate	0.276	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.492
LGS													
Total Customers	-	17	17	17	17	17	17	17	17	17	17	17	187
IREP Rate	772.990	772.990	772.990	772.990	772.890	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990
IREP Revenues	-	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	144,549.13
Total Customers	17	-	-	-	-	-	-	-	-	-	-	-	17
IREP Rate	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750
IREP Revenues	6,608.75	-	-	-	-	-	-	-	-	-	-	-	6,608.75
Total LGS Customers	17	17	17	17	17	17	17	17	17	17	17	17	204
Total LGS IREP Revenues	6,608.75	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	151,157.88
Avg. LGS IREP Rate	388.750	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	740.970

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SPC / LGS													
Total Customers	-	9	9	9	9	9	9	9	9	9	9	9	99
IREP Rate	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990
IREP Revenues	-	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	76,526.01
Total Customers	9	-	-	-	-	-	-	-	-	-	-	-	9
IREP Rate	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750	388.750
IREP Revenues	3,498.75	-	-	-	-	-	-	-	-	-	-	-	3,498.75
Total SPC / LGS Billed Cust. Charges	9	9	9	9	9	9	9	9	9	9	9	9	108
Total SPC / LGS IREP Revenues	3,498.75	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	80,024.76
Avg. SPC / LGS IREP Rate	388.750	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	740.970
LGS-I													
Total Customers	-	3	3	3	3	3	3	3	3	3	3	3	33
IREP Rate	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110
IREP Revenues	-	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	32,310.63
Total Customers	3	-	-	-	-	-	-	-	-	-	-	-	3
IREP Rate	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000	502.000
IREP Revenues	1,506.00	-	-	-	-	-	-	-	-	-	-	-	1,506.00
Total LGS-I Billed Cust. Charges	3	3	3	3	3	3	3	3	3	3	3	3	36
Total LGS-I IREP Revenues	1,506.00	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	33,816.63
Avg. LGS-I IREP Rate	502.000	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	939.351

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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
IS													
Billed Mcf	-	3	3	3	3	3	3	3	3	3	3	3	33
IREP Rate	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270
IREP Revenues	-	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	34,691.91
Billed Mcf	4	-	-	-	-	-	-	-	-	-	-	-	4
IREP Rate	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170
IREP Revenues	2,168.68	-	-	-	-	-	-	-	-	-	-	-	2,168.68
Total IS Billed Cust. Charges	4	3	3	3	3	3	3	3	3	3	3	3	37
Total IS IREP Revenues	2,168.68	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	36,860.59
Avg. IS IREP Rate	542.170	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	996.232
SPC / IS													
Billed Mcf	-	7	7	7	7	7	7	6	6	6	6	6	72
IREP Rate	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270
IREP Revenues	-	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	6,307.62	6,307.62	6,307.62	6,307.62	6,307.62	75,691.44
Billed Mcf	6	-	-	-	-	-	-	-	-	-	-	-	6
IREP Rate	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170	542.170
IREP Revenues	3,253.02	-	-	-	-	-	-	-	-	-	-	-	3,253.02
Total SPC / IS Billed MCF	6	7	7	7	7	7	7	6	6	6	6	6	78
Total SPC / IS IREP Revenues	3,253.02	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	6,307.62	6,307.62	6,307.62	6,307.62	6,307.62	78,944.46
Avg. SPC / IS IREP Rate	542.170	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,012.108
Total Billed Activity:													
Mcf	386,738	488,146	370,609	270,921	208,921	186,565	158,996	155,505	157,165	169,975	229,985	315,189	3,098,715
Customer Charge	33	32	32	32	32	32	32	32	32	32	32	32	385
Revenues	123,773.23	288,844.47	227,372.62	175,235.79	142,809.79	131,117.60	116,699.02	113,822.48	114,690.66	121,390.29	152,775.52	197,337.21	1,905,868.68

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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
RS													
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.474	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total RS MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. RS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
NGV													
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.474	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	0.912	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total NGV MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. NGV IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
GS													
Unbilled Mcf	444,396	402,588	295,659	242,327	208,914	161,378	153,542	150,033	155,361	212,125	267,359	380,458	3,074,140
IREP Rate	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523
Sub-total	232,419.11	210,553.52	154,629.66	126,737.02	109,262.02	84,400.69	80,302.47	78,467.26	81,253.80	110,941.38	139,828.76	198,979.53	1,607,775.22
Unbilled Mcf Reversal	(358,696)	(444,396)	(402,588)	(295,659)	(242,327)	(208,914)	(161,378)	(153,542)	(150,033)	(155,361)	(212,125)	(267,359)	(3,052,378)
IREP Rate	0.276	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	-
Sub-total	(99,000.10)	(232,419.11)	(210,553.52)	(154,629.66)	(126,737.02)	(109,262.02)	(84,400.69)	(80,302.47)	(78,467.26)	(81,253.80)	(110,941.38)	(139,828.76)	(1,507,795.79)
Total GS MCF	85,700	(41,808)	(106,929)	(53,332)	(33,413)	(47,536)	(7,836)	(3,509)	5,328	56,764	55,234	113,099	21,762
Total IREP Revenue	133,419.01	(21,885.59)	(55,923.86)	(27,892.64)	(17,475.00)	(24,861.33)	(4,068.22)	(1,835.21)	2,786.54	29,687.58	28,887.38	59,150.77	99,979.43
Avg. GS IREP Rate	1.557	0.523	-	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	0.523	4.594
LGS													
Unbilled Customers	17	17	17	17	17	17	18	17	17	17	17	17	205
IREP Rate	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990
Sub-total	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	13,913.82	13,140.83	13,140.83	13,140.83	13,140.83	13,140.83	158,482.95
Unbilled Cust. Reversal	(17)	(17)	(17)	(17)	(17)	(17)	(17)	(18)	(17)	(17)	(17)	(17)	(205)
IREP Rate	388.750	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	741.130
Sub-total	(6,608.75)	(13,140.83)	(13,140.83)	(13,140.83)	(13,140.83)	(13,140.83)	(13,140.83)	(13,913.82)	(13,140.83)	(13,140.83)	(13,140.83)	(13,140.83)	(151,930.87)
Total LGS MCF	-	-	-	-	-	-	1	(1)	-	-	-	-	-
Total IREP Revenue	6,532.08	-	-	-	-	-	772.99	(772.99)	-	-	-	-	8,532.08
Avg. LGS IREP Rate	-	-	-	-	-	-	772.990	-	-	-	-	-	-
SPC/LGS													
Unbilled Customers	9	9	9	9	9	9	9	9	9	9	9	9	108
IREP Rate	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990
Sub-total	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	6,956.91	83,482.92
Unbilled Cust. Reversal	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(108)
IREP Rate	388.750	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	772.990	740.970
Sub-total	(3,498.75)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(6,956.91)	(80,024.76)
Total LGS MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	3,458.16	-	-	-	-	-	-	-	-	-	-	-	3,458.16
Avg. LGS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
LGS-1													
Unbilled Mcf	3	3	3	3	3	3	3	3	3	3	3	3	36
I REP Rate	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110
Sub-total	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	2,937.33	35,247.96
Unbilled Mcf Reversal	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(36)
I REP Rate	502.000	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	979.110	939.350
Sub-total	(1,506.00)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(2,937.33)	(33,816.63)
Total LGS-1 MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total I REP Revenue	1,431.33	-	-	-	-	-	-	-	-	-	-	-	1,431.33
Avg. LGS-1 I REP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
IS													
Unbilled Mcf	3	3	3	3	3	3	3	3	3	3	3	3	36
I REP Rate	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270
Sub-total	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	3,153.81	37,845.72
Unbilled Mcf Reversal	(4)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(37)
I REP Rate	542.170	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	996.230
Sub-total	(2,168.68)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(3,153.81)	(36,860.59)
Total IS MCF	(1)	-	-	-	-	-	-	-	-	-	-	-	(1)
Total I REP Revenue	985.13	-	-	-	-	-	-	-	-	-	-	-	985.13
Avg. IS I REP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-

Mountaineer Gas Company
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	2025 January	2025 February	2025 March	2025 April	2025 May	2025 June	2025 July	2025 August	2025 September	2025 October	2025 November	2025 December	Total
SPC/IS:													
Unbilled Mcf	7	7	7	7	7	7	7	7	7	7	7	6	83
IREP Rate	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270
Sub-total	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	7,358.89	6,307.62	87,255.41
Unbilled Mcf Reversal	(6)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(83)
IREP Rate	542.170	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,051.270	1,014.470
Sub-total	(3,253.02)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(7,358.89)	(84,200.81)
Total SPC/IS: MCF	1	-	-	-	-	-	-	-	-	-	-	(1)	-
Total IREP Revenue	4,105.87	-	-	-	-	-	-	-	-	-	-	(1,051.27)	3,054.60
Avg. SPC/IS: IREP Rate	4,105.870	-	-	-	-	-	-	-	-	-	-	1,051.270	-
WS													
Unbilled Mcf	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Unbilled Mcf Reversal	-	-	-	-	-	-	-	-	-	-	-	-	-
IREP Rate	0.064	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	0.161	-
Sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-
Total WS MCF	-	-	-	-	-	-	-	-	-	-	-	-	-
Total IREP Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Avg. WS IREP Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Unbilled Activity:													
Mcf	85,700	(41,808)	(106,929)	(53,332)	(33,413)	(47,536)	(7,835)	(3,510)	5,328	56,764	55,234	113,098	21,761
Revenues	149,931.58	(21,865.59)	(55,923.86)	(27,892.64)	(17,475.00)	(24,861.33)	(3,325.23)	(2,608.20)	2,786.54	29,687.58	28,887.38	58,099.50	115,440.73

Mountaineer Gas Company

Section 3

- 1 Direct Testimony of Rates Witness Thomas D. Westfall
- 2 Projects and Expenditures Projection Schedules for 2027 IREP Year
Attachment A
- 3 Projects and Expenditures True-Up Schedules for 2025 IREP Year
Attachment B
- 4 Mountaineer Gas Company - Territory Map
Attachment C
- 5 Mountaineer Gas Company - Bare Steel and Aldyl-A Pipe by Service Center
Attachment D

Mountaineer Exhibit TDW-D

PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

Case No. 26-____-G-390P

MOUNTAINEER GAS COMPANY

Infrastructure Replacement and Expansion Program for 2027

DIRECT TESTIMONY OF PROJECT WITNESS

THOMAS D. WESTFALL

July 31, 2026

1 **Q. Please state your name and business address.**

2 A. My name is Thomas D. Westfall. My business address is 501 56th Street SE,
3 Charleston, WV 25304.

4 **Q. What position do you hold with Mountaineer Gas Company?**

5 A. I am Vice President of Gas Supply and Technical Services.

6 **Q. Briefly describe your educational background and work experience.**

7 A. I obtained a Bachelor of Science degree in Engineering from West Virginia
8 Institute of Technology in December 1992 and a Master's in Engineering
9 from Marshall University in December 2003. I have been employed by the
10 Company since 1994 in various positions in the field and the corporate
11 office. I am currently responsible for Gas Supply, Gas Control, Dispatch,
12 Engineering, Measurement, and PSC Complaints.

13 **Q. What is the purpose of your testimony in this case?**

14 A. I will support the Company's need for its proposed Infrastructure
15 Replacement and Expansion Program ("IREP") for 2027, describe the
16 projects covered in it, and provide the rationale for their inclusion for 2027. I
17 will also discuss the actual IREP investment made in 2025.

18 **Q. Please provide an overview of the Company's distribution system.**

19 A. The Company is the largest natural gas distribution company in West
20 Virginia, operating in 50 of the 55 counties. The system contains
21 approximately 6,200 miles of pipeline and approximately 220,000 service

1 connections. A service territory map of the Company's areas of operations
2 and service center locations is provided as Attachment C to my testimony.
3 The Company's distribution mains consist of approximately 60 percent
4 plastic and 40 percent steel pipe, and its distribution service lines consist of
5 approximately 70 percent plastic and 30 percent steel pipe. The Maximum
6 Allowable Operating Pressure (MAOP) of the Company's pipeline system
7 ranges from a high of 740 psi at some purchase points to less than 1 psi at
8 the point of distribution to residential customers.

9 **Q. Why is the Company proposing the continuation of its IREP for 2027?**

10 **A.** The Company continues to see positive results from its IREP program.

11 The program has allowed the Company to enhance the integrity of its
12 overall distribution system and deliver gas more efficiently by focusing on
13 areas where improvements are needed. The Company expects these
14 types of benefits to continue as a result of this filing and future IREP
15 filings. Even though the Company has seen positive results in the short
16 time since the first IREP program was approved, it is still burdened with
17 aging infrastructure. The IREP program is a long-term solution that will
18 require continuous investment, monitoring, and modification.

19 The Company must also continue to comply with evolving federal and
20 state regulations regarding the maintenance of older infrastructure as well
21 as the need for enhanced documentation and risk management on older

1 infrastructure.

2 **Q. Aside from the types of improvements that the Company has made**
3 **since the inception of the IREP program, do you anticipate any other**
4 **areas of expansion or system improvements to be addressed in future**
5 **years?**

6 A. Yes. System Supply Reliability ("SI-System Improvement") has become a
7 significant focus for the Company. In May 2019, the Commission issued a
8 General Investigation into this particular issue (Case No. 19-0467-G-GI).
9 The Commission entered a Final Order on February 12, 2020 noting it would
10 like utilities to take a pro-active approach and develop gas supply plans that
11 may include "extensions of systems, acquisitions of pipelines or incentivized
12 drilling, before abandonment becomes an almost foregone conclusion."
13 This lack of supply causes outages and unreliable operation, particularly in
14 cold weather conditions when service is needed most. With the discovery
15 of Marcellus and Utica Shale gas, very little drilling is occurring in southern
16 West Virginia. The producing or gathering companies that operate and/or
17 supply these isolated systems and customers cannot justify drilling or
18 gathering system improvements to provide adequate service to Mountaineer
19 and its customers. Thus, the only alternatives available are abandonment
20 of the systems or construction of gas lines to other, more reliable
21 transmission or gathering systems. The Company is reluctant to abandon

1 these systems (and thus its customers). However, in some cases, extensive
2 distribution main and facility development and associated investment is
3 required to maintain reliable service to these isolated systems. It is
4 anticipated that System Supply Reliability projects will be needed for years
5 in order to maintain service to these isolated systems. It is anticipated that
6 each winter season will reveal additional projects as production continues to
7 decline and gathering systems deteriorate. Unfortunately, in some cases,
8 extending new distribution pipeline systems to customers formerly served
9 from farm taps can lead to costs well beyond the cost to serve a new
10 customer under the PSC 5.5 rules, making abandonment the only
11 reasonable available alternative. Mountaineer desires to retain existing
12 natural gas customers where feasible solutions are available. In some
13 cases, utilization of LNG, CNG or other non-traditional utility investments
14 such as compression may be necessary to maintain service to existing
15 customers or to maintain adequate capacity to serve new customers. In
16 addition to lack of supply in some areas due to declining production of gas,
17 Mountaineer has also identified some areas of general growth and increased
18 demand in areas that are underserved by Mountaineer. This creates the
19 need for System Improvement projects to meet current and future customer
20 gas needs. Mason and Cabell Counties are experiencing growth at the
21 extreme ends of Mountaineer's existing systems. To meet this need for

1 increasing demand, Mountaineer has included a project in this IREP filing to
2 improve its system beginning along the Ohio River Valley from Cabell to
3 Mason County including a new interconnection with TC Energy to enhance
4 capacity.

5 *Overview of Projected 2026 IREP Investment (Attachment A)*

6 **Q. Please provide an overview of the projected 2027 IREP expenditures**
7 **included in the Company's filing.**

8 A. As reflected on Attachment A, Schedule 1, the Company's 5-year plan (2027
9 through 2031) currently anticipates \$475 million in capital investment. For
10 2026, total projected IREP expenditures are \$83 million.

The projected expenditures for 2027 and the 5-year plan are shown in Table 1:

Table 1 – Projected IREP investment by category, 2027 and 5-year plan period

	Dollars (000's)	
	2027	5-yr Total
Replacement and Upgrades:		
Leakage Elimination	\$ 61,600	\$ 373,250
System Improvement	13,000	67,550
Work for Others	1,300	6,500
Pressure Regulation	5,800	18,000
Removal Cost	1,300	6,700
Total	83,000	475,000
Expansion Project(s)	0	0
Grand Total	<u>\$ 83,000</u>	<u>\$ 475,000</u>

As reflected above and on Schedule 1, the Company plans to increase its leakage elimination expenditures, which represent approximately 79% of the total infrastructure replacement and upgrades over the 5-year plan. The projected 2027 expenditures by month are shown on Schedule 2.

1 **Q. How do the planned expenditures in this IREP Application compare**
2 **with the projections for 2027 included in the IREP Application filed July**
3 **31, 2025?**

4 A. The total planned expenditures for 2027 in this filing are consistent with the
5 Company's forecasted 2026 planned expenditures submitted in 2025.
6 Mountaineer has continued to evaluate its bare steel replacement
7 progress and resulting changes in leakage, lost and unaccounted for gas,
8 and O&M expense related to bare steel pipe. The result has been that
9 even with the accelerated replacement during 2016-2025, the overall
10 condition of the Mountaineer distribution system still requires significant
11 improvement. It is clear that the amount of bare steel pipeline replaced
12 in our IREP program, and in prior years, is not enough to expect rapid
13 improvement in leakage numbers, lost and unaccounted for gas, and
14 O&M expense.

15 In 2016, Mountaineer began its Infrastructure Replacement and
16 Expansion Program with a very conservative approach to Bare Steel
17 Replacement that allowed Mountaineer to slightly accelerate its
18 replacement plan while simultaneously enhancing its management and
19 execution of its Bare Steel replacement program. This allowed
20 Mountaineer to improve its selection and management of the appropriate
21 contractors, employees, and system to successfully execute a much more

1 accelerated replacement plan.

2 Mountaineer's initial 5-year IREP plan (2016-2020) was essentially
3 a 75-year replacement plan for all remaining bare steel. Given the current
4 footage of bare steel and its vintage ranging from the late 1800s to 1960s,
5 Mountaineer previously concluded a 75-year plan was not suitable to
6 sustain a safe, reliable, and efficient system. After review of several
7 studies conducted by other distribution companies, Mountaineer has
8 determined that a 20 to 30-year plan is much more appropriate.
9 Mountaineer will then be able to essentially eliminate all Bare Steel
10 pipelines currently in its system by 2050. Even with this acceleration,
11 Mountaineer, in the near term, will continue to operate a significant
12 footage of bare steel, leakage-prone pipeline in its system.

13 Mountaineer's plan for 2027 utilizes the same methodology for
14 identifying and prioritizing replacement projects as it has previously, but
15 it also incorporates additional consideration for extending projects to
16 include additional footage of replacement of like vintage and condition
17 pipeline. This provides increased efficiency, minimizes repeated
18 disruption to neighborhoods, and in some cases can result in a lower cost
19 per foot for replacement. This aspect of the project planning has been
20 done on a case-by-case basis by Mountaineer Operations and
21 Engineering personnel.

1 **Q. Please describe the types of infrastructure that will be replaced and**
2 **the components of those replacements.**

3 **A. As in previous years, the 2027 IREP projected investment will cover several**
4 groups of plant asset improvements, including mains, services,
5 measurement and regulator stations, and house regulator and tap
6 replacement.

7 The largest group of assets is gas mains, and the replacement of
8 the Company's bare steel mains will remain the largest expenditure in the
9 program. This is generally accomplished by replacing steel with plastic
10 pipe, although some specific projects will still require the use of coated
11 and cathodically protected steel. In addition to the bare steel pipelines,
12 some plastic pipe called Aldyl-A, installed between 1965 and 1985, is also
13 targeted for replacement. Recent National Transportation Safety Board
14 and Pipeline and Hazardous Materials Safety Administration reports on
15 gas industry events are likely to accelerate the replacement of vintage
16 plastic pipe in future years. Mountaineer is currently evaluating its vintage
17 plastic pipe replacement plan and does expect to make changes in future
18 IREP filings.

19 The replacement of gas mains often necessitates the replacement
20 of individual, company-owned service lines. Related assets such as
21 regulator stations and other auxiliary facilities will be considered for

1 replacement when a distribution main is replaced. The Company also
2 plans to continue its investment in measurement & regulator station
3 equipment and has included investment in house regulators.

4 **Q. Of these expenditures, how much relates to the replacement and**
5 **upgrade of mains?**

6 A. The Company has included \$68.575 million¹ in 2027 as reflected in
7 Schedule 1, line 31. The detailed list of main replacement and upgrades
8 presented on Schedule 3, which is in order of priority, reflects a total
9 amount of over \$72.5 million; this schedule summarizes the amounts by
10 service center and region and also summarizes the jobs by leakage
11 elimination, system improvement, work for others, corrosion mitigation,
12 and other. Main relocations related to Work for Others is somewhat
13 unpredictable due to changes in spending by the WV Division of Highways
14 ("WVDOH") and others. The amounts reflected in our 5-year forecast are
15 our best estimates based on recent activity and discussions with the
16 WVDOH. Recent changes in legislation related to coordination of
17 WVDOH work and utility relocation is expected to increase the frequency
18 of relocation projects in the future, but the immediate impact of this
19 legislation has not been experienced as of this filing.

¹ This \$68.575 million investment in mains represents the combined activity for leakage elimination, system improvement, and work for others.

1 **Q. How much does the Company plan to spend on replacing and**
2 **upgrading services?**

3 A. As reflected on Schedule 1, line 32, the Company plans to spend \$7.025
4 million² in 2027 for services that are either connected to mains being
5 replaced or at the end of their useful lives. This amount reflects what the
6 Company has been spending in recent years and has been increased as a
7 result of replacing more bare steel mains, which will result in the
8 replacement of additional bare steel services. The Company plans to
9 gradually increase its spending over the five-year period.

10 **Q. How much does the Company plan to spend on Pressure**
11 **Regulation?**

12 A. As reflected on Schedule 1, lines 33 and 34 combined, the Company plans
13 to invest \$6.1 million in 2027 on pressure regulation. Main replacements
14 and system improvements may require pressure regulation equipment to
15 be installed, upgraded, or reconfigured. Also, increased focus on integrity
16 management has shown that regulation stations and related
17 documentation are critical to those programs. The consideration of tertiary
18 over-pressure protection on low-pressure systems is now an industry
19 recommendation and has been incorporated into Mountaineer's plans for

² This \$7.025 million investment in services represents the combined activity for leakage elimination, system improvement, and work for others.

1 low-pressure system regulator stations. We have included projects, as
2 reflected on Schedule 4, that are intended to make the systems operate in
3 a more efficient and effective manner and to enhance the compliance of
4 these facilities.

5 *Details of Actual 2025 Investment (Attachment B)*

6 **Q. Do the Company's actual IREP investments each year vary from the**
7 **projected IREP investments projected in its applications?**

8 **A.** Yes, this is an anticipated outcome. Variations in project estimated cost as
9 well as development of new required projects throughout each year cause
10 actual expenditures to be different than the projected amounts. Throughout
11 any given year, Work for Others projects can change dramatically making
12 this category of expenditures particularly unpredictable.

13 Table 2 below compares the actual investment closed to plant for
14 2025 and the projected investment. A portion of the actual amounts were
15 incurred in 2024 and in Construction Work in Progress as of December 31,
16 2024; these expenditures are reflected in the month when the assets were
17 placed in service in 2025.

Table 2 – Comparison of 2025 Actual and Projected IREP Costs by Plant Account

Description	Dollars (\$000's)		
	Actual	Projected	Difference
Mains	\$ 58,896	\$ 58,725	\$ 171
Services	7,421	6,425	996
M&R Equipment	2,695	3,450	(755)
Pressure Reg.	642	600	42
Total	69,654	69,200	454
Expansion	6,517	3,500	3,017
Total	76,171	72,700	3,471
Removal Costs	991	1,300	(309)
Grand Total	<u>\$ 77,162</u>	<u>\$ 74,000</u>	<u>\$ 3,162</u>

Expansion Projects

Q. Do you have an update on the Eastern Panhandle Project?

A. Yes, the Eastern Panhandle Project is complete and the Point of Delivery from TC Energy was fully operational in the fall of 2025 allowing Mountaineer to successfully serve the Martinsburg customers throughout the winter of 2025-2026 without utilizing peaking services.

Q. Has the Company included monies for expanding service in outer years?

A. No. At this time there are no other expansion projects planned on the

1 Mountaineer system, but it is anticipated that other expansion projects
2 could be proposed in future IREP filings.

3 **Q. Has the Commission requested any additional information about**
4 **Mountaineer's progress since the inception of the Company's IREP**
5 **program?**

6 A. Yes, in the Commission Order issued in December of 2025 for
7 Mountaineer's 2025 IREP (Case No. 25-0688-G-390P), the Commission
8 asked for additional information such as the total miles of bare steel pipe
9 remaining by year and size as well as the total miles of Aldyl A pipe. I
10 have included that information as Attachment D.

11 **Q. Does this conclude your direct testimony?**

12 A. Yes, it does.

Mountaineer Gas Company

Company Witness

Thomas D. Westfall

Mountaineer Exhibit TDW-D

Attachment A

Projects and Expenditures Projection Schedules for 2027 IREP Year

2027 IREP Projects and Expenditures

Mountaineer Gas Company

Five-Year Forecast of IREP Project Expenditures (2027 - 2031)

Schedule 1

Page 1 of 1

					Total 5-Year Forecast of IREP Project Expenditures By Category					
Line #	DESCRIPTION Column (1)	GL'S INCLUDED (2)	WORK TYPE (3)	2026* (4)	2027 (5)	2028 (6)	2029 (7)	2030 (8)	2031 (9)	TOTALS (10)
1	Leakage Elimination	1071.100	Mains	\$ 55,800,000	\$ 55,750,000	\$ 63,750,000	\$ 68,500,000	\$ 73,500,000	\$ 80,000,000	\$ 341,500,000
2	Leakage Elimination	1072.100	Residential Services	5,500,000	5,750,000	6,000,000	6,250,000	6,500,000	6,750,000	31,250,000
3	Leakage Elimination	1072.125	Commercial Services	100,000	100,000	100,000	100,000	100,000	100,000	500,000
4	Leakage Elimination		Sub-total	\$ 61,400,000	\$ 61,600,000	\$ 69,850,000	\$ 74,850,000	\$ 80,100,000	\$ 86,850,000	\$ 373,250,000
5	System Improvement	1071.300	Mains	\$ 7,500,000	\$ 11,300,000	\$ 11,000,000	\$ 12,000,000	\$ 12,750,000	\$ 12,000,000	\$ 59,050,000
6	System Improvement	1071.500	Mains - Other	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000
7	System Improvement	1071.600	Mains - Mitigation	75,000	75,000	75,000	75,000	75,000	75,000	375,000
8	System Improvement	1072.300	Residential Services	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	5,500,000
9	System Improvement	1072.325	Commercial Services	25,000	25,000	25,000	25,000	25,000	25,000	125,000
10	System Improvement	1075.100	Purchase Station Dist.	250,000	250,000	250,000	250,000	250,000	250,000	1,250,000
11	System Improvement	1075.200	Purchase Station Prod.	50,000	50,000	50,000	50,000	50,000	50,000	250,000
12	System Improvement		Sub-total	\$ 9,200,000	\$ 13,000,000	\$ 12,700,000	\$ 13,700,000	\$ 14,450,000	\$ 13,700,000	\$ 67,550,000
13	Work for Others**	1071.400	Mains	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000	\$ 6,250,000
14	Work for Others**	1072.400	Residential Services	30,000	30,000	30,000	30,000	30,000	30,000	150,000
15	Work for Others**	1072.425	Commercial Services	20,000	20,000	20,000	20,000	20,000	20,000	100,000
16	Work for Others**		Sub-total	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 6,500,000
17	Leakage, System Improvement & Work for Others		Sub-total	\$ 71,900,000	\$ 75,900,000	\$ 83,850,000	\$ 89,850,000	\$ 95,850,000	\$ 101,850,000	\$ 447,300,000
18	House Regulation	1074.150	House - Replace	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
19	House Regulation	1074.150	Farm Taps - Replace	100,000	100,000	100,000	100,000	100,000	100,000	500,000
20	House Regulation		Sub-total	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 600,000	\$ 3,000,000
21	Pressure Regulation	1074.250	Commercial - Replace	\$ 100,000	\$ 100,000	100,000	100,000	100,000	100,000	500,000
22	Pressure Regulation	1074.350	Dist. Station - Replace	2,500,000	4,500,000	2,500,000	2,500,000	2,500,000	2,500,000	14,500,000
23	Pressure Regulation	1074.450	Structures - Replace	100,000	100,000	100,000	100,000	100,000	100,000	500,000
24	Pressure Regulation	1074.500	Gathering Systems	500,000	500,000	500,000	500,000	500,000	500,000	2,500,000
25	Pressure Regulation		Sub-total	\$ 3,200,000	\$ 5,200,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 18,000,000
26	House & Pressure Regulation		Sub-total	\$ 3,800,000	\$ 5,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 3,800,000	\$ 21,000,000
27	Total Annual IREP Projects			\$ 75,700,000	\$ 81,700,000	\$ 87,650,000	\$ 93,650,000	\$ 99,650,000	\$ 105,650,000	\$ 468,300,000
28	Removal Costs			\$ 1,300,000	\$ 1,300,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 6,700,000
29			Sub-total	\$ 77,000,000	\$ 83,000,000	\$ 89,000,000	\$ 95,000,000	\$ 101,000,000	\$ 107,000,000	\$ 475,000,000
30	Summary of Annual IREP Project Expenditures									
31	Mains (1071.XXX)			\$ 64,825,000	\$ 68,575,000	\$ 76,275,000	\$ 82,025,000	\$ 87,775,000	\$ 93,525,000	\$ 408,175,000
32	Services (1072.XXX)			\$ 6,775,000	7,025,000	7,275,000	7,525,000	7,775,000	8,025,000	37,625,000
33	Meas. & Regulator Station (1074.250 - 1075.200)			\$ 3,500,000	5,500,000	3,500,000	3,500,000	3,500,000	3,500,000	19,500,000
34	House Regulators & Farm Taps (1074.150)			\$ 600,000	600,000	600,000	600,000	600,000	600,000	3,000,000
35	Total			\$ 75,700,000	\$ 81,700,000	\$ 87,650,000	\$ 93,650,000	\$ 99,650,000	\$ 105,650,000	\$ 468,300,000
36	Expansion Projects				Total 5-Year Forecast of IREP Expansion Project Expenditures By Category					
37	Expansion Projects	1071.250	Mains	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Expansion Projects	1075.100	Purchase Sta. Dist.	-	-	-	-	-	-	-
39	Expansion Projects	1076.200	Land & Land Rights	-	-	-	-	-	-	-
40	Total Expansion Projects		Sub-total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41			Grand Total	\$ 77,000,000	\$ 83,000,000	\$ 89,000,000	\$ 95,000,000	\$ 101,000,000	\$ 107,000,000	\$ 475,000,000

* The Company included the Total 2026 Forecast of IREP Expenditures By Category as a point of reference that can be used for comparing the levels of IREP investments by category.

**Work for Others: Relocation of existing gas pipelines and service lines to accommodate construction or expansion by a third party. This is often the result of WV Department of Highways relocation requirements.

Mountaineer Gas Company
Monthly Forecast of 2027 IREP Project Expenditures by Category
Schedule 2
Page 1 of 1

Mountaineer Gas Company																
Monthly Forecast of 2027 IREP Project Expenditures by Category																
Schedule 2																
Page 1 of 1																
LINE #	DESCRIPTION	GL ACCOUNT	WORK TYPE	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct-27	Nov-27	Dec-27	TOTALS
	Column (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Leakage Elimination	1071.100	Mains	\$ 1,350,000	\$ 1,850,000	\$ 2,830,000	\$ 4,670,000	\$ 5,860,000	\$ 6,020,000	\$ 6,380,000	\$ 7,240,000	\$ 6,630,000	\$ 5,990,000	\$ 4,910,000	\$ 2,220,000	\$ 54,750,000
2	Leakage Elimination	1072.100	Residential Services	300,000	300,000	415,000	510,000	590,000	735,000	740,000	820,000	560,000	475,000	335,000	180,000	5,750,000
3	Leakage Elimination	1072.125	Commercial Services	6,000	6,000	8,000	9,000	10,000	11,000	11,000	11,000	8,000	8,000	6,000	6,000	100,000
4	Leakage Elimination		Sub-total	\$ 1,656,000	\$ 2,156,000	\$ 3,253,000	\$ 5,089,000	\$ 6,460,000	\$ 6,766,000	\$ 7,111,000	\$ 7,871,000	\$ 7,198,000	\$ 6,073,000	\$ 5,251,000	\$ 2,406,000	\$ 61,600,000
5	System Improvement	1071.300	Mains	\$ 180,000	\$ 240,000	\$ 770,000	\$ 970,000	\$ 1,415,000	\$ 1,820,000	\$ 1,720,000	\$ 1,470,000	\$ 1,095,000	\$ 720,000	\$ 600,000	\$ 100,000	\$ 11,300,000
6	System Improvement	1071.500	Mains - Other	12,000	12,000	16,000	16,000	20,000	22,000	22,000	22,000	16,000	16,000	12,000	12,000	200,000
7	System Improvement	1071.600	Mains - Mitigation	5,000	5,000	5,000	6,000	3,000	8,000	8,000	8,000	6,000	6,000	5,000	5,000	75,000
8	System Improvement	1072.300	Resid & Sm Comm Services	50,000	50,000	70,000	80,000	135,000	165,000	155,000	140,000	95,000	100,000	60,000	10,000	1,100,000
9	System Improvement	1072.325	Commercial Services	-	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000	-	25,000
10	System Improvement	1075.100	Gas Purchase Station	-	-	-	-	-	25,000	5,000	100,000	25,000	25,000	-	-	250,000
11	System Improvement	1075.200	Gas Purchase Station LP	-	-	-	15,000	-	20,000	-	-	15,000	-	-	-	50,000
12	System Improvement		Sub-total	\$ 247,000	\$ 307,000	\$ 866,000	\$ 1,089,000	\$ 1,583,000	\$ 2,040,000	\$ 1,985,000	\$ 1,740,000	\$ 1,247,000	\$ 867,000	\$ 687,000	\$ 147,000	\$ 13,000,000
13	Work for Others	1071.400	Mains	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ 50,000	\$ 1,350,000
14	Work for Others	1072.400	Resid & Sm Comm Services	-	-	3,000	3,000	4,000	5,000	4,000	3,000	4,000	3,000	3,000	-	10,000
15	Work for Others	1072.425	Commercial Services	-	-	2,000	-	-	6,000	-	-	5,000	-	-	-	20,000
16	Work for Others		Sub-total	\$ 50,000	\$ 50,000	\$ 108,000	\$ 103,000	\$ 104,000	\$ 158,000	\$ 154,000	\$ 153,000	\$ 109,000	\$ 158,000	\$ 103,000	\$ 50,000	\$ 1,380,000
17	Leakage, System Improve. & Work for Others Sub-Total			\$ 1,953,000	\$ 2,513,000	\$ 4,227,000	\$ 6,581,000	\$ 8,147,000	\$ 8,964,000	\$ 9,270,000	\$ 9,764,000	\$ 8,544,000	\$ 7,098,000	\$ 6,036,000	\$ 2,803,000	\$ 75,900,000
18	House Regulation	1074.150	House - Replacement	\$ 15,000	\$ 15,000	\$ 30,000	\$ 40,000	\$ 60,000	\$ 60,000	\$ 65,000	\$ 60,000	\$ 60,000	\$ 50,000	\$ 30,000	\$ 15,000	\$ 500,000
19	House Regulation	1074.150	Farm Taps - Replace	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	100,000
20	House Regulation		Sub-total	\$ 20,000	\$ 20,000	\$ 35,000	\$ 50,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ 70,000	\$ 70,000	\$ 60,000	\$ 40,000	\$ 20,000	\$ 600,000
21	Pressure Regulation	1074.250	Commercial - Replace	4,000	4,000	6,000	11,000	12,000	14,500	15,500	14,000	8,000	6,000	4,000	2,000	100,000
22	Pressure Regulation	1074.350	Dist Station - Replace	50,000	50,000	150,000	500,000	500,000	600,000	600,000	600,000	550,000	400,000	150,000	50,000	4,500,000
23	Pressure Regulation	1074.450	Structures - Replace	5,000	5,000	7,000	8,000	9,000	9,000	9,000	9,000	12,000	5,000	11,000	11,000	100,000
24	Pressure Regulation	1074.500	Gathering Systems	5,000	10,000	30,000	55,000	60,000	75,000	75,000	65,000	50,000	35,000	25,000	13,000	500,000
25	Pressure Regulation		Sub-total	\$ 69,000	\$ 69,000	\$ 193,000	\$ 574,000	\$ 581,000	\$ 698,500	\$ 699,500	\$ 688,000	\$ 620,000	\$ 416,000	\$ 190,000	\$ 79,000	\$ 6,200,000
26	House & Pressure Regulation Subtotal			\$ 89,000	\$ 89,000	\$ 228,000	\$ 624,000	\$ 681,000	\$ 766,500	\$ 1,074,500	\$ 758,000	\$ 690,000	\$ 595,000	\$ 250,000	\$ 95,000	\$ 5,800,000
27	Total 2027 IREP Projects			\$ 2,036,000	\$ 2,592,000	\$ 4,455,000	\$ 7,205,000	\$ 8,798,000	\$ 9,732,500	\$ 10,344,500	\$ 10,522,000	\$ 9,234,000	\$ 7,694,000	\$ 6,286,000	\$ 2,901,000	\$ 81,700,000
28	Removal Costs			\$ 52,000	\$ 60,000	\$ 104,000	\$ 115,000	\$ 125,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 104,000	\$ 104,000	\$ 106,000	\$ 1,300,000
29			TOTAL	\$ 2,088,000	\$ 2,652,000	\$ 4,559,000	\$ 7,320,000	\$ 8,923,000	\$ 9,862,500	\$ 10,474,500	\$ 10,652,000	\$ 9,364,000	\$ 7,798,000	\$ 6,390,000	\$ 3,007,000	\$ 83,000,000
Summary of Monthly IREP Expenditures By Category																
30	Mains (1071 XXX)			\$ 1,597,000	\$ 2,157,000	\$ 3,721,000	\$ 5,964,000	\$ 7,403,000	\$ 8,020,000	\$ 8,380,000	\$ 8,890,000	\$ 7,847,000	\$ 6,482,000	\$ 5,627,000	\$ 2,567,000	\$ 68,575,000
31	Services (1072 XXX)			356,000	366,000	509,000	602,000	744,000	849,000	915,000	774,000	657,000	591,000	409,000	216,000	7,025,000
32	Mesa & Regulator Station (1074.250 - 1075.200)			23,000	69,000	193,000	589,000	581,000	743,500	1,074,500	788,000	660,000	471,000	190,000	78,000	5,500,000
33	House Regulators & Farm Taps (1074.150)			20,000	20,000	35,000	50,000	70,000	70,000	75,000	70,000	70,000	60,000	40,000	20,000	600,000
34	Total (Excludes Removal Costs)			\$ 2,036,000	\$ 2,602,000	\$ 4,455,000	\$ 7,205,000	\$ 8,798,000	\$ 9,732,500	\$ 10,344,500	\$ 10,522,000	\$ 9,234,000	\$ 7,694,000	\$ 6,266,000	\$ 2,901,000	\$ 81,700,000

2% 3% 5% 9% 11% 12% 13% 13% 11% 9% 8% 4% 100%

MOUNTAINEER GAS COMPANY

Detailed List of 2027 IREP Main Projects by Service Area and Service Center

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SOUTHWEST REGION

CHARLESTON SERVICE CENTER

Line	IREF #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071,100	Mains-SI Cost Est. GL 1071,300	Mains-WFO Cost Est. GL 1071,400
1	24-CHA-14	Maccorkle Ave, Marmet	3"	1947	Replacement of 3" inch pipe - Due to Leak History	1,250	\$ 317,380		
2	24-CHA-26	Cemetery Hill Rd, Pinch	2"	1946	Replacement of 2" inch pipe - Due to Leak History	780	\$ 153,034		
3	24-CHA-33	Woodbine Ave, Charleston	4"	1962	Replacement of 4" inch pipe - Due to Leak History	640	\$ 187,280		
4	24-CHA-39	Variable Ave, Kanawha City	8"	1964	Replacement of 8" inch pipe - Due to Leak History	1,044	\$ 264,132		
5	24-CHA-41	Washington, Elm, Lincoln In Dunbar	8"	1997	Replacement of 8" inch pipe - Due to Leak History	4,195	\$ 583,000		
6	25-CHA-18	Woodward Dr Charleston	4"	1953	Replacement of 4" inch pipe - Due to Leak History	550	\$ 251,586		
7	25-CHA-20	Mile Fork Rd Charleston	2"	1961	Replacement of 2" inch pipe - Due to Leak History	1,000	\$ 112,900		
8	25-CHA-21	Spencer Rd Clendenin	3"	1948	Replacement of 3" inch pipe - Due to Leak History	1,151	\$ 187,482		
9	25-CHA-23	Capitol St Charleston	8"	1911	Replacement of 8" inch pipe - Due to Leak History	800	\$ 280,898		
10	25-CHA-24	DM 28 - Elkview	8"	1948	Replacement of 8" inch pipe - Due to Leak History	1,850	\$ 231,891		
11	25-CHA-25	South Ruffner Market - Charleston	4"	1939	Replacement of 4" inch pipe - Due to Leak History	7,600	\$ 1,422,800		
12	25-CHA-26	Upper Pinch Est. - Pinch	8"	N/A	Replacement of 8" inch pipe - Due to Leak History	5,000	\$ 907,500		
13	26-CHA-1	RI 21 and Legg Fork - Charleston	4"	1950	Replacement of 4" inch pipe - Due to Leak History	2,400	\$ 603,200		
14	26-CHA-2	Florida to Bream 2nd Ave - Charleston	8"	1939	Replacement of 8" inch pipe - Due to Leak History	1,148	\$ 297,632		
15	26-CHA-4	Florida to Stockton 1st Ave & Blvd - Charleston	4"	1916	Replacement of 4" inch pipe - Due to Leak History	2,945	\$ 557,024		
16	26-CHA-7	Burgess to Hunt (Rad Oak Beech) - Charleston	8"	1916	Replacement of 8" inch pipe - Due to Leak History	1,606	\$ 385,368		
17	26-CHA-9	Craigmar Rd Charleston	3"	1955	Replacement of 3" inch pipe - Due to Leak History	500	\$ 60,000		
18	26-CHA-15	Woodvale Dr Charleston	2"	1951	Replacement of 2" inch pipe - Due to Leak History	3,000	\$ 359,750		
19	27-CHA-1	1875 Loudon Heights Rd Charleston	4"	1929	Replacement of 4" inch pipe - Due to Leak History	550	\$ 161,150		
20	27-CHA-2	6637 Kanawha Ave SE, Charleston	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	200	\$ 54,400		
21	27-CHA-3	EVERGREEN DRIVE, Elkview	2"	1938	Replacement of 2" inch pipe - Due to Leak History	1,500	\$ 500,000		
22	27-CHA-4	Shady Lane #1, Pinch	8"	1966	Replacement of 8" inch pipe - Due to Leak History	3,500	\$ 1,059,100		
23	27-CHA-5	Shady Lane #2, Pinch	4"	1966	Replacement of 4" inch pipe - Due to Leak History	2,400	\$ 886,336		
24	27-CHA-6	400 Blk Dupont Ave St Albans	2"	1949	Replacement of 2" inch pipe - Due to Leak History	385	\$ 60,368		
25	27-CHA-7	Oakridge Rd, Charleston	4"	1954	Replacement of 4" inch pipe - Due to Leak History	1,100	\$ 322,300		
26	27-CHA-8	Westview Dr, Charleston	4"	1940	Replacement of 4" inch pipe - Due to Leak History	780	\$ 212,160		
27	27-CHA-9	Virginia Ave SE, Charleston	4"	1933	Replacement of 4" inch pipe - Due to Leak History	1,838	\$ 534,858		
28	27-CHA-10	Frankhill Dr, Charleston	4"	1939	Replacement of 4" inch pipe - Due to Leak History	611	\$ 113,952		
29	27-CHA-11	41st to 42nd Kanawha City	4"	1939	Replacement of 4" inch pipe - Due to Leak History	1,000	\$ 272,000		
30	27-CHA-12	Alley, W, Virginia To Myers, Dunbar	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	378	\$ 100,016		
31	27-CHA-13	Peyton Ave, St Albans	4"	1953	Replacement of 4" inch pipe - Due to Leak History	500	\$ 134,500		
32	27-CHA-14	Maccorkle Ave @ 94st, Marmet	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	800	\$ 215,200		
33	27-CHA-15	96th St, Marmet	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	125	\$ 71,000		
34	27-CHA-16	Cline Hollow #2, Charleston	2"	1940	Replacement of 2" inch pipe - Due to Leak History	1,075	\$ 120,323		
35	27-CHA-17	Sissonville Dr Charleston	3"	1939	Replacement of 3" inch pipe - Due to Leak History	2,000	\$ 476,500		
36	27-CHA-18	Pinch Quick Rd	6"	1911	System Improvement - System Pressure	4,500		\$ 1,404,000	
CHARLESTON TOTALS =						60,699	\$ 12,297,020	\$ 1,404,000	\$ -

MOUNTAINEER GAS COMPANY

Detailed List of 2027 IREP Main Projects by Service Area and Service Center

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HUNTINGTON SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
37	26-HUN-8	Westwood Ln Spring Valley Rd, Huntington	4"	1958	Replacement of 4" inch pipe - Due to Leak History	2,685	\$ 290,287		
38	26-HUN-8	Tallwood Rd Huntington	4"	1964	Replacement of 4" inch pipe - Due to Leak History	6,035	\$ 720,215		
39	26-HUN-14	9th Ave W and 4th St Huntington	8"	1928	Replacement of 8" inch pipe - Due to Leak History	2,662	\$ 490,912		
40	26-HUN-15	Washington Blvd, Huntington	4"	1937	Replacement of 4" inch pipe - Due to Leak History	3,354	\$ 415,896		
41	26-HUN-18	Rt 10 #1 West Hamlin	4"	1955	Replacement of 4" inch pipe - Due to Leak History	430	\$ 27,090		
42	26-HUN-20	Sycamore Rd #2 - Hurricane	2"	N/A	Replacement of 2" inch pipe - Due to Leak History	2,000	\$ 88,000		
43	26-HUN-21	Rt 10 #2 West Hamlin	2"	1965	Replacement of 2" inch pipe - Due to Leak History	165	\$ 13,980		
44	26-HUN-22	Midkiff Rd Salt Rock	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	702	\$ 89,826		
45	27-HUN-1	Coffman St Barboursville	4"	1948	Replacement of 4" inch pipe - Due to Leak History	2,938	\$ 274,703		
46	27-HUN-2	Cavill Rd Barboursville	8"	N/A	Replacement of 8" inch pipe - Due to Leak History	548	\$ 83,020		
47	27-HUN-3	Lady Bug Ln Branchland	3"	1949	Replacement of 3" inch pipe - Due to Leak History	541	\$ 34,083		
48	27-HUN-4	RT 3# Hurricane	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	2,499	\$ 246,800		
49	27-HUN-5	3rd Ave Huntington	4"	1922	Replacement of 4" inch pipe - Due to Leak History	1,224	\$ 174,176		
50	27-HUN-6	Lower Heath Crk Barboursville	8"	N/A	Replacement of 8" inch pipe - Due to Leak History	507	\$ 130,505		
51	27-HUN-7	Goose Creek Branchland	2"	1949	Replacement of 2" inch pipe - Due to Leak History	1,015	\$ 58,572		
52	27-HUN-8	26th St Huntington	8"	1953	Replacement of 8" inch pipe - Due to Leak History	2,910	\$ 657,195		
53	27-HUN-9	Grandview Ln Saltrock	4"	1955	Replacement of 4" inch pipe - Due to Leak History	1,200	\$ 105,600		
54	27-HUN-10	Douglas St Huntington	4"	1930	Replacement of 4" inch pipe - Due to Leak History	663	\$ 54,098		
55	27-HUN-11	Ohio River Rd Lesage	4"	1961	Replacement of 4" inch pipe - Due to Leak History	874	\$ 99,000		
56	27-HUN-12	7th St Kenova	10"	1954	Replacement of 10" inch pipe - Due to Leak History	1,148	\$ 167,480		
57	27-HUN-13	Rosalind Rd Huntington	2"	1940	Replacement of 2" inch pipe - Due to Leak History	1,000	\$ 95,366		
58	27-HUN-14	Miller Dr. Barboursville	2"	1959	Replacement of 2" inch pipe - Due to Leak History	2,600	\$ 242,030		
59	27-HUN-15	Blue Sulphur Rd Ona	4"	1983	Replacement of 4" inch pipe - Due to Leak History	4,200	\$ 508,720		
60	27-HUN-16	Rt 3/Rt 10 West Hamlin	4"	1945	Replacement of 4" inch pipe - Due to Leak History	1,546	\$ 188,360		
61	27-HUN-17	Rt 10 #3 Salt Rock	8"	N/A	Replacement of 8" inch pipe - Due to Leak History	200	\$ 25,600		
62	27-HUN-18	8th St Altizer	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	736	\$ 93,585		
63	27-HUN-19	Walnut St Kenova	4"	1946	Replacement of 4" inch pipe - Due to Leak History	1,133	\$ 138,453		
64	27-HUN-20	Spring Valley Circle Huntington	2"	1948	Replacement of 2" inch pipe - Due to Leak History	357	\$ 25,704		
65	27-HUN-21	Parkview St Huntington	4"	1925	Replacement of 4" inch pipe - Due to Leak History	817	\$ 126,663		
66	27-HUN-22	Beech St Huntington	4"	1941	Replacement of 4" inch pipe - Due to Leak History	1,234	\$ 325,502		
67	27-HUN-23	Hereford Rd Hurricane	8"	N/A	Replacement of 8" inch pipe - Due to Leak History	1,616	\$ 226,688		
68	27-HUN-24	26th St Huntington	6"	1914	Replacement of 6" inch pipe - Due to Leak History	145	\$ 27,914		
69	27-HUN-25	Walnut St Hamlin	4"	N/A	Replacement of 4" inch pipe - Due to Leak History	2,620	\$ 368,240		
70	27-HUN-26	Leel St Huntington	4"	1909	Replacement of 4" inch pipe - Due to Leak History	2,000	\$ 275,006		
71	27-HUN-27	Lower Ohio River Project Phase 1			System Improvement - New Feed	6,000		\$ 3,500,000	
HUNTINGTON TOTALS =						60,384	\$ 6,556,962	\$ 3,500,000	\$ -

RAVENSWOOD SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
72	21-RAV-10	Lincoln Ave, Point Pleasant	3"	1954	Replacement of 3" inch pipe - Due to Leak History	1,689	\$ 304,200		
73	22-RAV-7	Washington St, Ravenswood	8"	1956	Replacement of 8" inch pipe - Due to Leak History	200	\$ 54,200		
74	24-RAV-2	Front St Ravenswood	4"	1960	Replacement of 4" inch pipe - Due to Leak History	140	\$ 42,428		
75	25-RAV-1	Vian St Point Pleasant	4"	1942	Replacement of 4" inch pipe - Due to Leak History	1,000	\$ 275,000		
RAVENSWOOD TOTALS =						3,029	\$ 675,828	\$ -	\$ -

LOGAN SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
76	26-LOG-2	Rt 10 McConnell, Stollings	4"	1928	Replacement of 4" inch pipe - Due to Leak History	2,800	\$ 428,520		
77	27-LOG-1	Hewitt Creek, Jeffrey	4"	NA	System Improvement - Loop System	2,800		\$ 380,000	
78	27-LOG-2	RT. 10 Ferrelsburg Phase 1	4"	NA	System Improvement - Loop System	2,700		\$ 870,000	
79	27-LOG-3	Shamrock -Cora	2"	1950	Replacement of 2" inch pipe - Due to Leak History	1,500	\$ 404,220		
80	27-LOG-4	Stollings River Crossing	6"	1947	Replacement of 6" inch pipe - Due to Leak History	600	\$ 267,464		
81	27-LOG-5	Kermil Rt 52	2"	1948	Replacement of 2" inch pipe - Due to Leak History	1,600	\$ 185,400		
LOGAN TOTALS =						17,000	\$ 1,288,604	\$ 1,250,000	\$ -
SOUTHWEST REGION SUBTOTALS BY GL =						141,112	\$ 21,120,414	\$ 6,154,000	\$ -

MOUNTAINEER GAS COMPANY

Detailed List of 2027 IREP Main Projects by Service Area and Service Center

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SOUTHEAST REGION

OAK HILL SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
82	24-OAK-22	Daniels John Eye 8"	8"		Replacement of 8 inch pipe - Due to Leak History	2,000	\$ 360,000		
83	26-OAK-14	Dearing Drive-Mt. Hope	2"		Replacement of 2 inch pipe - Due to Leak History	400	\$ 40,000		
84	26-OAK-16	Ingram Branch, Kincaid	2"		Replacement of 2 inch pipe - Due to Leak History	700	\$ 63,000		
85	26-OAK-18	Willow Wood Oak Hill	2"		Replacement of 2 inch pipe - Due to Leak History	1,400	\$ 140,000		
86	26-OAK-19	Madams Creek R6008 Outlet, Hinton	1.25"		Replacement of 1.25 inch pipe - Due to Leak History	1,500	\$ 135,000		
87	26-OAK-20	Aufumnn Ln Fayetteville	2"		Replacement of 2 inch pipe - Due to Leak History	800	\$ 72,000		
88	26-OAK-21	Kitsyth Rd. - Mt. Hope	2"		Replacement of 2 inch pipe - Due to Leak History	1,300	\$ 117,000		
89	26-OAK-22	US 19 Mt. Hope	6"		Replacement of 6 inch pipe - Due to Leak History	1,800	\$ 270,000		
90	26-OAK-24	Oak Hill Gatewood Rd.	4"		Replacement of 4 inch pipe - Due to Leak History	750	\$ 90,000		
91	26-OAK-25	Dan Mont Vista 8" Daniels	8"		Replacement of 8 inch pipe - Due to Leak History	1,800	\$ 360,000		
92	27-OAK-1	Hall St, Oak Hill	2"		Replacement of 2 inch pipe - Due to Leak History	1,500	\$ 150,000		
93	27-OAK-2	Grace st, Oak Hill	2"		Replacement of 2 inch pipe - Due to Leak History	1,000	\$ 130,000		
94	27-OAK-3	Ellison Circle Oak Hill	2"		Replacement of 2 inch pipe - Due to Leak History	1,000	\$ 160,000		
95	27-OAK-4	Uppersandlick-Essie Lane, Harper	2"		Replacement of 2" inch pipe - Due to Leak History	2,100	\$ 189,000		
96	27-OAK-5	Sarah St. Fayetteville	2"		Replacement of 2" inch pipe - Due to Leak History	1,680	\$ 151,200		
97	27-OAK-6	6DR82 MP LP Outlet-Mt. Hope	2 1/4"		Replacement of 2 1/4" inch pipe - Due to Leak History	700	\$ 91,000		
98	27-OAK-7	Beach Creek-Fayetteville HP Continued Oak Hill	6"		Replacement of 6" inch pipe - Due to Leak History	3,000	\$ 540,000		
99	27-OAK-8	Appalachian Bible College 6" MP-Bradley	6"		Replacement of 6" inch pipe - Due to Leak History	1,500	\$ 225,000		
100	27-OAK-9	Country Club Road Oak Hill (Active Corrosion 27)	2"		Replacement of 2" inch pipe - Due to Leak History	1,075	\$ 107,500		
101	27-OAK-10	D6017 Outlet-Mt. Hope	2"		Replacement of 2" inch pipe - Due to Leak History	500	\$ 50,000		
102	27-OAK-11	Taylor St. Apartments-Oak Hill	2"		Replacement of 2" inch pipe - Due to Leak History	1,000	\$ 100,000		
103	27-OAK-12	Harmony Ln.-Glen Jean	2"		Replacement of 2" inch pipe - Due to Leak History	450	\$ 45,000		
104	27-OAK-13	Fayette Ave.-Fayetteville	2"		Replacement of 2" inch pipe - Due to Leak History	600	\$ 60,000		
105	27-OAK-14	Fayetteville 6 Inch Gains field	6"		Replacement of 6" inch pipe - Due to Leak History	2,000	\$ 320,000		
106	27-OAK-15	Hinton-Main St. Rear	4"		Replacement of 4" inch pipe - Due to Leak History	730	\$ 87,000		
107	27-OAK-16	Drummond Ave.-Oak Hill	2"		Replacement of 2" inch pipe - Due to Leak History	450	\$ 45,000		
108	27-OAK-17	8th St. LP-Beaver	4 1/2"		Replacement of 4 1/2" inch pipe - Due to Leak History	1,320	\$ 158,600		
109	27-OAK-18	Old Minden Rd.-Oak Hill	4"		Replacement of 4" inch pipe - Due to Leak History	1,030	\$ 133,900		
110	27-OAK-19	Prudence Rd, Harvey	2"		Replacement of 2" inch pipe - Due to Leak History	410	\$ 41,000		
111	27-OAK-20	Shuff St.-Summerlee Ave., Oak Hill	2"		Replacement of 2" inch pipe - Due to Leak History	250	\$ 25,000		
112	27-OAK-21	Harper Rd@Oakcrest	2"		Replacement of 2" inch pipe - Due to Leak History	375	\$ 40,000		
113	27-OAK-22	Alley off Maxwell Hill Rd.	2"		Replacement of 2" inch pipe - Due to Leak History	180	\$ 25,000		
114	27-OAK-23	Hughes Rd, Daniels	2"		Replacement of 2" inch pipe - Due to Leak History	1,000	\$ 100,000		
115	27-OAK-24	Beaver Ln. Old Crow	1 1/4"		Replacement of 1 1/4" inch pipe - Due to Leak History	400	\$ 40,000		
116	27-OAK-25	Commerce Drive - Beaver	6"		System Improvement - Loop System	9,300		\$ 1,365,000	
OAK HILL TOTALS =						46,000	\$ 4,649,800	\$ 1,395,000	\$ -

HUGHESSTON SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
117	25-HUG-1	Holly Grove Dr.-Hensford w/R Crossing	2"		Replacement of 2 inch pipe - Due to Leak History	250	\$ 40,000		
118	25-HUG-3	Winifrede Hollow Rd. -Winifrede	2"		Replacement of 2 inch pipe - Due to Leak History	1,700	\$ 153,000		
119	25-HUG-7	D4828 outlet MP - Dixie	1"		Replacement of 1 inch pipe - Due to Leak History	54	\$ 10,000		
120	25-HUG-8	Hearland Bottom - Clay	3"		System Improvement - PVC Replacement	1,200		\$ 144,000	
121	25-HUG-11	Michigan Alley Smothers	4"		System Improvement - PVC Replacement	500		\$ 80,000	
122	26-HUG-3	London Uprate	2"		Replacement of 2 inch pipe - Due to Leak History	1,200	\$ 132,000		
123	26-HUG-4	Kelly's Creek, Cedar Grove	4"		Replacement of 4 inch pipe - Due to Leak History	700	\$ 84,000		
124	26-HUG-5	Branch Rd, Belle	2"		Replacement of 2 inch pipe - Due to Leak History	1,200	\$ 108,000		
125	26-HUG-6	Front St. Gauley Bridge	4"		Replacement of 4 inch pipe - Due to Leak History	600	\$ 72,000		
126	26-HUG-7	6th Ave. Belle	4"		Replacement of 4 inch pipe - Due to Leak History	950	\$ 114,000		
127	26-HUG-8	Kelly's Creek,Cedar Grove Phase 2	4"		Replacement of 4 inch pipe - Due to Leak History	1,050	\$ 216,000		
128	26-HUG-9	3rd & 4th Ave, Glasgow	4 1/2"		Replacement of 4 1/2" inch pipe - Due to Leak History	780	\$ 96,000		
129	26-HUG-10	Mark Street Hughes Creek, Hughesston	2"		Replacement of 2" inch pipe - Due to Leak History	1,035	\$ 85,000		
130	26-HUG-11	Armstrong Creek Kimberly	2"		Replacement of 2 inch pipe - Due to Leak History	1,625	\$ 150,000		
131	26-HUG-12	Miram Street Hughes Creek, Hughesston	3"		Replacement of 3 inch pipe - Due to Leak History	550	\$ 70,000		
132	26-HUG-13	Gallagher Bridge Relocation	4"		WVDOH Relocation	600			\$ 132,000
133	26-HUG-14	Pierson Lumber, Clay	4"		WVDOH Relocation	800			\$ 125,000
134	27-HUG-1	Main St. LP-Gauley Bridge	2"		Replacement of 2" inch pipe - Due to Leak History	310	\$ 31,000		
135	27-HUG-2	Rt. 60 Broomer LP	4"		Replacement of 4" inch pipe - Due to Leak History	1,100	\$ 132,000		
136	27-HUG-3	Park Rd. Broomer LP	2"		Replacement of 2" inch pipe - Due to Leak History	100	\$ 20,000		
137	27-HUG-4	Diamond Ave. Belle LP	4"		Replacement of 4" inch pipe - Due to Leak History	350	\$ 35,000		
138	27-HUG-5	Elkridge Powellton	3"		Replacement of 3" inch pipe - Due to Leak History	1,385	\$ 106,200		
139	27-HUG-6	Branch Rd. Belle	2"		Replacement of 2" inch pipe - Due to Leak History	910	\$ 100,000		
140	27-HUG-7	115th St, Chesapeake	2"		Replacement of 2" inch pipe - Due to Leak History	130	\$ 20,000		
141	27-HUG-8	Hastings St. LP-Cabin Creek	4"		Replacement of 4" inch pipe - Due to Leak History	615	\$ 61,500		
142	27-HUG-9	McConkie Ave, LP 2027, Chesapeake	4"		Replacement of 4" inch pipe - Due to Leak History	2,400	\$ 288,000		
HUGHESSTON TOTALS =						22,074	\$ 2,193,700	\$ 224,000	\$ 257,000

MOUNTAINEER GAS COMPANY

Detailed List of 2027 IREP Main Projects by Service Area and Service Center

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PALESTINE SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
143	26-PAL-2	Frazier Rd New Feed - Elizabeth	4"		System Improvement - New Gas Feed	1,200		\$ 156,000	
144	26-PAL-3	Leo Mason - Elizabeth	4"		Replacement of 4 inch pipe - Due to Leak History	1,500	\$ 225,000		
145	27-PAL-1	Boat's Mill Feed-Copley	2"		System Improvement - Loop System	8,000		\$ 489,600	
146	27-PAL-2	Ruth Holbert System Phase 2	2"		System Improvement - Exposed Pipe	5,400		\$ 516,400	
147	27-PAL-3	Rusk Dominion Feed and RW Phase 2	2"		Replacement of 2 inch pipe - Due to Leak History	2,020	\$ 193,920		
148	27-PAL-4	Murphytown Phase 2	4"		System Improvement - Due to Pressure			\$ 150,000	
PALESTINE TOTALS =						18,120	\$ 418,920	\$ 1,314,000	\$ -

BECKLEY SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
149	25-BEC-4	Afton Lane - McArthur	2"	1954	Replacement of 2 inch pipe - Due to Leak History	893	\$ 89,300		
150	25-BEC-6	South Hill Street - Mabscott	2"	1944	Replacement of 2 inch pipe - Due to Leak History	1,069	\$ 106,900		
151	25-BEC-7	Dexter & Fairview - Beckley	2"	1971	Replacement of 2 inch pipe - Due to Leak History	1,906	\$ 190,600		
152	25-BEC-14	Paint Street MP - Beckley	4"	1957	Replacement of 4 inch pipe - Due to Leak History	416	\$ 54,080		
153	25-BEC-16	Salem Court - Hunt Ave	2"	1955	Replacement of 2 inch pipe - Due to Leak History	1,218	\$ 121,800		
154	25-BEC-18	Wilkes Road - Beckley	2"	1976	Replacement of 2 inch pipe - Due to Leak History	2,142	\$ 214,200		
155	26-BEC-1	Poplar Street Alley & Guyandotte Ave - Mullens - Phase 2	2"	1939	Replacement of 2 inch pipe - Due to Leak History	1,400	\$ 140,000		
156	26-BEC-3	Fairley Ave - Mullens	2"	1939	Replacement of 2 inch pipe - Due to Leak History	153	\$ 15,300		
157	26-BEC-8	Dunn and Deem LP - Sophia	4"	1937	Replacement of 4 inch pipe - Due to Leak History	2,360	\$ 306,800		
158	26-BEC-9	Bero Ave LP - Beckley	4"	1949	Replacement of 4 inch pipe - Due to Leak History	1,210	\$ 169,400		
159	26-BEC-11	Affinity Road - Midway	2"	1971	Replacement of 2 inch pipe - Due to Leak History	550	\$ 55,000		
160	26-BEC-16	Coalfield Expressway Connector - Mullens	42"	1965	WVDOH Relocation	500			\$ 57,500
161	26-BEC-17	Flat Top Road - Ghent	4"	1972	Replacement of 4 inch pipe - Due to Leak History	900	\$ 117,000		
162	26-BEC-18	E Street MP - Beckley	4"	1969	Replacement of 4 inch pipe - Due to Leak History	1,500	\$ 185,000		
163	27-BEC-1	Sycamore St - Beckley	2"	1970	Replacement of 2 inch pipe - Due to Leak History	1,270	\$ 127,000		
164	27-BEC-2	Queen St - Beckley	3"	1957	Replacement of 3 inch pipe - Due to Leak History	915	\$ 146,400		
165	27-BEC-3	S Kanawha St LP - Beckley	6"	1961	Replacement of 6 inch pipe - Due to Leak History	1,040	\$ 166,400		
166	27-BEC-4	Canaday Cemetery Road - Crab Orchard	2"	1965	Replacement of 2 inch pipe - Due to Leak History	2,040	\$ 204,000		
167	27-BEC-5	Quarry and Wilson Ave - Mabscott	2"	1963	Replacement of 2 inch pipe - Due to Leak History	240	\$ 24,000		
168	27-BEC-6	Shelia St - Beckley	3"	1954	Replacement of 3 inch pipe - Due to Leak History	1,140	\$ 148,200		
169	27-BEC-7	E Prince St LP - Beckley	4"	1946	Replacement of 4 inch pipe - Due to Leak History	920	\$ 118,600		
170	27-BEC-8	Totten St - Beckley	2"	1950	Replacement of 2 inch pipe - Due to Leak History	202	\$ 20,200		
171	27-BEC-9	Rachel Ln - Beckley	2"	1954	Replacement of 2 inch pipe - Due to Leak History	705	\$ 70,500		
172	27-BEC-10	Saunders and Hilton - Beckley	4"	1940	Replacement of 4 inch pipe - Due to Leak History	1,590	\$ 206,700		
173	27-BEC-11	Chesler St - Robinson St - Glen White	2"	1952	Replacement of 2 inch pipe - Due to Leak History	1,315	\$ 131,500		
174	27-BEC-12	Carler Ave - Lester	3"	1958	Replacement of 3 inch pipe - Due to Leak History	580	\$ 75,400		
175	27-BEC-13	Cunningham Lynwood Pardee - Beckley	2"	1956	Replacement of 2 inch pipe - Due to Leak History	2,450	\$ 245,000		
176	27-BEC-14	Cook and 2nd Street - Beckley	3"	1948	Replacement of 3 inch pipe - Due to Leak History	790	\$ 102,700		
177	27-BEC-15	Jefferson Ave - Crab Orchard	2"	1971	Replacement of 2 inch pipe - Due to Leak History	1,240	\$ 124,000		
178	27-BEC-16	Flat Top Road - Ghent	4"	1999	Replacement of 4 inch pipe - Due to Leak History	900	\$ 117,000		
179	27-BEC-17	Wood Street - Mabscott	2"		System Improvement - Exposed Pipe	800		\$ 60,000	
180	27-BEC-18	Overlook Drive - Stanford Acres	2"		System Improvement - Loop System	360		\$ 36,000	
181	27-BEC-19	Pikeview Drive - Beckley	4"		System Improvement - Loop System	1,500		\$ 195,000	
182	27-BEC-20	Lester S-7 DGO Farm Tap	2"		System Improvement - Loop System	1,400		\$ 140,000	
183	27-BEC-21	Corrine Rectifier - Mullens			System Improvement - Corrosion Mitigation			\$ 5,670	
184	27-BEC-22	Ewart Ave Rectifier - Beckley			System Improvement - Corrosion Mitigation			\$ 5,598	
185	27-BEC-23	Nell Jean Square Rectifier - Beckley			System Improvement - Corrosion Mitigation			\$ 7,482	
BECKLEY TOTALS =						37,614	\$ 3,803,960	\$ 463,750	\$ 57,500

MOUNTAINEER GAS COMPANY

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PINEVILLE SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL	Mains-SI Cost Est. GL	Mains-WFO Cost Est. GL
186	23-PIN-4	R1658 Outlet & RR Crossing - Ravencliff	2"		Replacement of 2 inch pipe - Due to Leak History	500	\$ 50,000		
187	26-PIN-2	Glen Rogers - Glen Rogers	2"	1965	Replacement of 2 inch pipe - Due to Leak History	1,630	\$ 163,000		
188	26-PIN-3	Rose Street - Rockview	2"		Replacement of 2 inch pipe - Due to Leak History	150	\$ 15,000		
189	26-PIN-8	Glen Fork Road - Glen Fork	2"		System Improvement - Exposed Pipe	200		\$ 20,000	
190	26-PIN-11	West Dale Street - Lynco	2"		Replacement of 2 inch pipe - Due to Leak History	1,677	\$ 167,700		
191	27-PIN-1	Route 10 Rockview	2"		Replacement of 2 inch pipe - Due to Leak History	1,500	\$ 150,000		
192	27-PIN-2	Summer St - Pineville	2"		Replacement of 2 inch pipe - Due to Leak History	715	\$ 71,500		
193	27-PIN-3	Sabine Bottom Stream Crossing - Sabine	2"		Replacement of 2 inch pipe - Due to Leak History	99	\$ 9,900		
194	27-PIN-4	Willard Street - Pineville	1.5"		Replacement of 1.5 inch pipe - Due to Leak History	515	\$ 51,500		
195	27-PIN-5	Poplar Lane - Oceana	2"		Replacement of 2 inch pipe - Due to Leak History	1,166	\$ 116,600		
196	27-PIN-6	Main Street - Glen Rogers	2"	1965	Replacement of 2 inch pipe - Due to Leak History	2,620	\$ 262,000		
197	27-PIN-7	Glen Fork 1 To Glen Fork 3 - Sabine Phase 1	4"		System improvement - Pressure Issues	3,600		\$ 494,000	
PINEVILLE TOTALS =						14,532	\$ 1,053,200	\$ 514,000	\$ -

LEWISBURG SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL	Mains-SI Cost Est. GL	Mains-WFO Cost Est. GL
198	23-LEW-21	Teaberry Rd HP Inlet to R2587 w/ Rd Crossing, Ronceverte	6"	1989	Replacement of 6 inch pipe - Due to Leak History	250	\$ 52,500		
199	24-LEW-2	Tuckahoe 2024 HP - Continued Replaced-Upgrade, WSS	6"	1931	Replacement of 6 inch pipe - Due to Leak History	2,900	\$ 809,000		
200	25-LEW-1	Route 219 Lewisburg	6"	1968	Replacement of 6 inch pipe - Due to Leak History	625	\$ 109,375		
201	27-LEW-1	Pine Street - White Sulphur Springs	2"	1948	Replacement of 2 inch pipe - Due to Leak History	520	\$ 49,920		
202	27-LEW-2	Walnut & Fearnster & Clay - Lewisburg	2"	1931	Replacement of 2 inch pipe - Due to Leak History	2,060	\$ 197,760		
203	27-LEW-3	Route 80 HP - I64 to Harts Run - White Sulphur Springs	6"	1952	Replacement of 6 inch pipe - Due to Leak History	6,960	\$ 1,461,600		
204	27-LEW-4	Court Street EOM - Lewisburg	2"	1949	Replacement of 2 inch pipe - Due to Leak History	400	\$ 38,400		
205	27-LEW-5	Tuckahoe MP Aldy/A - White Sulphur Springs	2"	1968	Replacement of 2 inch Aldy/A pipe - Due to Leak History	2,210	\$ 212,160		
206	27-LEW-6	Lewisburg Ave - Aldy/A - Ronceverte	2"	1971	Replacement of 2 inch Aldy/A pipe - Due to Leak History	1,450	\$ 139,200		
207	27-LEW-7	Fair Street Rectifier -			System Improvement - Corrosion Mitigation			\$ 8,566	
208	27-LEW-8	Teaberry Rectifier -			System Improvement - Corrosion Mitigation			\$ 7,505	
LEWISBURG TOTALS =						17,375	\$ 2,869,915	\$ 16,071	\$ -

PRINCETON SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL	Mains-SI Cost Est. GL	Mains-WFO Cost Est. GL
209	26-PRI-7	Kirk Street LP - Princeton	2"	1932	Replacement of 2 inch pipe - Due to Leak History	2,312	\$ 221,952		
210	26-PRI-8	Knob Street LP - Princeton	4"	1932	Replacement of 4 inch pipe - Due to Leak History	653	\$ 84,890		
211	26-PRI-2	Berkley St MP - Princeton	2"	1952	Replacement of 2 inch pipe - Due to Leak History	1,523	\$ 146,208		
212	26-PRI-3	Hill Street - Princeton	2"	1952	Replacement of 2 inch pipe - Due to Leak History	2,300	\$ 220,800		
213	26-PRI-5	Hinton St MP - Princeton	2"	1936	Replacement of 2 inch pipe - Due to Leak History	1,431	\$ 153,390		
214	26-PRI-6	Sunset Drive - Princeton	2"	1968	Replacement of 2 inch pipe - Due to Leak History	630	\$ 60,480		
215	27-PRI-1	I-77 Crossing	8"	2000	System Improvement - Pressure Issues	410		\$ 110,000	
216	27-PRI-2	460 Crossing	6"	1954	System Improvement - Pressure Issues	800		\$ 128,000	
217	27-PRI-3	South Ave - Princeton	2"	1959	Replacement of 2 inch pipe - Due to Leak History	495	\$ 47,520		
218	27-PRI-4	Park Ave EOM - Princeton	2"	1948	Replacement of 2 inch pipe - Due to Leak History	124	\$ 11,804		
219	27-PRI-5	5th Street N and Alley MP - Princeton	6"	1932	Replacement of 6 inch pipe - Due to Leak History	340	\$ 54,400		
220	27-PRI-6	Old Bluefield Road - Princeton	4"	1954	Replacement of 4 inch pipe - Due to Leak History	500	\$ 65,000		
221	27-PRI-7	Union Drive Aldy/A - Princeton	2"	1968	Replacement of 2 inch pipe - Due to Leak History	1,180	\$ 111,360		
222	27-PRI-8	Peterstown Rectifier			System Improvement - Corrosion Mitigation			\$ 5,791	
223	27-PRI-9	Front Street Alley - Convert to MP - Princeton	2"	1932	Replacement of 2 inch pipe - Due to Leak History	436	\$ 42,000		
224	27-PRI-10	R1557 LP Outlet - Princeton	4"	1930	Replacement of 4 inch pipe - Due to Leak History	655	\$ 65,150		
PRINCETON TOTALS =						13,769	\$ 1,505,654	\$ 243,791	\$ -
SOUTHEAST REGION SUBTOTALS BY GL =						169,484	\$ 16,294,569	\$ 4,176,612	\$ 314,500

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NORTHERN REGION

WHEELING SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
225	26-WHE-1	Park View Ln, Wheeling	4"	1954	Replacement of 4 inch pipe - Due to Leak History	800	\$ 200,000		
226	26-WHE-5	61 Maple Ave, Cameron	3"	N/A	Replacement of 3 inch pipe - Due to Leak History	650	\$ 145,000		
227	26-WHE-8	Whites Ln, Wheeling	8"	1894	Replacement of 8 inch pipe - Due to Leak History	1,100	\$ 90,000		
228	26-WHE-10	Pierce St, Wheeling	2"	1916	Replacement of 2 inch pipe - Due to Leak History	1,200	\$ 230,000		
228	26-WHE-12	Walden, Ivy, Addit, and Leonard Ave, Wheeling	4"	1906	Replacement of 4 inch pipe - Due to Leak History	1,500	\$ 280,000		
230	26-WHE-13	Leewood Ave, Wheeling	4"	1930	Replacement of 4 inch pipe - Due to Leak History	500	\$ 101,000		
231	26-WHE-15	Lane 13, Wheeling	6"	1933	Replacement of 6 inch pipe - Due to Leak History	1,234	\$ 290,000		
232	26-WHE-16	Storch Ave, Wheeling	4"	1907	Replacement of 4 inch pipe - Due to Leak History	767	\$ 175,000		
233	26-WHE-17	242 Chapel Rd, Wheeling	2"	1941	Replacement of 2 inch pipe - Due to Leak History	1,200	\$ 156,000		
234	26-WHE-22	Marshall St (13th-10th), McMechen	6"	1928	Replacement of 6 inch pipe - Due to Leak History	1,914	\$ 665,000		
235	26-WHE-23	1003 Logan St, McMechen	2"	1900	Replacement of 2 inch pipe - Due to Leak History	654	\$ 142,000		
236	26-WHE-24	Edff (40th-41st), Wheeling	4"	1905	Replacement of 4 inch pipe - Due to Leak History	594	\$ 110,000		
237	27-WHE-1	Joan St, Wheeling	2"	1945	Replacement of 2 inch pipe - Due to Leak History	600	\$ 127,000		
238	27-WHE-2	661 National Rd, Wheeling	8"	1947	Replacement of 8 inch pipe - Due to Leak History	1,391	\$ 576,000		
239	27-WHE-3	Fulton St, Wheeling	4"	1891	Replacement of 4 inch pipe - Due to Leak History	863	\$ 185,000		
240	27-WHE-4	Mt Decharnal Rd, Wheeling	4"	1881	Replacement of 4 inch pipe - Due to Leak History	920	\$ 93,000		
241	27-WHE-5	Hunter Ave, Wheeling	4"	1949	Replacement of 4 inch pipe - Due to Leak History	320	\$ 73,500		
242	27-WHE-6	805 Mt Decharnal Rd, Wheeling	4"	1961	Replacement of 4 inch pipe - Due to Leak History	1,143	\$ 115,000		
243	27-WHE-7	S. Wabash St, Wheeling	4"	1934	Replacement of 4 inch pipe - Due to Leak History	2,321	\$ 486,000		
244	27-WHE-8	Lane O, Wheeling	6"	1933	Replacement of 6 inch pipe - Due to Leak History	465	\$ 102,000		
245	27-WHE-9	Walnut Grove, Wheeling	8"	1894	Replacement of 8 inch pipe - Due to Leak History	4,950	\$ 335,000		
246	27-WHE-10	Sunray Ln, Wheeling	12"	1894	Replacement of 12 inch pipe - Due to Leak History	700	\$ 48,000		
247	27-WHE-11	10517 National Rd, Valley Grove	4"	1942	Replacement of 4 inch pipe - Due to Leak History	2,950	\$ 248,000		
248	27-WHE-12	500 S. Penn St, Wheeling	6"	1888	Replacement of 6 inch pipe - Due to Leak History	1,291	\$ 276,000		
249	27-WHE-13	Pottery Hollow, Cameron	3"	N/A	Replacement of 3 inch pipe - Due to Leak History	1,276	\$ 95,000		
250	27-WHE-14	Glasshouse Hll, Cameron	2"	N/A	Replacement of 2 inch pipe - Due to Leak History	1,590	\$ 102,000		
251	27-WHE-15	Wheeling Ave and 10th St, Glen Dale	2"	1943	Replacement of 2 inch pipe - Due to Leak History	725	\$ 156,000		
252	27-WHE-16	Walnut Ave, Moundsville	2"	1924	Replacement of 2 inch pipe - Due to Leak History	1,941	\$ 375,000		
253	27-WHE-17	Laraka Heights, Moundsville	2"	1896	Replacement of 2 inch pipe - Due to Leak History	180	\$ 41,500		
254	27-WHE-18	91-123 Chapel Rd, Bethlehem	8"	1906	Replacement of 8 inch pipe - Due to Leak History	1,073	\$ 205,000		
255	27-WHE-19	Kenwood Place, Wheeling	3"	1889	Replacement of 3 inch pipe - Due to Leak History	1,251	\$ 249,000		
256	27-WHE-20	19 Patterson Ave, Wheeling	4"	1929	Replacement of 4 inch pipe - Due to Leak History	801	\$ 191,000		
WHEELING TOTALS =						38,854	\$ 6,663,000	\$ -	\$ -

WEIRTON SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
257	24-WEI-2	Frontier Crossing #1 - Weirton	12"		System Improvement - Frontier #1	350		\$ 200,000	
258	24-WEI-4	Beech Bottom	8"		System Improvement - Loop System	5,800		\$ 455,000	
259	25-WEI-7	Smith Rd, New Cumberland	4"	1863	Replacement of 4 inch pipe - Due to Leak History	338	\$ 30,000		
260	26-WEI-2	Florida Ave and Birch St, Chester	4"	1900	Replacement of 4 inch pipe - Due to Leak History	3,137	\$ 465,000		
261	27-WEI-1	49 Hill, Beech Bottom	6"	1930	Replacement of 6 inch pipe - Due to Leak History	3,005	\$ 260,000		
262	27-WEI-2	Main St, Wellsburg	4"	1896	Replacement of 4 inch pipe - Due to Leak History	3,000	\$ 450,000		
263	27-WEI-3	Alley A, Weirton	8"	1929	Replacement of 8 inch pipe - Due to Leak History	625	\$ 100,000		
264	27-WEI-4	Elmer Ave, Weirton	4"	1929	Replacement of 4 inch pipe - Due to Leak History	1,564	\$ 220,000		
265	27-WEI-5	Walnut St, Weirton	6"	1929	Replacement of 6 inch pipe - Due to Leak History	1,171	\$ 120,000		
266	27-WEI-6	Mariand Heights & Main St, Weirton	6"	1929	Replacement of 6 inch pipe - Due to Leak History	448	\$ 90,000		
267	27-WEI-7	S. 13th St, Weirton	2"	1933	Replacement of 2 inch pipe - Due to Leak History	2,542	\$ 382,000		
268	27-WEI-8	Ave F, Weirton	3"	1913	Replacement of 3 inch pipe - Due to Leak History	642	\$ 162,000		
269	27-WEI-9	Ave J, Weirton	3"	1919	Replacement of 3 inch pipe - Due to Leak History	1,200	\$ 130,000		
270	27-WEI-10	Main St, Alley, Weirton	4"	1940	Replacement of 4 inch pipe - Due to Leak History	1,400	\$ 200,000		
271	27-WEI-11	Greentree Ln, Weirton	2"	1889	Replacement of 2 inch pipe - Due to Leak History	800	\$ 110,000		
272	27-WEI-12	West Dr, Bethany	4"	1947	Replacement of 4 inch pipe - Due to Leak History	1,800	\$ 165,000		
273	27-WEI-13	Point Freeze Dr, Bethany	4"	1947	Replacement of 4 inch pipe - Due to Leak History	584	\$ 92,500		
WEIRTON TOTALS =						28,884	\$ 2,978,500	\$ 655,000	\$ -

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ELKINS SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
274	23-ELK-1	Tygart Valley River HDD, Elkins	4"	1963	Replacement of 4 inch pipe - Due to Leak History	600	\$ 190,000		
275	25-ELK-8	Clarksburg Rd. & Hacker Creek Rd., Hootchesville	2"	1948	Replacement of 2 inch pipe - Due to Leak History	1,835	\$ 165,000		
276	26-ELK-2	Randolph Ave. and Davis St. (Corrosion), Elkins	4"	1955	Replacement of 4 inch pipe - Due to Leak History	969	\$ 156,000		
277	26-ELK-3	Files Creek, Beverly	3"	1950	Replacement of 3 inch pipe - Due to Leak History	2,147	\$ 222,000		
278	27-ELK-1	Russell St., Elkins	2"	1952	Replacement of 2 inch pipe - Due to Leak History	910	\$ 112,000		
279	27-ELK-2	Davis Ave., Elkins	4"	1932	Replacement of 4 inch pipe - Due to Leak History	1,331	\$ 106,000		
280	27-ELK-3	Davis Ave. Insert, Elkins	4"	1951	Replacement of 4 inch pipe - Due to Leak History	423	\$ 55,000		
281	27-ELK-4	Court St. LP, Beverly	4"	1951	Replacement of 4 inch pipe - Due to Leak History	381	\$ 85,000		
282	27-ELK-5	Court St. MP, Beverly	3"	1965	Replacement of 3 inch pipe - Due to Leak History	217	\$ 60,000		
283	27-ELK-6	RL 20Ireland Rock Cave Rd., Buckhannon	4"	1947	Replacement of 4 inch pipe - Due to Leak History	907	\$ 135,000		
284	27-ELK-7	Wilson St. LP, Elkins	4"	1932	Replacement of 4 inch pipe - Due to Leak History	211	\$ 202,000		
285	27-ELK-8	Wilson St. MP, Elkins	6"	1957	Replacement of 6 inch pipe - Due to Leak History	1,633	\$ 202,000		
286	27-ELK-9	Blaine St. Loop, Elkins	2"	N/A	System Improvement - Loop System	220		\$ 19,000	
287	27-ELK-10	Baxter and Dowell, Elkins	2"	1952	Replacement of 2 inch pipe - Due to Leak History	2,652	\$ 303,000		
288	27-ELK-11	Old Weston Rd. and Logans Ln., Buckhannon	3"	1949	Replacement of 3 inch pipe - Due to Leak History	1,087	\$ 90,000		
289	27-ELK-12	Manchester Rd., Buckhannon	1.25"	1966	Replacement of 1.25 inch pipe - Due to Leak History	727	\$ 38,000		
290	27-ELK-13	Montgomery Rd. and Mid Ave., Weston	2"	1936	Replacement of 2 inch pipe - Due to Leak History	1,304	\$ 133,000		
291	27-ELK-14	Kennedy St., Elkins	3"	1945	Replacement of 3 inch pipe - Due to Leak History	679	\$ 111,000		
292	27-ELK-15	Carol St. St., Buckhannon	2"	1965	System Improvement - Pressure Issues	1,121		\$ 92,000	
293	27-ELK-16	W. 5th St., Junior	2"	1944	Replacement of 2 inch pipe - Due to Leak History	466	\$ 64,000		
294	27-ELK-17	Railroad Ave., Junior	2"	1904	Replacement of 2 inch pipe - Due to Leak History	869	\$ 148,461		
ELKINS TOTALS =						20,689	\$ 2,577,461	\$ 111,000	\$ -

KINGWOOD SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
295	21-KIN-11	West Run, Morgantown	4"	2008	WVDOH Relocation	1,700			\$ 201,000
296	25-KIN-14	S. Price St., Kingwood	4"	1953	Replacement of 4 inch pipe - Due to Leak History	1,082	\$ 270,000		
297	26-KIN-15	Highland Ave., Terra Alta	4"	1949	Replacement of 4 inch pipe - Due to Leak History	2,154	\$ 183,000		
298	26-KIN-17	Brandonville Pike, Terra Alta	2"	1950	Replacement of 2 inch pipe - Due to Leak History	1,027	\$ 131,000		
299	26-KIN-18	Brandonville Pike Loop St, Terra Alta	3"	N/A	System Improvement - Loop System	70		\$ 29,000	
300	27-KIN-1	Goodwin Hill MP Upgrade, Morgantown	3"	1979	System Improvement - Pressure Issues	1,033		\$ 155,000	
301	27-KIN-2	Fairchance Rd. and Goodwin Hill Upgrade, Morgantown	2"	1946	Replacement of 2 inch pipe - Due to Leak History	2,191	\$ 267,000		
302	27-KIN-3	Fairchance Rd. Loop St, Morgantown	4"	N/A	System Improvement - Loop System	145		\$ 24,000	
303	27-KIN-4	Birch Hollow Rd., Morgantown	2"	1956	System Improvement - Pressure Issues	1,527		\$ 129,000	
304	27-KIN-5	Smokey Crest Dr. and Adams Heights Rd., Morgantown	4"	1950	Replacement of 4 inch pipe - Due to Leak History	2,439	\$ 183,000		
305	27-KIN-6	Quarry Run Rd., Morgantown	4"	1951	Replacement of 4 inch pipe - Due to Leak History	220	\$ 43,000		
306	27-KIN-7	Crysler Ln., Foothills Ln. and Vordach Dr., Morgantown	4"	1956	System Improvement - Pressure Issues	1,335		\$ 148,000	
307	27-KIN-8	Buffalo St. MP, Rowlesburg	4"	1975	Replacement of 4 inch pipe - Due to Leak History	635	\$ 183,000		
308	27-KIN-9	Buffalo St. LP, Rowlesburg	4"	1975	Replacement of 4 inch pipe - Due to Leak History	579	\$ 109,000		
309	27-KIN-10	E. State Ave. (25 psi line) Terra Alta	4"	1952	Replacement of 4 inch pipe - Due to Leak History	229	\$ 88,000		
310	27-KIN-11	E. State Ave. (40 psi line) section 1 Terra Alta	4"	1964	Replacement of 4 inch pipe - Due to Leak History	195	\$ 93,000		
311	27-KIN-12	E. State Ave. (40 psi line) section 2, Terra Alta	4"	1929	Replacement of 4 inch pipe - Due to Leak History	1,003	\$ 248,000		
312	27-KIN-13	E. Main St. Loop St, Kingwood	2"	N/A	System Improvement - Loop System	1,650		\$ 155,000	
313	27-KIN-14	Manheim Replacement	3"	1911	Replacement of 3 inch pipe - Due to Leak History	6,436	\$ 298,000		
KINGWOOD TOTALS =						25,650	\$ 2,094,000	\$ 640,000	\$ 201,000

KEYSER SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
314	27-KEY-1	Ashfield St. MP, Piedmont	4"	1948	Replacement of 3 inch pipe - Due to Leak History	744	\$ 129,000		
315	27-KEY-2	Ashfield St. LP, Piedmont	4"	1948	Replacement of 3 inch pipe - Due to Leak History	1,460	\$ 248,000		
316	27-KEY-3	Oak St. and Elk Ave., Elk Garden	2"	1970	Replacement of 3 inch pipe - Due to Leak History	2,578	\$ 499,000		
317	27-KEY-4	Maple Ave. and Center St., Elk Garden	4"	1954	Replacement of 3 inch pipe - Due to Leak History	676	\$ 175,000		
318	27-KEY-5	Miller Rd., (R3970 to Cedar Lane)	4"	1918	Replacement of 3 inch pipe - Due to Leak History	1,102	\$ 165,000		
319	27-KEY-6	Foxall St. and Carolyn St., Wiley Ford	2"	1967	System Improvement - Pressure Issues	1,423		\$ 149,000	
KEYSER TOTALS =						7,893	\$ 1,216,000	\$ 149,000	\$ -

MARTINSBURG SERVICE CENTER

Line	IREP #	Location	Nom Size	In Service Date	Description	Est. Footage	Mains-LKG Cost Est. GL 1071.100	Mains-SI Cost Est. GL 1071.300	Mains-WFO Cost Est. GL 1071.400
320	25-MAR-1	Grubbs Corner System Improvement, Martinsburg	6"	N/A	System Improvement - Loop System	7,000		\$ 1,400,000	
321	26-MAR-1	HP Steel Replace (Nadenbush to Inwood Gate), Inwood	6"	N/A	System Improvement - Supply Trunk Line	11,789	\$ 2,700,000		
322	27-MAR-2	Needy Rd. and VA Hospital Insert, Martinsburg	8"	1997	Replacement of 3 inch pipe - Due to Leak History	4,192	\$ 175,000		
323	27-MAR-4	Grapevine Rd. Loop, Martinsburg	4"	N/A	System Improvement - Loop System	1,780		\$ 260,000	
324	27-MAR-5	N. Tennessee Ave. Loop St, Martinsburg	4"	N/A	System Improvement - Loop System	1,700		\$ 212,000	
MARTINSBURG TOTALS =						26,461	\$ 2,875,000	\$ 1,872,000	\$ -

MOUNTAINEER GAS COMPANY

Detailed List of 2027 IREP Main Projects by Service Area and Service Center

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MANNINGTON SERVICE CENTER

Line	IREF #	Location	Nom Size	In Service Data	Description	Est. Footage	Mains-LKG Cost Est. GL 1071,100	Mains-SI Cost Est. GL 1071,300	Mains-WFO Cost Est. GL 1071,400
325	25-MAN-5	Sugar Run, Littleton	2"	1955	Replacement of 3 inch pipe - Due to Leak History	367	\$ 32,000		
326	26-MAN-1	Garner and Gawthrop Well	2"	1955	Replacement of 3 inch pipe - Due to Leak History	900	\$ 130,000		
327	26-MAN-9	Rt 23 (Amanda Currey), Center Point	2"	1955	Replacement of 3 inch pipe - Due to Leak History	78	\$ 15,000		
328	27-MAN-1	608 Independence Rd, Salem	2"	1955	Replacement of 3 inch pipe - Due to Leak History	4,000	\$ 475,000		
329	27-MAN-2	10142 Rt 23, Center Point	2"	1985	System Improvement - Exposed Pipe	400		\$ 40,000	
330	27-MAN-3	Big Elk Rd, Wallace	2"	1985	System Improvement - Exposed Pipe	100		\$ 10,000	
331	27-MAN-4	51 Wine Ln, West Union	3"	N/A	System Improvement - Exposed Pipe	200		\$ 25,000	
332	27-MAN-5	3565 McElroy Creek, Alma	2"	1955	Replacement of 3 inch pipe - Due to Leak History	4,100	\$ 390,000		
MANNINGTON TOTALS =						10,145	\$ 1,042,000	\$ 75,000	\$ -

NEW MARTINSVILLE SERVICE CENTER

Line	IREF #	Location	Nom Size	In Service Data	Description	Est. Footage	Mains-LKG Cost Est. GL 1071,100	Mains-SI Cost Est. GL 1071,300	Mains-WFO Cost Est. GL 1071,400
333	21-NEW-8	Rt 2 DDOH Relocation - Proctor	6"	N/A	WVDOH Relocation	2,500			\$ 300,000
334	26-NEW-1	742 7th St, New Martinsville	4"	1961	Replacement of 3 inch pipe - Due to Leak History	1,135	\$ 150,000		
335	26-NEW-4	Elwood Ln, New Martinsville	8"	1952	Replacement of 3 inch pipe - Due to Leak History	1,956	\$ 400,000		
336	26-NEW-5	Greenlawn Cemetery, New Martinsville	4"	1903	Replacement of 3 inch pipe - Due to Leak History	2,848	\$ 460,000		
NEW MARTINSVILLE TOTALS =						8,439	\$ 1,010,000	\$ -	\$ 300,000
NORTHERN REGION SUBTOTALS BY GL =						167,085	\$ 20,453,961	\$ 3,502,000	\$ 501,000

SUMMARY OF TOTAL MAINS REPLACEMENT BY SERVICE CENTER

Description	Est. Footage	Mains-LKG Cost Est. GL 1071,100	Mains-SI Cost Est. GL 1071,300	Mains-WFO Cost Est. GL 1071,400
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SOUTHWEST REGION

CHARLESTON TOTALS =	60,699	\$ 12,297,020	\$ 1,404,000	\$ -
RAVENSWOOD TOTALS =	3,029	\$ 675,828	\$ -	\$ -
HUNTINGTON TOTALS =	60,384	\$ 6,858,962	\$ 3,500,000	\$ -
LOGAN TOTALS =	17,000	\$ 1,288,604	\$ 1,250,000	\$ -

SOUTHWEST REGION SUBTOTALS BY GL =	141,112	\$ 21,120,414	\$ 6,154,000	\$ -
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SOUTHWEST REGION GRAND TOTAL

\$27,274,414

SOUTHEAST REGION

OAK HILL TOTALS =	46,000	\$ 4,649,800	\$ 1,395,000	\$ -
HUGHESTON TOTALS =	22,074	\$ 2,193,700	\$ 224,000	\$ 257,000
PALESTINE TOTALS =	18,120	\$ 418,920	\$ 1,314,000	\$ -
BECKLEY TOTALS =	37,614	\$ 3,803,980	\$ 469,750	\$ 57,500
PINEVILLE TOTALS =	14,532	\$ 1,053,200	\$ 514,000	\$ -
LEWISBURG TOTALS =	17,375	\$ 2,869,915	\$ 16,071	\$ -
PRINCETON TOTALS =	13,769	\$ 1,305,054	\$ 243,791	\$ -

SOUTHEAST REGION SUBTOTALS BY GL =	169,464	\$ 16,294,569	\$ 4,176,612	\$ 314,500
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SOUTHEAST REGION GRAND TOTAL

\$20,785,681

NORTHERN REGION

WHEELING TOTALS =	38,834	\$ 6,683,000	\$ -	\$ -
WEIRTON TOTALS =	28,884	\$ 2,976,500	\$ 655,000	\$ -
ELKINS TOTALS =	20,689	\$ 2,577,461	\$ 111,000	\$ -
KINGWOOD TOTALS =	25,650	\$ 2,094,000	\$ 640,000	\$ 201,000
KEYSER TOTALS =	7,983	\$ 1,216,000	\$ 149,000	\$ -
MARTINSBURG TOTALS =	26,461	\$ 2,875,000	\$ 1,872,000	\$ -
MANNINGTON TOTALS =	10,145	\$ 1,042,000	\$ 75,000	\$ -
NEW MARTINSVILLE TOTALS =	8,439	\$ 1,010,000	\$ -	\$ 300,000

NORTHERN REGION SUBTOTALS BY GL =	167,085	\$ 20,453,961	\$ 3,502,000	\$ 501,000
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NORTHERN REGION GRAND TOTAL

\$24,456,961

Grand Total BY GL =

477,681	\$ 57,868,844	\$ 13,832,612	\$ 815,500
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MOUNTAINEER'S GRAND TOTAL

\$72,517,056

MOUNTAINEER'S GRAND TOTAL MAINS PER EXHIBIT A - TDW, SCHEDULE 1

\$68,575,000

MOUNTAINEER GAS COMPANY
Detailed List of 2027 IREP M&R Projects by Service Area and Service Center
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SOUTHWEST REGION
CHARLESTON SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
1		None						
CHARLESTON TOTALS =					\$ -	\$ -	\$ -	\$ -

HUNTINGTON SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
2	27-HUN-1	R2019 Michigan St	R2019	Rebuild Station - Add LP Relief Valve		\$ 105,000		\$ -
3	27-HUN-2	R2020 Court St	R2020	Rebuild Station - Add LP Relief Valve		\$ 105,000		
4	27-HUN-3	R2032 Chase St	R2032	Rebuild Station - Add LP Relief Valve		\$ 105,000		
5	27-HUN-4	R2033 Jefferson Rd	R2033	Rebuild Station - Add LP Relief Valve		\$ 105,000		
6	27-HUN-5	R2051 Piedmont Rd	R2051	Rebuild Station - Add LP Relief Valve		\$ 105,000		
7	27-HUN-6	R2037 16th St W & VA	R2037	Rebuild Station - Add LP Relief Valve		\$ 105,000		
8	27-HUN-7	R2038 24th St	R2038	Rebuild Station - Add LP Relief Valve		\$ 105,000		
9	27-HUN-8	R960822 Marshall Hood	R960822	Rebuild Station - Add LP Relief Valve		\$ 105,000		
10	27-HUN-9	R2293 Ridgewood Rd	R2293	Rebuild Station - Add LP Relief Valve		\$ 105,000		
11	27-HUN-10	R2289B Lynn Marr	R2289B	Rebuild Station - Add LP Relief Valve		\$ 105,000		
12	27-HUN-11	R2022 27th St & Emmons	R2022	Rebuild Station - Add LP Relief Valve		\$ 105,000		
13	27-HUN-12	R2036B Saltwell Rd	R2036B	Rebuild Station - Add LP Relief Valve		\$ 105,000		
14	27-HUN-13	R2031 5th St	R2031	Rebuild Station - Add LP Relief Valve		\$ 105,000		
15	27-HUN-14	Ashton Purchase Station		New Purchase Station		\$ -	\$ 2,000,000	
HUNTINGTON TOTALS =					\$ -	\$ 1,365,000	\$ 2,000,000	\$ -

RAVENSWOOD SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
16	27-RAV-1	Midway Acres Fairplane Purchase		Install Station				\$ 25,000
RAVENSWOOD TOTALS =					\$ -	\$ -	\$ -	\$ 25,000

LOGAN SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
17	27-LOG-1	Left Fork Baker Fork		Rebuild Station		\$ 20,000		\$ -
18	27-LOG-2	6 Mile 1		Rebuild Station		\$ 20,000		
19	27-LOG-3	6 Mile 2		Rebuild Station		\$ 20,000		
20	27-LOG-4	6 Mile 3		Rebuild Station		\$ 20,000		
LOGAN TOTALS =					\$ -	\$ 80,000	\$ -	\$ -
SOUTHWEST REGION SUBTOTALS BY GL =					\$ -	\$ 1,445,000	\$ 2,000,000	\$ 25,000

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SOUTHEAST REGION

OAK HILL SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg. Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
18	24-OAK-5	City Hall	6DR2	Install Regulated Bypasses, Risers, And Cv's		\$ 15,000		
19	24-OAK-6	Old Minden	6DR80	Install Regulated Bypasses, Risers, And Cv's		\$ 15,000		
20	24-OAK-7	Oakley Rd.	56029	Install Regulated Bypasses, Risers, And Cv's		\$ 12,000		
21	24-OAK-8	Cleveland School 5"	D6105	Install Regulated Bypasses, Risers, And Cv's		\$ 12,000		
22	24-OAK-9	Ingram Branch	D6113	Install Monitor/Control - Dot Compliance		\$ 12,000		
23	24-OAK-10	Open Fork	D6121	Install Monitor/Control - Dot Compliance		\$ 12,000		
24	24-OAK-11	Open Fork / Morris	D6122	Install Monitor/Control - Dot Compliance		\$ 11,000		
25	24-OAK-12	McCreary	D5290	Install Monitor/Control - Dot Compliance		\$ 10,000		
26	24-OAK-13	Madams Creek	6DR44	Install Monitor/Control - Dot Compliance		\$ 10,000		
OAK HILL TOTALS =					\$ -	\$ 109,000	\$ -	\$ -

HUGHESTON SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg. Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
27	24-HUG-5	Hideaway	R1273	Install Regulated Bypasses, Risers, And Cv's		\$ 13,000		
28	24-HUG-5	Gay SVAEP	R1289	Install Regulated Bypasses, Risers, And Cv's		\$ 12,000		
29	24-HUG-7	Chelyan	R1268	Install Regulated Bypasses, Risers, And Cv's		\$ 12,000		
30	24-HUG-8	Surface Chevy	R1274	Install Regulated Bypasses, Risers, And Cv's		\$ 12,000		
31	24-HUG-9	Fields Creek	R1365	Low Pressure - Fluid control				\$ 50,000
32	24-HUG-10	Mountaineer Ford	R1368	Low Pressure - Fluid control				\$ 50,000
33	26-HUG-2	Cedar Grove Pit D4772	D4772	Station Rebuild		\$ 20,000		
34	26-HUG-3	Hughes Hill D4835	D4835	2nd cut Reg Replace - Install Bypass Reg		\$ 15,000		
35	26-HUG-4	Brownsville D4116	D4116	Station Rebuild		\$ 20,000		
36	26-HUG-5	East Bank Bus Garage D4078	D4078	Replace Regulators		\$ 10,000		
HUGHESTON TOTALS =					\$ -	\$ 114,000	\$ -	\$ 100,000

PALESTINE SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg. Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
37	26-PAL-1	Murphytown DP		Change Customer Regulators - Meet MAOP Specs		\$ 60,000		
38	26-PAL-2	Big Bend - Brooksville	D1958	Station Rebuild		\$ 20,000		
39	26-PAL-3	Ruth Holbert	D2069	Rebuild Regulator Run		\$ 10,000		
40	26-PAL-4	Wolf Run	D1837	Rebuild Regulator Run		\$ 10,000		
41	26-PAL-5	Two Ripple D Null		Add Monitor Control		\$ 10,000		
PALESTINE TOTALS =					\$ -	\$ 110,000	\$ -	\$ -

BECKLEY SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg. Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
42	None							
BECKLEY TOTALS =					\$ -	\$ -	\$ -	\$ -

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PINEVILLE SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
43	24-PIN-2	Sabine DP	R1653	Water Issues				\$ 7,500
44	24-PIN-3	Jesse DP	R1608	Upsize DP Station For More Volume		\$ 35,000		
45	26-PIN-1	Ravencroft DP	R1658	Relocate Station for Pressure and Quality		\$ 35,000		
PINEVILLE TOTALS =					\$ -	\$ 70,000	\$ -	\$ 7,500

LEWISBURG SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
46	24-LEW-1	Davis Stuart Sales		Rebuild/Reconfigure Sales Station	\$ 7,500			
47	24-LEW-2	Old Mill	R1568	Install Regulated Bypasses, Risers, And CV's		\$ 15,000		
48	24-LEW-3	E. Main St	R1574	Install Regulated Bypasses, Risers, And CV's		\$ 15,000		
49	24-LEW-4	Greenbrier Ave.	R1573	Install Regulated Bypasses, Risers, And CV's		\$ 15,000		
50	24-LEW-5	Mill St.	R1578	Install Regulated Bypasses, Risers, And CV's		\$ 18,000		
51	24-LEW-6	Vance Gate DP	M829243	Add Odorant Tanks to PODs		\$ 6,000		
52	24-LEW-7	Big Ridge DP	M829246	Add Odorant Tanks to PODs		\$ 6,000		
LEWISBURG TOTALS =					\$ 7,500	\$ 75,000	\$ -	\$ -

PRINCETON SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
53	24-PRI-1	Athens DP	R1560	Install Regulated Bypasses, Risers, And CV's		\$ 40,000		
54	24-PRI-2	E. Princeton Dp	R1559	Install Regulated Bypasses, Risers, And CV's		\$ 40,000		
55	24-PRI-3	E. Princeton Dp	R1559	Add Above Ground Outlet CV'S And Odorizers		\$ 14,000		
56	24-PRI-4	Mekose DP	M805473	Add Above Ground Outlet CV'S And Odorizers		\$ 14,000		
57	24-PRI-5	Forest Hill DP	R1562	Add Above Ground Outlet CV'S And Odorizers		\$ 13,000		
58	24-PRI-8	Ballard DP	M805547	Add Above Ground Outlet CV'S And Odorizers		\$ 13,000		
PRINCETON TOTALS =					\$ -	\$ 134,000	\$ -	\$ -
SOUTHEAST REGION SUBTOTALS BY GL =					\$ 7,500	\$ 612,000	\$ -	\$ 107,500

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NORTHERN REGION

WHEELING SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
59	24-WHE-2	Homestead - Wheeling	RS 3034	Remove/Relocate Regulation From Pit		\$ 50,000		
60	27-WHE-1	Glendale Heights	RS 3102	Replace Existing Regulator Station		\$ 40,000		
61	27-WHE-1	Hazlett Court	RS 3035	Remove/Relocate Regulation From Pit		\$ 50,000		
62	27-WHE-1	Clator	RS 3032	Upgrade MP Regulators		\$ 10,000		
WHEELING TOTALS =					\$ -	\$ 150,000	\$ -	\$ -

WEIRTON SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
63	24-WEI-4	1st St. Yard - Chester	RS 3306	Replace Obsolete 2 Inch Regulation And Outlet Leg		\$ 15,000		
64	26-WEI-1	Harmon Creek Rd.		Install Regulation		\$ 75,000		
65	27-WEI-1	Ross Rd.	RS 3490	Upgrade / Replace Existing Regulator Station		\$ 25,000		
WEIRTON TOTALS =					\$ -	\$ 115,000	\$ -	\$ -

ELKINS SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
66	24-ELK-1	Ohio Street RS - Buckhannon		Install New Regulation To Protect System MAOP		\$ 50,000		
67	24-ELK-2	Install Regulation On Deerfield System		Install New Regulation To Protect System MAOP		\$ 25,000		
68	24-ELK-4	A Alley LP	RS 3610B	Add a Second Run Due To Gas Quality Issues		\$ 50,000		
69	26-ELK-2	Beech Ave at 3rd St., Philippi	RS 3583	Upgrade Existing LP Regulator		\$ 25,000		
70	27-ELK-1	Montrose RS 3710	RS 3710	Replace/upgrade regulator station and bypass		\$ 30,000		
71	27-ELK-2	Bretz RS 3717	RS 3717	Replace/upgrade regulator station and bypass		\$ 30,000		
72	27-ELK-3	Porterwood RS 3749	RS 3749	Replace/upgrade regulator station and bypass		\$ 30,000		
73	27-ELK-4	Hendricks RS 3742	RS 3742	Relocate existing station to new lot		\$ 30,000		
ELKINS TOTALS =					\$ -	\$ 270,000	\$ -	\$ -

KINGWOOD SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
74	26-KIN-1	Crane School Rd.		Install New Regulation To Protect System MAOP		\$ 150,000		
KINGWOOD TOTALS =					\$ -	\$ 150,000	\$ -	\$ -

MOUNTAINEER GAS COMPANY
Detailed List of 2027 IREP M&R Projects by Service Area and Service Center
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KEYSER SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
75	24-KEY-2	City Gate, Moorefield	RS 3992	Upgrade/Replace Existing Regulation		\$ 500,000		
76	27-KEY-1	Miller Rd. RS 3790	RS 3790	Replace Station Outlet Leg		\$ 15,000		
77	27-KEY-2	Highland Ave. RS 3980	RS 3980	Replace Station Outlet Leg		\$ 15,000		
KEYSER TOTALS =					\$ -	\$ 530,000	\$ -	\$ -

MARTINSBURG SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
78	24-MAR-1	Grubbs Corner	RS 4052	Upgrade/Replace Existing Regulation System Improvement		\$ 150,000		
79	25-MAR-1	John Street	RS 4070	Replace Flow Regulator (Bypass)		\$ 50,000		
80	26-MAR-1	Inwood South	RS 4018	Upgrade/Replace Existing Regulation		\$ 75,000		
81	26-MAR-3	Bunker Hill	RS 4013	Upgrade/Replace Existing Regulation in Pit		\$ 75,000		
82	26-MAR-4	Valley View Elementary School R4038	RS 4038	Upgrade/Replace Existing Regulation in Pit		\$ 75,000		
MARTINSBURG TOTALS =					\$ -	\$ 425,000	\$ -	\$ -

MANNINGTON SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
79	24-MAN-1	Indian Run/Cherry Camp POD		Install New Pod Off Of Hope Gas		\$ 250,000	\$ -	
MANNINGTON TOTALS =					\$ -	\$ 250,000	\$ -	\$ -

NEW MARTINSVILLE SERVICE CENTER

Line	IREP #	Location	Station #	Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
80	24-NEW-2	Install LP Reg Station In Middlebourne		System Reliability, Install new LP Regulators		\$ 100,000		
81	27-NEW-1	New POD		New Hope POD		\$ 100,000		
NEW MARTINSVILLE TOTALS =					\$ -	\$ 200,000	\$ -	\$ -
NORTHERN REGION SUBTOTALS BY GL =					\$ -	\$ 2,090,000	\$ -	\$ -

MOUNTAINEER GAS COMPANY
Detailed List of 2027 IREP M&R Projects by Service Area and Service Center
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SUMMARY OF TOTAL M&R COSTS BY SERVICE CENTER				
Description	Pressure Reg.- Comm./Indust. Replace GL 1074.250	Pressure Reg.- Dist. Sta. Replace Cost Est. GL 1074.350	Gas Purchase Sta. Transmission Cost Est. GL 1075.100	Gas Purchase Sta. Local Prod. Cost Est. GL 1075.200
SOUTHWEST REGION				
CHARLESTON TOTALS = \$	-	\$ -	\$ -	\$ -
RAVENSWOOD TOTALS = \$	-	\$ -	\$ -	\$ 25,000
HUNTINGTON TOTALS = \$	-	\$ 1,365,000	\$ 2,000,000	\$ -
LOGAN TOTALS = \$	-	\$ 80,000	\$ -	\$ -
SOUTHWEST REGION SUBTOTALS BY GL =	\$ -	\$ 1,445,000	\$ 2,000,000	\$ 25,000
SOUTHWEST REGION GRAND TOTAL	\$ 3,470,000			
SOUTHEAST REGION				
OAK HILL TOTALS = \$	-	\$ 109,000	\$ -	\$ -
HUGHESTON TOTALS = \$	-	\$ 114,000	\$ -	\$ 100,000
PALESTINE TOTALS = \$	-	\$ 110,000	\$ -	\$ -
BECKLEY TOTALS = \$	-	\$ -	\$ -	\$ -
PINEVILLE TOTALS = \$	-	\$ 70,000	\$ -	\$ 7,500
LEWISBURG TOTALS = \$	7,500	\$ 75,000	\$ -	\$ -
PRINCETON TOTALS = \$	-	\$ 134,000	\$ -	\$ -
SOUTHEAST REGION SUBTOTALS BY GL =	\$ 7,500	\$ 612,000	\$ -	\$ 107,500
SOUTHEAST REGION GRAND TOTAL	\$ 727,000			
NORTHERN REGION				
WHEELING TOTALS = \$	-	\$ 150,000	\$ -	\$ -
WEIRTON TOTALS = \$	-	\$ 115,000	\$ -	\$ -
ELKINS TOTALS = \$	-	\$ 270,000	\$ -	\$ -
KINGWOOD TOTALS = \$	-	\$ 150,000	\$ -	\$ -
KEYSER TOTALS = \$	-	\$ 530,000	\$ -	\$ -
MARTINSBURG TOTALS = \$	-	\$ 425,000	\$ -	\$ -
MANNINGTON TOTALS = \$	-	\$ 250,000	\$ -	\$ -
NEW MARTINSVILLE TOTALS = \$	-	\$ 200,000	\$ -	\$ -
NORTHERN REGION SUBTOTALS BY GL =	\$ -	\$ 2,090,000	\$ -	\$ -
NORTHERN REGION GRAND TOTAL	\$ 2,090,000			
Grand Total BY GL =	\$ 7,500	\$ 4,147,000	\$ 2,000,000	\$ 132,500
MOUNTAINEER'S GRAND TOTAL	\$ 6,287,000			
MOUNTAINEER'S GRAND TOTAL M&R PER EXHIBIT A - TDW, SCHEDULE 1	\$ 5,500,000			

Mountaineer Gas Company

Company Witness

Thomas D. Westfall

Mountaineer Exhibit TDW-D

2025 IREP Reconciliation - Final

Attachment B

Projects and Expenditures True-Up Schedules for 2025 IREP Year

2025 IREP Workorder Costs

Mountaineer Gas Company

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Line #	List #	WO #	CHARLESTON SERVICE CENTER	2025 Cost	Type:
1		2021083	Spruce St, St. Albans	370,612.40	BS
2		2021114	Pinewood Rd Elkview	201,156.69	BS
3		2022017	West Side Outage, Charleston	(750.00)	SI
4		2022057	McClung St, South Charleston	597,162.44	BS
5		2022621	Westmoreland Dr, Dunbar	3,411.46	BS
6		2022733	White Oak Dr, Sissonville	3,677.92	WFO
7		2022756	Quick Rd, Elkview	149.90	BS
8		2022774	3rd Ave @ 29Th St, Charleston	1,084.43	BS
9		2022782	6Th Ave, Charleston	1,685.02	BS
10		2022796	Crestlyn Dr, Charleston	7,519.47	BS
11		2022849	Lakin Ave Charleston	265,724.27	BS
12		2022919	801 Main St, W Charleston	41,016.85	BS
13		2023306	Tennessee Ave Seg	32,681.09	BS
14		2023311	South Park Rd Charleston	453,211.92	BS
15		2023317	Painters Br, Liberty	315,850.30	BS
16		2023332	Japonica Ln Charleston	105,777.89	BS
17	25-CHA-1	2023343	Kentucky Ave, St. Albans	404,592.71	BS
18		2023351	22nd St, Dunbar	243,069.09	BS
19		2023362	Park Dr @ Simms, Charleston	29,015.20	BS
20		2023366	Delaware Ave, Charleston	14,823.78	BS
21	25-CHA-42	2023368	Observatory Rd, Charleston	158,149.66	BS
22		2023389	5 Fitzgerald St., Charleston	880.83	BS
23		2023402	Roane St	293,984.04	BS
24		2023434	Beech Ave Charleston	6,475.78	BS
25		2023446	Grandview Ridge Rd	7,366.53	SI
26		2023461	Shady Sadie Doh	102,064.45	WFO
27		2023499	Dm-28 Pinch	118,442.94	BS
28		2023522	Casey Fork Ashford	43,260.22	SI
29		2023524	29 Ohio Ave, Charleston	34,717.22	BS
30		2023527	306 Park Rd Seg (Ws)	17,917.81	BS
31	25-CHA-29	2023571	Edens Fork Rd	6,545.13	BS
32	25-CHA-14	2023582	Breece St Charleston (Ws)	88,636.64	SI
33	25-CHA-31	2023586	Curtis Ave St. Albans	149,157.62	BS
34	25-CHA-30	2023597	Doc Bailey Rd., Cross Lanes	17,324.87	BS
35		2023604	817 Central Ave	55,179.41	BS
36	25-CHA-33	2023609	825 Central Avenue	62,519.07	BS
37	25-CHA-34	2023614	Quarrier St. Rc Charleston	217,428.27	BS
38	25-CHA-35	2023651	Washington St W Cross Lanes	206,871.52	BS
39	24-CHA-38	2023677	22nd St, Dunbar, Phase 2 (North Of Fletcher Ave)	229,444.16	BS
40	25-CHA-43	2023700	8 Lovell Dr, Charleston	35,042.01	BS
41	25-CHA-54	2023719	Dalewood Dr, Cross Lanes	48,650.05	BS
42	25-CHA-45	2023730	Rockcrest Dr.	18,144.66	BS
43	25-CHA-46	2023749	Delaware Ave, Charleston	14,831.97	BS
44	25-CHA-37	2023769	909 Central Ave, Charleston	62,317.60	BS
45	25-CHA-36	2023771	705 Main St, Charleston	42,466.33	BS
46	25-CHA-48	2023773	1525 6th Ave Charleston	74,337.81	BS
47	25-CHA-49	2023778	Bench Rd Charleston	104,800.55	BS
48	25-CHA-39	2023797	Trace Fork Rd, Charleston	338,159.25	BS
49	25-CHA-51	2023799	Pinch Quick Rd, Elkview	1,343,532.91	SI
50	25-CHA-56	2023807	Piedmont Rd, Charleston	218,211.52	BS
51	25-CHA-40	2023810	Bream St, Charleston	67,311.86	BS
52	25-CHA-55	2023868	Hickory St., Nitro	57,921.59	BS
53	25-CHA-57	2023887	Claire St	10,717.21	BS
54	25-CHA-58	2023900	High Street, St. Albans	329,519.05	BS
55	25-CHA-64	2023903	Hansford St, Charleston	42,345.08	BS
56	25-CHA-25	2023906	South Ruffner Market 20502471 - Charleston	143,935.83	BS
57	25-CHA-62	2023922	Aslorg Auto, Charleston	26,636.43	BS
58	25-CHA-17	2023972	Frosty Creek Dr Malden	115,869.13	BS
59	25-CHA-69	2023997	Fitzgerald St, Charleston	144,402.83	BS
60	25-CHA-68	2024044	Lee St, St. Albans	149,652.33	BS
61	25-CHA-70	2024056	Kayla Ln, Pinch	69,996.08	BS
62	25-CHA-71	2024070	Kanawha Ave @ 42nd St	228,897.37	BS
63	25-CHA-72	2024149	Cline Hollow, Charleston	113,901.05	BS
64	25-CHA-76	2024330	Rutledge Rd, Charleston	265,071.78	WFO
65	22-CHA-43	9002023382	Jefferson St St Abian	481,002.61	BS
66	22-CHA-9	9002023428	Campbell's Ck, Cinco	273,108.39	BS
67		9002023499	DM-28 Pinch	17,112.96	BS

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Line #	List #	WO #	CHARLESTON SERVICE CENTER Continued	2025 Cost	Type:
68		9002023614	Quarrier St Charleston	613.41	BS
69		9002023900	High St, St. Albans	237.77	BS
70		9002023910	Kanawha Ave, Nitro	262,859.48	BS
71		9002023917	Kapok St, Nitro	116,945.58	BS
72		9002023997	Fitzgerald St, Charleston	115,142.93	BS
73		9002024014	Orchard St South Charleston	529,088.13	BS
74		9002024056	Kayla Ln Pinch	12,095.32	BS
75		9002024070	Kanawha Ave @ 42nd St	72,864.99	BS
76	25-CHA-27	9002024082	UC System, Charleston	456,532.73	BS
77	25-CHA-15	9002024188	Campbells Ck Dr, Charleston	155,782.87	BS
78		9002024328	Robinson Hollow Rd	23,353.14	BS
79		9002024425	Coonskin Park Rd	60,168.23	BS
80			CHARLESTON SERVICE CENTER TOTAL	\$11,551,320	
81	List #	WO #	RAVENSWOOD SERVICE CENTER	2025 Cost	Type:
82		2021466	Balis Addition, Ravenswood	3,781.11	BS
83		2022843	Cherry St	269,564.54	BS
84		2023378	Ravenswood Pike Ripley	213,194.17	BS
85		2023452	Doh Dragoo Memorial Bridge	14,603.02	WFO
86		2023480	Harmony Rd, Gandeevil	248,462.31	SI
87		2023557	Charleston Rd Speed	119,205.21	BS
88		9002024419	Parkersburg Rd Spencer	153,346.52	BS
89			RAVENSWOOD SERVICE CENTER TOTAL	\$1,022,157	
90	List #	WO #	HUNTINGTON SERVICE CENTER	2025 Cost	Type:
91		2021928	Washington Blvd., Huntington	8,823.86	BS
92		2022041	3 1_2 ALLEY @ 10TH ST	144,822.80	BS
93		2022273	EAST GATE RD, HUNTINGTON	1,095,861.23	BS
94		2022412	WASHINGTON AVE	335,174.94	BS
95	24-HUN-5	2022830	Winters Rd, Huntington	20,464.91	BS
96		2022832	DIVISION RD, HUNTINGTON	219,954.34	BS
97		2022841	Chestnut St Kenova	1,655.63	BS
98		2022846	SAUNDERS CR MILTON	30,632.41	BS
99		2022894	MAIN ST, HUNTINGTON	359,126.53	BS
100		2023347	TEAYS LN, HURRICANE	180,387.55	BS
101		2023349	WAVERLY RD HUNTINGTON	104,132.14	BS
102		2023394	Berkley Place, Huntington	1,908.51	BS
103		2023398	6 1/2 ALLEY & 12TH ST	111,539.21	BS
104		2023417	OVERLOOK DR, HUNTINGTON	196,855.00	BS
105		2023422	5 1/2 Alley & 10th St	106,458.41	BS
106		2023477	Woodhaven Dr., Huntington	4,194.82	SI
107	25-HUN-6	2023488	Sycamore Ridge Rd Hurricane	123,052.33	BS
108	25-HUN-24	2023562	Sutherland Rd	334,293.60	BS
109	25-HUN-25	2023595	18th St E, Huntington	11,394.36	BS
110	25-HUN-26	2023602	18th St E, Huntington Phase 2	191,718.58	BS
111	25-HUN-27	2023664	Highland Park, Barboursville	13,436.60	SI
112	25-HUN-28	2023670	Homestead Place, Huntington	25,427.07	BS
113	24-HUN-30	2023711	Little Two Mile Cr Milton #1	170,263.17	BS
114	24-HUN-31	2023714	Little Two Mile Cr Milton #2	66,875.24	BS
115	25-HUN-15	2023726	Dingess Ave Hamlin	87,252.04	BS
116	25-HUN-19	2023728	Shaw Ave Hamlin	43,368.04	BS
117	25-HUN-14	2023752	Taylor St Hurricane	187,372.00	BS
118	25-HUN-21	2023847	Fudges Cr Rd #1 Barboursville	2,664.20	BS
119	25-HUN-30	2023852	Fudges Creek Rd., Barboursville	72,832.93	BS
120	25-HUN-31	2023958	15th St, Huntington	103,283.86	BS
121	25-HUN-32	2023960	Lee St, Barboursville	79,398.94	BS
122	25-HUN-10	2023974	Harvey Rd Huntington	73,993.88	BS
123	25-HUN-17	2023976	East Lynn St Hurricane	144,494.19	BS
124	24-HUN-29	2024000	Upper Toms Cr Barboursville	177,725.37	BS
125		2024024	W Whitaker Blvd, Huntington	49,590.84	WFO
126	25-HUN-33	2024178	Lee St, Phase 2, Barboursville	101,923.84	BS
127	25-HUN-7	2024362	Saltwell Rd Huntington	52,443.94	BS
128	25-HUN-14	9002023752	Taylor St, Hurricane	10,556.32	BS
129	25-HUN-17	9002023976	East Lynn St, Hurricane	39,227.75	BS
130	24-HUN-29	9002024000	Upper Toms Ck, Barboursville	578.66	BS

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Line #	List #	WO #	HUNTINGTON SERVICE CENTER Continued	2025 Cost	Type:
131	25-HUN-1	9002024249	MCCOY RD PIPE	394,783.62	BS
132	25-HUN-11	9002024325	ALTIZER AVE Huntington	128,926.40	BS
133		9002024338	CAMP CREEK PIPING	21,041.76	SI
134	25-HUN-13	9002024368	GREEN VALLEY RD GUY	88,350.72	BS
135	25-HUN-5	9002024386	CHARLEY CR RD Culloden	99,577.61	BS
136	25-HUN-4	9002024390	UPLAND PL HUNTINGTON	63,421.18	BS
137		9002024421	UPLAND PL HUNTINGTON	2,341.68	SI
138		9002024435	4TH AVE HUNTINGTON	45,375.28	WFO
139		9002024479	NICKEL PLATE RD Huntington	54,154.08	BS
140		9004000396	CAMP CREEK RELOCATE DOH	4,924.67	WFO
141			HUNTINGTON SERVICE CENTER TOTAL	\$5,988,057	
Line #	List #	WO #	LOGAN SERVICE CENTER	2025 Cost	Type:
142		2022874	SNAP BRANCH RD, JUSTICE	157,732.41	BS
143	25-LOG-4	2022882	Dickinson St Williamson	216,139.00	BS
144		2023490	CAPTAINS CT, CHAPMANVILLE	3,009.55	WFO
145	25-LOG-9	2023529	Barkers Fork Road, Chapmanville	57,634.05	SI
146	25-LOG-10	2023616	McClellan Highway, Harts Phase 1	113,653.88	SI
147	25-LOG-11	2023721	Old Logan Rd., Logan	27,844.75	SI
148	25-LOG-7	2023763	Mud Fork Rd Mt. Gay	94,426.43	BS
149	25-LOG-2	2023775	Webb Rd Crum	114,802.61	BS
150	25-LOG-12	2023884	Old Logan Rd, Logan (SR 10)	280,698.34	SI
151	25-LOG-1	2024106	Rt.10 Ferralsburg	144,296.57	BS
152	25-LOG-3	2024146	Leo St - Logan	22,177.44	BS
153	25-LOG-6	2024174	Main St Logan	381,409.77	BS
154	25-LOG-5	2024216	3rd Ave Williamson	263,576.92	BS
155	25-LOG-13	2024265	Bulger Rd, Alkol Job 1	20,604.44	WFO
156	25-LOG-14	2024273	Bulger Rd, Alkol Job 2	22,916.13	BS
157	25-LOG-8	2024290	US Rt 52 Kermit	113,618.44	BS
158	25-LOG-2	9002023775	WEBB RD, CRUM	2,796.66	BS
159	25-LOG-6	9002024174	MAIN ST, LOGAN	61,112.53	BS
160	24-LOG-6	9002024297	E 7TH AVE, WILLIAMSON	12,505.06	BS
161			LOGAN SERVICE CENTER TOTAL	\$2,110,955	
Line #	List #	WO #	OAK HILL SERVICE CENTER	2025 Cost	Type:
163		2021316	Brooke Ln, Daniels	25,158.42	BS
164	24-OAK-14	2022176	Z-Way Phase 1A, Shady Springs	(449.32)	WFO
165		2022227	6th St, Hinton	137,075.23	BS
166	24-OAK-14	2022333	Z-Way Phase 2, Shady Springs	(390.26)	WFO
167	24-OAK-14	2022420	Shady Phase 3, Shady Springs	203.83	WFO
168		2022518	Glen Morgan Bridge	96,974.81	WFO
169	24-OAK-14	2022588	Phase 4, Shady Springs	(1,270.19)	WFO
170		2022657	Z-Way Phase 5	658,132.48	WFO
171		2022764	Z-Way Phase 6	336,958.83	WFO
172		2022851	Z-WAY Phase 7	524,718.55	WFO
173		2022898	Huse St, Fayetteville	242,866.54	WFO
174	24-OAK-3	2023454	Sherwood Rd. Bradley	168,445.14	BS
175	24-OAK-19	2023470	Sherwood Heights Station Outlet	21,363.79	BS
176	23-OAK-12	2023497	Harper Rd. Eccles	153,534.80	BS
177	24-OAK-28	2023580	Red Star RD. A-B	127,978.60	BS
178	24-OAK-29	2023617	Court St. Fayetteville	170,744.82	BS
179	24-OAK-2	2023685	Morris Rd Prosperity	176,972.78	BS
180	25-OAK-2	2023695	Deeds St, Beaver	27,667.71	BS
181	24-OAK-6	2023709	Maple Fork Rd.	325,852.75	BS
182	24-OAK-17	2023723	Maple Fork Rd. at Maple Valley	213,370.27	BS
183	22-OAK-11	2023845	Hill St. Mt. Hope	89,709.13	BS
184	23-OAK-20	2023849	Perdue St. Daniels	170,085.81	BS
185	23-OAK-22	2023864	Blue Jay Rd. 8"	144,353.68	BS
186	20-OAK-6	2023877	Ridge St. Mt. Hope	399,404.15	BS
187	25-OAK-3	2023893	Harper Heights Rd, Harper	11,399.47	BS
188	21-OAK-11	2023943	Tank Branch 8" to Station	572,074.83	BS
189	25-OAK-4	2023969	Lindberg Ave., Fayetteville	51,915.96	BS
190	25-OAK-5	2024022	Rogers Avenue, Oak Hill	26,861.24	BS
191	23-OAK-9	9002022139	Pine Hills Replace	277,827.04	BS
192	25-OAK-1	9002023926	ZWAY OLD CROW ROAD	229,640.55	WFO
193	24-OAK-16	9002024253	Pine Hill-Dry Hill 6"	171,092.11	BS
194			OAK HILL SERVICE CENTER TOTAL	\$5,550,274	

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195	List #	WO #	HUGHESTON SERVICE CENTER	2025 Cost	Type:
196		2022335	125th St Chesapeake	109,341.80	BS
197		2022810	Dry Branch	7,268.12	BS
198		2022836	Belle Creek Bottom	6,697.09	BS
199		2023517	Carver Fork	197,431.04	SI
200	22-HUG-3	2023624	Hastings Dr./Midland Ave. Belle	209,110.59	BS
201	22-HUG-13	2023628	Paint Creek Hansford	35,844.80	BS
202	22-HUG-5	2023630	Rhonda Dr. Cabin Creek	29,197.89	BS
203	22-HUG-20	2023636	Charlton Heights	184,809.74	BS
204	23-HUG-6	2023644	Upper Charlton Heights	29,011.99	BS
205	25-HUG-13	2023982	3rd Ave, Glasgow	47,394.45	BS
206	24-HUG-2	2023988	128th MacCorkle Ave.	91,043.05	BS
207	23-HUG-7	2024031	Sugar Loaf Gauley Bridge	178,578.37	BS
208	23-HUG-5	9002023994	Fairview St.	213,012.22	BS
209	24-HUG-1	9002024018	Catherine Ln Replace	102,098.50	BS
210	24-HUG-3	9002024026	Lincoln Ave.	108,646.47	BS
211		9002024111	Big Mountain	16,115.07	SI
212			HUGHESTON SERVICE CENTER TOTAL	\$1,565,601	
213	List #	WO #	PALESTINE SERVICE CENTER	2025 Cost	Type:
214		2020528	Buttemut Street, Elizabeth	27,788.04	SI
215		2020903	Mulberry School Part 2, Elizabeth	144,314.59	BS
216		2022267	Winding Road, Murphytown	22,369.00	SI
217		2022269	Laurel Creek, Waverly	18,916.94	SI
218		2022275	Wolf Run, Rockport	25,069.82	SI
219		2022725	Elizabeth Car Wash	38,845.08	BS
220		2022730	Court St Elizabeth	7,969.06	BS
221		2022897	McFarland Outlet	9,316.55	SI
222	24-PAL-2	2023466	Rt. 5 Brooksville	143,172.95	BS
223	24-PAL-3	2023468	Rt. 5 Brooksville Hilltop	14,223.87	BS
224	24-PIN-2	2023659	Bowmans Bottom	65,403.66	BS
225	24-PAL-7	2023680	Grantsville High St.	496,550.44	BS
226	20-PAL-6	2023873	Troy - Exposed	456,019.83	SI
227	25-PAL-4	2023875	Tuckers Creek - Elizabeth	64,918.27	SI
228	25-PAL-5	2023966	Rusk - Stream	15,198.05	BS
229	25-PAL-6	2024196	G3 ROW - Elizabeth	77,771.26	SI
230	25-PAL-7	2024301	Camp Barbe - Elizabeth	210,201.89	SI
231		9002024395	IREPPAL River Street MP	172,907.53	SI
232		9004000008	Drift Fork Hardbarger	18,568.53	SI
233		9004000009	Drift Fork Bell	17,245.84	SI
234		9004000058	Rt. 53 Stream	14,248.37	SI
235			PALESTINE SERVICE CENTER TOTAL	\$2,061,020	

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Line #	List #	WO #	BECKLEY SERVICE CENTER	2025 Cost	Type:
235		2020787	RW Nebraska to Scott	544,073.97	SI
236		2021963	Greenbrier Estates RW	33,933.53	BS
237		2022011	Whitby Road	207,500.92	BS
238	23-BEC-33	2022317	Cherokee And Mellon Street MP - Beckley	20,102.74	BS
239		2022341	Clayton Street	9,477.51	BS
240		2022435	3rd Ave, Midway	57,403.44	BS
241		2022437	Vallyview & 1st Ave	107,176.27	BS
242		2022546	Glenn-Vine-Marion	263,990.84	BS
243		2022676	Broadway Street	63,771.48	BS
244		2022680	Mills & Chapel	83,318.58	BS
245	23-BEC-35	2022813	E Street - Beckley	26,768.06	BS
246		2022822	Dock and Valentine	59,107.92	BS
247		2022899	Cedar & Bailey	375,304.87	BS
248		2022906	WV 18 Fearn/Dominion	225,961.89	BS
249	23-BEC-38	2023647	Bailey Ave to Johnstown Ave Alley	18,202.94	BS
250	23-BEC-39	2023707	Spangler and Deegans	115,795.09	BS
251	23-BEC-42	2023739	R1530 Inlet Outlet	36,295.96	BS
252	25-BEC-9	2023743	ElmRidge Court - Beckley	58,815.40	BS
253	25-BEC-5	2023756	Mahan Ave - Beckley	116,653.22	BS
254	25-BEC-15	2023758	Rollingwood Road - Beckley	184,814.73	BS
255	25-BEC-17	2023821	Stoney Ave - Crab Orchard	40,027.77	BS
256	25-BEC-19	2023823	Apple Street - Beckley	58,156.67	BS
257	25-BEC-21	2023837	Waller Street - Crab Orchard	79,968.70	BS
258	23-BEC-20	9002021197	Line A1 2023	198,539.93	BS
259		9002023747	Allen Ave LP	444,220.35	BS
260	23-BEC-27	9002024228	3rd ST ROW Sophia	219,191.34	BS
261	25-BEC-10	9002024360	Hague Street	179,149.34	BS
262	24-BEC-17	9002024364	Ewart Ave 2025	78,915.83	BS
263			BECKLEY SERVICE CENTER TOTAL	\$3,906,639	
264	List #	WO #	PINEVILLE SERVICE CENTER	2025 Cost	Type:
265	23-PIN-8	2021277	Courthouse Street, Pineville	40,425.50	BS
266		2021325	R1611 South Pineville	47,158.81	BS
267	23-PIN-16	2022047	Franlz Ave - Mullens	13,465.45	BS
268		2022050	Walnut Street	82,110.97	BS
269		2023483	Milam Arch Bridge DOH	12,009.56	WFO
270	25-PIN-1	2023655	Scott Street - Matheny	50,791.85	BS
271	24-PIN-1	2023666	Bowmans Bottom @ Route 10	143,569.83	BS
272		2023684	Pinnacle Creek P2 2025	905,871.07	SI
273	25-PIN-9	2023932	Rolling Hill, Pineville	37,709.62	BS
274	24-PIN-5	2023990	US 52 - Lower Muzzle Road - Hanover	178,278.93	BS
275		2024142	Pinnacle Creek P3	474,422.22	SI
276	22-PIN-8	9002024016	Clear Fork Road	23,180.12	BS
277	24-PIN-6	9002024020	Bronze Street	61,874.40	BS
278		9002024087	Saulsville Addition	78,636.45	SI
279	23-PIN-12	9002024190	Elk Lick EOM	20,107.19	BS
280		9002024214	Mullens DOH Relocation	70,127.59	WFO
281	25-PIN-8	9002024382	Trinity Ln	22,361.21	BS
282		9002024384	Edgewood St - Pineville	62,262.88	BS
283			PINEVILLE SERVICE CENTER TOTAL	\$2,324,364	

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Line #	List #	WO #	LEWISBURG SERVICE CENTER	2025 Cost	Type:
284		2022329	US 219 at Tuscawilla	96,498.01	BS
285		2022554	Rt 60 R1598 Elimante	38,130.83	SI
286		2022746	Rt 219 BK to Anderson	279,075.54	BS
287		2023385	Lewisburg Ave	47,185.73	BS
288	25-LEW-9	2023565	May Apple-Cammanceh Ln - Lewisburg	7,944.69	SI
289	23-LEW-11	2023569	Old-County Rd - Chesapeake St	250,346.23	BS
290	23-LEW-23	9002023941	Lipps Road HP	649,431.10	BS
291			LEWISBURG SERVICE CENTER TOTAL	\$1,368,612	
Line #	List #	WO #	WHEELING SERVICE CENTER	2025 Cost	Type:
293		2022501	16th & Main, Wheeling	7,004.08	BS
294		2022643	McCombs Farm Rd	253,046.95	BS
295		2022743	Front St., Cameron	385,245.97	BS
296		2023372	Ash Ave. Bridge, Moun	32,236.70	WFO
297	25-WHE-1	2023640	Rt 86 Ph2, Glen Dale	691,687.84	SI
298	25-WHE-12	2023642	936 McGraws Run Rd, Valley Grove	326,352.36	BS
299	24-WHE-6	2023703	817-710 Fairmont Pike, Sherrard	335,366.58	BS
300	25-WHE-2	2023760	Elm St, Wheeling	431,059.33	BS
301	25-WHE-14	2023792	82 North Ave, Cameron	5,133.48	BS
302	25-WHE-3	2023794	Vernon Ave, Wheeling	420,445.35	BS
303	25-WHE-11	2023817	416-774 McGraws Run Rd, Valley Grove	141,745.70	BS
304	24-WHE-7	2023833	682 Fairmont Pike, Mount Olivet	338,344.51	BS
305	24-WHE-13	2023857	Clay Ave, Wheeling	108,150.75	BS
306	25-WHE-15	2023915	4 Cedar Ln, Wheeling	96,322.05	BS
307	24-WHE-15	2023924	Mt. Lebanon Dr, Wheeling	628,483.39	BS
308	24-WHE-24	2024035	N. Huron St (New Jersey-Cromwell), Wheeling	331,166.71	BS
309	25-WHE-17	2024088	855 Warden Run Rd.	4,193.42	BS
310	25-WHE-18	2024316	257 GC&p Rd	8,170.23	BS
311	24-WHE-8	9002023930	584 Fairmont Pike	380,970.48	BS
312	24-WHE-21	9002023947	MM Alley, Wheeling	155,722.55	BS
313	24-WHE-20	9002024037	Betty St, Wheeling	420,599.79	BS
314	25-WHE-9	9002024164	Jacob St (33rd-37th)	303,673.75	BS
315		9002024440	10 Elm Ave Mound	32,388.84	BS
316			WHEELING SERVICE CENTER TOTAL	\$5,837,511	

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Line #	List #	WO #	WEIRTON SERVICE CENTER	2025 Cost	Type:
317		2022425	Koppers Crossing, Follansbee	13,021.24	BS
318		2022736	Hogan Alley New Cumberland	250,210.62	BS
319		2022917	Highland Ave	213,290.15	BS
320	25-WEI-11	2023396	Kings Creel Rd., Weirton	133,549.55	BS
321	25-WEI-8	2023409	Main St, Follansbee	59,590.81	BS
322	25-WEI-12	2023588	Hudson Ave., Weirton	94,691.38	BS
323	25-WEI-13	2023593	Main Street, Weirton	252,242.76	BS
324	25-WEI-14	2023600	Seminole Dr, Wellsburg	32,663.49	BS
325	25-CHA-32	2023607	Central Avenue, Charleston	644,755.88	BS
326	25-WEI-1	2023626	Texas, Weirton	893,025.74	BS
327	25-WEI-15	2023732	Hill St., Weirton	6,129.45	BS
328	25-WEI-9	2023814	S 24th St, Weirton	434,225.79	BS
329	25-WEI-16	2024047	Rose Alley/ Follansbee	3,603.01	SI
330	25-WEI-17	2024051	Alley A, Weirton	129,050.10	BS
331	25-WEI-18	2024101	Mark Ave. Follansbee	34,350.25	BS
332		2024320	Northgate Manor; New Cumberland	1,886.80	SI
333	25-WEI-19	2024323	18th St & Marianna St.	2,098.21	BS
334	25-WEI-3	9002024220	Pendleton St.	125,475.48	BS
335		9004000360	13th St.; Wellsburg	37,786.18	BS
336			WEIRTON SERVICE CENTER TOTAL	\$3,361,647	
337	List #	WO #	ELKINS SERVICE CENTER	2025 Cost	Type:
338	23-ELK-9	2022513	Cravens Run Rd. And Locust Dr., Elkins	24,268.29	BS
339		2022564	Harpertown Rd & McQuain Rd., Elkins	161,731.13	BS
340		2022574	Harpertown Rd. Ext. & Cravens, Elkins	389,047.56	BS
341		2022762	Haskins St, Junior	1,223.20	BS
342		2023419	Brushy Fork Rd., Buckhannon	203,541.05	SI
343		2023447	Chenoweth Creek Rd., Elkins	249,345.69	BS
344	25-ELK-5	2023908	Junior Grafton Rd., Junior	170,110.16	BS
345	24-ELK-1	9002022751	East Ave Thomas	219,358.87	BS
346		9002022885	Rt. 32 DOH Replacement	677,057.01	WFO
347			ELKINS SERVICE CENTER TOTAL	\$2,095,883	

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Line #	List #	WO #	KINGWOOD SERVICE CENTER	2025 Cost	Type:
348	18-KIN-15	2021070	Hopemont Bell Line Terra Alta	(7,120.51)	BS
349	21-KIN-6	2022218	Greer Property - Morgantown	47,149.05	BS
350		2022682	Aurora Pike, Terra Alta	31,519.55	BS
351		2022804	Park St. Albright	23,352.68	BS
352		2022914	Sunset Beach, Cheat Lake	24,053.42	BS
353		2023354	Tyrone Rd., Morgantown	162,071.26	BS
354	25-KIN-9	2023737	Lakeview Manor, Morgantown	13,184.59	BS
355	25-KIN-4	2023854	Spruce St., Kingwood	79,205.29	BS
356	25-KIN-3	2023859	Tunneilton St. Extension - Kingwood	94,216.35	BS
357	24-KIN-9	2023889	Tunneilton St and Alley, Kingwood	165,312.99	BS
358	25-KIN-1	2023938	Strawser Farm HP Steel - Kingwood	322,058.66	BS
359	25-KIN-2	2023953	Wellsley HDPE Replacement - Kingwood	370,916.10	BS
360	25-KIN-10	2023955	Strawser Farm, Kingwood	80,118.94	SI
361	24-KIN-5	2024067	Point Marion Rd, Morgantown	203,433.38	BS
362	25-KIN-5	2024222	Joy St. and Kingwood Ave. - Kingwood	157,368.25	BS
363	25-KIN-11	2024230	Lincoln Ave, Kingwood	91,887.69	BS
364	26-KIN-12	9002024402	Center St.	167,836.94	BS
365		9002024453	Highland Ave. Loop	31,675.39	SI
366			KINGWOOD SERVICE CENTER TOTAL	\$2,058,240	
367	List #	WO #	KEYSER SERVICE CENTER	2025 Cost	Type:
368		2022700	Knobley St., Ridgeley	388,301.69	BS
369	25-KEY-2	2023801	Main St. (North), Ridgeley	329,417.29	BS
370	25-KEY-1	2023803	Main St., Ridgeley	333,317.89	BS
371	25-KEY-3	2023805	Main St. (South), Ridgeley	47,674.79	BS
372	23-KEY-1	2024103	Bridge St., Ridgeley	41,854.23	BS
373	25-KEY-4	2024108	Miller Rd, Carpendale	57,407.15	BS
374	25-KEY-5	2024261	Geoke Dr/Piedmont	3,889.39	BS
375	21-KEY-9	2024295	Park St., Carpendale	68,287.38	BS
376	25-KEY-6	2024308	Heiskill St, Carpendale	9,841.46	SI
377		9002024308	Heiskill St.	10,945.86	SI
378	26-KEY-2	9002024310	Miller Rd.	195,524.42	BS
379			KEYSER SERVICE CENTER TOTAL	\$1,486,462	
380	List #	WO #	MARTINSBURG SERVICE CENTER	2025 Cost	Type:
381		2022696	Porter Ave Relocation	13,127.54	WFO
382	23-MAR-1	2024075	Needy Rd. Martinsburg	117,045.48	BS
383					
384			MARTINSBURG SERVICE CENTER TOTAL	\$130,173	

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Line #	List #	WO #	PRINCETON SERVICE CENTER	2025 Cost	Type:
385		2021980	Rt 12 Peterstown	259,006.21	BS
386	23-PRI-4	2022376	Blake Ave LP - Princeton	69,663.09	BS
387		2022651	Kames Heuser, Princeton	58,909.31	BS
388		2022654	Thomson Ave, Princeton	307,421.71	BS
389		2023322	Tiptop Street, Princeton	10,271.94	BS
390		2023326	Hatcher Street, Princeton	196,143.09	BS
391		2023328	North Walker, Princeton	193,348.59	BS
392	25-PRI-10	2023578	Princeton Bellline Station R1566	102,832.34	SI
393	25-PRI-11	2023687	Princeton Ave - 4th Street LP	12,357.36	BS
394	25-PRI-12	2023691	Lazenby Ave - 5th-7th	105,569.44	BS
395	23-PRI-18	2024143	Edward Ave EOM	108,194.01	BS
396	23-PRI-1	9002022369	R1553 LP Outlet	291,354.78	BS
397	24-PRI-1	9002024119	Front Street LP	52,156.51	BS
398	25-PRI-4	9002024127	Park Ave LP	252,486.11	BS
399	24-PRI-3	9002024283	3rd St N Alley	115,859.76	BS
400		9002024375	Silver Springs DOH	184,782.07	WFO
401			PRINCETON SERVICE CENTER TOTAL	\$2,320,266	
402	List #	WO #	MANNINGTON SERVICE CENTER	2025 Cost	Type:
403	24-MAN-2	2022253	581 Benson Rd, Jane Lew	8,974.50	BS
404		2023357	Big Isaac, Jane Lew	332,788.27	BS
405	25-MAN-3	2023364	Big Isaac Rd, Jane Lew	372,965.13	BS
406		2023555	Coon Hunter Bdg Relocation	-	WFO
407	25-MAN-1	2023812	2724 Cherry Camp Rd, Salem	228,423.20	BS
408	25-MAN-2	2023819	Indian Run, Salem	386,164.61	BS
409	25-MAN-8	2024276	Haymond Woods (Indian Run), Salem	165,341.30	SI
410	26-MAN-3	9002024374	2932 Flinderation	232,537.79	BS
411			MANNINGTON SERVICE CENTER TOTAL	\$1,727,215	
412	List #	WO #	NEW MARTINSVILLE SERVICE CENTER	2025 Cost	Type:
413		2022559	Barker Run, Pine Grove	862,091.26	BS
414		2023345	Short St., New Martinsville	88,252.60	BS
415		2023456	Kingsley Ridge, Middlebourne	151,537.44	BS
416	25-NEW-4	2023543	Pignut Well to Eddeys, Middlebourne	319,453.16	BS
417	25-NEW-5	2023767	Dodd Street, Middlebourne	135,509.30	BS
418	25-NEW-6	2023866	2029 Proctor Crk Rd, Proctor	30,114.22	SI
419	25-NEW-7	2023949	State Ridge Rd, Middlebourne	34,125.27	BS
420		2023963	Luka Middlebourne	209,949.64	BS
421		9002024113	4th ST New Martinsville	598,622.37	BS
422			NEW MARTINSVILLE SERVICE CENTER TOTAL	\$2,429,655	
423			2025 - Total IREP Mains	\$58,895,850	

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Line #	Service Center	Type	WO #	Cost
1	Beckley	LKG	2023107	419,437.52
2	Beckley	SI	2023109	30,064.17
3	Beckley	LKG	9003270004	34,447.72
4	Beckley	LKG	9003270005	173.35
5	Beckley	SI	9003270007	18,813.35
6	Beckley	WFO	9003270010	4,851.52
7	Charleston	LKG	2023047	1,287,489.56
8	Charleston	SI	2023049	2,597.79
9	Charleston	LKG	9003240004	337,717.22
10	Elkins	LKG	2023197	390,784.84
11	Elkins	LKG	9003330004	111,229.04
12	Hughesston	LKG	2023017	290,985.30
13	Hughesston	SI	2023019	4,153.35
14	Hughesston	LKG	9003220004	39,454.00
15	Hughesston	SI	9003220007	8,771.46
16	Huntington	LKG	2023077	1,130,812.16
17	Huntington	SI	2023079	46,394.30
18	Huntington	LKG	9003260004	89,333.01
19	Huntington	SI	9003260007	29,277.89
20	Keyser	LKG	2023227	77,761.91
21	Keyser	SI	2023229	57,344.64
22	Keyser	LKG	9003350004	1,201.63
23	Keyser	SI	9003350007	4,829.31
24	Kingwood	LKG	2023212	107,826.08
25	Kingwood	SI	2023214	1,981.43
26	Kingwood	LKG	9003340004	33,142.30
27	Lewisburg	LKG	2023137	57,906.63
28	Lewisburg	SI	2023139	48,771.46
29	Lewisburg	LKG	9003280004	2,153.20
30	Lewisburg	SI	9003280007	1,582.18
31	Lewisburg	SI	9003280008	306.08
32	Logan	LKG	2023092	140,945.49
33	Logan	SI	2023094	31,054.24
34	Logan	SI	9003265007	1,581.46
35	Mannington	SI	2023259	66,259.73
36	Mannington	LKG	9003370004	9,935.85
37	Martinsburg	LKG	2023242	1,423.28
38	Martinsburg	LKG	9003360004	79.00
39	New Martinsville	LKG	9003375004	19,724.52
40	New Martinsville	SI	9003375007	12,819.36
41	New Martinsville	WFO	9003375010	401.97
42	New Martinsville	LKG	2023272	15,314.43
43	New Martinsville	SI	2023274	13,092.11
44	Oak Hill	LKG	2023002	220,704.69
45	Oak Hill	SI	2023004	1,037.20
46	Oak Hill	LKG	9003210004	21,185.76
47	Palestine	LKG	2023032	5,681.97
48	Palestine	SI	2023034	20,481.81
49	Palestine	SI	9003230007	73,868.16

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Line #	Service Center	Type	WO #	Cost
50	Pineville	LKG	2023122	188,341.33
51	Pineville	SI	2023124	2,296.73
52	Pineville	LKG	9003275004	71,213.07
53	Pineville	SI	9003275007	2,123.40
54	Princeton	LKG	2023152	237,926.81
55	Princeton	SI	2023154	2,103.75
56	Princeton	LKG	9003290004	38,220.76
57	Ravenswood	LKG	2023062	231,443.76
58	Ravenswood	SI	2023064	13,005.20
59	Ravenswood	LKG	9003245004	32,743.45
60	Ravenswood	LKG	9003245005	241.87
61	Ravenswood	SI	9003245007	13,389.42
62	Weirton	LKG	2023182	344,794.29
63	Weirton	SI	2023184	19,388.51
64	Weirton	LKG	9003320004	115,029.36
65	Weirton	LKG	9003320005	1,605.43
66	Weirton	SI	9003320007	3,922.73
67	Wheeling	LKG	2023167	623,332.71
68	Wheeling	SI	2023169	30,168.63
69	Wheeling	LKG	9003310004	120,880.10
70	Wheeling	SI	9003310007	1,155.19
71	Wheeling	WFO	9003310010	434.00
72	Total			<u><u>\$ 7,420,945.93</u></u>

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Line #	WO #	Service Center	Cost
1	2023053	Charleston	\$ 144,735.37
2	2023203	Elkins	28,029.54
3	2023023	Hugheston	18,363.47
4	2023083	Huntington	28,702.01
5	2023233	Keyser	3,219.62
6	2023218	Kingwood	19,903.50
7	2023098	Logan	38,502.20
8	2023008	Oak Hill	3,910.14
9	2023038	Palestine	3,240.87
10	2023128	Pineville	617.11
11	2023068	Ravenswood	17,693.32
12	2023188	Weirton	611.56
13	2023173	Wheeling	22,834.24
14	2023143	Lewisburg	403.18
15	2023263	Mannington	2,206.87
16	9003210001	Oak Hill	1,059.24
17	9003220001	Hugheston	1,050.79
18	9003230001	Palestine	770.46
19	9003240001	Charleston	1,216.33
20	9003245001	Ravenswood	4,353.98
21	9003260001	Huntington	120.91
22	9003265001	Logan	1,325.87
23	9003270001	Beckley	71.30
24	9003275001	Pineville	182.58
25	9003310001	Wheeling	10,479.33
26	9003320001	Weirton	1,832.58
27	9003330001	Elkins	12,474.23
28	9003340001	Kingwood	1,251.78
29	9003350001	Keyser	335.25
30		Total	\$ 369,497.63

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<u>Line #</u>	<u>WO #</u>	<u>Service Center</u>	<u>Cost</u>
1	2023056	Charleston	\$ 6,055.36
2	2023206	Elkins	736.50
3	2023026	Hugheston	2,776.45
4	2023086	Huntington	169,919.83
5	2023101	Logan	39,606.58
6	2023131	Pineville	1,204.91
7	2023161	Princeton	870.95
8	2023071	Ravenswood	35,091.46
9	2023176	Wheeling	1,782.46
10	9003245027	Ravenswood	419.47
11	9003260027	Huntington	14,274.08
12		Total	<u>\$ 272,738.05</u>

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Line #	WO #	Service Center	M&R Project Description	2025 Cost
1	2023371	Beckley	CROFT ST RELIEF VAL R1504	\$ 139,539.23
2	2023371	Beckley	CROFT ST RELIEF VAL R1504	9,417.52
3	2023373	Beckley	KESSINGER ST RELIEF VAL R1503	158,407.31
4	2023373	Beckley	KESSINGER ST RELIEF VAL R1503	436.07
5	2023375	Beckley	MCGINNIS ST RELIEF VAL R1506	114,994.03
6	2023376	Beckley	S KANAWHA RELIEF VAL R1510	97,258.52
7	2023380	Beckley	LAUREL TERR RELIEF V R1523	130,419.79
8	2023381	Beckley	TERRILL ST RELIEF VAL R1512	135,311.05
9	9002023375	Beckley	MCGINNIS RELIEF R1506	1,104.25
10	9002023376	Beckley	S KANAWHA RELIEF R1510	1,104.25
11	9002023380	Beckley	LAUREL TERR RELIEF R1523	1,104.25
12	9002023381	Beckley	TERRILL ST RELIEF R1512	1,104.25
13	2020605	Charleston	BREAM ST LP RV R1102	952.98
14	2020614	Charleston	WATTS SCH RELIEF VAL R1073	84,022.95
15	2020614	Charleston	WATTS SCH RELIEF VAL R1073	31,633.86
16	2020999	Charleston	STURGILL RIDGE REG STA	21,500.67
17	2022107	Charleston	YOUNGS BOTTOM REG STA	1,570.45
18	2023406	Charleston	21ST ST W LP DIST STA R1107	41,079.14
19	2023406	Charleston	21ST ST W LP DIST STA R1107	66,219.60
20	2023407	Charleston	26TH ST W RELIEF VALV R1108	30,559.35
21	2023407	Charleston	26TH ST W RELIEF VALV R1108	54,210.00
22	2023408	Charleston	35ST W RELIEF VALV R1109	33,031.75
23	2023408	Charleston	35ST W RELIEF VALV R1109	64,996.40
24	2023411	Charleston	7TH AVE RELIEF VALV R1110	32,483.12
25	2023411	Charleston	7TH AVE RELIEF VALV R1110	52,875.60
26	2023412	Charleston	HANNA DR RELIEF VALVE R1188	28,985.07
27	2023412	Charleston	HANNA DR RELIEF VALVE R1188	61,771.60
28	2020687	Elkins	SAND RUN REG R3670	4,357.23
29	2023370	Elkins	WVNG SAL STA M240835	22,180.37
30	2022666	Kingwood	HOPEMONT HOSP SAL STA M2401184	1,779.58
31	2022666	Kingwood	HOPEMONT HOSP SAL STA M2401184	7,862.14
32	2022790	Kingwood	ALBRIGHT REG STA R3815	40,347.02
33	2023880	Kingwood	WELLSLEY ST REG STA R3821	66,899.40
34	2023881	Kingwood	STRAWSER FARM REG STA 60 PSIG	55,526.51
35	2023882	Kingwood	STRAWSER FARM REG STA 22 PSIG	54,653.15
36	2020529	Martinsburg	MAR CITY GATE BATH HEAT R4060	(9,028.71)
37	2018409	New Martinsville	NORTH FORK RD POD R3217	(272,425.72)
38	2018409	New Martinsville	NORTH FORK RD POD R3217	100,718.34

Mountaineer Gas Company

2025 IREP Reconciliation - Final

IREP Measurement & Regulation - Closed Work Orders

Schedule 5

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Line #	WO #	Service Center	M&R Project Description	Cost
39	2023660	Oak Hill	COLLINWOOD DR REG STA D6132	6,306.38
40	2024269	Oak Hill	BEAVER MALL REG STA R6013	2,040.47
41	2024270	Oak Hill	ORCHARD HILL #2 STA R6014	7,640.26
42	9002020877	Oak Hill	TANK BRANCH STATION	90,373.06
43	2021175	Palestine	COPLEY POD R6605	27,161.77
44	2021175	Palestine	COPLEY POD R6605	7,474.70
45	2023830	Palestine	HIGH ST STA D1324	31,781.81
46	2023830	Palestine	HIGH ST STA D1324	4,170.00
47	9002023830	Palestine	HIGH STREET STATION REPLACE	6,537.59
48	9002024085	Pineville	Saulsville Relocation	37,216.22
49	2022450	Princeton	CAPERTON AVE REG R1554	8,457.39
50	9002024117	Ravenswood	MILLWOOD DP REG R1429	64,896.61
51	2023336	Weirton	VIRGINIA AVE RV R3352	135,525.41
52	2023336	Weirton	VIRGINIA AVE RV R3352	690.54
53	2023337	Weirton	BROOKLINE ST RV R3363	88,010.69
54	2023338	Weirton	MARLAMOUNT AVE RV R3364	129,627.46
55	2023339	Weirton	BEECHWOOD DR RV R3365	154,148.92
56	2023340	Weirton	HUDSON AVE RV R3380	124,295.06
57	2023340	Weirton	HUDSON AVE RV R3380	3,937.94
58	2023341	Weirton	PALISADES DR RV R3381	109,569.64
59	2023342	Weirton	MARKET ST RV R3382	104,364.85
60	9002023341	Weirton	Relief valve R3381	744.67
61	2021354	Wheeling	13TH MCCOLLOCH ST LP RV R3028	7,228.00
62	2021362	Wheeling	29TH & CHAPLINE LP RV R3117	1,779.20
63	2021364	Wheeling	39TH ST LP RV R3027	2,335.20
64	2021365	Wheeling	1ST ST LP RV R3074	6,116.00
65	2023321	Wheeling	MICKEY REG STA R3273	23,391.12
66	2023321	Wheeling	MICKEY REG STA R3273	11,064.40
67	2023883	Wheeling	RT 86 REG STA R3275	28,271.48
68	2023883	Wheeling	RT 86 REG STA R3275	572.19
69			Total	\$ 2,694,691.40

Mountaineer Gas Company

2025 IREP Reconciliation - Final

IREP Measurement & Regulator Stations - City Gate - 2025 Closed Work Orders

Schedule 6

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Line #	WO #	Service Center	Land Description	2025 Cost
1	2013884	Martinsburg	EPEP POD	6,034,993.33
2	2013884	Martinsburg	EPEP POD	481,650.54
3			Total	\$ 6,516,643.87

Mountaineer Gas Company
2025 IREP Reconciliation - Final
IREP Land and Land Rights - 2025 Closed Work Orders
Schedule 7
Page 1 of 1

Line #	WO #	Service Center	Land Description	2025 Cost
1			No IREP Land Purchases in 2025	
2				
3			Total	\$ -

Mountaineer Gas Company

Company Witness

Thomas D. Westfall

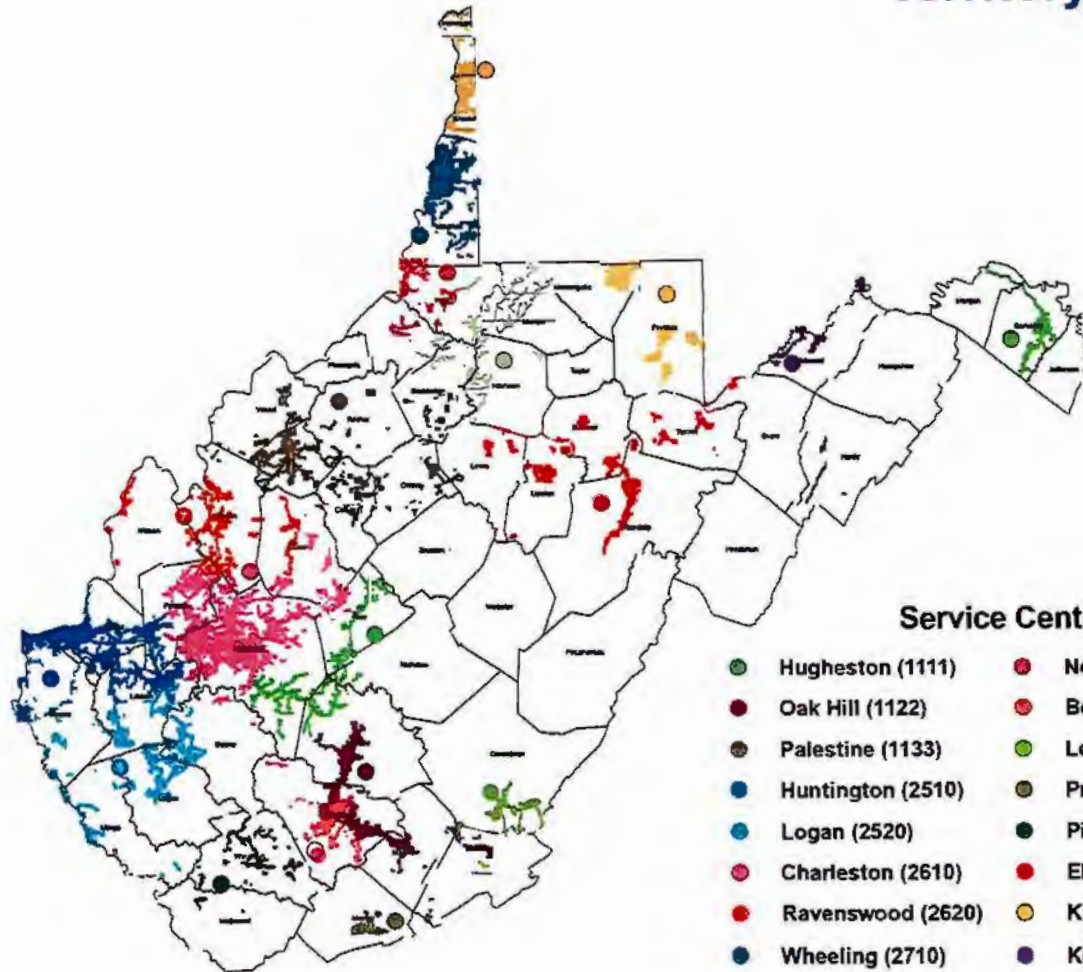
Exhibit TDW-D

Attachment C

Map of Service Area



Territory Map



Service Center

● Hugheston (1111)	● New Martinsville (2740)
● Oak Hill (1122)	● Beckley (2810)
● Palestine (1133)	● Lewisburg (2820)
● Huntington (2510)	● Princeton (2830)
● Logan (2520)	● Pineville (2840)
● Charleston (2610)	● Elkins (2910)
● Ravenswood (2620)	● Kingwood (2920)
● Wheeling (2710)	● Keyser (2930)
● Weirton (2720)	● Martinsburg (2940)
● Mannington (2730)	

Mountaineer Gas Company

Company Witness

Thomas D. Westfall

Mountaineer Exhibit TDW-D

Attachment D

Mountaineer Gas Company - Bare Steel and Aldyl A

2016-2025 Bare Steel and Aldyl A Pipe Totals

Company Total

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Company Totals (In Numbers)										
Bare Steel Pipe Size										
20	6	6	6	6	6	6	6	6	6	6
18	0	0	0	0	0	0	0	0	0	0
16	4	4	4	4	4	4	4	4	4	4
14	2	2	2	2	2	2	2	2	2	2
12	7	7	7	7	7	7	7	7	7	7
10	31	31	31	30	29	29	28	27	27	27
8	131	130	127	126	123	118	112	108	102	100
6	204	204	201	198	194	189	182	177	169	163
4	570	569	560	552	540	518	492	470	449	431
3	359	359	357	353	347	341	322	308	293	283
2 or Less	527	524	512	502	492	474	447	426	406	390
Total Bare Steel	1,842	1,835	1,806	1,779	1,743	1,686	1,600	1,534	1,464	1,412
Mountaineer Gas Company - Aldyl A at December 31										
4	39	39	39	38	38	38	37	36	35	34
3	73	73	72	72	71	71	70	69	68	67
2	188	188	187	186	184	183	180	177	175	171
Total Aldyl A	300	300	298	297	294	291	287	282	278	272

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Wheeling 2710										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	4	4	4	4	4	4	4	4	4	4
8	20	20	20	19	19	19	18	17	16	16
6	23	23	23	23	23	23	22	21	20	19
4	31	31	30	29	29	26	25	22	19	18
3	24	24	24	24	24	23	22	21	20	19
2 or Less	48	48	47	47	45	44	43	43	42	38
Total Bare Steel	150	150	149	147	144	139	133	128	121	114
Mountaineer Gas Company - Aldyl A at December 31										
4	1	1	0	0	0	0	0	0	0	0
3	6	6	6	6	6	6	6	6	6	6
2	16	16	16	16	16	16	16	16	15	15
Total Aldyl A	23	23	23	23	23	23	22	22	22	21

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Weirton 2720										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	1	1	1	1	1	1	1	1	1	1
10	1	1	1	1	1	1	1	1	1	1
8	6	6	5	5	5	4	4	4	4	3
6	11	11	11	10	10	10	10	10	9	9
4	62	62	61	60	59	57	54	52	50	48
3	6	6	6	6	6	6	5	5	4	4
2 or Less	26	26	25	25	25	24	22	21	21	21
Total Bare Steel	113	113	111	109	108	103	97	94	90	86
Mountaineer Gas Company - Aldyl A at December 31										
4	3	3	3	3	3	3	3	3	3	3
3	5	5	5	5	5	5	5	5	5	5
2	18	18	18	18	18	18	18	18	17	17
Total Aldyl A	26	26	26	26	26	26	25	25	25	25

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Mannington 2730										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0
4	7	7	6	5	5	4	4	3	3	2
3	4	4	4	4	4	4	4	4	4	3
2 or Less	13	13	12	12	12	11	8	8	7	7
Total Bare Steel	25	25	22	21	20	20	16	15	13	12
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0
2	0	0	0	0	0	0	0	0	0	0
Total Aldyl A	0	0	0	0	0	0	0	0	0	0

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
New Martinsville 2740										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	1	1	1	1	1	1	1	1	1
6	2	2	2	2	2	2	2	2	2	1
4	14	14	14	14	14	14	13	13	12	12
3	2	2	2	2	2	2	2	2	2	2
2 or Less	10	10	10	10	10	9	9	8	8	8
Total Bare Steel	29	29	29	29	29	28	27	27	25	23
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	1	1	1	1	1	1	1	1	1	1
2	3	3	3	3	3	3	3	3	3	3
Total Aldyl A	4	4	4	4	4	4	4	4	4	4

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Elkins 2910										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	3	3	3	3	3	3	3	3	3	3
6	6	6	6	6	6	5	5	5	4	4
4	19	19	18	18	17	17	17	16	16	16
3	41	41	41	40	40	40	38	38	37	35
2 or Less	21	21	20	20	20	19	19	18	18	18
Total Bare Steel	89	89	88	88	86	85	82	81	78	76
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	3	3	3	3	3	3	3	3	3	3
2	15	15	15	15	15	15	15	14	14	14
Total Aldyl A	18	18	18	18	18	18	18	17	17	17

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Kingwood 2920										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0
6	11	11	11	10	9	7	6	6	5	3
4	11	11	10	10	9	9	7	6	5	5
3	8	8	8	8	8	7	6	6	5	5
2 or Less	4	4	4	4	4	4	3	3	3	3
Total Bare Steel	34	34	33	32	30	27	23	21	18	16
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	2	2	2	2	2	2	2	2	2	2
2	6	6	6	6	6	6	6	6	6	5
Total Aldyl A	9	9	9	9	9	9	8	8	8	7

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Keyser 2930										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0
6	2	2	2	2	2	2	2	2	2	2
4	10	10	10	10	9	9	9	9	8	8
3	4	4	4	3	3	3	3	3	2	2
2 or Less	3	3	3	3	3	3	3	3	3	2
Total Bare Steel	19	19	19	19	18	18	17	16	15	14
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0
2	2	2	2	2	2	2	2	2	2	2
Total Aldyl A	3	3	3	3	3	3	3	3	3	3

North Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Martinsburg 2940										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0
2 or Less	0	0	0	0	0	0	0	0	0	0
Total Bare Steel	1	1	1	0	0	0	0	0	0	0
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0
2	1	1	1	1	1	1	1	1	1	1
Total Aldyl A	2	2	2	2	2	2	2	2	2	2

South West Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Huntington 2510										
Bare Steel Pipe Size										
20	5	5	5	5	5	5	5	5	5	5
18	0	0	0	0	0	0	0	0	0	0
16	3	3	3	3	3	3	3	3	3	3
14	1	1	1	1	1	1	1	1	1	1
12	3	3	3	3	2	2	2	2	2	2
10	7	7	7	7	7	7	7	7	7	7
8	54	54	54	54	53	50	48	48	46	46
6	34	34	34	33	32	31	29	29	27	27
4	109	109	108	107	106	102	99	96	93	91
3	62	62	62	61	59	57	54	51	49	47
2 or Less	55	55	54	53	52	50	47	45	44	42
Total Bare Steel	334	334	332	328	320	309	296	287	278	272
Mountaineer Gas Company - Aldyl A at December 31										
4	3	3	3	3	3	3	3	3	3	3
3	2	2	2	2	2	2	2	2	2	2
2	19	19	19	19	19	18	18	18	18	18
Total Aldyl A	24	24	24	24	24	23	23	23	22	22

South West Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Logan 2520										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	1	1	1	1	1	1	1	1	1
6	16	16	16	15	15	15	15	14	13	13
4	38	38	37	37	37	34	33	32	31	30
3	26	25	25	25	24	24	23	21	21	20
2 or Less	22	21	21	21	20	19	19	18	17	17
Total Bare Steel	103	102	101	99	97	93	90	87	83	82
Mountaineer Gas Company - Aldyl A at December 31										
4	1	1	1	1	1	1	1	1	1	1
3	3	3	3	3	3	3	3	3	3	3
2	5	5	5	5	5	5	5	5	5	5
Total Aldyl A	9	9	9	9	9	9	9	9	9	9

South West Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Charleston 2610										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	1	1	1	1	1	1	1	1	1	1
12	4	4	4	4	4	4	4	4	4	4
10	17	16	16	16	16	16	15	15	15	15
8	39	39	37	37	37	36	34	30	27	26
6	35	35	34	34	34	34	33	32	31	31
4	157	157	155	153	151	147	143	139	136	133
3	105	105	104	103	103	102	97	96	93	92
2 or Less	155	155	154	154	153	152	147	144	143	142
Total Bare Steel	512	512	506	502	498	491	473	461	450	442
Mountaineer Gas Company - Aldyl A at December 31										
4	12	12	12	12	12	12	12	12	12	12
3	20	20	20	20	20	20	20	20	19	19
2	23	23	23	23	23	23	22	22	22	22
Total Aldyl A	56	56	56	55	55	55	54	54	53	53

South West Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Ravenswood 2620										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	1	1	1	1	1	1	1	1	1
6	35	35	34	34	34	34	33	33	33	33
4	23	23	23	23	23	22	21	19	18	17
3	21	21	20	20	20	20	19	18	17	17
2 or Less	33	33	32	32	31	30	28	28	25	25
Total Bare Steel	113	113	112	111	110	107	102	99	95	94
Mountaineer Gas Company - Aldyl A at December 31										
4	3	3	3	3	3	3	3	3	3	3
3	4	4	4	4	4	4	4	4	4	4
2	3	3	3	3	3	3	3	3	3	3
Total Aldyl A	10	10	10	10	10	10	10	10	9	9

South East Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Hugheston 1111										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	1	1	1	1	1	1	1	1	1
6	3	3	3	3	3	3	3	3	3	3
4	26	26	25	25	25	24	23	22	22	21
3	10	10	10	10	10	9	9	7	7	7
2 or Less	31	31	30	29	29	27	26	25	25	24
Total Bare Steel	73	73	71	69	67	65	62	59	57	56
Mountaineer Gas Company - Aldyl A at December 31										
4	1	1	1	1	1	1	1	1	1	1
3	0	0	0	0	0	0	0	0	0	0
2	3	3	3	2	2	2	2	2	2	2
Total Aldyl A	4	4	4	4	3	3	3	3	3	3

South East Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Oak Hill 1122										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	1	1	1	1	1	1	1	1	1
6	13	13	13	13	13	13	12	11	10	10
4	13	13	13	12	12	12	10	10	10	9
3	16	16	16	16	15	14	13	13	12	12
2 or Less	32	31	30	28	27	24	21	19	15	13
Total Bare Steel	75	74	73	71	68	64	58	54	48	44
Mountaineer Gas Company - Aldyl A at December 31										
4	2	2	2	2	2	2	1	1	1	0
3	1	1	1	1	1	1	1	0	0	0
2	5	5	5	5	4	4	3	3	3	1
Total Aldyl A	8	8	8	7	6	6	5	4	4	2

South East Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Palestine 1133										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0
6	3	3	3	3	3	3	3	3	3	3
4	9	9	9	9	9	7	5	4	2	2
3	3	3	3	2	2	2	2	2	2	2
2 or Less	5	5	5	5	4	4	3	1	0	0
Total Bare Steel	20	20	20	19	19	17	14	10	7	6
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0
2	1	1	1	0	0	0	0	0	0	0
Total Aldyl A	1	1	1	1	1	1	1	0	0	0

South East Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Beckely 2810										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	1	1	1	1	1	0	0	0	0
6	8	7	7	6	5	4	4	4	3	3
4	15	15	14	14	13	12	12	11	11	10
3	10	10	9	9	9	9	7	7	5	5
2 or Less	30	29	27	26	24	23	20	19	16	13
Total Bare Steel	63	61	59	56	52	48	44	41	37	32
Mountaineer Gas Company - Aldyl A at December 31										
4	11	11	11	11	11	11	10	10	10	9
3	15	15	15	15	15	15	15	15	15	15
2	41	41	41	41	41	40	40	40	38	37
Total Aldyl A	67	67	67	66	66	66	66	65	63	61

South East Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Lewisburg 2820										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	0	0	0	0	0	0	0	0	0
6	1	1	1	1	1	1	1	1	1	1
4	9	9	9	9	9	8	8	7	6	5
3	12	12	12	12	12	12	11	10	8	8
2 or Less	18	17	17	16	16	15	13	10	9	8
Total Bare Steel	41	39	39	38	37	36	32	28	24	21
Mountaineer Gas Company - Aldyl A at December 31										
4	1	1	1	1	1	1	1	1	1	1
3	2	2	2	2	2	2	1	1	1	1
2	12	12	12	12	12	12	12	12	12	12
Total Aldyl A	15	15	15	15	15	14	14	14	14	14

South East Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Princeton 2830										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	1	1	1	1	1	1	1	1	0	0
6	1	1	1	1	1	1	1	1	0	0
4	14	14	13	13	13	12	10	8	7	6
3	5	5	5	5	5	5	5	4	3	3
2 or Less	9	9	8	8	8	7	7	6	6	5
Total Bare Steel	30	30	29	28	27	25	23	20	17	15
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	4	4	4	4	4	4	4	4	4	4
2	12	12	12	12	12	12	12	12	11	11
Total Aldyl A	17	17	17	16	16	16	16	16	16	16

South East Service Centers

Mountaineer Gas Company - Bare Steel at December 31	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Description	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Pineville 2840										
Bare Steel Pipe Size										
20	0	0	0	0	0	0	0	0	0	0
18	0	0	0	0	0	0	0	0	0	0
16	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0
6	1	1	1	1	1	1	1	1	1	1
4	3	3	3	3	2	0	0	0	0	0
3	1	1	1	1	1	1	0	0	0	0
2 or Less	14	13	12	10	10	9	7	6	5	4
Total Bare Steel	19	18	17	15	13	10	8	7	6	6
Mountaineer Gas Company - Aldyl A at December 31										
4	0	0	0	0	0	0	0	0	0	0
3	3	3	3	3	3	3	3	3	3	3
2	2	2	2	2	2	2	2	2	1	1
Total Aldyl A	5	5	5	5	5	4	4	4	4	4