



Received: April 29, 2022
IURC 30-Day Filing No.: 50540
Indiana Utility Regulatory Commission

April 29, 2022

Dana Kosco
Secretary of the Commission
Indiana Utility Regulatory Commission
PNC Center
101 W. Washington St, Ste. 1500 East
Indianapolis, IN 46204

RE: 30-Day Filing – Sycamore Gas

Dear Ms. Kosco:

In accordance with 170 IAC 1-6-1, this filing is being made on behalf of Sycamore Gas Company (“Sycamore”) under the Indiana Utility Regulatory Commission’s 30-Day Administrative Filing Procedures and Guidelines to request approval of revisions that impact Sycamore customers taking service under Rate GS, Rate ITS, Rate ES, Rate STS, Rate FT, and Rate Appendix E – FMCA Rider. The proposed revisions are shown in the attached tariff sheets.

The changes in this filing reflect the recent repeal of the Indiana Utility Receipts Tax (“IURT”) by Indiana House Enrolled Act (“HEA”) No. 1002, effective July 1, 2022. In accordance with HEA 1002, Sycamore is filing to adjust its rates and charges to reflect the repeal of the IURT. Accordingly, this filing is allowable under 170 IAC 1-6-3(3).

Contact information for Sycamore is as follows:

John T. Stenger
President and General Manager
370 Industrial Drive, Ste 200
Lawrenceburg, Indiana 47025
(812) 577-3736
jstenger@sycamoregas.com

In accordance with 170 IAC 1-6-6, Sycamore provided notice in its Customer Service Lobby on April 27, 2022. An advertisement was placed on www.registerpublications.com on April 28, 2022, which also includes notice in the online versions of Dearborn County Register, the Journal Press, the Harrison Press, and the Ohio County News and Recorder. Finally, the legal notice will be included in the print version of the Dearborn County Register on May 5, 2022. A copy of the proof of publication will be submitted as soon as it is received. Sycamore has placed the notice on its website under the Current News Section on its Home Page (see <http://www.sycamoregas.com>).

370 Industrial Drive, Suite 200
Lawrenceburg, IN 47025
Office: (812) 537-1921
Fax: (812) 537-3731



In accordance with 170 IAC 1-6-5(3), a clean and redlined version of the proposed tariff sheets is attached. The work papers necessary to support this filing as required in 170 IAC 1-6-5(4) are also attached, as discussed below.

Sycamore calculated the new rates by reducing the rates approved in Cause 45072 by the 1.4% Utility Receipts Tax in effect when its base rates were approved in 2019. A proof of revenue calculation is included to show the new base rates calculations, as well as to prove the 1.4% reduction in each rate and the revenue.

For Cause 45131 FMCA 6, the Utility Receipts Tax is set to 0.00 on Attachment B, Schedule 2. The resultant new revenue conversion factor carries over to Attachment A, Schedule 2, adjusting the semi-annual capital revenue requirement, which also carries over to Attachment A, Schedule 5. On Attachment A, Schedule 7, the effect of the Utility Receipts Tax is removed from the Total Expense Revenue Requirement calculation. The new Total Revenue Requirement is then used to calculate the new FMCA factors on Attachment A, Schedule 8. These new factors are also proposed to go into effect on July 1, 2022. These revised schedules are attached.

In accordance with 170 IAC 1-6-5(5), I have verified this letter as to these representations in compliance with 170 IAC 1-6-5(5). A copy of this filing is being provided via electronic mail to the Indiana Office of Utility Consumer Counselor ("OUCC").

Please let me know if the Commission Staff has any questions or concerns about this submission.

Sincerely,

A handwritten signature in blue ink that reads 'John T. Stenger'.

John T. Stenger
President, Sycamore Gas Co.

Encl.

cc: (w/ encl. – via email transmission)

Office of Utility Consumer Counselor (infomgt@oucc.in.gov)

INDEX TO TARIFF FOR GAS SERVICE

	Sheet No.	Effective Date
SERVICE REGULATIONS		
i. Definitions	15	March 7, 2019
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II. Supplying and Taking of Service	21	March 7, 2019
III. Piping Installation	22	March 7, 2019
IV. Metering	23	September 8, 2010
V. Billing and Payment	24	September 8, 2010
VI. Application	25	September 8, 2010

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Reserved for Future Use	31	September 8, 2010
Rate WS, Service to Aurora for Resale	32	March 7, 2019

TRANSPORTATION SERVICE TARIFF SCHEDULES		
Rate ITS, Interruptible Transportation Service	50	March 7, 2019 July 1, 2022
Rate ES, Employment Stabilization Service	51	March 7, 2019 July 1, 2022
Reserved for Future Use	52	September 8, 2010
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Rate STS, School Transportation Service	55	March 7, 2019 July 1, 2022
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APPENDICES		
Appendix A, Gas Cost Adjustment	70 *	February July 1, 2022
Appendix B, Base Cost of Gas	71	September 8, 2010
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Appendix D, Transportation Nomination and Balancing Provisions	74	September 8, 2010
Appendix E, Federally Mandated Cost Adjustment (FMCA) Rider	75 *	February July 1, 2022
Normal Temperature Adjustment	80	March 7, 2019

Effective: ~~February~~ July 1, 2022

Issued by: John T. Stenger, President
Sycamore Gas Company
370 Industrial Drive, Suite 200
Lawrenceburg, IN 47025

* Denotes Change

Effective: ~~February-July~~ 1, 2022

Issued by: John T. Stenger, President
Sycamore Gas Company
370 Industrial Drive, Suite 200
Lawrenceburg, IN 47025

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Normal Temperature Adjustment	80	March 7, 2019

* Denotes Change

Effective: July 1, 2022

Issued by: John T. Stenger, President
Sycamore Gas Company
370 Industrial Drive, Suite 200
Lawrenceburg, IN 47025

RATE GS

GENERAL SERVICE

APPLICABILITY

Applicable to gas service, in the Lawrenceburg Division and the Brookville Division, required for any purpose by an individual customer on one premises when supplied at one point of delivery where distribution mains of adequate capacity are adjacent to the premise to be served.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month:

\$14.~~50~~30 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)
\$~~36.00~~35.50 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour
but not exceeding 5000 cubic feet per hour)
\$~~112.50~~110.93 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per
hour)

Distribution Charge:

First 30 therms at \$0.~~6070~~5985 per therm
Next 70 therms at \$0.~~5003~~4933 per therm
Next 900 therms at \$0.~~3846~~3762 per therm
Next 4,000 therms at \$0.~~3207~~3162 per therm
Over 5,000 therms at \$0.~~2743~~2705 per therm

Minimum Charge:

The minimum monthly charge shall be the Customer Charge as stated above. In no event shall the Customer Charge be waived during the billing months of April through October. If the customer requests disconnection of service between the billing months of April through October and subsequent reconnection is within twelve (12) months, the Company may apply the minimum monthly charge for the months service has been disconnected plus the reconnection charge as set forth on Sheet No. 61.

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: ~~March 7, 2019~~July 1, 2022

Issued by ~~George Behrens~~John T. Stenger, President

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Sycamore Gas Company
Tariff for Gas Service
I.U.R.C. No. G-2

~~First-Second~~ Revised Sheet No.

Canceling and Superseding
~~Original-First~~ Sheet No. 30
Page 2 of 2

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective: ~~March 7, 2019~~ July 1, 2022

Issued by ~~George Behrens~~ John T. Stenger, President

RATE GS

GENERAL SERVICE

APPLICABILITY

Applicable to gas service, in the Lawrenceburg Division and the Brookville Division, required for any purpose by an individual customer on one premises when supplied at one point of delivery where distribution mains of adequate capacity are adjacent to the premise to be served.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month:

\$14.30 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)

\$35.50 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)

\$110.93 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:

First 30 therms at \$0.5985 per therm

Next 70 therms at \$0.4933 per therm

Next 900 therms at \$0.3762 per therm

Next 4,000 therms at \$0.3162 per therm

Over 5,000 therms at \$0.2705 per therm

Minimum Charge:

The minimum monthly charge shall be the Customer Charge as stated above. In no event shall the Customer Charge be waived during the billing months of April through October. If the customer requests disconnection of service between the billing months of April through October and subsequent reconnection is within twelve (12) months, the Company may apply the minimum monthly charge for the months service has been disconnected plus the reconnection charge as set forth on Sheet No. 61.

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: July 1, 2022

Issued by John T. Stenger, President

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective: July 1, 2022

Issued by John T. Stenger, President

RATE ITS

INTERRUPTIBLE TRANSPORTATION SERVICE

APPLICABILITY

Applicable to gas customers with minimum monthly requirements of 1,000 dekatherms per month during the seven consecutive billing periods commencing with the customer's first meter reading taken on and after April 1 and who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source for their own use at one point of delivery where distribution mains are adjacent to the premises to be served. Any such transportation service shall be accomplished through displacement and delivered on a "best efforts" basis and shall be subject to the terms and conditions set forth herein. The Company reserves the right to decline requests to initiate such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to its customers receiving service under the provisions of its standard general service or wholesale service tariffs.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month: \$~~75.00~~73.95

Distribution Charge:

Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate of \$0.~~6754~~6657 per Dth.

The Company will supplement the customer's gas supply on a best efforts basis for gas delivered through customer's meter in excess of customer's daily and/or monthly transported volumes including prior month's transportation imbalances volumes if applicable. The cost of this supplemental gas supply will not be detrimental to the Company's sales service customers. In the event customer fails to interrupt transportation deliveries at Company's request, or Company is unable to provide supplemental supplies for customer, any excess deliveries through customer's meter will be considered unauthorized deliveries.

Minimum Charge:

If customer fails to take delivery of 1,000 dekatherms per month during the months of April through October, customer will be charged, in addition to the charges for the delivered volume, an amount equal to the difference between 1,000 dekatherms and the delivered volume billed at the delivery charge stated above.

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

Effective:

July 1, 2022

Issued by ~~George Behrens~~John T. Stenger, President

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

UNAUTHORIZED DELIVERIES

All unauthorized deliveries shall be billed at a rate charged by the Company's interstate pipeline supplier(s) for such unauthorized deliveries in addition to the charges set forth under the Net Monthly Bill Provision of this tariff.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported as well as any other circumstances relating to the individual customer.

Where the customer purchases natural gas from another source of supply, the customer shall make all necessary arrangements and secure all requisite regulatory or governmental approvals, certificates or permits to enable the gas transported to be delivered to the Company's system.

The Company's "best efforts" basis is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to residential and other high priority customers or to respond to any emergency.

At least one day preceding the day transportation nominations are due to the interstate pipeline(s) transporting customer's gas, customer or customer's supplier agrees to inform Company in writing or, at the Company's discretion, verbally, and confirm in writing within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Customer agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting customer's gas.

If customer's delivered transportation volume exceeds customer's monthly metered volume used for billing, customer will have an imbalance, which must be eliminated as soon as possible. Company shall have the right to impose penalties on customer's daily or monthly imbalances, or to refuse to accept future nominations from customer or customer's supplier until imbalances are eliminated. Company will not be liable for any penalties charged by pipelines because of customer's supplier's over or under deliveries into the pipeline, or customer's failure to take deliveries through customer's meters for the exact amount of gas transported by the pipeline to Company's city gate.

Customers who satisfy the definition of human needs and public welfare customers must purchase standby service from the Company, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

Human needs and public welfare customer are defined as a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human

Effective:

July 1, 2022

Issued by ~~George Behrens~~ John T. Stenger, President

TERMS AND CONDITIONS (Cont'd.)

welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, primary and secondary schools, nursing homes, and charitable institutions.

The term of contract shall be contained within the written service agreement but not less than twelve (12) months.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective:

July 1, 2022

Issued by ~~George Behrens~~ John T. Stenger, President

RATE ITS

INTERRUPTIBLE TRANSPORTATION SERVICE

APPLICABILITY

Applicable to gas customers with minimum monthly requirements of 1,000 dekatherms per month during the seven consecutive billing periods commencing with the customer's first meter reading taken on and after April 1 and who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source for their own use at one point of delivery where distribution mains are adjacent to the premises to be served. Any such transportation service shall be accomplished through displacement and delivered on a "best efforts" basis and shall be subject to the terms and conditions set forth herein. The Company reserves the right to decline requests to initiate such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to its customers receiving service under the provisions of its standard general service or wholesale service tariffs.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month: \$73.95

Distribution Charge:

Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate of \$0.6657 per Dth.

The Company will supplement the customer's gas supply on a best efforts basis for gas delivered through customer's meter in excess of customer's daily and/or monthly transported volumes including prior month's transportation imbalances volumes if applicable. The cost of this supplemental gas supply will not be detrimental to the Company's sales service customers. In the event customer fails to interrupt transportation deliveries at Company's request, or Company is unable to provide supplemental supplies for customer, any excess deliveries through customer's meter will be considered unauthorized deliveries.

Minimum Charge:

If customer fails to take delivery of 1,000 dekatherms per month during the months of April through October, customer will be charged, in addition to the charges for the delivered volume, an amount equal to the difference between 1,000 dekatherms and the delivered volume billed at the delivery charge stated above.

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: July 1, 2022

Issued by John T. Stenger, President

UNAUTHORIZED DELIVERIES

All unauthorized deliveries shall be billed at a rate charged by the Company's interstate pipeline supplier(s) for such unauthorized deliveries in addition to the charges set forth under the Net Monthly Bill Provision of this tariff.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported as well as any other circumstances relating to the individual customer.

Where the customer purchases natural gas from another source of supply, the customer shall make all necessary arrangements and secure all requisite regulatory or governmental approvals, certificates or permits to enable the gas transported to be delivered to the Company's system.

The Company's "best efforts" basis is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to residential and other high priority customers or to respond to any emergency.

At least one day preceding the day transportation nominations are due to the interstate pipeline(s) transporting customer's gas, customer or customer's supplier agrees to inform Company in writing or, at the Company's discretion, verbally, and confirm in writing within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Customer agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting customer's gas.

If customer's delivered transportation volume exceeds customer's monthly metered volume used for billing, customer will have an imbalance, which must be eliminated as soon as possible. Company shall have the right to impose penalties on customer's daily or monthly imbalances, or to refuse to accept future nominations from customer or customer's supplier until imbalances are eliminated. Company will not be liable for any penalties charged by pipelines because of customer's supplier's over or under deliveries into the pipeline, or customer's failure to take deliveries through customer's meters for the exact amount of gas transported by the pipeline to Company's city gate.

Customers who satisfy the definition of human needs and public welfare customers must purchase standby service from the Company, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

Human needs and public welfare customer are defined as a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human

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TERMS AND CONDITIONS (Cont'd.)

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The term of contract shall be contained within the written service agreement but not less than twelve (12) months.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective: July 1, 2022

Issued by John T. Stenger, President

RATE ES

EMPLOYMENT STABILIZATION AND COAL CONVERSION SERVICE

APPLICABILITY

Applicable to commercial and industrial customers with minimum monthly requirements of 30,000 dekatherms who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source, and present evidence to the Company showing that absent special considerations, including charges for gas service, they face severe economic hardship which can result in plant closings and loss of jobs to the local economy. This rate is also applicable to large volume industrial customers with minimum monthly requirements of 30,000 dekatherms who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source, when such gas will be used to supply load that would otherwise utilize coal. Any customer claiming economic hardship under this tariff must annually present an affidavit, signed by an officer of the firm, verifying that without this rate sales to the utility will be lost or no plant expansion can occur. Such transportation service shall be accomplished through displacement and delivered on a "best efforts" basis and shall be subject to the terms and conditions set forth herein. The Company reserves the right to decline requests to initiate such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to its customers receiving service under the provisions of its standard general service, or wholesale service tariffs.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month: \$~~250.00~~246.50

Distribution Charge:

Company will deliver the arranged-for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate of \$~~0.4120~~0.4061 per Dth

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: ~~March 7, 2019~~July 1, 2022

Issued by ~~George Behrens~~John T. Stenger, President

The Company will supplement the customer's gas supply on a best efforts basis for gas delivered through customer's meter in excess of customer's daily and/or monthly transported volumes including prior month's transportation imbalances volumes if applicable. The cost of this supplemental gas supply will not be detrimental to the Company's sales service customers. In the event customer fails to interrupt transportation deliveries at Company's request, or Company is unable to provide supplemental supplies for customer, any excess deliveries through customer's meter will be considered unauthorized deliveries.

UNAUTHORIZED DELIVERIES

All unauthorized deliveries shall be billed at a rate charged by the Company's interstate pipeline supplier(s) for such unauthorized deliveries in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported as well as any other circumstances relating to the individual customer, including the customer's specific commitment with respect to plant renovation and/or expansion.

Where the customer purchases natural gas from another source of supply, the customer shall make all necessary arrangements and secure all requisite regulatory or governmental approvals, certificates or permits to enable the gas transported to be delivered to the Company's system.

The Company's "best efforts" basis is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to residential and other high priority customers or to respond to any emergency.

At least one day preceding the day transportation nominations are due to the interstate pipeline(s), transporting customer's gas, customer or customer's supplier agrees to inform Company in writing or, at the Company's discretion, verbally, and confirm in writing within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Customer agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting customer's gas.

If customer's delivered transportation volume exceeds customer's monthly metered volume used for billing, customer will have an imbalance, which must be eliminated as soon as possible. Company shall have the right to impose penalties on customer's daily or monthly imbalances, or to refuse to accept future nominations from customer or customer's supplier until imbalances are eliminated. Company will not be liable for any penalties charged by pipelines because of customer's supplier's over or under deliveries into the pipeline, or customer's failure to take deliveries through customer's meters for the exact amount of gas transported by the pipelines to Company's city gate.

Effective: March 7, 2019 July 1, 2022

Issued by George Behrens John T. Stenger, President

TERMS AND CONDITIONS (Cont'd.)

Customers who satisfy the definition of human needs and public welfare customers must purchase standby service from the Company, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

Human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, primary and secondary schools, nursing homes, and charitable institutions.

The term of contract shall be contained within the written Service Agreement but not less than twelve (12) months. The Company reserves the right to terminate the service after the initial twelve (12) month period by providing sixty (60) days written notice.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective: ~~March 7, 2019~~ July 1, 2022

Issued by ~~George Behrens~~ John T. Stenger, President

RATE ES

EMPLOYMENT STABILIZATION AND COAL CONVERSION SERVICE

APPLICABILITY

Applicable to commercial and industrial customers with minimum monthly requirements of 30,000 dekatherms who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source, and present evidence to the Company showing that absent special considerations, including charges for gas service, they face severe economic hardship which can result in plant closings and loss of jobs to the local economy. This rate is also applicable to large volume industrial customers with minimum monthly requirements of 30,000 dekatherms who request the Company to purchase and transport natural gas, or to transport gas which the customer has purchased from another source, when such gas will be used to supply load that would otherwise utilize coal. Any customer claiming economic hardship under this tariff must annually present an affidavit, signed by an officer of the firm, verifying that without this rate sales to the utility will be lost or no plant expansion can occur. Such transportation service shall be accomplished through displacement and delivered on a "best efforts" basis and shall be subject to the terms and conditions set forth herein. The Company reserves the right to decline requests to initiate such service whenever, in the Company's judgment, rendering the service would be detrimental to the operation of the Company's system or its ability to supply gas to its customers receiving service under the provisions of its standard general service, or wholesale service tariffs.

NET MONTHLY BILL

Computed in accordance with the following charges:

Customer Charge per month: \$246.50

Distribution Charge:

Company will deliver the arranged-for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at a rate of \$0.4061 per Dth

Gas Cost Charge:

The Gas Cost Charge shall be as set forth on Appendix A, Gas Cost Adjustment, for each therm of usage.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: July 1, 2022

Issued by John T. Stenger, President

The Company will supplement the customer's gas supply on a best efforts basis for gas delivered through customer's meter in excess of customer's daily and/or monthly transported volumes including prior month's transportation imbalances volumes if applicable. The cost of this supplemental gas supply will not be detrimental to the Company's sales service customers. In the event customer fails to interrupt transportation deliveries at Company's request, or Company is unable to provide supplemental supplies for customer, any excess deliveries through customer's meter will be considered unauthorized deliveries.

UNAUTHORIZED DELIVERIES

All unauthorized deliveries shall be billed at a rate charged by the Company's interstate pipeline supplier(s) for such unauthorized deliveries in addition to the charges set forth under the Net Monthly Bill provision of this tariff.

TERMS AND CONDITIONS

The customer shall enter into a written service agreement with the Company. Such agreement shall set forth specific arrangements as to volumes to be transported as well as any other circumstances relating to the individual customer, including the customer's specific commitment with respect to plant renovation and/or expansion.

Where the customer purchases natural gas from another source of supply, the customer shall make all necessary arrangements and secure all requisite regulatory or governmental approvals, certificates or permits to enable the gas transported to be delivered to the Company's system.

The Company's "best efforts" basis is defined as the right, at any time, to curtail or interrupt the delivery or transportation of gas under this tariff when, in the judgment of the Company, such curtailment or interruption is necessary to enable the Company to maintain deliveries to residential and other high priority customers or to respond to any emergency.

At least one day preceding the day transportation nominations are due to the interstate pipeline(s), transporting customer's gas, customer or customer's supplier agrees to inform Company in writing or, at the Company's discretion, verbally, and confirm in writing within seven (7) days thereafter, the quantities of gas it desires to have transported for the upcoming month, along with all other necessary information. Customer agrees upon request by Company to produce, in a timely manner, proof of the purchase of the natural gas transported, any necessary regulatory approvals, and any and all transportation arrangements with all interstate pipelines, intrastate pipelines, or others involved in transporting customer's gas.

If customer's delivered transportation volume exceeds customer's monthly metered volume used for billing, customer will have an imbalance, which must be eliminated as soon as possible. Company shall have the right to impose penalties on customer's daily or monthly imbalances, or to refuse to accept future nominations from customer or customer's supplier until imbalances are eliminated. Company will not be liable for any penalties charged by pipelines because of customer's supplier's over or under deliveries into the pipeline, or customer's failure to take deliveries through customer's meters for the exact amount of gas transported by the pipelines to Company's city gate.

Effective: July 1, 2022

Issued by John T. Stenger, President

TERMS AND CONDITIONS (Cont'd.)

Customers who satisfy the definition of human needs and public welfare customers must purchase standby service from the Company, or have alternative fuel capability, or have a combination thereof sufficient to maintain minimal operations.

Human needs and public welfare customer is a customer whose facilities are used for residential dwelling on either a permanent or temporary basis; commercial customers of a residential nature; other customers whose service locations are places of the kind, where the element of human welfare is the predominant factor; and civil and governmental customers whose facilities are required in the performance of protecting and preserving the public health, safety, and welfare. Such facilities shall include, but are not limited to, houses, apartment buildings, correctional institutions, hospitals, primary and secondary schools, nursing homes, and charitable institutions.

The term of contract shall be contained within the written Service Agreement but not less than twelve (12) months. The Company reserves the right to terminate the service after the initial twelve (12) month period by providing sixty (60) days written notice.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective: July 1, 2022

Issued by John T. Stenger, President

RATE STS

SCHOOL TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be applicable to public School Corporation Customers serving students in grades K through 12 that elect service hereunder where distribution mains of adequate capacity are adjacent to the premise to be served.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

Multiple School Corporation Customers may elect to act jointly to aggregate purchases of natural gas commodity supply from a natural gas commodity seller for all schools included in the aggregated purchases. Notwithstanding the aggregation of natural gas commodity supply or the use of Summary Billing, each School Corporation Customer shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule.

NET MONTHLY BILL

The net monthly bill for each individual School Corporation Customer shall be computed in accordance with the following charges:

Customer Charge per month:

~~\$14.50~~ \$14.30 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)

~~\$36.00~~ \$35.50 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)

~~\$112.50~~ \$110.93 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:

Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at the following rates:

First 30 therms at \$0. ~~6070~~ 5985 per therm

Next 70 therms at \$0. ~~5003~~ 4933 per therm

Next 900 therms at \$0. ~~3846~~ 3762 per therm

Next 4,000 therms at \$0. ~~3207~~ 3162 per therm

Over 5,000 therms at \$0. ~~2743~~ 2705 per therm

Monitoring Charge:

Customer shall pay a Monitoring Charge of \$30.50 per month to cover remote metering requirements.

Effective: ~~March 7, 2019~~ July 1,

2022

Issued by ~~George Behrens~~ John T. Stenger, President

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

SUMMARY BILLING

Upon request from a School Corporation, the rates and charges for providing services to each School Corporation Customer in the School Corporation shall be summarized on one summary bill for remitting payment to the utility. Each School Corporation Customer shall remain responsible for the amount of its bill. The School Corporation shall designate how partial bills, late payment charges, nomination and balancing charges, and other similar charges shall be prorated between each School Corporation Customer. If the School Corporation does not so designate, Company shall prorate such charges between the School Corporation accounts using its reasonable discretion.

LATE PAYMENT CHARGE

The Net Monthly Bill is payable within seventeen (17) days from date of bill. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus ten (10) percent of the first \$3.00 and three (3) percent of the excess, is due and payable.

NOMINATION AND BALANCING PROVISIONS

Customer shall be subject to the Nomination and Balancing provisions set forth in Appendix D.

METERING REQUIREMENTS

Customer shall pay the Company for the cost of purchasing and installing electronic gas measurement devices and related communications equipment, including applicable taxes.

Customer shall provide and maintain on the Premises at the meter location electric and telephone service as required by Company for the operation of Company-owned electronic gas measurement devices and related communications equipment.

Customer shall pay a Monitoring Charge per month as outlined in the Net Monthly Bill section to reimburse Company for the cost of Metretek monitoring and data maintenance and associated taxes.

OTHER TERMS AND CONDITIONS

A Customer's prior delinquencies must be cured prior to commencing participation in School Transportation Service, unless otherwise agreed to in advance by Company.

School Transportation Service will be effective as of Customer's next read date. If multiple School Corporation Customers elect to act jointly to aggregate purchases of natural gas commodity supply or to utilize Summary Billing, each Customer shall be converted to month-end meter reads.

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout

provisions assessed to Company.

A Customer that has voluntarily returned from School Transportation Service to Sales Service must remain on Sales Service for not less than twelve months before returning to School Transportation Service, unless expressly authorized by Company.

DETERMINATION OF BILLING UNITS

A therm is a measurement of heating value equivalent to 100,000 BTU. The therms used in the determination of the Net Monthly Bill are calculated as follows:

$$\text{Therms} = \text{Measured Volume} \times \text{Monthly Btu Factor}$$

where the "measured volume," stated in hundreds of cubic feet, is the difference between the meter reading at the beginning of the billing period and the meter reading at the end of the billing period and the "monthly Btu factor" is the heating value of one cubic foot of gas at a base temperature of 60°F and a base pressure of 14.73 PSI absolute divided by 1,000.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

RATE STS

SCHOOL TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be applicable to public School Corporation Customers serving students in grades K through 12 that elect service hereunder where distribution mains of adequate capacity are adjacent to the premise to be served.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

Multiple School Corporation Customers may elect to act jointly to aggregate purchases of natural gas commodity supply from a natural gas commodity seller for all schools included in the aggregated purchases. Notwithstanding the aggregation of natural gas commodity supply or the use of Summary Billing, each School Corporation Customer shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule.

NET MONTHLY BILL

The net monthly bill for each individual School Corporation Customer shall be computed in accordance with the following charges:

Customer Charge per month:

\$14.30 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)

\$35.50 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)

\$110.93 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:

Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at the following rates:

First 30 therms at \$0.5985 per therm

Next 70 therms at \$0.4933 per therm

Next 900 therms at \$0.3762 per therm

Next 4,000 therms at \$0.3162 per therm

Over 5,000 therms at \$0.2705 per therm

Monitoring Charge:

Customer shall pay a Monitoring Charge of \$30.50 per month to cover remote metering requirements.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

Effective: July 1, 2022

Issued by John T. Stenger, President

SUMMARY BILLING

Upon request from a School Corporation, the rates and charges for providing services to each School Corporation Customer in the School Corporation shall be summarized on one summary bill for remitting payment to the utility. Each School Corporation Customer shall remain responsible for the amount of its bill. The School Corporation shall designate how partial bills, late payment charges, nomination and balancing charges, and other similar charges shall be prorated between each School Corporation Customer. If the School Corporation does not so designate, Company shall prorate such charges between the School Corporation accounts using its reasonable discretion.

LATE PAYMENT CHARGE

The Net Monthly Bill is payable within seventeen (17) days from date of bill. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus ten (10) percent of the first \$3.00 and three (3) percent of the excess, is due and payable.

NOMINATION AND BALANCING PROVISIONS

Customer shall be subject to the Nomination and Balancing provisions set forth in Appendix D.

METERING REQUIREMENTS

Customer shall pay the Company for the cost of purchasing and installing electronic gas measurement devices and related communications equipment, including applicable taxes.

Customer shall provide and maintain on the Premises at the meter location electric and telephone service as required by Company for the operation of Company-owned electronic gas measurement devices and related communications equipment.

Customer shall pay a Monitoring Charge per month as outlined in the Net Monthly Bill section to reimburse Company for the cost of Metretek monitoring and data maintenance and associated taxes.

OTHER TERMS AND CONDITIONS

A Customer's prior delinquencies must be cured prior to commencing participation in School Transportation Service, unless otherwise agreed to in advance by Company.

School Transportation Service will be effective as of Customer's next read date. If multiple School Corporation Customers elect to act jointly to aggregate purchases of natural gas commodity supply or to utilize Summary Billing, each Customer shall be converted to month-end meter reads.

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

A Customer that has voluntarily returned from School Transportation Service to Sales Service must remain on Sales Service for not less than twelve months before returning to School Transportation

Effective: July 1, 2022

Issued by John T. Stenger, President

Service, unless expressly authorized by Company.

DETERMINATION OF BILLING UNITS

A therm is a measurement of heating value equivalent to 100,000 BTU. The therms used in the determination of the Net Monthly Bill are calculated as follows:

$$\text{Therms} = \text{Measured Volume} \times \text{Monthly Btu Factor}$$

where the "measured volume," stated in hundreds of cubic feet, is the difference between the meter reading at the beginning of the billing period and the meter reading at the end of the billing period and the "monthly Btu factor" is the heating value of one cubic foot of gas at a base temperature of 60°F and a base pressure of 14.73 PSI absolute divided by 1,000.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

RATE FT

FIRM TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of 400,000 therms or greater, or is one of multiple accounts under similar ownership at the same location whose combined Annual Usage is 400,000 therms or greater, and
2. complies with the Measurement Requirement section of this Rate Schedule, and
3. has entered into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

Customer accounts under similar ownership at the same location shall be considered individual Firm Transportation Service Customers and shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule. Customer accounts under similar ownership at the same location may elect to act jointly to aggregate purchases of natural gas commodity supply from a natural gas commodity seller for all accounts included in the aggregated purchases. All such aggregated accounts shall comply with the Measurement Requirement section of this Rate Schedule and enter into a written contract with Company to receive Gas Service under this Rate Schedule.

NET MONTHLY BILL

The net monthly bill for each individual Firm Transportation Customer shall be computed in accordance with the following charges:

Customer Charge per month:

\$14.~~50~~30 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)

~~\$36.00~~\$35.50 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)

~~\$142.50~~\$110.93 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:

Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at the following rates:

First 30 therms at \$0.~~6070~~5985 per therm

Next 70 therms at \$0.~~5003~~4933 per therm

Effective: ~~March 7, 2019~~July 1,

2022

Issued by ~~George Behrens~~John T. Stenger, President

Next 900 therms at \$0.~~3846~~ 3762 per therm
Next 4,000 therms at \$0.~~3207~~ 3162 per therm
Over 5,000 therms at \$0.~~2743~~ 2705 per therm

Monitoring Charge:

Customer shall pay a Monitoring Charge of \$30.50 per month to cover remote metering requirements.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

LATE PAYMENT CHARGE

The Net Monthly Bill is payable within seventeen (17) days from date of bill. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus ten (10) percent of the first \$3.00 and three (3) percent of the excess, is due and payable.

NOMINATION AND BALANCING PROVISIONS

Customer shall be subject to the Nomination and Balancing provisions set forth in Appendix D.

METERING REQUIREMENTS

Customer shall pay the Company for the cost of purchasing and installing electronic gas measurement devices and related communications equipment, including applicable taxes.

Customer shall provide and maintain on the Premises at the meter location electric and telephone service as required by Company for the operation of Company-owned electronic gas measurement devices and related communications equipment.

Customer shall pay a Monitoring Charge per month as outlined in the Net Monthly Bill section to reimburse Company for the cost of Metretek monitoring and data maintenance and associated taxes.

OTHER TERMS AND CONDITIONS

A Customer's prior delinquencies must be cured prior to commencing participation in Firm Transportation Service, unless otherwise agreed to in advance by Company.

Firm Transportation Service will be effective as of Customer's next read date.

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

A Customer that has voluntarily returned from Firm Transportation Service to Sales Service must remain on Sales Service for not less than twelve months before returning to Firm Transportation

Service, unless expressly authorized by Company.

Notwithstanding the aggregation of natural gas commodity supply, each such Customer shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule. Customers aggregating gas supply shall designate how nomination and balancing charges, and other similar charges shall be prorated between each Customer. If the aggregating Customers do not so designate, Company shall prorate such charges between the Customer accounts using its reasonable discretion.

DETERMINATION OF BILLING UNITS

A therm is a measurement of heating value equivalent to 100,000 BTU. The therms used in the determination of the Net Monthly Bill are calculated as follows:

$$\text{Therms} = \text{Measured Volume} \times \text{Monthly Btu Factor}$$

where the "measured volume," stated in hundreds of cubic feet, is the difference between the meter reading at the beginning of the billing period and the meter reading at the end of the billing period and the "monthly Btu factor" is the heating value of one cubic foot of gas at a base temperature of 60°F and a base pressure of 14.73 PSI absolute divided by 1,000.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

RATE FT

FIRM TRANSPORTATION SERVICE

APPLICABILITY

This Rate Schedule shall be applicable to any Non-Residential Customer that:

1. has an Annual Usage of 400,000 therms or greater, or is one of multiple accounts under similar ownership at the same location whose combined Annual Usage is 400,000 therms or greater, and
2. complies with the Measurement Requirement section of this Rate Schedule, and
3. has entered into a written contract with Company to receive Gas Service under this Rate Schedule.

CHARACTER OF SERVICE

This Rate Schedule applies to the provision of Transportation Service. Gas Service provided hereunder shall be metered and billed separately from Gas Service provided under any other Rate Schedule.

Customer accounts under similar ownership at the same location shall be considered individual Firm Transportation Service Customers and shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule. Customer accounts under similar ownership at the same location may elect to act jointly to aggregate purchases of natural gas commodity supply from a natural gas commodity seller for all accounts included in the aggregated purchases. All such aggregated accounts shall comply with the Measurement Requirement section of this Rate Schedule and enter into a written contract with Company to receive Gas Service under this Rate Schedule.

NET MONTHLY BILL

The net monthly bill for each individual Firm Transportation Customer shall be computed in accordance with the following charges:

Customer Charge per month:

\$14.30 per Group 1 meter (Meters having a rated capacity not exceeding 450 cubic feet per hour)

\$35.50 per Group 2 meter (Meters having a rated capacity greater than 450 cubic feet per hour but not exceeding 5000 cubic feet per hour)

\$110.93 per Group 3 meter (Meters having a rated capacity of greater than 5000 cubic feet per hour)

Distribution Charge:

Company will deliver the arranged for gas, less shrinkage which is equal to the Company's system average unaccounted for percentage, at the following rates:

First 30 therms at \$0.5985 per therm

Next 70 therms at \$0.4933 per therm

Next 900 therms at \$0.3762 per therm

Next 4,000 therms at \$0.3162 per therm

Over 5,000 therms at \$0.2705 per therm

Effective: July 1, 2022

Issued by John T. Stenger, President

Monitoring Charge:

Customer shall pay a Monitoring Charge of \$30.50 per month to cover remote metering requirements.

Other Charges:

The Other Charges set forth in Appendix C shall be charged to Customer, if applicable.

LATE PAYMENT CHARGE

The Net Monthly Bill is payable within seventeen (17) days from date of bill. When not so paid, the Gross Monthly Bill, which is the Net Monthly Bill plus ten (10) percent of the first \$3.00 and three (3) percent of the excess, is due and payable.

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Customer shall pay a Monitoring Charge per month as outlined in the Net Monthly Bill section to reimburse Company for the cost of Metretek monitoring and data maintenance and associated taxes.

OTHER TERMS AND CONDITIONS

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Firm Transportation Service will be effective as of Customer's next read date.

Customer shall reimburse Company for all charges incurred on Customer's behalf in connection with transportation of gas for Customer's account, including any pipeline penalty charges or cashout provisions assessed to Company.

A Customer that has voluntarily returned from Firm Transportation Service to Sales Service must remain on Sales Service for not less than twelve months before returning to Firm Transportation Service, unless expressly authorized by Company.

Notwithstanding the aggregation of natural gas commodity supply, each such Customer shall individually be subject to and pay the applicable rates and charges pursuant to this Rate Schedule. Customers aggregating gas supply shall designate how nomination and balancing charges, and other

Effective: July 1, 2022

Issued by John T. Stenger, President

similar charges shall be prorated between each Customer. If the aggregating Customers do not so designate, Company shall prorate such charges between the Customer accounts using its reasonable discretion.

DETERMINATION OF BILLING UNITS

A therm is a measurement of heating value equivalent to 100,000 BTU. The therms used in the determination of the Net Monthly Bill are calculated as follows:

$$\text{Therms} = \text{Measured Volume} \times \text{Monthly Btu Factor}$$

where the "measured volume," stated in hundreds of cubic feet, is the difference between the meter reading at the beginning of the billing period and the meter reading at the end of the billing period and the "monthly Btu factor" is the heating value of one cubic foot of gas at a base temperature of 60°F and a base pressure of 14.73 PSI absolute divided by 1,000.

TERM OF SERVICE

One (1) year, terminable thereafter on three (3) days written notice by either customer or Company. In the event disconnection of service is required, the provisions of Rule 16 of the Indiana Utility Regulatory Commission shall apply.

RULES AND REGULATIONS

The supplying of, and billing for, service and all conditions applying thereto, are subject to the jurisdiction of the Indiana Utility Regulatory Commission, and to Company's Rules and Regulations currently in effect, as filed with the Indiana Utility Regulatory Commission, as provided by law.

Effective: July 1, 2022

Issued by John T. Stenger, President

APPENDIX E

FEDERALLY MANDATED COST ADJUSTMENT (FMCA) RIDER

TO WHOM AVAILABLE

This Rider shall be applicable to the Rate Schedules as identified in Appendix E, Federally Mandated Cost Adjustment Factors.

ADJUSTMENT OF CHARGES FOR FEDERALLY MANDATED COSTS

Energy Charges in the Rate Schedules included in this Tariff are subject to charges to reflect the recovery of federally mandated costs incurred in connection with approved federally mandated compliance projects, and such charges shall be increased or decreased to the nearest (\$.0001) per therm in accordance with the following:

$$\text{FMCA Factor} = (R \times A) / S$$

Where:

"FMCA" is the rate adjustment for each Rate Schedule.

"R" equals the 6-month revenue requirement based upon the federally mandated compliance project costs approved by the Indiana Utility Regulatory Commission in a FMCA adjustment proceeding.

"A" represents the applicable allocation percentage(s) for each Rate Schedule.

"S" is the six (6) month therm sales forecast for each Rate Schedule.

The FMCA as computed above shall be further modified to allow the recovery of gross receipts taxes and other similar revenue-based tax charges occasioned by the FMCA revenues and later reconciled with actual sales and revenues.

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Sycamore Gas Company
Tariff for Gas Service
I.U.R.C. No. G-2

~~Fifth-Sixth~~ Revised Sheet No.

Canceling and Superseding
~~Fourth-Fifth~~ Sheet No. 75

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The Federally Mandated Cost Adjustment (FMCA) Factors set forth herein are computed in accordance with the provisions of Indiana Utility Regulatory Commission Order issued April 24, 2019 at Cause No. 45131. These FMCA factors are applicable to the following tariff schedules beginning with effective date of this schedule and continuing until superseded by subsequent Commission order.

The FMCA Factors in Rates GS, WS, ITS, ES, STS and FT shall be computed as set forth in Rider FMCA.

The FMCA Factors set forth below are effective for bills rendered for the billing month of ~~February~~July, 2022 as approved by the Commission Order issued ~~January 26~~to approve the URT repeal effective July 1, 2022 and will remain in place until new FMCA Factors are approved by the Commission in a subsequent proceeding:

Rate Schedule FMCA Factor per Therm

Rate GS

A charge of \$0.~~0950-0935~~ per therm

Rate WS

A charge of \$0.~~0243-0239~~ per therm

Rate ITS

A charge of \$0.~~0158-0155~~ per therm

Rate ES

A charge of \$0.~~0071-0070~~ per therm

Rate STS

A charge of \$0.~~0549-0540~~ per therm

Effective: February-July 1, 2022

Issued by John T. Stenger, President

75

Sycamore Gas Company
Tariff for Gas Service
I.U.R.C. No. G-2

~~Fifth-Sixth~~ Revised Sheet No.

Canceling and Superseding
~~Fourth-Fifth~~ Sheet No. 75

Page | **3 of 2**

Rate FT

A charge of \$0.~~0649-0639~~ per therm

Effective: ~~February~~ July 1, 2022

Issued by John T. Stenger, President

APPENDIX E

FEDERALLY MANDATED COST ADJUSTMENT (FMCA) RIDER

TO WHOM AVAILABLE

This Rider shall be applicable to the Rate Schedules as identified in Appendix E, Federally Mandated Cost Adjustment Factors.

ADJUSTMENT OF CHARGES FOR FEDERALLY MANDATED COSTS

Energy Charges in the Rate Schedules included in this Tariff are subject to charges to reflect the recovery of federally mandated costs incurred in connection with approved federally mandated compliance projects, and such charges shall be increased or decreased to the nearest (\$.0001) per therm in accordance with the following:

$$\text{FMCA Factor} = (R \times A) / S$$

Where:

"FMCA" is the rate adjustment for each Rate Schedule.

"R" equals the 6-month revenue requirement based upon the federally mandated compliance project costs approved by the Indiana Utility Regulatory Commission in a FMCA adjustment proceeding.

"A" represents the applicable allocation percentage(s) for each Rate Schedule.

"S" is the six (6) month therm sales forecast for each Rate Schedule.

The FMCA as computed above shall be further modified to allow the recovery of gross receipts taxes and other similar revenue-based tax charges occasioned by the FMCA revenues and later reconciled with actual sales and revenues.

The Federally Mandated Cost Adjustment (FMCA) Factors set forth herein are computed in accordance with the provisions of Indiana Utility Regulatory Commission Order issued April 24, 2019 at Cause No. 45131. These FMCA factors are applicable to the following tariff schedules beginning with effective date of this schedule and continuing until superseded by subsequent Commission order.

The FMCA Factors in Rates GS, WS, ITS, ES, STS and FT shall be computed as set forth in Rider FMCA.

The FMCA Factors set forth below are effective for bills rendered for the billing month of July, 2022 as approved by the Commission Order issued to approve the URT repeal effective July 1, 2022, and will remain in place until new FMCA Factors are approved by the Commission in a subsequent proceeding:

Rate Schedule FMCA Factor per Therm

Rate GS

A charge of \$0.0935 per therm

Rate WS

A charge of \$0.0239 per therm

Rate ITS

A charge of \$0.0155 per therm

Rate ES

A charge of \$0.0070 per therm

Rate STS

A charge of \$0.0540 per therm

Rate FT

A charge of \$0.0639 per therm

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Summary of Capital Expenditures as of September 30, 2021
For the Six (6) Month Billing Period of:
February 1, 2022 through July 31, 2022

A	B	C	D	E	F
Pipeline Safety Compliance Projects Total					
Detailed by FMCA Project Group	Capital Expenditures Prior Balance \$	Capital Expenditures Current Activity (Col. D - Col. B) \$	Capital Expenditures Current Balance \$	Accumulated Depreciation \$	Capital Expenditures Net Balance (Col. D - Col. E) \$
Gas Distribution System Projects					
Capital Expenditures	3,460,034	1,617,767	5,077,801	193,518	4,884,282
Indirect Capital Costs	-	-	-	-	-
AFUDC	-	-	-	-	-
Total Gas Distribution System Projects	3,460,034	1,617,767	5,077,801	193,518	4,884,282

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Summary of Capital Expenditures as of September 30, 2021
For the Six (6) Month Billing Period of:
February 1, 2022 through July 31, 2022

A	B	C	D	E	F	G	H
Pipeline Safety Compliance Projects Detail							
Project Number	Detailed by FMCA Project Group	Direct Capital \$	Indirect Capital \$	AFUDC \$	Total Capital Costs \$	Accumulated Depreciation \$	Capital Expenditures Net Balance \$
Gas Distribution System Projects - FMCA-6 (New)							
8	Cook Avenue & Ludlow Main Replacement	225,736	-	-	225,736	550	225,186
13 (in CWIP)	Tiger Boulevard Main Replacement and St. Clair Station Replacement	24,283	-	-	24,283	-	24,283
14	Tower Road and Overlook Drive Main Replacement	18,063	-	-	18,063	307	17,757
16	F/L IG01 SR 48 & Scenic Dr.	101,307	-	-	101,307	6,399	94,907
16 (in CWIP)	F/L IG01 SR 48 & Scenic Dr.	3,466	-	-	3,466	-	3,466
17	F/L IG04 Oberting to Billups Residence (Partial) - Repl. 2,000' of 8" F/L at Church	138,338	-	-	138,338	702	137,637
17	Replace 2,225' of 8" Steel F/L IG04 from Church to Billups Pond	444,378	-	-	444,378	1,079	443,300
20 (in CWIP)	Replace Feeder line Service to MGPI	219,376	-	-	219,376	-	219,376
21	Inaccessible Steel Services & Meter Move-Outs	183,713	-	-	183,713	446	183,267
23	Rising Sun Tap Odorizer & Abandon Pitt	15,033	-	-	15,033	2,691	12,342
26	Rising Sun Steel Tubing Service Line	116,262	-	-	116,262	282	115,979
29	Prone To Failure	127,812	-	-	127,812	314	127,498
Total		1,617,767	-	-	1,617,767	12,769	1,604,998
Gas Distribution System Projects - FMCA1-FMCA5 (Continuing)							
12-FMCA-1	Sheldon St. & Broadway Main Replacement					7,085	
15 - FMCA-1	F/L IG01 Repl. 2,380' of 1950 Steel and Hillcrest Station Job					55,791	
21-FMCA-1	Replacement of Inaccessible Steel Service Line & Inside Meter Move Out Program					15,574	
2-FMCA-2	Catalpa Avenue Main Replacement - Harry Ave Portion					2,477	
9-FMCA-2	Parkside Avenue Main Replacement					1,360	
10-FMCA-2	Ridge Avenue between Catalpa & Parkside Main Replacement					2,658	
15 - FMCA-2	F/L IG01 Repl. 2,380' of 1950 Steel and Hillcrest Station Job					11,143	
21-FMCA-2	Replacement of Inaccessible Steel Service Line & Inside Meter Move Out Program					19,869	
34 - FMCA-2	F/L IG04 Repl. 1,172' of 8" SPCW and RR Casing at Guilford Station & Pribble Rd					16,188	
7-FMCA-3	Bode Drive Main Replacement					487	
11-FMCA-3	Ridge Drive off SR 48 Main Replacement					1,374	
17-FMCA-3	F/L IG04 Oberting to Billups Residence (Partial) - Repl. 2,000' of 8" F/L at Church					18,857	
22-FMCA-3	Guilford Station Odorizer Replacement					9,485	
34 - FMCA-3	F/L IG04 Repl. 1,172' of 8" SPCW and RR Casing at Guilford Station & Pribble Rd					746	
2-FMCA-4	Catalpa Avenue Main Replacement - Harry Ave Portion					96	
7-FMCA-4	Bode Drive Main Replacement					34	
11-FMCA-4	Ridge Drive off SR 48 Main Replacement					15	
17-FMCA-4	F/L IG04 Oberting to Billups Residence (Partial) - Repl. 2,000' of 8" F/L at Church					12,139	
19-FMCA-4	Randy Avenue Main Replacement					4,100	
17-FMCA-5	F/L IG04 Oberting to Billups Residence (Partial) - Repl. 2,000' of 8" F/L at Church					224	
21-FMCA-5	Replacement of Inaccessible Steel Service Line & Inside Meter Move Out Program					847	
29-FMCA-5	Risers replacement prone to failure					200	
Total						180,750	
Total FMCA6, FMCA5, FMCA4, FMCA3, FMCA2 and FMCA1 Accumulated Depreciation						193,518	

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Calculation of Revenue Requirement - Return on Capital
For the Six (6) Month Billing Period of:
February 1, 2022 through July 31, 2022

A	B
Revenue Requirement on FMCA Capital	Total
	\$
Capital Expenditures Net Balance 9/30/2021	4,884,282
Weight Average Cost of Capital - Attach B, Sch. 1	8.99%
Annual Capital Revenue Requirement	439,058
Semi-Annual Capital Revenue Requirement at 50% <u>1/</u>	219,529
Post In-Service Carrying Charges (See attached workpaper)	95,234
Subtotal Capital Revenue Requirements	314,762
Less: Deferred Capital Revenue Requirements at 20%	62,952
Adjusted Semi-Annual Capital Revenue Requirement	251,810
Revenue Conversion Factor Attachment B, Schedule 2	1.33392661
Semi-Annual Capital Revenue Requirement Adjusted for Taxes	335,896

1/ Does not include \$3,791.94 ($\$82,884 \times 9.15\% \times 50\%$) and \$1,128.60 ($\$24,969 \times 9.04\% \times 50\%$) of capital revenue requirement on amounts in excess of 125% of approved compliance plan (See Attachment A, Schedule 9)

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Reconciliation of Prior Period Costs
Forecasted Expenses from Prior Periods
For Monthly Period of October 1, 2020 through July 31, 2021
Forecasted Expense at 80%

A	B	C	D
<u>Operating Expense Category</u>	<u>Actual Expense</u>	<u>Forecasted Expense</u>	<u>Total Prior Period Variance (Col. B - Col. C)</u>
	\$	\$	\$
O&M Expenses			
Depreciation Expenses	46,912	46,912	-
Property Tax Expense			
Total Operating Expense			
Total Deferred Expenses at 20%	9,382	9,382	-
Total Adjusted Expenses	37,530	37,530	-

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Actual Expenses from April 1, 2021 through September 30, 2021
Forecasted Expense October 1, 2021 through July 31, 2022
For the Six (6) Month Billing Period of
February 1, 2022 through July 31, 2022

A	B	C	D
Operating Expense Category	Actual Expense	Forecasted Expense	Total Expense (Col. B + Col. C)
	\$	\$	\$
O&M Expenses	4,270	-	4,270
Depreciation Expenses	12,769	88,758	101,527
Property Tax Expense	-	1,921	1,921
Total Operating Expense	17,039	90,679	107,718
Total Deferred Expenses at 20%	3,408	18,136	21,544
Total Adjusted Compliance Plan Expenses	13,631	72,543	86,175
Professional Fee	19,339	-	19,339
Total Adjusted Expenses	32,970	72,543	105,514

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Actual Expenses from April 1, 2021 through Spetmeber 30, 2021
Forecasted Expense October 1, 2021 through July 31, 2022
For the Six (6) Month Billing Period of
February 1, 2022 through July 31, 2022

A	B	C	D	E
Depreciation Expense by Project				
Project Number	Detailed by FMCA Project Group	Actual Expense \$	Forecasted Expense \$	Total Expense (Col. C + Col. D) \$
Gas Distribution System Projects				
2	Catalpa Avenue Main Replacement - Harry Ave Portion	-	636	636
7	Bode Drive Main Replacement	-	167	167
8	Cook Avenue & Ludlow Main Replacement	550	5,497	6,047
9	Parkside Avenue Main Replacement	-	326	326
10	Ridge Avenue between Catalpa & Parkside Main Replacement	-	638	638
11	Ridge Drive off SR 48 Main Replacement	-	440	440
12	Sheldon St. & Broadway Main Replacement	-	1,197	1,197
14	Tower Road and Overlook Drive Main Replacement	307	616	922
15	F/L IG01 Repl. 3,620' of 1950 Steel and Hillcrest Sta.- Services and Restoration <u>1/</u>	-	12,382	12,382
16	F/L IG01 SR 48 & Scenic Dr.	6,399	10,678	17,077
17	F/L IG04 Oberting to Billups Residence (Partial) - Repl. 2,000' of 8" F/L at Church	702	14,130	14,832
17	Replace 2,225' of 8" Steel F/L IG04 from Church to Billups Pond	1,079	10,786	11,864
19	Randy Avenue Main Replacement	-	1,757	1,757
21	Replacement of Inaccessible Steel Services & Inside Meter Move-Out (Partial)	446	12,425	12,871
22	Guilford Station Odorizer Replacement	-	2,392	2,392
23	Rising Sun Tap Odorizer & Abandon Pitt	2,691	4,526	7,216
26	Rising Sun Steel Tubing Service Line	282	2,822	3,104
29	Prone To Failure	314	3,258	3,572
34	F/L IG04 Repl. 1,172' of 8" SPCW and RR Casing at Guilford Station & Pribble Rd	-	4,086	4,086
Total		12,769	88,758	101,527

1/ Not included in Project 15 for recovery in FMCA-3 is \$603.51 of actual and \$2,011.76 forecasted depreciation incurred on \$82,884 and of gas plant in excess of 125% of the approved compliance plan amount. Not included in Project 34 for recovery in FMCA-3 is \$242.41 of actual and \$606.43 of forecasted depreciation incurred on \$24,969 and of gas plant in excess of 125% of the approved compliance plan amount.

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Actual Expenses from April 1, 2021 through September 30, 2021
Forecasted Expense October 1, 2021 through July 31, 2022
For the Six (6) Month Billing Period of
February 1, 2022 through July 31, 2022

A	B	C	D	E
O&M Expense by Project				
Project Number	Detailed by FMCA Project Group	Actual Expense \$	Forecasted Expense \$	Total Expense (Col. C + Col. D) \$
Gas Distribution System Projects				
30	Completion of missing data for main and service line information	<u>4,270</u>	<u>0</u>	<u>4,270</u>
	Total	4,270	0	4,270

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Actual Expenses from April 1, 2021 through September 30, 2021
Forecasted Expense October 1, 2021 through July 31, 2022
For the Six (6) Month Billing Period of
February 1, 2022 through July 31, 2022

A	B	C	D	E
Property Tax Expense by Project				
Project Number	Detailed by FMCA Project Group	Actual Expense \$	Forecasted Expense \$	Total Expense (Col. C + Col. D) \$
Gas Distribution System Projects				
2	Catalpa Avenue Main Replacement - Harry Ave Portion	-	-	-
7	Bode Drive Main Replacement	-	-	-
8	Cook Avenue & Ludlow Main Replacement	-	-	-
9	Parkside Avenue Main Replacement	-	-	-
10	Ridge Avenue between Catalpa & Parkside Main Replacement	-	-	-
11	Ridge Drive off SR 48 Main Replacement	-	-	-
12	Sheldon St. & Broadway Main Replacement	-	-	-
14	Tower Road and Overlook Drive Main Replacement	-	-	-
15	F/L IG01 Repl. 3,620' of 1950 Steel and Hillcrest Sta.-Services and Restoration <u>1/</u>	-	-	-
16	F/L IG01 SR 48 & Scenic Dr.	-	-	-
17	F/L IG04 Oberting to Billups Residence (Partial) - Repl. 2,000' of 8" F/L at Church	-	-	-
17	Replace 2,225' of 8" Steel F/L IG04 from Church to Billups Pond	-	-	-
19	Randy Avenue Main Replacement	-	-	-
21	Replacement of Inaccessible Steel Services & Inside Meter Move-Out (Partial)	-	-	-
22	Guilford Station Odorizer Replacement	-	900	900
23	Rising Sun Tap Odorizer & Abandon Pitt	-	1,021	1,021
26	Rising Sun Steel Tubing Service Line	-	-	-
29	Prone To Failure	-	-	-
34	F/L IG04 Repl. 1,172' of 8" SPCW and RR Casing at Guilford Station & Pribble Rd	-	-	-
		-	1,921	1,921

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Schedule of Total Semi-Annual Revenue Requirement (80%)
For the Six (6) Month Billing Period of:
February 1, 2022 through July 31, 2022

A	B
Type	Total
	\$
Return on Capital (2020 Att.A, Sch.2, Col.B)	335,896
Return of Expense Revenue Requirement (Att.A, Sch.4, Pg.1, Col.D)	105,514
Subtotal: Semi-Annual Revenue Requirement	441,410

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Reconciliation of Revenue Recovery
For Previous Billing Period of:
February 1, 2021 through July 31, 2021

A	B	C	D	E	F	G
	Capital			Expense		
			Under / (Over)			
Rate Schedule	Total Revenue Req. Capital	Actual Revenue Collected	Recovery in FMCA1 (Col.B - Col. C)	Total Revenue Req. Expense	Actual Revenue Collected	Under / (Over) Recovery in FMCA1 (Col.E - Col. F)
	\$	\$	\$	\$	\$	\$
Rate GS	134,964	156,432	(21,468)	60,523	70,150	(9,627)
Rate WS	6,876	7,504	(628)	3,075	3,356	(281)
Rate ITS	1,496	1,366	130	671	613	58
Rate ES	7,441	6,856	585	3,335	3,073	262
Rate STS	1,120	1,171	(51)	503	526	(23)
Rate FT	13,139	12,434	705	5,898	5,581	317
Total	165,036	185,762	(20,726)	74,005	83,299	(9,294)

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Prior Period Expense Variance Rate Allocation
For the Six (6) Month Billing Period of:
February 1, 2022 - July 31, 2022

A	B	C	D	E
Rate Schedule	Total Allocation (Attach B, Sch. 3, Col. C)	Prior Period Variance (Attach A, Sch. 3)	Expense Under/(Over) Recovery (Attach A, Sch. 6, Page 1)	Total Expense Variance (Col. C + Col. D)
	%	\$	\$	\$
Rate GS	81.41%	0	(9,627)	(9,627)
Rate WS	5.70%	0	(281)	(281)
Rate ITS	0.80%	0	58	58
Rate ES	4.72%	0	262	262
Rate STS	0.56%	0	(23)	(23)
Rate FT	6.82%	0	317	317
Total	100.00%	0	(9,294)	(9,294)

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Calculation of Total Rate Allocation - Capital & Expense
For the Six (6) Month Billing Period of:
February 1, 2022 - July 31, 2022

A	B	C	D	E	F	G	H	I
	Capital			Expense				
Rate Schedule	Total Allocation (Cause 45072) (Attach A, Sch 6, page 2) %	Capital Revenue Req. (Attach A, Sch 5) \$	Capital Under/(Over) Recovery (Attach A, Sch 6, page 1) \$	Total Capital Revenue Req. (Col. C + Col. D) \$	Expense Revenue Req. (Attach. A, Sch. 5, \$	Expense Under/(Over) Recovery (Attach A, Sch. 6, Page 2) \$	Total Expense Revenue Req. (Col. F + Col. G) \$	Total Expense Revenue Req. URTRS (Col H / 1.000 *) \$
Rate GS	81.41%	273,445	(21,468)	251,977	85,896	(9,627)	76,269	76,269
Rate WS	5.70%	19,130	(628)	18,503	6,009	(281)	5,729	5,729
Rate ITS	0.80%	2,696	130	2,826	847	58	905	905
Rate ES	4.72%	15,853	585	16,438	4,980	262	5,242	5,242
Rate STS	0.56%	1,869	(51)	1,818	587	(23)	564	564
Rate FT	<u>6.82%</u>	<u>22,903</u>	<u>705</u>	<u>23,608</u>	<u>7,194</u>	<u>317</u>	<u>7,511</u>	<u>7,511</u>
Total	100.00%	335,896	(20,726)	315,169	105,514	(9,294)	96,220	96,220

* Per House Enrolled Act # 1002, the Utility Receipts Tax has been repealed effective July 1, 2022.

Sycamore Gas Company
FMCA-6- Pipeline Safety Compliance Project
Calculation of Total Rate Adjustment Factors
For the Six (6) Month Billing Period of:
February 1, 2022 - July 31, 2022

A	B	C	D	E	F
Rate Schedule	Total Capital Revenue Req. (Attach A, Sch 7)	Total Expense Revenue Req. (Attach A, Sch 7)	Total Revenue Req. (Col. B + Col. C)	Est. Therm Sales 6 Months February 2022 - July 2022	Total FMCA-5 Factor (Col. D/Col. E)
	\$	\$	\$	Therm	\$/Therm
Rate GS	251,977	76,269	328,246	3,511,814	0.0935
Rate WS	18,503	5,729	24,231	1,012,354	0.0239
Rate ITS	2,826	905	3,731	240,358	0.0155
Rate ES	16,438	5,242	21,680	3,101,330	0.0070
Rate STS	1,818	564	2,382	44,100	0.0540
Rate FT	23,608	7,511	31,119	487,115	0.0639
Total	315,169	96,220	411,390	8,397,071	

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Deferred Revenue Requirement (20%) as of September 30, 2021
Before Tax Gross-Up

A	B	C	D	E	F
			Total Expense		
Deferred Revenue Requirement by FMCA filing	Return on Capital Attach A, Sch. 2)	Return of Expense (Attach A, Sch. 4)	Variance (Attach A, Sch. 3)	Total Prior to Carrying Costs	Total Deferred Revenue (Col. D + Col. E)
	\$	\$	\$	\$	\$
FMCA-1	20,157	6,495	-	26,652	26,652
FMCA-2	25,238	7,576	-	32,814	33,602
Amount in excess of 125% of compliance plan	3,792	2,615	-	6,407	6,590
FMCA-2 Total	29,030	10,191		39,221	40,192
FMCA-3	28,394	9,732	-	38,126	42,924
Amount in excess of 125% of compliance plan	1,129	849	-	1,978	2,152
FMCA-3 Total	29,523	10,581		40,104	45,076
FMCA-4 Total	31,391	11,928	-	43,320	48,280
FMCA-5 - Total	30,501	15,686	-	46,187	52,476
Total per FMCA-5 Order	140,603	54,881	-	195,484	212,676
FMCA-6	62,952	21,544	-	84,496	93,661
Total Deferred Revenue Requirement	203,555	76,425	-	279,980	306,337

* FMCA-3 included carrying cost recovery associated with FMCA-1 of \$2,691, FMCA-2 of \$1,200 and FMCA-3 of \$1,081

** FMCA-4 includes carrying cost recovery associated with FMCA-1 of \$1,009, FMCA-2 of \$1,383, FMCA-3 of \$1,623 and FMCA-4 of \$945

*** FMCA-5 includes carrying cost recovery associated with FMCA-1 of \$991, FMCA-2 of \$1,358, FMCA-3 of \$1,615, FMCA-4 of \$1,411, and FMCA-5 of \$914

**** FMCA-6 includes carrying cost recovery associated with FMCA-1 of \$991, FMCA-2 of \$1,358, FMCA-3 of \$1,614, FMCA-4 of \$1,527, FMCA-5 of \$1,687, and FMCA-6 of \$1,988

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Calculation of Weighted Cost of Capital
as of September 30, 2021

A	B	C	D	E
Component	Amount	Percent of Total	Cost	Weighted Cost
	\$	%	%	%
Common Equity	30,405,600	88.95%	10.05%	8.94%
Customer Deposits	281,064	0.82%	6.00%	0.05%
Long Term Debt	-	0.00%	0.00%	0.00%
Deferred Income Taxes	3,494,674	10.22%	0.00%	0.00%
Total	34,181,338			8.9892%

Note: the above components will be used for accruing monthly post in service carrying costs (PISCC) on any pipeline safety compliance project that has been placed in service but has not yet been recovered in the FMCA tracker mechanism.

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
Calculation of Revenue Conversion Factor

A	B	C
Description	Rate	Total
	%	%
Revenue		100.000000%
Less: Uncollectible expense	0.0831280%	0.083128%
Net Collected Revenue		99.916872%
Less: Public Utility Fee	0.1330868%	0.1329762%
Net Revenues before Income Tax		99.783896%
Utility Receipts Tax	0.0000000%	0.000000%
Indiana Income Tax	4.9000000%	4.889411%
Income before Federal Income Tax		94.894485%
Federal Income Tax	21.0000000%	19.927842%
Income after Income Tax		74.966643%
Gross Revenue Conversion Factor		1.3339266088

Sycamore Gas Company
FMCA-6- Pipeline Safety Compliance Project
Revenue Requirement Allocators per Cause No. 45072

A	B	C
Settlement Revenue		
Rate Schedule	Requirement	Allocation
	\$	%
Rate GS	4,243,543	81.41%
Rate WS	296,881	5.70%
Rate ITS	41,836	0.80%
Rate ES	246,020	4.72%
Rate STS	29,008	0.56%
Rate FT	355,425	6.82%
Total	5,212,713	100.00%

Sycamore Gas Company
FMCA-6 - Pipeline Safety Compliance Project
NOI Adjustment for GCA Earnings Test

A	B	C
Description	Total Amount	Reference
Total Compliance Plan Investment Net of Accumulated Depreciation - 9/30/2021	\$ 4,884,282	Attach. A, Sch. 2
After Tax Rate of Return	8.989%	Attach. B, Sch. 1
Annual Capital Revenue Requirement	\$ 439,058	Attach. A, Sch. 2
Post-in-Service Carrying Charges	\$ 95,234	Attach. A, Sch.2
NOI Adjustment for GCA Earnings Test through FMCA-6	\$ 534,291	
Adjustment in NOI granted in FMCA-5	\$ 301,903	
Adjustment in NOI from FMCA-6 Period Expenditures	\$ 232,388	
Authorized Net Income total after FMCA-5	\$ 1,722,059	
Authorized Net Income total after FMCA-6	\$ 1,954,447	

SYCAMORE GAS COMPANY, INC.
Revised Settlement Exhibit MJM-1 from Cause 45072 - Revised 9/29/2018
Calculation of Proforma Revenue at Present, Proposed and Settlement Rates
For The Twelve Month Period Ended September 30, 2017

DESCRIPTION	Number of Bills	Proforma at Present Rates			In Accordance With Settlement			(1-0.014)		Rates By	Total Revenue At Proposed Rates	Proposed Reduction
		Billing Quantities (therms)	Ajustment for Normal Weather	Billing Quantity Adjusted For Normal Weather	Proposed Rates	Total Revenue At Proposed Rates	Increase in Revenue As proposed	Revenue Subject to URT Reduction	Reduction Factor	Eliminating URT		
			(therms)	(therms)	\$/therm	\$	\$	\$		\$/therm		
<u>Rate GS- General Service</u>												
Customer Charge Per Month:												
Group 1 Meters	74,283				14.5	1,077,104	185,708	1,077,104	0.986	14.30	\$ 1,062,024	1.40%
Group 2 Meters	1,773				36	63,828	21,276	63,828	0.986	35.50	\$ 62,934	1.40%
Group 3 Meters	240				112.5	27,000	9,000	27,000	0.986	110.93	\$ 26,622	1.40%
Total Bills and Customer Charge Revenue	76,296					1,167,932	215,984	1,167,932			\$ 1,151,580	1.40%
Distribution Charges:												
First 30 therms		1,489,097		1,489,097	0.6070	903,870	89,035.78	903,870	0.986	0.5985	\$ 891,215	1.40%
Next 70 therms		1,651,465		1,651,465	0.5003	826,214	98,744.06	826,214	0.986	0.4933	\$ 814,647	1.40%
Next 900 therms		1,607,929	819,044	2,426,973	0.3816	926,113	145,113.07	926,113	0.986	0.3762	\$ 913,147	1.40%
Next 4,000 therms		634,665		634,665	0.3207	203,532	37,947.76	203,532	0.986	0.3162	\$ 200,682	1.40%
Over 5,000 therms		787,055		787,055	0.2743	215,883	47,059.43	215,883	0.986	0.2705	\$ 212,860	1.40%
Total Therms and Distribution Revenue		6,170,211	819,044	6,989,255		3,075,612	417,900.11	3,075,612			\$ 3,032,553	1.40%
Total General Service Revenue						4,243,543	633,883.61	4,243,543			\$ 4,184,134	1.40%
<u>Rate WS - Service to Aurora for Resale</u>												
Customer Charge Per Month	12				900	10,800	-	Rate WS does				
Distribution Charge - All gas delivered		2,334,915		2,334,915	0.1225	286,081	31,808.67	not include URT				
Total Wholesale Service Revenue						296,881	31,808.67					
Total Sales Service Revenue		8,505,126	819,044	9,324,170		4,540,424	665,692.28					
<u>Rate ITS -Interruptible Transportation Service</u>												
Customer Charge Per Month	24				75	1,800	-	1,800	0.986	73.95	\$ 1,775	1.40%
Distribution Charge		593,010			0.06751	40,036	3,803	40,036	0.986	0.06657	\$ 39,475	1.40%
Total Interruptible Transport Service Revenue						41,836	3,803	41,836			\$ 41,250	1.40%
<u>Rate ES- Employment Stabilization Service</u>												
Customer Charge Per Month	12				250	3,000	-	3,000	0.986	246.50	\$ 2,958	1.40%
Distribution Charge		5,899,860			0.0412	243,020	22,365	243,020	0.986	0.04061	\$ 239,617	1.40%
Total Employment Stabilization Service Revenue						246,020	22,365	246,020			\$ 242,575	1.40%
<u>Rate FT - Firm Transportation Service</u>												
Customer Charge Per Month												
Group 1 Meter												
Group 2 Meter	48				36	1728	576	1,728	0.986	35.50	\$ 1,704	1.40%
Group 3 Meter	48				112.5	5,400	1,800	5,400	0.986	110.93	\$ 5,324	1.40%
Total Bills and Total Customer Charge Revenue	96					7128	2,376	7,128			\$ 7,028	1.40%
Distribution Charges:												
First 30 therms		3,277			0.6070	1,989.11	195.94	1,989	0.986	0.5985	\$ 1,961	1.40%
Next 70 therms		7,179			0.5003	3,591.59	429.25	3,592	0.986	0.4933	\$ 3,541	1.40%
Next 900 therms		79,271			0.3816	30,249.16	4,739.76	30,249	0.986	0.3762	\$ 29,826	1.40%
Next 4,000 therms		232,033			0.3207	74,411.08	13,873.67	74,411	0.986	0.3162	\$ 73,369	1.40%
Over 5,000 therms		867,893			0.2743	238,055.93	51,892.88	238,056	0.986	0.2705	\$ 234,723	1.40%
Total Therms and Distribution Revenue		1,189,653				348,296.88	71,131.49	348,297			\$ 343,421	1.40%
Total Firm Transportation Revenue						355,424.88	73,507.49	355,425			\$ 350,449	1.40%

SYCAMORE GAS COMPANY, INC.
Revised Settlement Exhibit MJM-1 from Cause 45072 - Revised 9/29/2018
Calculation of Proforma Revenue at Present, Proposed and Settlement Rates
For The Twelve Month Period Ended September 30, 2017

SYCAMORE GAS COMPANY, INC.
Rate Reduction in Accordance with HEA 1002 URT Repeal
Calculation of Proposed Rates and Proforma Revenue Reduction

DESCRIPTION	Number of Bills	Proforma at Present Rates				In Accordance With Settlement			Revenue Subject to URT Reduction	(1-0.014) Reduction Factor	Proposed Rates By Eliminating URT	Total Revenue At Proposed Rates	Proposed Reduction
		Billing Quantities (therms)	Ajustment for Normal Weather	Billing Quantity Adjusted For Normal Weather	Proposed Rates	Total Revenue At Proposed Rates	Increase in Revenue As proposed						
		(therms)	(therms)	\$/therm	\$	\$							
Rate STS - School Transportation Service													
Customer Charge Per Month													
Group 1 meter													
Group 2 Meter													
Group 3 Meter	12				112.5	1,350	450		1,350	0.986	110.93	\$ 1,331	1.40%
Total Bills and Total Customer Charge Revenue													
Distribution Charges:													
First 30 therms		360			0.6070	219	21.53		219	0.986	0.5985	\$ 215	1.40%
Next 70 therms		840			0.5003	420	50.23		420	0.986	0.4933	\$ 414	1.40%
Next 900 therms		10,800			0.3816	4,121	645.75		4,121	0.986	0.3762	\$ 4,063	1.40%
Next 4,000 therms		30,790			0.3207	9,874	1,840.99		9,874	0.986	0.3162	\$ 9,736	1.40%
Over 5,000 therms		47,481			0.2743	13,024	2,838.97		13,024	0.986	0.2705	\$ 12,841	1.40%
Total Therms and Distribution Revenue		90271				27,658	5,397.47		27,658			\$ 27,270	1.40%
Total School Transportation Service Revenue						29,008	5,847.47		29,008			\$ 28,602	1.40%
Special Contract Service		The Special Contract Rate will not be adjusted in the URT repeal per Section 7 of the Special Contract Gas Service Agreement.											
		Volumes and Revenue are omitted from this Calculation of Revenue.											
Total Transportation Service Revenue w/o Special Contract Volumes		7,772,794				672,289	105,523.72						
Total Distribution Service Revenue						5,212,713	771,216		\$ 4,915,832.15			\$ 4,847,009.74	1.40%
							Rate WS Revenue		296,881		URT Reduction	\$ 68,822	1.40%
							Check		5,212,713		Check	\$ 4,915,832	